

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
VISHNU SHREE TEST LABS PRIVATE LIMITED
CIN No: U73100RJ2019PTC066083**

Report on the Financial Statements

Opinion

We have audited the financial statements of **VISHNU SHREE TEST LABS PRIVATE LIMITED (CIN: U73100RJ2019PTC066083)** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2022
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Accounting Standards (AS) 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

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




Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Responsibilities of Management and Those Charged with Governance for the 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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


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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent 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 purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 crores and its borrowing from banks and financial institutions at any time during the year is less than Rs. 25 crores, the company is **exempted** getting an audit opinion with respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- i) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- j) No dividend have been declared or paid during the year by the company.

For R. P. Mundra & Co.
Chartered Accountants
(Firm Registration No. 000978C)


(Amit Mundra)
Partner

(Membership No. 403453)
Jodhpur, September 14, 2022

Place : JODHPUR
UDIN : 22403453AYUHOJ9356

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:


- a. (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
 (B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, except the following:-

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of company
NIL					

- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- b. (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- c. (a) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- (c) There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
- (d) Since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- (e) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties except following:

Name of Party	Amount renewed or extended	% of total loan	Remark, if any
	Nil		

- (f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.



- d. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.
- e. The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
- f. As per information & explanation given by the management, the company is not required to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

- g. (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except following : (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
			Nil		

- h. According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

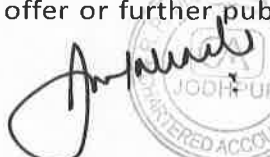

- i. (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Except following lenders (if applicable).

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
Nil					

- (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
- (c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Nature of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

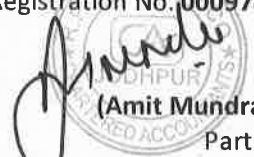
- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- j. (a) The company has not raised any money by way of initial public offer or further public

- offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- k. (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- l. The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- m. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements,
- n. (a) In our opinion and based on our examination, the company is having satisfactory internal audit system.
- o. On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- p. (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- q. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- r. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- s. Based on our examination, the provisions of section 135 is applicable on the company. And as per information and explanation given to us, the company has complied with the provisions of Section 135 of the Companies act 2013.
- t. The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

UDIN : 22403453AYUHOJ9356
Place : JODHPUR

For R. P. Mundra & Co.
Chartered Accountants
(Firm Registration No. 000978C)


(Amit Mundra)
Partner
(Membership No. 403453)
Jodhpur, September 14, 2022



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
M / s. VISHNU SHREE TEST LABS PRIVATE LIMITED
KHASRA NO. 108/1 & 108/2,SANGARIYA,JODHPUR
PAN **AAHCV0733B**

was conducted by me R. P. MUNDRA & CO. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of my audit report dated 14-Sep-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-Mar-2022
- (b) the audited Balance Sheet as at 31-Mar-2022; 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 are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

Place :JODHPUR
Date : 14/09/2022
UDIN : 22403453BBDQFO1464

For M/S R P MUNDRA AND CO
Chartered Accountants
(Firm Regn No.: 000978C)


(AMIT MUNDRA)
PARTNER
Membership No: 403453

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	VISHNU SHREE TEST LABS PRIVATE LIMITED			
02	Address	KHASRA NO. 108/1 & 108/2,SANGARIYA,JODHPUR			
03	Permanent Account Number (PAN)	AAHCV0733B			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AAHCV0733B1ZO	
05	Status	Company			
06	Previous year	from 1-APR-2021 to 31-Mar-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(e)-When provisions of section 44AD(4) are applicable			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)		
		NA			
	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	No			
	Name of Partner/Member	Date of change	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)	Sector	Sub Sector	Code	
		OTHER SERVICES	Other services n.e.c.	21008	
	b) If there is any change in the nature of business or profession, the particulars of such change.	No			
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Sales Register, Purchases Register			
	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.)	KHASRA NO. 108/1 & 108/2, JODHPUR, SANGARIYA, RAJASTHAN, 342013, INDIA		Bank Book, Cash Book, Journal, Sales Register, Purchases Register (Computerized)	
	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Sales Register, Purchases Register			

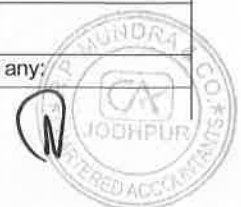


12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No
	Section	Amount	Remarks if any:	
13	a)	Method of accounting employed in the previous year		Mercantile system
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		
	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.)
	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)		
	e)	If answer to (d) above is in the affirmative, give details of such adjustments		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
				Net Effect (Rs.)
	f)	Disclosure as per ICDS		
		ICDS	Disclosure	
			Remarks if any:	
14	a)	Method of valuation of closing stock employed in the previous year.		
	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:		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
				Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
				Remarks if any:
16	Amounts not credited to the profit and loss account, being, -			
	a)	the items falling within the scope of section 28;		Nil
		Description	Amount	Remarks if any:
	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		
		Description	Amount	Remarks if any:
	c)	escalation claims accepted during the previous year;		Nil
		Description	Amount	Remarks if any:
	d)	any other item of income;		Nil
		Description	Amount	Remarks if any:
	e)	capital receipt, if any.		Nil
		Description	Amount	Remarks if any:



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:											No		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?	
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 :-							As Per Annexure "A"						
	a)	Description of asset/block of assets.												
	b)	Rate of depreciation.												
	c)	Actual cost or written down value, as the case may be.												
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc)	Adjusted written down value												
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
		i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
		ii)	change in rate of exchange of currency, and											
		iii)	Subsidy or grant or reimbursement, by whatever name called.											
	e)	Depreciation allowable.												
	f)	Written down value at the end of the year.												
19	Amounts admissible under sections													
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:										
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)]							Nil					
		Description	Amount	Remarks if any:										
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):							Nil					
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid								

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												
	1	expenditure of capital nature;							Nil					
		Particulars	Amount in Rs.	Remarks if any:										
	2	expenditure of personal nature;							Nil					
		Particulars	Amount in Rs.	Remarks if any:										
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;							Nil					
		Particulars	Amount in Rs.	Remarks if any:										



4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Particulars	Amount in Rs.
		Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil
	Particulars	Amount in Rs.
		Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	Particulars	Amount in Rs.
		Remarks if any:

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:												Nil				
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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)												Nil				
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:												Nil				
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.												Nil				
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:												Nil				



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)								Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
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;								NA								
Particulars	Section	Amount debited to P/L A/C	Description	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:				Yes												
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
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);				Yes												
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7);								Nil								
f) any sum paid by the assessee as an employer not allowable under section 40A(9);								Nil								
g) particulars of any liability of a contingent nature;								Nil								
Nature of Liability		Amount	Remarks if any:													



	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;				Nil				
		Particulars	Amount	Remarks if any:						
	i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil				
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil				
23		Particulars of payments made to persons specified under section 40A(2)(b).								
		Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
		VISHNU PRAKASH R PUNGALIA CONST LTD	DIRECTOR'S CONCERN		187792	INTEREST				
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
		Section	Description	Amount	Remarks if any:					
25		Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			
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:-								
	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								
	a)	paid during the previous year;				Nil				
		Nature of Liability	Amount	Remarks if any:		Section				
	b)	not paid during the previous year;				Nil				
		Nature of Liability	Amount	Remarks if any:		Section				
	B	was incurred in the previous year and was								
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				Nil				
		Nature of Liability	Amount	Remarks if any:		Section				
	b)	not paid on or before the aforesaid date.				Nil				
		Nature of Liability	Amount	Remarks if any:		Section				
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.								
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No				
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NA				
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)		Remarks if any:			
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), if yes, please furnish the details of the same.				No				
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:



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							
	Name of the person from whom consideration received for issue of shares			PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:				
29	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										NA						
		Nature of Income					Amount					Remarks if any:						
29	B	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										NA						
		Nature of Income					Amount					Remarks if any:						
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							
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA						
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:			
30	B	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										NA						
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:										



30	C	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,2022)		NA					
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:			
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							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/ 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.
		VISHNU PRAKASH R PUNGALIA CONST LTD	JODHPUR		6400000	No	6569012	Cheque	Account payee cheque
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		Nil					
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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	
	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		Nil					
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
	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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		Nil					
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			



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 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				Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no		Amount of payment	
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:						
		Name of the payee	Address of the payee	Aadhaar no	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
		DIPANSHU PUNGALIA	JODHPUR		500000	3956000	Cheque	Account payee cheque
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				Nil		
		Name of the payer	Address of the payer		PAN of the payer	Aadhaar no	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	
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				Nil		



Name of the payer		Address of the payer				PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		
32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :										
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/S and date			
1	2020-21	Loss from business other than loss from speculative business and specified business	335113			335113	11/12/2021	loss brought forward		
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.					No					
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.					No					
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No					
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.					No					
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil					
Section			Amount			Remarks if any:				
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:										
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	2	3	4	5	6	7	8	9	10
JDHV0472 2E	194A	Interest other than Interest on securities	226147	187792	187792	18779	0	0	0
JDHV0472 2E	194J	Fees for profession al or technical services	52640	52640	52640	1053	0	0	0
JDHV0472 2E	194J	Fees for profession al or technical services	7200	7200	7200	720	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
JDHV04722E	26Q	31-Jan-2022	31-Jan-2022	Yes	
JDHV04722E	26Q	31-May-2022	13-May-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
JDHV04722E	20	20	07-Jan-2022

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :										
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.	
NA										

B Finished products :										
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.			
NA										

C By products :										
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.			
NA										

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

37 Whether any cost audit was carried out, 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. **No**



38	Whether any audit was conducted under the Central Excise Act, 1944, 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.	No
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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	No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		11753987		802100	
	Gross profit/turnover	1398759	11753987	11.90	312891	802100
	Net profit/turnover	661398	11753987	5.63	64198	802100
	Stock-in-trade/turnover	825000	11753987	7.02	381100	802100
	Material consumed/finished goods produced	0	0	0	0	0

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 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

43	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					NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)						NA
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For M/S R P MUNDRA AND CO
Chartered Accountants
(Firm Regn No.: 000978C)



Place :JODHPUR
Date : 14/09/2022
UDIN : 22403453BBDQFO1464

(AMIT MUNDRA)
PARTNER
Membership No: 403453

VISHNU SHREE TEST LABS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year
PLANT AND MACHINERY	15%	30,02,645	0	0	30,02,645	0	0	0	0	0	4,50,397	25,52,248
Computer	40%	25,848	0	0	25,848	0	0	0	0	0	10,339	15,509
TRUCK	15%	0	0	0	0	12,62,361	0	0	0	0	94,677	11,67,684
DIESEL TANKER	15%	0	0	0	0	9,11,000	0	0	0	0	68,325	8,42,675
Total		30,28,493	0	0	30,28,493	21,73,361	0	0	0	0	6,23,738	45,78,116

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% TRUCK

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	TRUCK	0	12,62,361	12,62,361	19/10/2021	19/10/2021
	Total	0	12,62,361	12,62,361		

Block 15% DIESEL TANKER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	DIESEL TANKER	0	9,11,000	9,11,000	29/12/2021	29/12/2021
	Total	0	9,11,000	9,11,000		



VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083

KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Cash Flow Statement for the year ended 31st March, 2022

(Rs. In '000)

Particulars	31st March, 2022	
A) Net Profit Before Tax		236.49
ADJUSTMENTS FOR :		
Depreciation	434.92	
Interest expenses	226.15	
Interest Income	-105.88	
Preliminary exp	0.00	
Provisions (Deffered Tax Liability)	0.00	
(Profit)/Loss on Sale of Fixed Assets	0.00	
		555.19
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		791.68
ADJUSTMENTS FOR :		
(Increase)/Decrease Trade and Other Receivables	-365.11	
(Increase)/Decrease in Inventories / Other Current Assets	-901.34	
Increase/(Decrease)in Trade and Other Payables liab. & Prov	16.41	-1250.04
CASH GENERATED FROM OPERATIONS		-458.36
Income Tax Paid		10.01
NET CASH FROM OPERATING ACTIVITIES		-468.37
B) Cash Flow from Investing Activities		
Purchase of Fixed Assets	2173.36	
Increase in Investment	0.00	
Increase/(Decrease)in Other Non Current Assets	100.00	
(Increase)/Decrease in Long Term Liablilites	0.00	
Interest Received	-105.88	
		2167.48
NET CASH USED IN INVESTING ACTIVITIES		2167.48
C) Cash Flow from Financing Activities		
Proceeds from issue of Share Capital	0.00	
Proceeds from Long Term Borrowings (Net)	6726.85	
Net increase/(decrease) from other borrowings	0.00	
Interest etc. Paid	-226.15	
Proceeds from Loan and Advances	-3977.67	
		2523.03
NET CASH FLOW USED IN FINANCING ACTIVITIES		2523.03
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		-112.82
OPENING CASH AND CASH EQUIVALENTS		306.78
CLOSING CASH AND CASH EQUIVALENTS		193.96
CASH AND CASH EQUIVALENTS COMPRISE :		
Cash and Bank Balances		

FOR AND ON BEHALF OF BOARD OF
VISHNU SHREE TEST LABS PRIVATE LIMITED(DIPANSHU PUNGALIA)
DIRECTOR
DIN-08547055(SHRIDEVI BOOB)
DIRECTOR
DIN-08547056REFER TO OUR SEPARATE REPORT OF EVEN DATE
FOR M/S R.P. MUNDRA & CO.

CHARTERED ACCOUNTANTS


(AMIT MUNDRA)
PARTNERWednesday, September 14, 2022
UDIN -22403453AYUHOJ9356

VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083

KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Balance Sheet as at 31st March 2022

(Rs. In '000)


Particulars	Note No.	31-Mar-22	31-Mar-21
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	1	100.00	100.00
(b) Reserves and surplus	2	-108.63	-335.11
(c) Money received against share warrants		0.00	0.00
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	3	11292.85	4566.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities		0.00	0.00
(d) Long-term provisions		0.00	0.00
(4) Current liabilities			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables:-	4		
(A) total outstanding dues of micro enterprises and small		131.42	133.79
(B) total outstanding dues of creditors other than micro		0.00	0.00
(c) Other current liabilities	5	18.78	0.00
(d) Short-term provisions		0.00	0.00
Total		11434.42	4464.68
II. Assets			
Non-current assets			
(1) (a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment	6	4766.94	3028.50
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)			
(d) Long-term loans and advances	7	3977.67	0.00
(e) Other non-current assets	8	100.00	0.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories		825.00	381.10
(c) Trade receivables	9	411.24	46.13
(d) Cash and cash equivalents	10	193.96	306.78
(e) Short-term loans and advances		0.00	0.00
(f) Other current assets	11	1159.61	702.17
Total		11434.42	4464.68
Contingent liabilities and commitments			
Summary of Significant Accounting Policies			

The accompanying notes form an integral part of these financial statements
FOR AND ON BEHALF OF BOARD OF
VISHNU SHREE TEST LABS PRIVATE LIMITED

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S R.P. MUNDRA & CO.
CHARTERED ACCOUNTANTS


(DIPANSHU PUNGALIA)
DIRECTOR
DIN-08547055


(SHRIDEVI BOOB)
DIRECTOR
DIN-08547056


(AMIT MUNDRA)
PARTNER
M.No. 402453
Wednesday, September 14, 2022
UDIN -22403453AYUHOJ9356

VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083


KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Statement of Profit and Loss for the Year ending 31st March 2022

(Rs. In '000)

Particulars	Note No.	31-Mar-22	31-Mar-21
INCOME			
Revenue from operations	12	11753.99	802.10
Other income	13	107.06	1.61
Total Income (I + II)		11861.05	803.71
EXPENSES			
Cost of materials consumed		0.00	76.20
Purchases of Stock-in-Trade		10799.13	285.13
Changes in inventories of	14		
finished goods		0.00	0.00
work-in-progress and		0.00	0.00
Stock-in-Trade		-443.90	127.88
Employee benefits expense	15	31.20	0.00
Finance costs	16	226.15	0.00
Depreciation and amortisation expense		434.92	0.00
Other expenses	17	577.06	250.30
Total Expenses		11624.56	739.51
Profit before exceptional and extraordinary items and tax		236.49	64.20
Exceptional items			
Profit before extraordinary items and tax		236.49	64.20
Extraordinary items		0.00	0.00
Profit before tax		236.49	64.20
Tax expense:			
Provision for Current tax		10.01	0.00
Deferred tax		0.00	0.00
Profit (Loss) for the period from continuing operations		226.48	64.20
Profit/(loss) from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from Discontinuing operations (after tax)		0.00	0.00
Profit (Loss) for the period		226.48	64.20
Earnings per equity share:			
(1) Basic	18	22.65	6.42
(2) Diluted	19		

The accompanying notes form an integral part of these financial statements

FOR AND ON BEHALF OF BOARD OF
VISHNU SHREE TEST LABS PRIVATE LIMITED
(DIPANSHU PUNGALIA)
DIRECTOR
DIN-08547055
(SHRIDEVI BOOB)
DIRECTOR
DIN-08547056AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S R.P. MUNDRA & CO.
CHARTERED ACCOUNTANTS
(AMIT MUNDRA)
PARTNER
M.No. 402453Wednesday, September 14, 2022
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VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083

KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Notes to Accounts (Forming part of Balance Sheet)

Note No 1 : Equity Share Capital**Part (a)**

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Authorised Share capital 10000 Equity Shares of Rs.10 each	100.00	100.00
	100.00	100.00
(b) Issued, subscribed & fully paid share capital 10000 Equity Shares of Rs.10 each fully paid up	100.00	100.00
	100.00	100.00
Total	100.00	100.00

Part (b)**Reconciliation of the Shares Outstanding at the beginning and at the end of the year**

(Rs. In '000)

Equity Shares	Number	Amount
At the beginning of the year	10.00	100.00
Issued during the year	0.00	0.00
Outstanding at the end of the year	10.00	100.00

Preference Shares	Number	Amount
At the beginning of the year	0.00	0.00
Issued during the year	0.00	0.00
Outstanding at the end of the year	0.00	0.00

Part (c)**Terms/Rights attached****i Equity Shares**

- The Company has only one class of Equity shares having a par value of 10/-. Each holder of equity shares is entitled to one vote per
- The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.(ii any)
- During the Year Ended 31st March 2022 the amount of per share dividend recognized as distributions to equity shareholders was Rs. NIL (For 31st March 2021 was Rs NIL)
- In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the 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.

Part (d)**Details of Shareholders holding more than 5% Shares in the Company**

(Rs. In '000)

Name of the Shareholder/Promoter	As at March 31, 2022			As at March 31, 2021		
	No. of Shares held	% of Holding	% Change During the	No. of Shares held	% of Holding	% Change During the Year
1 DIPANSHU PUNGALIA	5.00	0.05	0	5.00	0.05	0.00
2 SHRIDEVI BOOB	5.00	0.05	0	5.00	0.05	0.00
Total	10			10		

FOR AND ON BEHALF OF BOARD OF
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VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083

KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN
Notes to Accounts (Forming part of Balance Sheet)

Details of shares held by Promoters

(Rs. In '000)

Name of the Shareholder/Promoter	As at March 31, 2022			As at March 31, 2021		
	No. of Shares	% of Holding	% Change	No. of	% of Holding	% Change During
DIPANSHU PUNGALIA	5000	50	0	5000	50	0.00
SHRIDEVI BOOB	5000	50	0	5000	50	0.00
Total	10000			10000		

Note No. 2 : Reserves and Surplus

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(g) Other Reserves-(specify the nature and purpose of each reserve and the amount in respect thereof)		
Opening Balance	-335.11	-399.31
Addition during the year		
Transfer during the year		
Closing Balance	-335.11	-399.31
(h) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.		
	226.48	64.20
Total	-108.63	-335.11

Note No. 3 : Long-Term Borrowings

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Bonds/debentures	0.00	0.00
(b) Term loans	0.00	0.00
(A) from banks	1217.84	0.00
(B) from other parties	0.00	0.00
(c) Deferred payment liabilities	0.00	0.00
(d) Deposits	0.00	0.00
(e) Loans and advances from Related Parties	10075.01	4566.00
(f) Loans from promoters	0.00	0.00
(g) loans from other entities	0.00	0.00
(h) Long term maturities of finance lease obligations	0.00	0.00
(i) Other loans and advances (unsecured)	0.00	0.00
Total	11292.85	4566.00

3.1 Terms of repayment of term loans and other loans

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
Term Loans From Banks		
Kotak Mahindra Bank Limited	1217.84	0.00
Total	1217.84	0.00

3.2 Loans and advances from Related Parties

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
1 Dipanshu Pungalia	3456.00	3956.00
2 Shridevi Boob	50.00	50.00
3 Vishnu Prakash R Pungalia Ltd	0.00	560.00
4 Vishnu Prakash R Pungalia Construction Ltd	6569.01	0.00
Total	10075.01	4566.00

FOR AND ON BEHALF OF BOARD OF
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VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083

KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN
Notes to Accounts (Forming part of Balance Sheet)

Note No. 4 : Trade Payables

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	131.42	133.79
(b) Interest thereon	0.00	0.00
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	0.00	0.00
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	0.00	0.00
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year	0.00	0.00
(f) the amount of further interest remaining due and payable even in the succeeding years, until such	0.00	0.00
Total	131.42	133.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
Total	131.42	133.79

Trading payables aging schedule

As at 31st March 2022

(Rs. In '000)


Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	131.42	0.00	0.00	0.00	131.42
(ii) Others	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00

As at 31st March 2021

(Rs. In '000)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	133.79	0.00	0.00	0.00	133.79
(ii) Others	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00

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KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN
Notes to Accounts (Forming part of Balance Sheet)**Note No. 5 : Other current liabilities**

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Current maturities of finance lease obligations	0.00	0.00
(b) Interest accrued but not due on borrowings	0.00	0.00
(c) Interest accrued and due on borrowings	0.00	0.00
(d) Income received in advance	0.00	0.00
(e) Unpaid dividends	0.00	0.00
(f) Application money received for allotment of securities and due for refund and interest accrued	0.00	0.00
(g) Unpaid matured deposits and interest accrued thereon	0.00	0.00
(h) Unpaid matured debentures and interest accrued thereon	0.00	0.00
(i) Other payables (specify nature).	0.00	0.00
(A) TDS Payable	18.78	0.00
(B) Cheques issued but not presented	0.00	0.00
(C) Advance from Customers	0.00	0.00
Total	18.78	0.00

Note No. 6 : Property, Plant & Equipment

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Land	0.00	0.00
(b) Buildings	0.00	0.00
(c) Plant and Machinery	2646.08	3002.65
(d) Tanker	888.95	0.00
(e) truck	1209.13	0.00
(f) Computer	22.78	25.85
Total	4766.94	3028.50

Note No. 7 : Long-term loans and advances

(Rs. In '000)

Particulars	Figures as at the end of current reporting period			Figures as at the end of the previous reporting period		
	Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good	Unsecured Considered Good	Doubtful
(a) Capital Advances						
(b) Loans and advances to related parties						
Vishnu Prakash R Pungalia Ltd		3977.67				
(c) Other loans and advances (specify nature)						
Total	-	3,977.67	-	-	0.00	0.00

Note No. 8 : Other non-current assets

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	0.00	0.00
(ia) Security Deposits	100.00	0.00
(ii) Others (Capital Advance)	0.00	0.00
Total	100.00	0.00

FOR AND ON BEHALF OF BOARD OF
VISHNU SHREE TEST LABS PRIVATE LIMITEDAS PER OUR REPORT OF EVEN DATE ATTACHED
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VISHNU SHREE TEST LABS PRIVATE LIMITED

CIN : U73100RJ2019PTC066083

KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Notes to Accounts (Forming part of Balance Sheet)

Note No.9 : Trade Receivables

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Trade Receivables outstanding for a period exceeding		
six months from the date they are due for payment		
Secured, considered good	0.00	0.00
Unsecured , considered good	23.84	10.00
Doubtful less allowances for bad and doubtful debts	0.00	0.00
(b) Trade Receivables outstanding for a period not exceeding		
six months from the date they are due for payment		
Secured, considered good	0.00	0.00
Unsecured , considered good	387.40	36.13
Doubtful less allowances for bad and doubtful debts	0.00	0.00
Total	411.24	46.13

Trade Receivables ageing schedule for trade receivables outstanding

(Rs. In '000)

As at March 31, 2022	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Cons	387.41	0.00	23.84	0.00	0.00	411.25
(ii) Undisputed Trade Receivables - Considered doubtful			0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables - Considered good			0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables - Considered doubtful			0.00	0.00	0.00	0.00

As at March 31, 2021	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Cons	36.14	10.00	0.00	0.00	0.00	46.14
(ii) Undisputed Trade Receivables - Considered doubtful			0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables - Considered good			0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables - Considered doubtful			0.00	0.00	0.00	0.00

Note No. 10: Cash and Cash Equivalents

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Balances with banks	130.19	245.84
(c) Cash on hand	63.77	60.94
(d) Others (FDR With Bank)	0.00	0.00
Total	193.96	306.78

Note No. 11 : Other current assets (specify nature)

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
Income Tax	0.00	58.64
Gst Credit	998.22	643.53
TDS	161.39	0.00
Total	1159.61	702.17

FOR AND ON BEHALF OF BOARD OF
VISHNU SHREE TEST LABS PRIVATE LIMITEDAS PER OUR REPORT OF EVEN DATE ATTACHED
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KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Notes to Accounts (Forming part of Balance Sheet)

Note No. 12 : Revenue from Operations

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Sale of products	10496.89	71.00
(b) Sale of services	1257.10	731.10
(c) Other operating revenues	0.00	0.00
Total	11753.99	802.10

Note No. 13 : Other Income

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Interest Income (in case of a company other than a finance company)	105.88	0.00
(b) Dividend Income	0.00	0.00
(c) Net gain/loss on sale of investments	0.00	0.00
(d) Discount	1.18	1.61
Total	107.06	1.61

Note No. 14: Change in Inventories

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
Finished Goods		
Inventory at the beginning of the year	0.00	
Inventory at the end of the year		
Increase or Decrease in Inventory	0.00	0.00
Stock in Trade		
Inventory at the beginning of the year	381.10	508.98
Inventory at the end of the year	825.00	381.10
Increase or Decrease in Inventory	-443.90	127.88
Total Inventory at the beginning of the Year	381.10	508.98
Total Inventory at the end of the Year	825.00	381.10

Note No. 15 : Employee Benefit Expenses

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(i) salaries and wages	31.20	0.00
(ii) contribution to provident and other funds	0.00	0.00
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP)	0.00	0.00
(iv) staff welfare expenses	0.00	0.00
Total	31.20	0.00


Note No. 16 : Finance Costs

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(a) Interest expense	226.15	0.00
(b) Other borrowing costs	0.00	0.00
(c) Applicable net gain/loss on foreign currency transactions and translation	0.00	0.00
(d) BG Charges & Processing Fee Charges	0.00	0.00
Total	226.15	0.00

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Notes to Accounts (Forming part of Balance Sheet)

Note No. 17 : Other Expenses

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
1 Bank Charges	0.93	0.42
2 Certification Fees	0.00	53.05
3 Office Expense	34.31	3.35
4 Review Charges	52.64	60.23
5 Rounded Off	0.00	0.00
6 Testing Exp	127.45	104.25
7 Repair & Maint Exp.	56.00	29.00
8 Calibration Charges	3.99	0.00
9 Documentation Chareges	1.69	0.00
10 GST Late Fees and Interest	0.27	0.00
11 Membership and Admission Fees	26.00	0.00
12 Misc Exp	5.50	0.00
13 Surveillance Fee	2.00	0.00
14 Vehicle Road Tax & Renewal Etc Exp.	254.37	0.00
15 Tender Fee	11.81	0.00
16 Packing & Forwarding Charges	0.10	0.00
Total	577.06	250.30

Note No. 18 : Basic Earning per Share

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	226.48	64.20
(ii) Weighted Average of outstanding Equity Shares *	10.00	10.00
(iii) Basic Earning per share	22.65	6.42

Note No. 19 : Diluted Earning per Share

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	226.48	64.20
(ii) Weighted Average of outstanding Equity Shares *	10.00	10.00
(iii) Diluted Earning per share	22.65	6.4200

***Weighted Average of Outstanding Equity Shares**

(Rs. In '000)

Particulars	31/03/2022	31/03/2021
(i) Opening no. of shares	10.00	10.00
Weights	1.00	1.00
(ii) Allotment made during the year	0.00	0.00
Weights	1.00	0.00
Weighted Average	10.00	10.00

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CHARTERED ACCOUNTANTS
(AMIT MUNDRA)
PARTNER

M.No. 402453

Wednesday, September 14, 2022

UDIN -22403453AYUHOJ9356

VISHNU SHREE TEST LABS PRIVATE LIMITED
CIN : U73100RJ2019PTC066083
KHASRA NO. 108/1 & 108/2 SANGARIYA JODHPUR 342013 RAJASTHAN

Depreciation Chart as per the Companies Act for the year ended 31st March' 2022

Note No. 6 (b)

(Rs. In '000)

Nature of Fixed Assets	INR											
	Gross Block					Depreciation					Net Block	
	Total Value as at 01-Apr-21	Additions During the Year	Addition through Business Combination	Sales and/ or adj. during the year	As at 31-Mar-22	Up to 01-Apr-21	For the year	On Sales and/ or adj. during the year	Up to 31-Mar-22	As at 31-Mar-22	As at 31-Mar-21	
(a) Land	-	-	-	-	-	-	-	-	-	-	-	
(b) Buildings	-	-	-	-	-	-	-	-	-	-	-	
(c) Plant and Machinery	3,002.65	-	-	-	3,002.65	-	356.57	-	356.57	2,646.08	3,002.65	
(d) Tanker	-	911.00	-	-	911.00	-	22.05	-	22.05	888.95	-	
(e) truck	-	1,262.36	-	-	1,262.36	-	53.23	-	53.23	1,209.13	-	
(f) Computer	25.85	-	-	-	25.85	-	3.07	-	3.07	22.78	25.85	
total	3028.50	2173.36	0.00	0.00	5201.86	0.00	434.92	0.00	434.92	4766.94	3028.50	
Previous year	2,988.99	39.50	0.00	0.00	3028.49	0.00	0.00	0.00	0.00	3028.50	3,028.49	

FOR AND ON BEHALF OF BOARD OF

VISHNU SHREE TEST LABS PRIVATE LIMITED

AS PER OUR REPORT OF EVEN DATE ATTACHED
 FOR M/S R. P. MUNDRA & CO.

CHARTERED ACCOUNTANTS




(DIPANSHU PUNGALIA)
 DIRECTOR
 DIN-08547055

(SHRIDEVI BOOB)
 DIRECTOR
 DIN-08547056



(AMIT MUNDRA)
 PARTNER

M.No. 402453

Wednesday, September 14, 2022

UDIN -22403453AYUHOJ9356

M/s VISHNU SHREE TEST LABS PRIVATE LIMITED

Annual Report 2021-2022

Notes forming part of the Financial Statements

1) SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) (which continues to be applicable in terms of General circular 15/2013 dated September 13, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013) and other relevant provisions of the Companies Act, 1956

b) Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provisions for impairment. Future results could differ due to changes in these estimates and the difference between the actual results and the estimates are recognised in the period in which the results are known/materialise.

c) Property Plant and Equipment

Property, plant and equipment other than land are stated at their cost less accumulated depreciation. The cost of an item of property, plant and equipment comprises its cost including inward freight, non-refundable taxes/levies and any other costs attributable to bringing the asset to their present location and working condition for their intended use and borrowing cost if capitalization criteria are met. However any trade discount and rebate are deducted for arriving at the cost of acquisition. Land is carried at historical cost.

Subsequent costs are included in the carrying amount of asset or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to the Statement of Profit and Loss during the period in which they are incurred. Gains or losses arising on retirement or disposal of assets are recognised in the Statement of Profit and Loss.

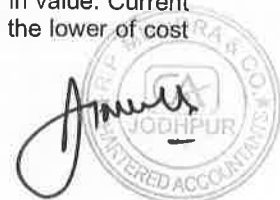
Property, plant and equipment, if any, which are not ready for the intended use on the date of the Balance Sheet, are disclosed as "Capital work-in-progress".

Borrowing Costs: Borrowing cost directly attributable to the acquisition/construction of a qualifying asset is capitalized as part of the cost of the asset till the asset is put to use.

Depreciation: The depreciation on Fixed Assets is provided over the estimated useful life of the assets, as permitted under the provision of Schedule II to the companies Act 2013

e) Investments

Investments, which are readily realisable and are intended to be held for not more than one year from the date of acquisition, are classified as current investments. All other investments are classified as long term investments. Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, are stated at the lower of cost and fair value.



M/s VISHNU SHREE TEST LABS PRIVATE LIMITED

Annual Report 2021-2022

f) Employee benefits

The Company makes Provident Fund and Superannuation Fund contributions to defined contribution retirement benefit plans for eligible employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company is generally liable for annual contributions and any shortfall in the fund assets based on the government specified minimum rates of return and recognises such contributions and shortfall, if any, as an expense in the year it is incurred.

g) Revenue recognition

Revenues from contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognized over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognized when probable. Revenues from maintenance contracts are recognized pro-rata over the period of the contract. Revenues are reported net of discounts. Dividends are recorded when the right to receive payment is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

h) Taxation

Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act 1961, and based on the expected outcome of assessments/appeals. Deferred tax is recognized on timing differences between the income accounted in financial statements and the taxable income for the year, and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

i) Inventories

Raw materials, sub-assemblies and components are carried at the lower of cost and net realizable value. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realizable value which includes direct material and labour cost.

j) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

k) Disclosure in respect of Micro, Small and Medium Enterprises

The details of amounts outstanding to Micro, small and medium enterprises under the Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act), based on the available information with the company are as follows :-

S. No.	Particulars	As on 31.03.2022	As on 31.03.2021
1.	Principle amount due and remaining unpaid	131423.00	133793
2.	Interest due on (1) above and the unpaid interest	Nil	Nil
3.	Interest paid on all delayed payments under the MSMED Act	Nil	Nil
4.	Payment made beyond the appointment day during the year	Nil	Nil
5.	Interest due and payable for the period of delay other then (3) above	Nil	Nil
6.	Interest accrued and reaming unpaid	Nil	Nil



M/s VISHNU SHREE TEST LABS PRIVATE LIMITED

Annual Report 2021-2022

7.	Amount of further interest remaining due and payable in succeeding years	Nil	Nil
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l) Impact of pending litigation
There is no pending litigation as such.

m) Cash and Bank Balance

Cash and bank balances also include fixed deposits, margin money deposits, earmarked balances with banks and other bank balances which have restrictions on repatriation. Short term and liquid investments being not free from more than insignificant risk of change in value, are not included as part of cash and cash equivalents


2) RELATED PARTY DISCLOSURES

S. NO.	NAME OF RELATED PARTY	NATURE OF RELATIONSHIP	PAN	VALUE OF CONTRACT
I Nature of Contracts/Arrangements/Transactions				
a.	Works Contract		Nil	
b.	Material Purchases		Nil	
c.	Rent		Nil	
d.	INTEREST		Nil	
II Loans & Advances				
	VISHNU PRAKASH R PUNGALIA LTD	SISTER CONCERN	AAECV4526D	3977666
III Remuneration to Directors and KMP and Relatives				
IV Interest Payment				
	VISHNU PRAKASH R PUNGALIA CONSTRUCTION LTD	SISTER CONCERN	AADCV2965M	187792
V Outstanding at the year End				
1.	DIPANSHU PUNGALIA	Director	FEDPP6311D	3456000
2.	Shridevi Boob	Director	ANSPB5673M	50000
3.	VPRPCL	Sister Concern	AADCV2965M	6569012

3) Details of Jointly Controlled Entities

S. No.	NAME OF THE COMPANY/ENTITY	ADDRESS OF THE COMPANY/ENTITY	CIN/GLN	TYPE OF INTEREST	DEIPL's SHARE
		Nil			

For R. P. Mundra & Co.
Chartered Accountants
(Firm Registration No. 000978C)


(Amit Mundra)
Partner
(Membership No. 403453)

Wednesday, September 14, 2022

Place : JODHPUR
UDIN -22403453AYUHOJ9356