



## INDEPENDENT AUDITOR'S REPORT

To,  
The Members,  
Metalaid Industries Private Limited.

### Report on the Audit of Financial Statement

#### Opinion

We have audited the accompanying financial statements of METALOID INDUSTRIES PRIVATE LIMITED, ("the company") which comprise the Balance Sheet as at 31/03/2022, and the Statement of Profit and Loss, the Statement of Changes in Equity ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, the profit, changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including annexures to Board's Report, Business Responsibility Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### **Management Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events

in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on Other Legal and Regulatory Requirements**

1. This report doesn't include a statement on the matters specified in paragraph 4 of the Companies (Auditor's Report) Order, 2020, issued by the department of company affairs, in terms of Section 143(11) of the Companies Act, 2013 since in our opinion and according to the information and explanation given to us, the said order is not applicable to the company.
2. As required by Section 143(3) of the Act, based on our audit we report that :
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
  - d. In our opinion, the aforesaid financial statements comply with the accounting standards specified under Section 133 of the Act.
  - e. On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March



31, 2022 from being appointed as a director interms of Section 164(2) of the Act.

- f. Since the company has turnover less than Rs. 50 crores as per the latest audited financial statement and the aggregate borrowings from the banks or financial institutions or any body corporate at any point of time during the financial year less than Rs. 25 crores, the company is exempt from complying to the requirements of section 143(3)(i) to the companies act' 2013, as per the notification no. GSR 464(E), dated 5-6-2015, as amended by, notification no. GSR no. 583(E), dated 13-6-2017.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- The company does not have any pending litigations which could impact its financial position.
  - The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
  - There were no transactions which were required to be transferred to the Investor Education and Protection Fund by the Company.

For P.N. & Company  
(Chartered Accountants)  
FRN:- 016783C



CA NILESH PATEL  
Partner  
M. No.:- 144520

Date : 27/09/2022

Place : Ranchi

UDIN : 22144520BBDFJQ6340

STATEMENT OF ACCOUNTS

&

**AUDIT REPORT**

OF

**METALOID INDUSTRIES PRIVATE LIMITED**

**CIN - U28130JH1981PTC001509**

FOR THE YEAR ENDED  
31ST MARCH, 2022



**P.N. & COMPANY**  
**Chartered Accountants**

**Add.:- 708 Estate Plaza, Behind Mangal Tower,  
Kantatoli Chowk, Old HB Road,  
Ranchi-834 001, Jharkhand**

**email:- canileshpatel.03@gmail.com**

**☎ :- +91-97091-48149, +91-87970-00573**

# METALOID INDUSTRIES PRIVATE LIMITED

CIN - U28130JH1981PTC001509

## BALANCE SHEET AS AT 31 MARCH, 2022

PARTICULARS		Note No.	As at 31 March, 2022	As at 31 March 2021
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>1 Shareholders' funds</b>			
	(a) Share capital	1	5,01,000	5,01,000
	(b) Reserves and surplus	2	(6,01,984)	(5,60,544)
	(c) Money received against share warrants			
			<b>(1,00,984)</b>	<b>(59,544)</b>
	<b>2 Share application money pending allotment</b>			
	<b>3 Non-current liabilities</b>			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
			-	-
	<b>4 Current liabilities</b>			
	(a) Short-term borrowings		-	-
	(b) Trade payables		-	-
	(c) Other current liabilities	3	3,05,410	2,67,910
	(d) Short-term provisions		-	-
			<b>3,05,410</b>	<b>2,67,910</b>
	<b>TOTAL :</b>		<b>2,04,426</b>	<b>2,08,366</b>
<b>B</b>	<b>ASSETS</b>			
	<b>1 Non-current assets</b>			
	(a) Fixed assets			
	(i) Tangible assets	4	73,834	93,841
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
			<b>73,834</b>	<b>93,841</b>
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets		-	-
	<b>2 Current assets</b>			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-

*continued in next page.....*

**METALOID INDUSTRIES PRIVATE LIMITED**

**CIN - U28130JH1981PTC001509**

**BALANCE SHEET AS AT 31 MARCH, 2022**

*continued.....*

PARTICULARS	Note No.	As at	As at
		31 March, 2022	31 March 2021
		Amount (Rs.)	Amount (Rs.)
(d) Cash and cash equivalents	5	1,30,592	1,14,525
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
<b>TOTAL :</b>		<b>1,30,592</b>	<b>1,14,525</b>
		<b>2,04,426</b>	<b>2,08,366</b>
Contingent Liabilities and Commitments			
Significant Accounting Policies	6		
See accompanying notes forming part of the financial statements	7		

*"As per our separate report of even date attached"*

**For Metaloid Industries Private Limited**

**For P.N. & Company**  
**Chartered Accountants**  
**FRN :- 016783C**



**(Prabhat Tekriwal)**  
**DIN: 00884751**  
**Director**



**(Harsh Tekriwal)**  
**DIN: 07147021**  
**Director**



**CA Nilesh Patel**  
**Partner**  
**Membership No. :- 144520**

**Place : Ranchi**  
**Date : 27/09/2022**

**UDIN : 22144520BBDFJQ6340**



# METALOID INDUSTRIES PRIVATE LIMITED

CIN - U28130JH1981PTC001509

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH' 2022

	PARTICULARS	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	Revenue from Operations		-	-
2	Other Income		-	-
3	<b>TOTAL REVENUE (I + II)</b>		-	-
4	<b>EXPENSES</b>			
	a. Depreciation and Amortization Expenses	8	20,007	25,428
	b. Other Expenses	9	21,433	14,126
	<b>TOTAL EXPENSES</b>		<b>41,440</b>	<b>39,554</b>
5	<b>Profit / (Loss) before exceptional and extraordinary items and tax (3-4)</b>		<b>(41,440)</b>	<b>(39,554)</b>
6	Exceptional Items		-	-
7	<b>Profit / (Loss) before extraordinary items and tax (5+6)</b>		<b>(41,440)</b>	<b>(39,554)</b>
8	Extraordinary items		-	-
9	<b>Profit / (Loss) before tax (7 ± 8)</b>		<b>(41,440)</b>	<b>(39,554)</b>
10	<b>Tax expense:</b>			
	a. Current Tax		-	-
	b. Deferred Tax		-	-
11	<b>Profit / (Loss) from continuing operations (9 -10)</b>		<b>(41,440)</b>	<b>(39,554)</b>
<b>B</b>	<b>DISCONTINUING OPERATIONS</b>			
12	Profit / (Loss) from discontinuing operations		-	-
13	Tax expense discontinuing operations		-	-
14	<b>Profit / (Loss) from discontinuing operations (12-13)</b>		-	-
15	<b>Profit / (Loss) for the period ( 11 -14)</b>		<b>(41,440)</b>	<b>(39,554)</b>
16	<b>Earnings per share</b>			
	a. Basic		(0.83)	(0.79)
	b. Diluted		(0.83)	(0.79)

*"As per our separate report of even date attached"*

**For Metalaid Industries Private Limited**

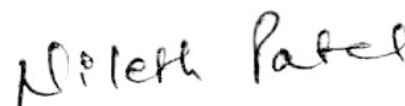
**For P.N. & Company**  
**Chartered Accountants**  
**FRN :- 016783C**



**(Prabhath Tekriwal)**  
**DIN: 00884751**  
**Director**



**(Harsh Tekriwal)**  
**DIN: 07147021**  
**Director**



**CA Nilesh Patel**  
**Partner**  
**Membership No. :- 144520**

**Place : Ranchi**  
**Date : 27/09/2022**

# METALOID INDUSTRIES PRIVATE LIMITED

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### Note 1- SHARE CAPITAL

PARTICULARS		As at 31 March,2022		As at 31 March,2021	
		No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
<b>A</b>	Authorised Equity shares of 10 each with voting rights	1,00,000	10,00,000	1,00,000	10,00,000
<b>B</b>	Issued Equity shares of 10 each with voting rights	50,100	5,01,000	50,100	5,01,000
<b>C</b>	Subscribed and fully paid up Equity shares of 10 each with voting rights	50,100	5,01,000	50,100	5,01,000
<b>D</b>	Subscribed but not fully paid up	-	-	-	-
	<b>Total</b>	<b>50100</b>	<b>5,01,000</b>	<b>50,100</b>	<b>5,01,000</b>

#### a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31 March, 2022		As at 31 March, 2021	
	No. of shares	Amount In Rs	No. of shares	Amount In Rs
At the beginning of the period	50100	5,01,000	50100	5,01,000
Issued during the period	Nil	Nil	Nil	Nil
Issued during the period:- Bonus Issue	Nil	Nil	Nil	Nil
Outstanding at the end of the period	50100	5,01,000	50100	5,01,000

#### Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

#### Details of shareholders holding more than 5% shares in the company

##### Equity shares of Rs. 10/- each fully paid

	Name of the Shareholder	As at 31 March, 2022		As at 31 March, 2021	
		Nos	% of Holding	Nos	% of Holding
1	Prabhat Tekriwal	15,385	30.71%	15,385	30.71%
2	Harsh Tekriwal	4,615	9.21%	4,615	9.21%
3	Sharmila Tekriwal	30,100	60.08%	30,100	60.08%

#### e. Shareholding of Promoters

Details of shareholding of promoters

S. No	Promoter's Name	As at 31 March, 2022			As at 31 March, 2021		
		No. of shares	% of total shares	% change during the year	No. of shares	% of total shares	% change during the year
1	Prabhat Tekriwal	15,385	30.71%	0	15,385	30.71%	0
2	Harsh Tekriwal	4,615	9.21%	0	4,615	9.21%	0
3	Sharmila Tekriwal	30,100	60.08%	0	30,100	60.08%	0

# METALOID INDUSTRIES PRIVATE LIMITED

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### Note 2 Reserves and Surplus

PARTICULARS	For the year ended 31st March' 2022	For the year ended 31st March' 2021
	Amount in Rs.	Amount in Rs.
Capital Subsidy		
Balance as per the last financial statements	56,289	56,289
Add: Current year Transfer	-	-
Closing balance	56,289	56,289
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(6,16,833)	(5,77,279)
Add: Profit / (Loss) for the year	(41,440)	(39,554)
Amounts transferred from:		
General reserve		
Other reserves		
Less: Interim dividend		
Dividends proposed to be distributed to equity shareholders ( ` ___ per share)		
Dividends proposed to be distributed to preference shareholders ( ` ___ per share)		
Tax on dividend		
Transferred to:		
General reserve		
Capital redemption reserve		
Debenture redemption reserve		
Other reserves		
Closing balance	(6,58,273)	(6,16,833)
<b>TOTAL: -</b>	<b>(6,01,984)</b>	<b>(5,60,544)</b>



# METALOID INDUSTRIES PRIVATE LIMITED

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### Note 3- OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2022	As at 31 March, 2021
Audit Fee Payable	12,500	7,500
Advance from Directors	2,90,410	2,60,410
Legal Expense Payable	2,500	-
<b>TOTAL :</b>	<b>3,05,410</b>	<b>2,67,910</b>

### Note 5- CASH AND CASH EQUIVALENTS

Particulars	As at 31 March, 2022	As at 31 March, 2021
Balances with Bank		
In current account with bank	17,410	1,343
Cash in Hand		
Cash <i>(as certified by the management)</i>	1,13,182	1,13,182
<b>TOTAL :</b>	<b>1,30,592</b>	<b>1,14,525</b>

## METALOID INDUSTRIES PRIVATE LIMITED

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS

**Note: 4 : FIXED ASSETS**

Description	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	Balance as on 01-04-2021	Additions	Deduction	Balance as on 31-03-2022	Balance as on 01-04-2021	For the year	Deduction	Balance as on 31-03-2022	Balance as on 31-03-2022	Balance as on 31-03-2021
<b>A. TANGIBLE</b>										
<b>Building</b>										
Building	5,64,842	-	-	5,64,842	4,71,001	20,007	-	4,91,008	73,834	93,841
<b>TOTAL</b>	5,64,842	-	-	5,64,842	4,71,001	20,007	-	4,91,008	73,834	93,841
<b>PREVIOUS YEAR</b>	5,64,842	-	-	5,64,842	4,45,573	25,428	-	4,71,001	93,841	1,19,269

# METALOID INDUSTRIES PRIVATE LIMITED

## Note 6 : Significant Accounting Policies

### 1 Corporate information

The Company, "METALOID INDUSTRIES PRIVATE LIMITED" having its registered office and principal place of business at "B/13-16, TUPUDANA INDUSTRIAL ESTATE , P.O.-HATIA, RANCHI, Jharkhand, 834003, India" is proposed to sales, service and repair of earth moving equipments like excavators, wheel loaders, dozers, graders, drill machines, dumpers, dump trucks, soil compactors, pavers and the like machineries and its spares.

### 2 Significant accounting policies

The significant accounting policies have been predominantly presented below in the order of the Accounting Standards notified under the Rule 7 of the Companies (Accounts) Rules, 2014.

### 3 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

### 4 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

### 5 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

*continued in next page...*



**Note 7 : Notes to Accounts**

- 1 Tangible Fixed assets are stated at cost less accumulated depreciation. Cost comprise the cost of acquisition or construction inclusive of freight, duties, taxes and any attributable cost of bringing the asset to working condition for its intended use.
- 2 In accordance with the provisions of Schedule II to the Companies Act 2013, effective from 1st April, 2014, the company has revised the useful lives of its fixed assets and depreciation has been provided based on revised the useful life assigned to each asset following Written Down Value Method.
- 3 Managerial Remuneration has not been Paid/provided during the financial year
- 4 Auditors Remuneration has been Paid/provided during the financial year

	Amount (Rs.)
Current Year	5,000
Previous Year	5,000

- 5 Subject to the above notes in the opinion of Board of Directors the current assets including loans and advances are approximately of the value as stated in realized in the ordinary courses of business and provision for all known liabilities are adequate and not in excess for the amount reasonable and necessary.
- 6 The Company is a small and medium sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a small and medium sized company.
- 7 The Company has not received any information from the suppliers regarding the status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence the disclosures if any, relating to the amounts unpaid at the yearend together with interest paid / payable as required under the said Act have not been given.
- 8 No provision for employee retirement benefit has been made in the books of accounts.
- 9 All amount have been presented in thousands.

10 Earning per Share	2021-22
(a) Net profit after tax and extraordinary Items	(41,440)
(b) Wt. average no. of shares	50,100
(c) Basic Earnings per share	(0.83)

**“These are Notes 1 to 7 attached to and forming part of the Balance Sheet.”**

# METALOID INDUSTRIES PRIVATE LIMITED

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### Note 8 : DEPRECIATION AND AMORTIZATION

<b>Particulars</b>	<b>As at 31 March, 2022</b>	<b>As at 31 March 2021</b>
Depreciation and Amortization Expenses	20,007	25,428
<b>TOTAL :</b>	<b>20,007</b>	<b>25,428</b>

### Note 9 : OTHER EXPENSES

<b>Particulars</b>	<b>As at 31 March, 2022</b>	<b>As at 31 March 2021</b>
Payment to Auditors		
For Audit Fees	5,000	5,000
For Taxation Matters	2,500	2,500
Legal Expenses	-	5,260
Maintenance Expenses	11,800	-
Bank Charges	2,133	1,366
<b>TOTAL :</b>	<b>21,433</b>	<b>14,126</b>