



U A A & ASSOCIATES

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of
URJA BATTERIES LIMITED

Report on the Audit of the Standalone Financial Statements.

Opinion

We have audited the accompanying financial statements of Urja Batteries Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2019, and the Statement of Profit and loss and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2019, and its Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

Based on the audit evidences obtained, it is concluded that no material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. **We have determined that there are no key audit matters to communicate in our report**



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 Director's report (Or any other 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 in the 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.**

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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 adequate internal financial controls 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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.

- 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. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, **Not Applicable**.

2. As required by section 143(3) of the Act, 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 purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from branches not visited by us - **Not Applicable**

c. the report on the accounts of the branch offices audited under section 143(8) by a person other than the company's auditor has been sent to us as required by proviso to clause (8) of section 143 and have been dealt with in preparing our report in the manner considered necessary by us- **Not applicable**



- d. the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account and with the returns received from branches not visited by us;
- e. In our opinion, the aforesaid financial statement comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- f. During the course of our audit we have not come across any observation or comments on financial transactions on matters having adverse effect on the functioning of company
- g. on the basis of written representations received from the directors as on March 31, 2019, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013.
- h. In our opinion proper books of account as required by law have been maintained by the Company so far as appears from our examination of those books.
- i. With respect to the adequacy of internal control over financial reporting of the company and the operating effectiveness of such control, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464 (E) dated 13th Day of June, 2017.
- j. Report on Other matters prescribed in rule no 11 of The Companies (Audit & Auditors) Rules, 2014.
- a. As per the books of accounts & other records produced before us there is no pending litigation so as to impact the financial statement of the company.
- b. As per the books of accounts & as explained to us, company has made provision as required under law or accounting standards for material foreseeable losses on long term contracts including derivative contracts- **Not Applicable**
- c. There is no amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under.

For UAA & ASSOCIATES
Chartered Accountants



Ashutosh Aggarwal
(Partner)
Membership No. 529935
FRN No.: 023287N
201, Aggarwal Plaza, DC Chowk
Sector-9, Rohini, Delhi-85

Place: Delhi
Date: 27th May, 2019

Annexure –A referred to in our report of even date of **M/s URJA BATTERIES LIMITED** for the F.Y. 2018-19.

1. In respect of its fixed assets

- a) The Company has maintaining proper records showing full particulars, including quantitative details and situation of the fixed assets on the basis of available information.
- b) As explained to us, the management has physically verified the fixed assets during the year and there is a regular programme of verification which, in our opinion is reasonable having regard to the size of the Company and the nature of the assets. No material discrepancies were noticed on such physical verification.

2. In respect of its Inventory

- a) Physical verification of inventory has been conducted once in a year by the management and no material discrepancies were noticed by them. However, we have not undertaken stock taking in said Financial Year.

3. In respect of its Granting of Loans, the company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

4. In our opinion and according to information and explanation given to us, the company has not granted loans, investments, guarantees and securities to which provisions of Section 185 and 186 of the Companies Act, 2013 have been complied with.

5. In our opinion and according to information and explanations given to us, the Company has not accepted any Deposits within the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 from public. Therefore the provision of Companies (Auditor's Report) Order, 2016 is not applicable to the Company.

6. In our opinion and according to information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Companies Act, 2013.

7. In respect of statutory dues

- a) According to the information and explanations given to us, the particulars of undisputed statutory dues of provident fund, employee's state insurance, income tax, service tax, goods and service tax (GST) relating to previous year 2018-19 are paid. No dues are pending for the current year.

- b) The Company does not have any disputed dues of sales tax / income tax / customs / wealth tax / excise duty/ cess etc. which have not been deposited.

8. According to the information and explanations given to us, the Company has duly paid all dues to any financial institutions, bank or debenture holders during the year under report.



9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10. According to the information and explanations given to us, no material fraud on or by the company has been noticed or reported during the year under report.
11. Section 197 read with schedule V of the companies Act are duly complied as per explanation given by management.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For UAA & ASSOCIATES
Chartered Accountants



Ashutosh Aggarwal
(Partner)
Membership No. 529935
FRN No.:- 023287N
201, Aggarwal Plaza, DC Chowk
Sector-9, Rohini, Delhi-85

Place: Delhi
Date: 27th May, 2019

Annexure-B referred to in our report of even date of **M/s URJA BATTERIES LIMITED** for the F.Y.2018-19.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013("the Act")

We have audited the internal financial controls over financial reporting **M/s URJA BATTERIES LIMITED** ("the Company") as of March 31, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, Issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that



(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition use or disposition of the company's assets that could have a material effect on the financial statements.

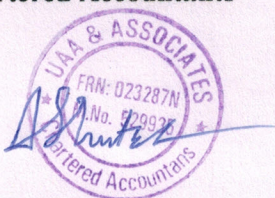
Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may be come in adequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For UAA & ASSOCIATES
Chartered Accountants



Ashutosh Aggarwal
(Partner)
Membership No. 529935
FRN No.:- 023287N
201, Aggarwal Plaza, DC Chowk
Sector-9, Rohini, Delhi-85

Place: Delhi
Date: 27th May, 2019

Urja Batteries Limited
Balance Sheet as at 31 March 2019
(Amount in Rupees, unless otherwise stated)

Particulars	Note	March 31, 2019	March 31, 2018
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	42,999,410	47,104,052
(b) Deferred Tax Assets		422,441	417,827
Current assets			
(a) Financial Assets			
(i) Loans	4	750,142	760,865
(ii) Cash and cash equivalents	5	5,914	2,392
(iii) Trade Receivables	6	31,208,693	30,156,066
(iv) Inventories	7	46,382,884	44,772,600
(b) Other Current Assets	8	2,760,443	2,079,052
Total Assets		124,529,926	125,292,854
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	9	39,450,000	39,450,000
(b) Other Equity	10	980,677	14,047,047
Liabilities			
Non-Current liabilities			
(a) Financial Liabilities			
(i) Loans	11	351,841	527,279
Current liabilities			
(a) Financial Liabilities			
(i) Loans	11	52,828,065	53,751,219
(ii) Trade Payables	12	28,247,061	15,888,514
(iii) Other Financial Liabilities	13	1,271,149	1,240,604
(b) Other Current Liabilities	14	1,401,134	388,190
Total Equity and Liabilities		124,529,926	125,292,854

Summary of Significant Accounting Policies

The accompanying notes are an integral part of the Financial Statements.

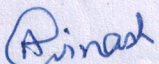
In terms of our report of even date attached

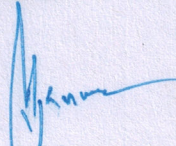
For UAA & Associates
Chartered Accountants
Registration No. 023287N

For and on behalf of the Board of Director
Urja Batteries Limited


Ashutosh Aggarwal
Partner
M.No-529935




Avinash Kumar Agarwal
Director
DIN:02925890


Yogesh Kumar Goyal
Director
DIN:01644763

Particulars	Notes	March 31, 2019	March 31, 2018
INCOME			
Revenue From Operations	15	64,020,914	68,966,853
Other Income	16	6,453	-
Total Income		64,027,367	68,966,853
EXPENSES			
Purchases & Development	17	57,024,767	7,791,001
Changes in Inventories of Finished goods	18	(1,610,284)	61,016,203
Employee benefits expenses	19	4,816,987	4,047,874
Finance costs	20	6,723,584	7,761,447
Depreciation and Amortisation Expenses	21	4,477,042	5,276,776
Other expenses	22	5,644,716	3,047,199
Total Expenses		77,076,812	88,940,500
Profit/(loss) before tax		(13,049,445)	(19,973,647)
Tax expense:			
Current Tax			
Tax for earlier years		21,540	14,700
Deferred Tax		(4,614)	60,909
Profit/(loss) for the period		(13,066,370)	(20,049,256)
Other Comprehensive Income			
A) (i) Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans, net of tax		-	-
A) (ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B) (i) Items that will be reclassified to profit or loss		-	-
B) (ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Other Comprehensive Income for the year, Net of Tax		-	-
Total Comprehensive Income for the year (Comprising (Loss) and Other Comprehensive Income for the year)		(13,066,370)	(20,049,256)
Earnings per equity share:			
(1) Basic	23	(0.33)	(0.51)
(2) Diluted	23	(0.33)	(0.51)

Summary of Significant Accounting Policies

The accompanying notes are an integral part of the Financial Statements.

In terms of our report of even date attached

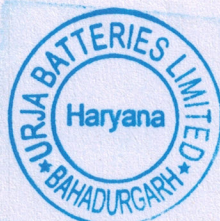
For UAA & Associates

Chartered Accountants

Registration No. 023287N

Ashutosh Aggarwal
Partner

M.No-529935



For and on behalf of the Board of Director

Urja Batteries Limited

Avinash Kumar Agarwal
Director
DIN:02925890

Yogesh Kumar Goyal
Director
DIN:01644763

Place : New Delhi

Date : 27.05.2019

Urja Batteries Limited
Cash Flow Statement for the year ended 31 March 2019
(Amount in Rupees, unless otherwise stated)

Particulars	March 31, 2019	March 31, 2018
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	(13,049,445)	(19,973,647)
Adjustments for :		
Interest Income & other Non-cash Income	-	-
Interest Expenses	6,723,584	7,761,447
Depreciation and Amortization Expenses	4,477,042	5,276,776
Operating Profit before Working Capital Changes	(1,848,819)	(6,935,424)
Adjustment for :-		
(Increase)/Decrease in Loans	10,723	(7,832)
(Increase)/Decrease in Trade Receivables	(1,052,626)	(15,697,655)
(Increase)/Decrease in Inventories	(1,610,284)	61,016,203
(Increase)/Decrease in Other Assets	(681,391)	(6,087)
Increase/(Decrease) in Loans	(1,098,593)	(3,357,273)
Increase/(Decrease) in Trade Payables	12,358,547	(11,173,032)
Increase/(Decrease) in Financial liabilities	30,545	(1,526,603)
Increase/(Decrease) in other current liabilities	1,012,944	(15,156,091)
Cash Generated from Operations	7,121,047	7,156,207
Direct Taxes Paid	21,540	14,700
NET CASH FROM OPERATING ACTIVITIES (A)	7,099,507	7,141,507
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets/Investments	(372,400)	-
Sale of Fixed Assets/Investments	-	11,142
NET CASH FROM INVESTING ACTIVITIES (B)	(372,400)	11,142
C CASH FLOW FROM FINANCING ACTIVITIES (C)		
Finance Cost : Interest Expense	(6,723,584)	(7,761,447)
Issue of Share Capital	-	-
NET CASH FROM FINANCING ACTIVITIES (C)	(6,723,584)	(7,761,447)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	3,522	(608,798)
Opening Balance of Cash and Cash Equivalents	2,392	611,190
Closing Balance of Cash and Cash Equivalents	5,914	2,392
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	3,522	(608,798)

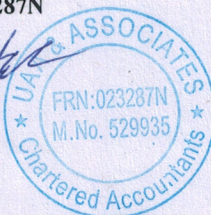
Summary of Significant Accounting Policies

The accompanying notes are an integral part of the Financial Statements.

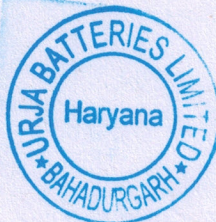
In terms of our report of even date attached

For UAA & Associates
Chartered Accountants
Registration No. 023287N

Ashutosh Aggarwal
Partner
M.No-529935



Place : New Delhi
Date : 27.05.2019



For and on behalf of the Board of Director
Urja Batteries Limited

Avinash Kumar Aggarwal
Director
DIN:02925890

Yogesh Kumar Goyal
Director
DIN:01644763

1.1 Corporate information

Urja Batteries Limited was incorporated in India on February 26, 2009 and is a company registered under the Companies Act, 1956. Urja Batteries Limited is a wholly owned subsidiary company of Urja Global Limited. The registered office of the Company is located at 487/63, 1st Floor National Market, Peeragarhi Delhi -110087, India. The principal place of business of the Company is in India.

The Company is primarily engaged in the business of manufacturing, assembling, processing, supplying, importing, fabricating & Dealing in all batteries.

1.2 Basis of Preparation

The financial statements ("Financial Statements") of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies' (Indian Accounting Standard) Rules, 2015, as amended from time to time.

2 Summary of significant accounting policies**2.1 Current versus non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- ▶ Expected to be realised or intended to be sold or consumed in normal operating cycle
- ▶ Held primarily for the purpose of trading
- ▶ Expected to be realised within twelve months after the reporting period, or
- ▶ Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- ▶ It is expected to be settled in normal operating cycle
- ▶ It is held primarily for the purpose of trading
- ▶ It is due to be settled within twelve months after the reporting period, or
- ▶ There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.2 Fixed Assets**Tangible Assets**

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment includes interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to property, plant and equipment is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

Depreciation on property, plant and equipments have been provided on the basis of straight line method over the useful lives of assets as per useful life prescribed under Schedule II of Companies Act, 2013.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from de-recognition of an tangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset when the Company can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete the asset
- Its ability to use or sell the asset
- How the asset will generate future economic benefits
- The availability of adequate resources to complete the development and to use or sell the asset
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

Following the initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized on a straight line basis over the period of expected future benefit from the related project, i.e., the estimated useful life of one to five years. Amortization is recognized in the statement of profit and loss. During the period of development, the asset is tested for impairment annually.

2.3 Impairment of non-financial assets

For all non-financial assets, the Company assesses whether there are indicators of impairment. If such an indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where the asset does not generate cash flows that are independent from other assets, the Company estimates the recoverable amount of the cash-generating unit (CGU) to which the asset belongs.

The recoverable amount for an asset or CGU is the higher of its value in use and fair value less costs of disposal. If the recoverable amount of an asset or CGU is estimated to be less than its carrying amount the asset is considered impaired and the carrying amount of the asset or CGU is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit and loss.

In assessing value in use, the estimated future cash flows of the asset or CGU are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if

2.4 Foreign Currency

Functional and presentational currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which it operates i.e. the "functional currency". The Company's Financial Statements are presented in INR, which is also the Company's functional currency as well as its presentation currency.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Company's functional currency at exchange rates prevailing at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

2.5 Inventories

Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

Stock in trade in the books is considered in the accounts where the variance between book stock and measured stock is upto +/- 5%, and in case where the variance is beyond +/- 5% the measured stock is considered. Such stocks are valued at lower of cost and net realizable value.

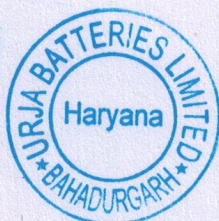
2.6 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

(i) Sale of Goods:

Revenue from Sale of goods is recognised when the goods are delivered and titles have passed, at which time all the conditions are satisfied :

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods which in general coincides with the invoicing of goods.
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- the amount of revenue can be measured reliably.
- it is probable that the economic benefits associated with the transaction will flow to the Company.
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.



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(ii) **Income from services:**

Service revenue is recognised on completion of provision of services which in general coincides with invoicing to customers. Revenue, net of discount, is recognised on transfer of all significant risks and rewards to the customer and when no significant uncertainty exists regarding realisation of consideration.

Revenue from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from time bound fixed price contracts, are recognised over the life of the contract using the percentage of completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

(iii) **Interest Income:**

Interest income is recognised on an accrual basis using effective interest rate (EIR) method. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

2.7 Taxes on income

Current tax

Provision for current tax is made as per the provisions of the Income Tax Act, 1961.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised either in other comprehensive income or in equity. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which give future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the company.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax relating to items recognised outside profit or loss is recognised either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.8 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- ▶ Debt instruments at amortised cost - The Company has cash & cash equivalents, Loans, Inventories, trade receivables, Investments classified within this category.
- ▶ Debt instruments at fair value through other comprehensive income (FVTOCI) - The Company does not have any financial asset classified in this category.
- ▶ Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL) - The Company does not have any investment classified within this category.
- ▶ Equity instruments measured at fair value through other comprehensive income (FVTOCI) - The Company does not have any financial asset classified in this category.

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The company has designated Investments as at FVTPL.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's consolidated balance sheet) when:

1. The rights to receive cash flows from the asset have expired, or
2. The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Impairment of financial assets

In accordance with Ind AS 109, the company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

The company follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables that do not contain a significant financing component.

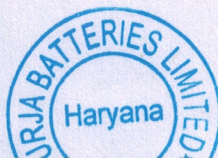
The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Financial liabilities

The Company's financial liabilities include trade and other payables and employee related liabilities.

At the time of initial recognition, financial liabilities are classified as financial liabilities at fair value through profit or loss, loans and borrowings or trade and other payables (payables).

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.



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Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

2.9 Provisions, Contingent Liabilities And Contingent Assets

Provisions:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Company expects some or all of a provision to be reimbursed, reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

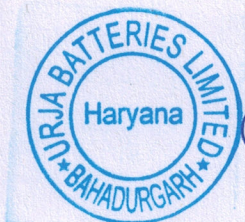
2.10 Cash and cash equivalents

Cash and cash equivalent in the balance sheet and for the purpose of cash flow statement comprise cash at banks.

2.11 Earnings per Share

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.



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Urja Batteries Limited
Statement of Changes in Equity for the year ended 31 March 2019
(Amount in Rupees, unless otherwise stated)

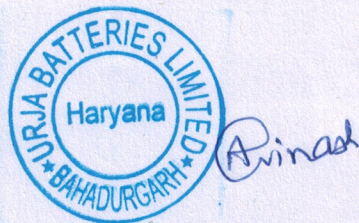
Note - 2

(a) Equity Share Capital

Issued, Subscribed & Fully Paid up (Equity Shares of Rs.10/- each)	Number of shares	Amount
At 1st April 2017	3,945,000	39,450,000
Changes in equity share capital	-	-
At 31 March 2018	3,945,000	39,450,000
Changes in equity share capital	-	-
At 31 March 2019	3,945,000	39,450,000

(b) Other Equity

Particulars	Reserves and Surplus		Total
	Securities Premium Reserve	Retained Earnings	
As at 1st April 2017	49,250,000	(15,153,697)	34,096,303
Profit / (Loss) for the year	-	(20,049,256)	(20,049,256)
Other comprehensive income	-	-	-
Total comprehensive income	49,250,000	(35,202,953)	14,047,047
Any changes	-	-	-
As at 31 March 2018	49,250,000	(35,202,953)	14,047,047
Profit / (Loss) for the year	-	(13,066,370)	(13,066,370)
Other comprehensive income	-	-	-
Total comprehensive income	49,250,000	(48,269,323)	980,677
Any changes	-	-	-
As at 31 March 2019	49,250,000	(48,269,323)	980,677



Urja Batteries Limited

Notes to financial statements for the year ended 31 March 2019
(Amount in Rupees, unless otherwise stated)

Note 3 - Property, Plant and Equipments

Particulars	Freehold Land	Building	Plant & Machinery	Furniture & Fixtures	Vehicles	Office Equipment	Total
Balance as at 1st April, 2017	15,266,661	20,327,535	20,510,365	746,048	1,145,272	425,518	58,421,400
Additions during the year	-	-	-	-	-	-	-
Deletions during the year	-	-	-	-	11,142	-	11,142
Balance as at 31st March, 2018	15,266,661	20,327,535	20,510,365	746,048	1,134,130	425,518	58,410,258
Additions during the year	-	-	372,400	-	-	-	372,400
Deletions during the year	-	-	-	-	-	-	-
Balance as at 31st March, 2019	15,266,661	20,327,535	20,882,765	746,048	1,134,130	425,518	58,782,658
Depreciation:							
Balance as at 1st April, 2017	-	1,931,116	3,706,928	193,152	98,552	99,682	6,029,430
Depreciation for the year	-	1,747,660	3,041,422	143,145	270,996	73,553	5,276,776
Disposals	-	-	-	-	-	-	-
Balance as at 31st March, 2018	-	3,678,776	6,748,350	336,297	369,548	173,235	11,306,206
Depreciation for the year	-	1,581,632	2,536,213	106,085	197,950	55,162	4,477,042
Disposals	-	-	-	-	-	-	-
Balance as at 31st March, 2019	-	5,260,408	9,284,563	442,382	567,498	228,397	15,783,248
Net Block:							
Balance as at 31st March, 2019	15,266,661	15,067,127	11,598,202	303,667	566,632	197,121	42,999,410
Balance as at 31st March, 2018	15,266,661	16,648,759	13,762,015	409,751	764,582	252,283	47,104,052

*The Company has elected to measure all of its property, plant and equipment at their previous GAAP carrying value, as deemed cost, at the transition date.



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FINANCIAL ASSETS**Note 4 - Loans**

Particulars	31-Mar-19	31-Mar-18
Current		
At Amortised Cost		
Security Deposits	750,142	760,865
Total	750,142	760,865

Note 5 - Cash and cash equivalents

Particulars	31-Mar-19	31-Mar-18
Cash in Hand	5,914	2,392
Total	5,914	2,392

a) For the purpose of the statement of cash flow, cash and cash equivalents comprise of the following:

Particulars	31-Mar-19	31-Mar-18
Cash in Hand	5,914	2,392
Total	5,914	2,392

Note 6 - Trade Receivables

Particulars	31-Mar-19	31-Mar-18
Unsecured Considered Good	31,208,693	30,156,066
Less : Allowance for bad debts	-	-
Total	31,208,693	30,156,066

Note 7 - Inventories

Particulars	31-Mar-19	31-Mar-18
Raw Material	5,041,504	7,230,208
Work in Progress	27,317,164	34,454,430
Finished Goods	14,024,216	3,087,963
Total	46,382,884	44,772,600

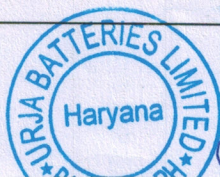
Total Financial Assets	78,347,633	75,691,924
Total current	78,347,633	75,691,924
Total non-current	-	-

Break up of financial assets:

Particulars	31-Mar-19	31-Mar-18
a) Financial assets carried at amortised cost:		
Loans (Refer Note 4)	750,142	760,865
Cash and cash equivalents (Refer Note 5)	5,914	2,392
Trade Receivables (Refer Note 6)	31,208,693	30,156,066
Inventories (Refer Note 7)	46,382,884	44,772,600
Total financial assets carried at cost	78,347,633	75,691,924
Total Financial Assets	78,347,633	75,691,924

Note 8 - Other assets

Particulars	31-Mar-19	31-Mar-18
Current		
Advances for Machinery	-	156,354
Advances to Suppliers	1,916,292	1,534,704
Balance with Government Authorities	765,202	316,636
Prepaid Expenses	78,949	71,358
Total	2,760,443	2,079,052



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Note 9 - Equity Share Capital

(A) Reconciliation of share capital

Particulars	Number	Amount
Authorised Share Capital		
Equity Shares of Rs.10/- each		
As at 1 April 2017	4,000,000	40,000,000
Increase/(decrease) during the year	-	-
As at 31 March 2018	4,000,000	40,000,000
Increase/(decrease) during the year	-	-
As at 31 March 2019	4,000,000	40,000,000

Particulars	Number	Amount
Issued, Subscribed & Fully Paid up		
Equity Shares of Rs.10/- each		
As at 1 April 2017	3,945,000	39,450,000
Increase/(decrease) during the year	-	-
As at 31 March 2018	3,945,000	39,450,000
Increase/(decrease) during the year	-	-
As at 31 March 2019	3,945,000	39,450,000

(B) Terms and rights attached to equity shares**Equity Shares**

* The Company has only one class of Equity Shares having a par value of Rs. 10/- per share. Each holder of Equity Share 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.

(C) Disclosure of Shares in the company held by each shareholder holding more than 5%

Name of Shareholder	As at 31-Mar-19		As at 31-Mar-18	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Urja Global Limited	3,944,994	100.00%	3,944,994	100.00%

(D) There are no bonus issue and buy back of equity shares during the period of five years immediately preceding the reporting date.

(E) Reconciliation of the number of shares outstanding at the beginning and at the end of the year

Particulars	Equity Shares			
	As At 31.03.2019		As At 31.03.2018	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	3,945,000	39,450,000	3,945,000	39,450,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,945,000	39,450,000	3,945,000	39,450,000



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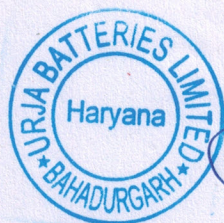
Note 10 - Other Equity

Particulars	Amount
a) Securities Premium Reserve	
As at 1 April 2017	49,250,000
Add : Securities premium credited on Share issue	-
Less : Premium Utilised for various reasons	-
As at 31 March 2018	49,250,000
Add : Securities premium credited on Share issue	-
Less : Premium Utilised for various reasons	-
As at 31 March 2019	49,250,000
b) Retained Earnings	
As at 1 April 2017	(15,153,697)
Profit for the year	(20,049,256)
Other comprehensive income	-
As at 31 March 2018	(35,202,953)
Profit for the year	-
Other comprehensive income	(13,066,370)
As at 31 March 2019	(48,269,323)

FINANCIAL LIABILITIES**Note 11 - Loans**

	31-Mar-19	31-Mar-18
NON-CURRENT		
Secured - At Amortised Cost		
i) Vehicle Loan*	351,841	527,279
Total	351,841	527,279
CURRENT		
Secured - At Amortised Cost		
i) Bank Overdraft	52,524,740	52,991,656
ii) Vehicle Loan*	175,438	158,981
Unsecured - At Amortised Cost		
i) Security Deposits	127,887	600,582
Total	52,828,065	53,751,219

* In case of Vehicle Loan, the Transaction Cost is minimal, therefore the Internal Rate of Return is approximately equal to Interest Rate charged by Bank. Thus, there is no change in Interest Amount and Amount of Borrowing as per IND AS as compared with the old Accounting Standard IGAAP.



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Note 12 - Trade Payables

Particulars	31-Mar-19	31-Mar-18
CURRENT		
Total outstanding dues of micro enterprises and small enterprises	5,548,152	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	22,698,909	15,888,514
Total	28,247,061	15,888,514

Notes:

1. Trade payables are non-interest bearing.
2. For explanations on the Company's credit risk management processes, refer to Note
3. Based on the information available with the Company, the balance due to Micro and Small Enterprises as defined under the MSMED Act, 2006 is Rs. 55,48,152 (Previous year Rs. Nil) and interest during the year Rs. Nil (Previous year Rs. Nil) has been paid or is payable under the terms of the MSMED Act, 2006. The information provided by the Company has been relied upon by the auditors.

Particulars	31-Mar-19	31-Mar-18
Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	5,548,152	-
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest due and payable towards suppliers registered under MSMED Act, for payments already made	-	-
Further interest remaining due and payable for earlier years	-	-

Note 13 - Other Financial Liabilities

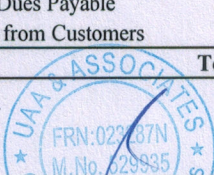
Particulars	31-Mar-19	31-Mar-18
CURRENT		
Provision for Salary	505,576	690,226
Provision for Expenses	765,573	550,378
Total	1,271,149	1,240,604

Break up of financial liabilities:

Particulars	31-Mar-19	31-Mar-18
Financial liabilities carried at amortised cost:		
Loans (Refer Note 11)	52,828,065	53,751,219
Trade payables (Refer Note 12)	28,247,061	15,888,514
Other Financial Liabilities (Refer Note 13)	1,271,149	1,240,604
Total financial liabilities carried at amortised cost	82,346,274	70,880,338
Current	82,346,274	70,880,338
Non Current	-	-
Total Financial Liabilities	82,346,274	70,880,338

Note 14 - Other Liabilities

Particulars	31-Mar-19	31-Mar-18
CURRENT		
Statutory Dues Payable	72,509	94,213
Advances from Customers	1,328,625	293,977
Total	1,401,134	388,190



Urja Batteries Limited**Notes to financial statements for the year ended 31 March 2019**

(Amount in Rupees, unless otherwise stated)

Note 15 - Revenue From Operations

Particulars	31-Mar-19	31-Mar-18
Sale of Products		
Domestic Sale	61,613,709	68,966,853
Export Sales	2,407,205	-
Total	64,020,914	68,966,853

Note 16 - Other Income

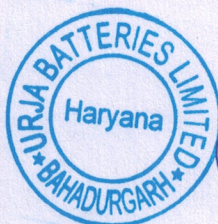
Particulars	31-Mar-19	31-Mar-18
Discount & Rebates	2,813	-
Income Tax Refunds	3,640	-
Total	6,453	-

Note 17 - Purchases & Development

Particulars	31-Mar-19	31-Mar-18
Purchases	57,024,767	7,791,001
Total	57,024,767	7,791,001

Note 18 - Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade

Particulars	31-Mar-19	31-Mar-18
Inventories at the beginning of the year :		
Raw Material	7,230,208	6,018,435
Finished Goods	34,454,430	97,962,281
Stock in Trade	3,087,963	1,808,087
	44,772,600	105,788,803
Inventories at the closing of the year :		
Raw Material	5,041,504	7,230,208
Finished Goods	27,317,164	34,454,430
Stock in Trade	14,024,216	3,087,963
	46,382,884	44,772,600
Net (increase) / decrease	(1,610,284)	61,016,203

*Arinash**[Signature]*

Urja Batteries Limited**Notes to financial statements for the year ended 31 March 2019**

(Amount in Rupees, unless otherwise stated)

Note 19 - Employee Benefit Expenses

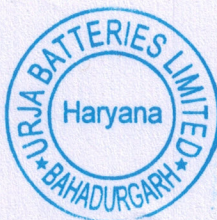
Particulars	31-Mar-19	31-Mar-18
Salary, Wages & Other Allowances	4,241,774	3,656,426
Contribution to Provident Fund, ESI & Others	409,623	342,993
Staff Welfare Expenses	165,590	48,455
Total	4,816,987	4,047,874

Note 20 - Finance Costs

Particulars	31-Mar-19	31-Mar-18
Interest on PCFC Loans	-	203,664
Interest on Working Capital Loan	6,634,139	7,148,392
Interest - Others	60,799	75,712
Interest on Late Deposit of Govt. Dues	-	659
Bank Commission & Charges	28,646	333,020
Total	6,723,584	7,761,447

Note 21 - Depreciation and Amortisation Expenses

Particulars	31-Mar-19	31-Mar-18
Depreciation	4,477,042	5,276,776
Total	4,477,042	5,276,776



Avinash

Urja Batteries Limited**Notes to financial statements for the year ended 31 March 2019**

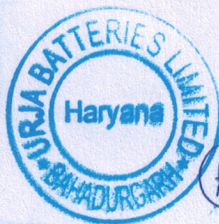
(Amount in Rupees, unless otherwise stated)

Note 22 - Other Expenses

Particulars	31-Mar-19	31-Mar-18
Audit Fees (Refer Note 22A)	-	25,000
Business Promotion & Other Selling Expenses	8,188	71,485
Cartage, Freight & Fowarding Expenses	794,180	1,200
Consumable Material	260,163	7,350
Container Printing Charges	4,908	3,660
Conveyance Expenses	93,933	13,371
Discount & Rebates	-	279,391
Fees & Subscription	308,689	40,632
Festival Expenses	-	23,320
Freight Inward, Loading & Unloading Expenses	24,598	22,020
General Expenses	740	6,514
Insurance Expenses	104,126	99,395
Legal & Professional Charges	520,006	380,235
Postage & Stamp Charges	5,148	4,648
Power & Fuel	2,935,389	1,538,385
Printing & Stationery	9,460	1,876
Rent	-	36,000
Repair & Maintenance Charges of Factory / Office Building	70,673	110,362
Repair & Maintenance of Plant & Machinery	230,940	71,260
Security Agency Charges	27,857	59,632
Telephone & Communication Charges	6,717	21,305
Testing Charges	-	11,664
Tour & Travel Charges	130,462	156,295
Vehicle Expenses	108,539	62,199
Total	5,644,716	3,047,199

Note 22A : Auditor Remuneration

Particulars	31-Mar-19	31-Mar-18
Statutory Audit Fees	-	25,000
Total	-	25,000



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[Signature]

Earnings per Share

Basic and Diluted EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year. Weighted average EPS amounts are calculated by dividing the profit attributable to equity holders of the company (after adjusting for employee stock options) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	31-Mar-19	31-Mar-18
Profit after tax (Amount in Rs.)	(13,066,370)	(20,049,256)
Weighted average Number of Equity Shares	3,945,000	3,945,000
Basic Value per Share (in Rs.)	10.00	10.00
Basic and Diluted Earnings per share (In Rs.)	(0.33)	(0.51)

Contingent liabilities (to the extent not provided for)

There is no Contingent liability in the company as on 31st March 2019.

Related Party Transactions

In accordance with the requirement of Ind AS 24 on Related Parties notified under the Companies (Indian Accounting Standards) Rules, 2015, the name of related parties where control exists and /or with whom transactions have taken place during the year and description of relationships, as identified and certified by the Management are:

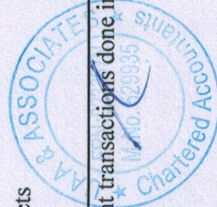
List of Related Parties

Particulars	Name of Parties
Holding Company	Urja Global Limited
Subsidiary Company	Sahu Minerals and Properties Limited
Managerial Person	Mr. Yogesh Kumar Goyal
Managerial Person	Mr. Sunil Kumar Mittal
Managerial Person	Mr. Avinash Kumar Agarwal

Details of Transactions are as follows:

Particulars	Holding Company	Fellow Subsidiary Company	Key Managerial Persons		
Manufacture and Sale of Products	Urja Global Limited	Sahu Minerals and Properties Limited	Mr. Yogesh Kumar Goyal	Mr. Sunil Kumar Mittal	Mr. Avinash Kumar Agarwal
	96,390 (Nil) 431,80,723 (62,71,637)				

Figures in brackets represent transactions done in last financial year.



(Signature)

Income Tax

Deferred Tax Assets for the year of Rs. 422,441/- as per Indian Accounting Standards 12 on Accounting for Taxes on income pertaining to the timing between the accounting income and the taxable income has been recognized by the management in the Profit & Loss Account.

Significant accounting judgments, estimates and assumptions

In the preparation of the company's financial statements management has made judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

ESTIMATES AND ASSUMPTIONS

Key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are outside the control of the company. Such changes are reflected in the assumptions when they occur.

As

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Financial values

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

Particulars	Carrying value		Fair value	
	As at	As at	As at	As at
	31-Mar-19	31-Mar-18	31-Mar-19	31-Mar-19
	INR	INR	INR	INR
FINANCIAL ASSETS				
Financial assets measured at amortised cost				
Loans (Refer Note 4)	750,142	760,865	750,142	760,865
and cash equivalents (Refer Note 5)	5,914	2,392	5,914	2,392
Trade Receivables (Refer Note 6)	31,208,693	30,156,066	31,208,693	30,156,066
Investment properties (Refer Note 7)	46,382,884	44,772,600	46,382,884	44,772,600
FINANCIAL LIABILITIES				
Financial liabilities measured at amortised cost				
Trade payables (Refer Note 11)	53,179,906	54,278,498	53,179,906	54,278,498
Trade payables (Refer Note 12)	28,247,061	15,888,514	28,247,061	15,888,514
Financial Liabilities (Refer Note 13)	1,271,149	1,240,604	1,271,149	1,240,604



management assessed that cash and cash equivalents, trade receivables, other bank balances and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/ outflows using prevailing interest rates of financial instruments with similar terms. Initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of financial assets and liabilities (other than investment in mutual funds) is at amortised cost, using the effective interest method.

Financial risk management objectives and policies

Company's principal financial liabilities comprise trade payables, employee related liabilities, etc. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade and other receivables, cash and cash equivalents, security deposits, etc. that derive directly from its operations. The Company also holds FVTPL investments.

Company is exposed to market risk, credit risk and liquidity risk. The company's senior management oversees the management of these risks. The company's senior management is responsible for evaluating an appropriate financial risk governance framework for the Company and periodically reviewing the same. The company's senior management ensures that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The company's senior management reviews and agrees policies for managing each of these risks, which are summarised below.

Market Risk

Credit risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: interest rate risk, foreign currency risk and price risk. Financial instruments affected by market risk include fixed deposits and FVTPL investments.

Interest Rate Risk

Company does not have any borrowings or significant interest bearing assets. So, the Company is not exposed to such risk.

Foreign currency risk

Indian Rupee is the Company's most significant currency. As a consequence, the Company's results are presented in Indian Rupee. Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company transacts business majorly in local currency and there is no significant foreign currency transactions, therefore do not pose a significant foreign currency risk on the company.

Liquidity Risk

Company's maximum exposure to credit risk for the components of the Balance Sheet at reporting dates are the carrying amounts as illustrated in note below. The maximum exposure to credit risk at the reporting date was:

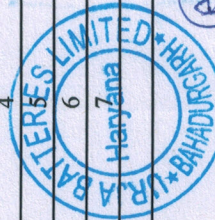
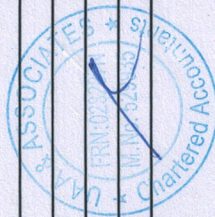
Trade receivables

Financial instruments and cash deposits

Company's maximum exposure to credit risk for the components of the Balance Sheet at reporting dates are the carrying amounts as illustrated in note below. The maximum exposure to credit risk at the reporting date was:

Company's maximum exposure to credit risk for the components of the Balance Sheet at reporting dates are the carrying amounts as illustrated in note below. The maximum exposure to credit risk at the reporting date was:

Particulars	Note	As at 31 March 2019	As at 31 March 2018
Cash and cash equivalents	4	750,142	760,865
Trade Receivables	6	5,914	2,392
Financial instruments		31,208,693	30,156,066
Liabilities		46,382,884	44,772,600
Total		78,347,633	75,691,924



(Signature)

Liquidity Risk

Company monitors its risk of a shortage of funds using a liquidity planning tool.

Particulars	Carrying amount	Contractual cash flow	3 months or less	3-12 months	1-2 years	2-5 years
Short-term financial liabilities	52,828,065	52,828,065	-	52,828,065	-	-
Long-term financial liabilities	28,247,061	28,247,061	-	28,247,061	-	-
Total financial liabilities	1,271,149	1,271,149	-	1,271,149	-	-

Following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2018:

Particulars	Carrying amount	Contractual cash flow	3 months or less	3-12 months	1-2 years	2-5 years
Short-term financial liabilities	53,751,219	53,751,219	-	53,751,219	-	-
Long-term financial liabilities	15,888,514	15,888,514	-	15,888,514	-	-
Total financial liabilities	1,240,604	1,240,604	-	1,240,604	-	-

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

Capital management

The company's policy is to maintain a strong capital base so as to maintain investor, creditor confidence and to sustain future development of the business. The company's senior management monitor the return on capital employed and gearing ratio.

Company's Gearing ratio was as follows:

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Financial liabilities *	84,099,249	71,795,807
Cash and cash equivalents	5,914	2,392
Debt	84,093,335	71,793,414
Equity	40,430,677	53,497,047
Gearing ratio	2.08	1.34

Financial liabilities majorly consists of trade payables, statutory dues etc.

There were no changes in the Company's approach to capital management during the year ended 31 March 2019 and 31 March 2018.

Summary of Significant Accounting Policies

Accompanying notes are an integral part of the Financial Statements.
Terms of our report of even date attached

JAA & Associates

Chartered Accountants

Registration No. 023287N



Atish Aggarwal

Partner

529935

Address : New Delhi

Date : 27.05.2019

For and on behalf of the Board of Director

Urja Batteries Limited

Yogesh Kumar Goyal

Director

DIN:01644763

Avinash Kumar Agarwal

Director

DIN:02925890



FORM NO. 3CA**[See rule 6G(1)(a)]**

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. **We** report that the statutory audit of **URJA BATTERIES LIMITED** **487/63 1ST FLOOR, NATIONAL MARKET, PEERA GARHI., DELHI, DELHI, 110087** **AADCB8658B** was conducted by **Us** **U A A & ASSOCIATES** in pursuance of the provisions of the **Companies Act 2013** Act, and **We** annex here to a copy of **Our** audit report dated **27/05/2019** along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019**
(b) the audited balance sheet as at, **31/03/2019** ; and
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In **Our** opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	AS NATURE OF BUSINESS IS SUCH THAT STOCK CONSISTS OF ITEMS OF DIFFERENT SIZES, SHAPES AND NATURE, IT IS NOT POSSIBLE TO VALUE OF CLOSING STOCK. CLOSING STOCK VALUATION BY COMPANY MANAGEMENT.

Place
Date

DELHI
27/05/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

ASHUTOSH AGGARWAL
529935
0023287N
201, 2ND FLOOR AGGARWAL PLAZA
DC CHOWK SECTOR 9 ROHINI., DELHI, DELHI, 110085



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		URJA BATTERIES LIMITED			
2	Address		487/63 1ST FLOOR,NATIONAL MARKET,PEERA GARHI , , DELHI , DELHI , 110087			
3	Permanent Account Number (PAN)		AADCB8658B			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax HARYANA	06AADCB8658B1ZS			
	2	Customs Duty	0510049613			
5	Status		Company			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
	S.No.	Name	Profit Sharing Ratio (%)			
	Nil					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
	S.No.	Date of change	Name of Partner/ Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks					
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
	S.No.	Sector	Sub Sector		Code	
	1	MANUFACTURING	Other manufacturing n.e.c.		04097	
10	b	If there is any change in the nature of business or profession, the particulars of such change				
	S.No.	Business	Sector	SubSector	Code	
	Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	S.No.	Books prescribed				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK, BANK BOOK, JOURNAL REGISTER, STOCK RECORDS, EXCISE RECORDS ETC	PLOT NO 11, SECTOR- 16	HSIIDC	BAHADURGARH	HARYANA
						PinCode
						124507
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined					
	CASH BOOK, BANK BOOK, JOURNAL REGISTER, STOCK RECORDS, EXCISE RECORDS ETC					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	Section	Amount			
	Nil					
12	c	Method of accounting employed in the previous year				
	Mercantile system					

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.							No			
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	Particulars					Increase in profit(Rs.)		Decrease in profit(Rs.)			
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).							No			
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
	S.No.		ICDS		Increase in profit(Rs.)		Decrease in profit(Rs.)		Net effect(Rs.)		
			Total								
13 f	Disclosure as per ICDS.										
	S.No.		ICDS		Disclosure						
	1		ICDS I - Accounting Policies		NG SIGNIFICANT CHANGE IN ACCOUNTING POLICY DURING THE YEAR						
	2		ICDS II - Valuation of Inventories		NO CLOSING STOCK AT THE END OF THE YEAR						
	3		ICDS III - Construction Contracts		NOT APPLICABLE						
	4		ICDS IV - Revenue Recognition		64,020,914/-HAS BEEN RECORDED AS REVENUE FROM OPERATIONS.						
	5		ICDS V - Tangible Fixed Assets		AS PER CLAUSE 18 OF TAX AUDIT REPORT						
	6		ICDS VII - Governments Grants		NOT APPLICABLE						
	7		ICDS IX - Borrowing Costs		NOT APPLICABLE						
	8		ICDS X - Provisions, Contingent Liabilities and Contingent Assets		NO PROVISION FOR TAX OF RECOGNISED FOR THE YEAR						
14 a	Method of valuation of closing stock employed in the previous year.							AT COST OR NET REALISABLE VALUE, WHICH EVER IS LOWER			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:							No			
	Particulars					Increase in profit(Rs.)		Decrease in profit(Rs.)			
15	Give the following particulars of the capital asset converted into stock-in-trade										
	S.No.	(a) Description of capital asset				(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade			
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	S.No.	Description						Amount			
	Nil										
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned										
	S.No.	Description						Amount			
16 c	Escalation claims accepted during the previous year										
	S.No.	Description						Amount			
	Nil										
16 d	Any other item of income										
	S.No.	Description						Amount			
	Nil										
16 e	Capital receipt, if any										
	S.No.	Description						Amount			
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-										
	S.No.	Description of Block of Assets/	Rate of depreciation (In Percent-age)	Opening WDV / Actual(A) Value (1)	Purchase Value (2)	Change in Rate of Depreciation (3)	Subsidy/Grant (4)	Total Value of Purchases	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the

	Class of Assets				change (3)	(B) (1+2+3+4)		year (A) +B-C-D)
1	Building @ 10%	10%	16072996				1607300	14465696
2	Furnitures & Fittings @ 10%	10%	1175532				117553	1057979
3	Plant & Machinery @ 40%	40%	5052				2021	3031
4	Plant & Machinery @ 15%	15%	17886448	372400		372400	2732160	15526688

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount
-------	-------------	--------

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	21940	15/05/2018	45982	25/05/2018
2	Provident Fund	24628	15/06/2018	51616	19/06/2018
3	Provident Fund	25372	15/07/2018	53175	17/07/2018
4	Provident Fund	21666	15/08/2018	45138	17/08/2018
5	Provident Fund	20048	15/09/2018	41766	06/09/2018
6	Provident Fund	21118	15/10/2018	41246	15/10/2018
7	Provident Fund	22495	15/11/2018	42898	19/11/2018
8	Provident Fund	22226	15/12/2018	42154	15/12/2018
9	Provident Fund	21703	15/01/2019	41621	14/01/2019
10	Provident Fund	21225	15/02/2019	43138	15/02/2019
11	Provident Fund	20895	15/03/2019	42384	15/03/2019
12	Provident Fund	21136	15/04/2019	41966	15/04/2019
13	Any Fund set up under the provisions of ESI Act, 1948	4234	15/05/2018	15699	21/05/2018
14	Any Fund set up under the provisions of ESI Act, 1948	3804	15/06/2018	14100	20/06/2018
15	Any Fund set up under the provisions of ESI Act, 1948	3968	15/07/2018	14715	16/07/2018
16	Any Fund set up under the provisions of ESI Act, 1948	3482	15/08/2018	12916	17/08/2018
17	Any Fund set up under the provisions of ESI Act, 1948	3495	15/09/2018	12961	06/09/2018
18	Any Fund set up under the provisions of ESI Act, 1948	4990	15/10/2018	18513	15/10/2018
19	Any Fund set up under the provisions of ESI Act, 1948	4716	15/11/2018	17495	15/11/2018
20	Any Fund set up under the provisions of ESI Act, 1948	3790	15/12/2018	14059	15/12/2018
21	Any Fund set up under the provisions of ESI Act, 1948	4119	15/01/2019	15270	14/01/2019
22	Any Fund set up under the provisions of ESI Act, 1948	4870	15/02/2019	18066	15/02/2019
23	Any Fund set up under the provisions of ESI Act, 1948	4573	15/03/2019	16830	15/03/2019
24	Any Fund set up under the provisions of ESI Act, 1948	3860	15/04/2019	14322	15/04/2019

21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
Capital expenditure													
S.No.		Particulars								Amount in Rs.			
Personal expenditure													
S.No.		Particulars								Amount in Rs.			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party													
S.No.		Particulars								Amount in Rs.			
Expenditure incurred at clubs being entrance fees and subscriptions													
S.No.		Particulars								Amount in Rs.			
Expenditure incurred at clubs being cost for club services and facilities used.													
S.No.		Particulars								Amount in Rs.			
Expenditure by way of penalty or fine for violation of any law for the time being force													
S.No.		Particulars								Amount in Rs.			
Expenditure by way of any other penalty or fine not covered above													
S.No.		Particulars								Amount in Rs.			
Expenditure incurred for any purpose which is an offence or which is prohibited by law													
S.No.		Particulars								Amount in Rs.			
b	(b) Amounts inadmissible under section 40(a):-												
	(i) as payment to non-resident referred to in sub-clause (i)												
(A) Details of payment on which tax is not deducted:													
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)													
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted		
	(ii) as payment referred to in sub-clause (ia)												
(A) Details of payment on which tax is not deducted:													
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.													
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
	(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:													
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.													
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
	(iv) fringe benefit tax under sub-clause (ic)											0	
	(v) wealth tax under sub-clause (iia)											0	
	(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0	
	(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
	(viii) payment to PF /other fund etc. under sub-clause (iv)												0

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
--	-------	-------------	---------	---------------------------	-------------------	---------------------	---------

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	No
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	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account
--	-------	-----------------	-------------------	--------------	-------------------	---	---------

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	No
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	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account
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(e) Provision for payment of gratuity not allowable under section 40A(7) 0

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9) 0

(g) Particulars of any liability of a contingent nature

	S.No.	Nature Of Liability	Amount in Rs.
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(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

	S.No.	Nature Of Liability	Amount in Rs.
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(i) Amount inadmissible under the proviso to section 36(1)(iii) 0

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0
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23 Particulars of any payment made to persons specified under section 40A(2)(b).

	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
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24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.

	S.No.	Section	Description	Amount
			Nil	

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
			Nil			

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year

	S.No.	Section	Nature of liability	Amount
			Nil	

26 (i)(A)(b) Not paid during the previous year

	S.No.	Section	Nature of liability	Amount
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26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

	S.No.	Section	Nature of liability	Amount
			Nil	

26 (i)(B)(b) not paid on or before the aforesaid date

	S.No.	Section	Nature of liability	Amount
			Nil	

(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.) No

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts No

	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	Credit Availed		

		Credit Utilized												
		Closing/Outstanding Balance												
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
		Nil												
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)						No						
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil												
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same							No					
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
		Nil												
A(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?							No					
A(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:	Amount (in Rs.)										
B(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56							No					
B(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:	Amount (in Rs.)										
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)							No					
		S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil												
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.							No					
A(b)		If yes, please furnish the following details:												
		S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)		Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No					
B(b)		If yes, please furnish the following details:												
		S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature	Earnings before interest, tax, depreciation and amortization	Amount (in Rs.) of expenditure by way of interest or of similar	Details of interest brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:							

		during the previous year (in Rs.)	(i) above which exceeds 30% of EBITDA as per (ii) above.	Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)		
Nil									
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020)							No	
C(b)	If yes, please furnish the following details:								
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil									
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-							
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt		
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt				
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-							

	S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

	S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

Nil

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.

Nil

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)	Remarks
					Amount as assessed	Order U/S and Date

Nil



32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No
		If yes, please furnish the details below										
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No
		If yes, please furnish details of the same										
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
		S.No.	Section	Amount								
		Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										Yes
		S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	DELB112 50B	194J	Fees for professional or technical services	421500	421500	421500	42150	0	0	0
		2	DELB112 50B	194C	Payments to contractor and sub-contractors	642257	642257	642257	10115	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:										Yes
		S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
		1	DELB11250B	26Q	31/07/2018	20/07/2018	Yes					
		2	DELB11250B	26Q	31/10/2018	23/10/2018	Yes					
		3	DELB11250B	26Q	31/01/2019	21/01/2019	Yes					
		4	DELB11250B	26Q	31/05/2019	30/05/2019	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
						Amount	Dates of payment					
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any			

35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		1	Lead/Remelted Lead	kilograms	11290	101083	111516	0	857			0
		2	Lead Oxide Grey	kilograms	1500	104515	104040	0	1975			0
		3	Lead Oxide Red	kilograms	595	6625	6770	0	450			0
		4	Containers	numbers	7970	12976	13911	0	7035			0
		5	Separators	numbers	110416	534900	560040	0	85276			0
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock			Shortage/excess, if any
		6	Batteries	numbers	36	0	403	383		56		0
		7	Batteries Solar	numbers	588	0	10856	9122		2322		0
		8	Batteries E Ricks haw	numbers	0	577	5351	5332		596		0
		9	Solar Power Generating Systems	numbers	0	0	5740	5740		0		0
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock			Shortage/excess, if any
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts						
						Amount	Dates of payment					
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
	S.No.	Amount received (in Rs.)				Date of receipt						
37	Whether any cost audit was carried out											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year					Preceding previous Year					
a	Total turnover of the assessee	64020914					68966853					
b	Gross profit / Turnover				%					%		
c	Net profit / Turnover	-13049445	64020914	-20.38 %		19973647	68966853	-28.96 %				

d	Stock-in-Trade Turnover	46382884	64020914	72.45 %	44772600	68966853	64.92 %
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

42 A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? **No**

A(b) If yes, please furnish the following details:

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
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43 A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 **Not Due**

A(b) If yes, please furnish the following details:

S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
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A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to goods or services exempt from GST	Expenditure relating to entities falling under composition scheme	Expenditure relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
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Place **DELHI**
Date **27/05/2019**

Name **ASHUTOSH AGGARWAL**
Membership Number **529935**
FRN (Firm Registration Number) **0023287N**
Address **201, 2ND FLOOR AGGARWAL PLAZA DC CHOWK SECTOR 9 ROHINI, DELHI, DELHI, 110085.**



Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	

Total of Building @ 10%								
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								
Plant & Machinery @ 15%	1	17/04/2018	17/04/2018	162500	0	0	0	162500
	2	28/05/2018	28/05/2018	26000	0	0	0	26000
	3	04/09/2018	04/09/2018	95000	0	0	0	95000
	4	05/12/2018	05/12/2018	60400	0	0	0	60400
	5	30/03/2019	30/03/2019	28500	0	0	0	28500
Total of Plant & Machinery @ 15%								372400

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			
Total of Building @ 10%			
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			

