

ANB METAL CAST PRIVATE LIMITED

CIN NO: U27300GJ2019PTC106972

REGD OFF: RIVERWAVE OFF. NO 9, 8TH FLR. NR, LORDS PRADHYUMAN,
KALAWAD ROAD, RAJKOT GJ 360005 IN
EMAIL: semyul.azwindows@gmail.com

NOTICE OF 03RD ANNUAL GENERAL MEETING

NOTICE is hereby given that the 03rd Annual General Meeting of the Members of ANB METAL CAST PRIVATE LIMITED will be held on Friday, 30th September 2022 at 11:30 A.M. at the Registered Office of the Company at RIVERWAVE OFF. NO 9, 8TH FLR. NR, LORDS PRADHYUMAN, KALAWAD ROAD RAJKOT GJ 360005 IN to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt

- (a) the audited Financial Statements of the Company for the financial year ended 31st March 2022 and the Reports of the Board of Directors and Auditors thereon; and

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT the audited annual Financial Statements of the Company which includes the Balance Sheet as of March 31, 2022, the Statement of Profit & Loss for the financial year ended March 31, 2021, Cash Flow Statement, if any, for the year then, together with notes appended thereto, the Directors' Report, Auditors' Report thereto be and are hereby received, considered and adopted."

2. To appoint M/s. RISHI SHEKHRI AND ASSOCAITES (FRN: 128216W) Chartered Accountants as Statutory Auditor of the company for a period of five consecutive years from 01/04/2022 to 31/03/2027.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT M/s RISHI SHEKHRI AND ASSOCAITES (FRN: 128216W) Mumbai, be and are hereby appointed as Statutory Auditors of the Company for a period of Five consecutive years from FY 2021-22 to 2026-27, pursuant to the provisions of sub-section (1) of section 139 of the Companies Act, 2013 read with Rule 3 of the Companies (Audit and Auditors) Rules, 2014 on such remuneration, as may be fixed by the Board from time to time."

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“RESOLVED FURTHER THAT any Director of the Company be and are hereby severally authorized to sign on certified true copy of minutes and to file necessary e-form to the Registrar of the Companies, Gujarat & to take all necessary actions as may be necessary on behalf Company”

By order of Board of Directors
For **ANB METAL CAST PRIVATE LIMITED**

Sd/-

Avnishkumar Dhirajbhai Gajera

Director

DIN: 08383190

Place: Rajkot

Date: 12/08/2022

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NOTES:

- 1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (“MEETING”) IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF OR HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

The instrument appointing Proxy, in order to be effective, must be received in the annexed Proxy Form at the Registered Office of the Company not less than forty-eight (48) hours before the time fixed for commencement of the Meeting, i.e. by 11:30 A.M. on 12/08/2022.

A person shall not act as Proxy on behalf of members for more than fifty (50) in number and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.

2. An instrument appointing proxy is valid only if it is properly stamped as per the applicable law. Blank or incomplete, unstamped or inadequately stamped, undated proxies or proxies upon which the stamps have not been affixed will be considered as invalid. If the Company receives multiple proxies for the same holding of a Member, the proxy which is dated last will be considered as valid.
3. The proxy holder shall provide identity proof at the time of attending the Meeting.
4. Members/Proxies are requested to deposit the Attendance Slip duly filled in and signed for attending the Meeting. In case of joint holders attending the Meeting, only one such joint holder whose name appears first in the joint holders list will be entitled to vote. Corporate members etc. intending to attend the Meeting through their authorised representatives are requested to send to the Company, a certified true copy of the Board Resolution, Power of Attorney or such other valid authorisation, authorising them to attend and vote on their behalf at the Meeting.
5. During the period beginning twenty-four (24) hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the Company. All relevant documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection by the Members at the Registered Office of the Company during normal business hours on all working days, upto and including the date of the Meeting. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection at the Meeting.
6. Route-map to the venue of the Meeting is provided at the end of the Notice.

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ANNEXURE TO NOTICE

EXPLANATORY STATEMENT FOR THE PROPOSED RESOLUTION NO. 2 OF THE NOTICE DATED 12/08/2022 PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND RULES MADE THEREUNDER

The following Statement sets out all material facts relating to the business mentioned in the accompanying Notice dated 12/08/2022:

ITEM NO. 2

The Board of Directors, recommended for the approval of Members, the appointment of M/s RISHI SHEKHRI AND ASSOCAITES (FRN: 128216W) as Auditors of the Company for term of Five consecutive years till the conclusion of 08th Annual General Meeting of the Company at a remuneration which may be decided by the board and in accordance with the provisions of Section 139 read together with other provisions of Chapter X of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014.

The Board of Directors recommend the resolution as set out at item no. 2 of this Notice to be passed as an ordinary resolution by the members of the Company.

None of the Directors or Key Managerial Personnel of the Company, either directly or through their relatives are in any way, concerned or interested, whether financially or otherwise, in the resolution as set out at item no. 2 of this Notice.

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PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the member(s)	:	.....
Registered Address	:	.....
E-mail ID	:	.....
Folio No./DP Id & Client Id	:	.....

I/We, being the member(s) of Equity Shares of the above named company, hereby appoint

- | | | |
|-----------|---|-------|
| Name | : | ..... |
| Address | : | ..... |
| E-mail Id | : | ..... |
| Signature | : | ..... |
- | | | |
|-----------|---|-------|
| Name | : | ..... |
| Address | : | ..... |
| E-mail Id | : | ..... |
| Signature | : | ..... |
- | | | |
|-----------|---|-------|
| Name | : | ..... |
| Address | : | ..... |
| E-mail Id | : | ..... |
| Signature | : | ..... |

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 03rd Annual General Meeting of **ANB METAL CAST PRIVATE LIMITED**, to be held on Friday, 30th September 2022 at 11:00 A.M. at the Registered Office of the Company at RIVERWAVE OFF. NO 9, 8TH FLR. NR, LORDS PRADHYUMAN, KALAWAD ROAD RAJKOT GJ 360005 IN and at any adjournment thereof in respect of such resolutions as are indicated below:

Ordinary Business	
1.	(a) Adoption of audited Financial Statements of the Company for the financial year ended 31 st March 2022 and the Reports of the Board of Directors and Auditors thereon.
2.	appointment of M/s. RISHI SHEKHRI AND ASSOCAITES (FRN: 128216W), as Auditors of the Company.

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Signed this day of 2022

Signature of Shareholder:

Affix Stamp	Revenue
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Notes:

1. This Proxy Form, in order to be effective, should be duly stamped, completed and deposited at the Registered Office of the Company at RIVERWAVE OFF. NO 9, 8TH FLR. NR, LORDS PRADHYUMAN, KALAWAD ROAD RAJKOT GJ 360005 IN not less than FORTY-EIGHT (48) hours before the commencement of the Meeting.
2. For the Resolutions, Explanatory Statement and Notes, please refer to the Notice of 03rd Annual General Meeting.

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ATTENDANCE SLIP

03rd ANNUAL GENERAL MEETING

Date: 30th SEPTEMBER 2022

Folio No./DP ID & Client ID	
Name and address of Member / Proxy / Authorized Representative	
Name of Joint Member(s), if any	
No. of Shares held	

I certify that I am member/proxy /authorised representative for the member(s) of the Company.

I hereby record my presence at the 03rd Annual General Meeting of **ANB METAL CAST PRIVATE LIMITED** being held on Friday, 30th September 2022 at 11:30 A.M. at the Registered Office of the Company at RIVERWAVE OFF. NO 9, 8TH FLR. NR, LORDS PRADHYUMAN, KALAWAD ROAD RAJKOT GJ 360005 IN.

Signature of Member/Proxy/Authorised Representative

NOTES:

1. Member/Proxy holder wishing to attend the Meeting must bring the Attendance Slip to the Meeting and handover at the entrance duly signed.
2. Only Member/Authorised Representative/Proxy will be allowed to attend the Meeting.

ANB METAL CAST PRIVATE LIMITED

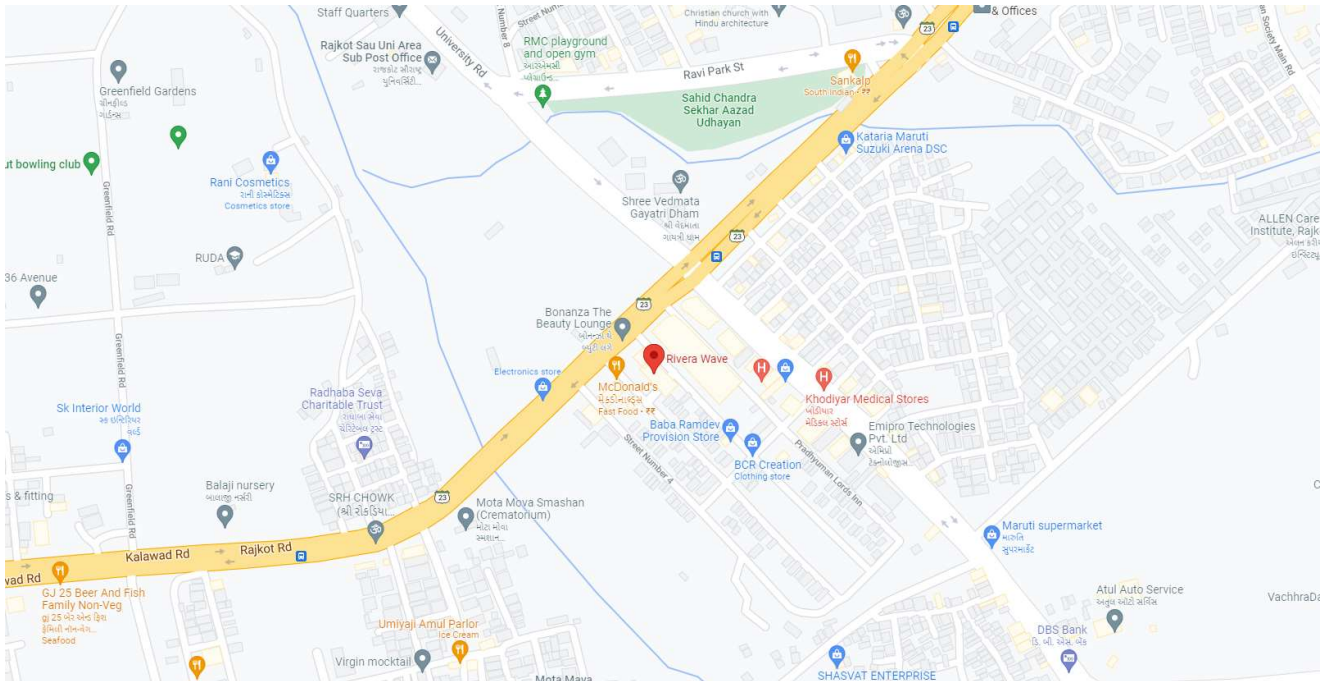
CIN NO: U27300GJ2019PTC106972

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ROUTE MAP TO THE VENUE OF ANNUAL GENERAL MEETING TO BE HELD ON FRIDAY, 30TH SEPTEMBER 2022



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DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2021-22

To,
The Members,
ANB METAL CAST PRIVATE LIMITED

Your directors have pleasure in presenting their 03rd Annual Report on the business and operations of the Company together with the Audited Statement of Accounts for the year ended 31st March 2022.

Financial Highlights (Standalone)

During the year under review, performance of your company as under:

Particulars	Year ended 31 st March 2022	Year ended 31 st March 2021
Turnover	5,13,399,040	1,62,216,969
Other Income	-	711
Profit/(Loss) before taxation	5,916,430	2,056,691
Less: Tax Expense	1,381,061	6,21,750
Deferred tax	3,44,960	-
Profit/(Loss) after tax	4,190,409	1,330,797
Add: Balance B/F from the previous year	1,318,660	(12,135)
Balance Profit / (Loss) C/F to the next year	5,509,069	1,318,662

State of Company's Affairs and Future Outlook

The Board of Directors would like to inform the members that during the year under review, your company has earned revenue from operations of Rs. 5,13,399,040/- as compared to revenue from operations of Rs. 1,62,216,969/- of previous year. Net profit/(loss) after taxation was Rs. 4,190,409/- as compared to Rs. 1,330,797/- of previous year. Your directors expect further increase in sales and profitability of the company in the year to come.

Change in nature of business if any

There is no any change during the year in its main business activity.

Dividend

Your Directors do not recommend any dividend for this financial year.

Amounts Transferred to Reserves

The Board of Directors does not propose to transfer funds to any type of reserve for the year under review.

Changes in Share Capital, if any

There is no change in capital of the company during the year.

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Disclosure regarding Issue of Equity Shares with Differential Rights

Company has not issue shares with differential rights during current financial year.

Disclosure regarding issue of Employee Stock Options

Company has not issue shares by employee stock option during current financial year.

Disclosure regarding issue of Sweat Equity Shares

Company has not issue shares by sweat equity shares during current financial year.

Number of Board Meetings

During the year under review, 5(Five) Board Meetings were held on 16.06.2021, 30.06.2021, 28.08.2021, 21.11.2021, and 15.02.2022 and the gap between two Board Meetings was well within the limits as prescribed by the Companies Act, 2013.

Particulars of Loan, Guarantees and Investments under Section 186

- The Company has not granted any loan or provided any guarantee or made any investment exceeds the limit specifies in section 186(2) of the Companies Act, 2013.
- No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

Particulars of Contracts or Arrangements with Related Parties

The related party transaction/s, if any, was/ were entered into during the financial year was/ were on arm's length basis and were in the ordinary course of company's business. The Company has not entered into any contract, arrangement or transaction with any related party which could be considered as material within the meaning of sub-section (1) of section 188 of the Companies Act, 2013. Thus, disclosure in Form AOC-2 in terms of Section 134(3)(h) of the Companies Act, 2013 is not required.

The details of Related party transactions are disclosed in the notes to the financial statements.

Explanation to Auditor's Remarks

The statutory auditors have not put any adverse remark, reservation or disclaimer that the board need to reply. Further, during the year under review, the Statutory auditors have not reported any matter under Section 143(12) of the Companies Act, 2013, therefore, no detail is required to be disclosed in pursuance to Section 134(3)(ca) of the Companies Act, 2013.

Material Changes Affecting the Financial Position of the Company

There is no Material Changes Affecting the Financial Position of the Company under review.

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

a) Conservation of energy:

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(i)	the steps taken or impact on conservation of energy	NA
(ii)	the steps taken by the company for utilizing alternate sources of energy	NA
(iii)	the capital investment on energy conservation equipment's	NA

(b) Technology absorption:

The research and experiments are carried on as part of the normal business activities and as such no separate figures are available.

(i)	the efforts made towards technology absorption	NA.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	NA.
(iii)	in case of imported technology (Imported during the last three years reckoned from the beginning of the financial year)-	NA
	(a) the details of technology imported	Not Applicable
	(b) the year of import;	Not Applicable
	(c) whether the technology been fully Absorbed	Not Applicable
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Not Applicable
(iv)	the expenditure incurred on Research and Development	NIL

(c) Foreign Exchange Earnings & Outgo

Expenditure: IN INR

Particulars	2022	2021
IMPORT OF RAW MATERIAL	Nil	Nil
OTHER EXPENSES	Nil	Nil
Total	Nil	Nil

Earnings: IN INR

Particulars	2022	2021
EARNING IN FOREIGN CURRENCY	Nil	Nil
Total	Nil	Nil

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Details of Subsidiary, Joint Venture or Associates

Your Company has no Subsidiary, Joint Venture or Associates

Risk Management Policy

In today's economic environment, Risk management is a very important part of business. The main aim of risk management is to identify, monitor and take precautionary measures in respect of the events that may pose risks for the business. Your company's risk management is embedded in the business processes. Your company has identified the certain risk like price risk, uncertain global economic environment, interest rate, human resource, competition, compliance and industrial health and safety risk and also planned to manage such risk by adopting best management practice.

Details of Directors and Key Managerial Personnel

DIN	Full Name	Designation	Date of Appointment	Date of Cessation
00024388	BHAVESH RAGHAVBHAI DHOLARIA	Director	07.03.2019	-
08383190	AVNISHKUMAR DHIRAJBHAI GAJERA	Director	01/11/2020	-
07578022	NILESH JIVARAJBHAI KACHHADIA	Director	07.03.2019	30/06/2021

Details of significant & material orders passed by the regulators or courts or tribunal

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements

Adequate internal control systems are in place commensurate to the size and nature of operations. The Company continues to comply with high standards of corporate governance and provide our stakeholders accurate accounting and management information.

Corporate Social Responsibility (CSR)

CSR is not applicable to the company.

Deposits

Your Company has not invited/ accepted any Fixed Deposits under the provisions of section 73 of the Companies Act, 2013 and the Rules made there under.

Particulars of Employees

As required under the provision of sub rule 2 of rule 5 of the Companies (Appointment and remuneration of Managerial personal) Rules 2014, there is no employee who has been paid remuneration exceeding the limits as prescribed during the year under review.

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Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressed) Act, 2013.

Secretarial Standards Compliance

During the year under review, the Company has complied with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government pursuant to Section 118 of the Companies Act, 2013.

Statutory Auditors

Pursuant to section 139(1) of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014, Directors recommend for appointment of, M/s. RISHI SHEKHRI AND ASSOCAITES, Chartered Accountants (Firm Reg. No. 128216W) as Auditor of the company for a period of five consecutive years from 01/04/2022 to 31/03/2027 subject to approval by members in its 3rd AGM to be held on 01/09/2022.

Directors Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your director's state that:

1. In preparation of the annual accounts for the year ended 31st March 2022 the applicable standards have been followed along with proper explanations relating material departure.
2. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March, 2022 and of the profit/loss of the company for that period;
3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
4. The Directors have prepared the annual accounts on a 'going concern' basis.
5. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Acknowledgment

Your Directors wish to express their grateful appreciation to the continued co-operation received from the banks, government authorities, customers, vendors and shareholders during the year under review.

Your Directors also wish to place on record their deep sense of appreciation for the committed service of the executives, staff and workers of the Company.

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Place: Rajkot

Date: 12/08/2022

For and on behalf of the Board of Directors of
ANB METAL CAST PRIVATE LIMITED



[Signature]

Avnishkumar Gajera
Director
DIN: 08383190



[Signature]

Bhupesh Dholaria
Director
DIN: 00024388



ANB METAL CAST PRIVATE LIMITED

(PAN : AASCA0304L)

OFFICE NO 9, 8TH FLOOR

RIVERWAVE, KALWAD ROAD

NEAR LOARDS, PRADHYUMAN

RAJKOT - 360 005.

(CIN: U27300GJ2019PTC106972)

ANNUAL AUDIT REPORT

Accounting Year 2021-22

Assessment Year 2021-23

RISHI SHEKHRI
ASSOCIATES
CHARTERED ACCOUNTANTS

&

GROUND FLOOR, BANDRA ARCADE
BUILDING, OPP. RAILWAY STATION. BANDRA
(W), MUMBAI.
FRN NO.- 128216W

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
ANB METAL CAST PRIVATE LIMITED.

I. Report on the Audit of the Standalone Financial Statements

1. Opinion

- A. We have audited the accompanying Standalone Financial Statements of ANB METAL CAST PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date

2. Basis for Opinion

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



3. 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. We have determined the matters described below to be the key audit matters to be communicated in our report.

4. Information Other than the Standalone Financial Statements and Auditor's Report Thereon

- A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon
- B. 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 standalone 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.

5. Management's Responsibility for the Standalone Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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

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

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone 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.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
 - iv) 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 Standalone 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



- v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
- C. 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.
- D. 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.
- E. 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.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

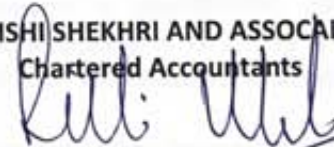
II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
 - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - C. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account



- D. In our opinion, the aforesaid standalone financial statements comply with the Ind 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 March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- F. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

for RISHI SHEKHRI AND ASSOCIATES
Chartered Accountants



RISHI SHEKHRI

GROUND FLOOR, BANDRA ARCADE BUILDING,
OPP RAILWAY STATION, BANDRA W,
MUMBAI-400050 MAHARASHTRA
UDIN: 22126656AOVWCS4261

Place : RAJKOT
Date : 12/08/2022



ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of ANB METAL CAST PRIVATE LIMITED for the year ended 31st March, 2022.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) A. whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; **Yes**
B. whether the company is maintaining proper records showing full particulars of intangible assets; **Company does not have any intangible assets**
- (b) whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account; **Yes**
- (c) Whether 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 favor of the lessee) disclosed in the financial statements are held in the name of the company, If not, provide the details thereof in the format below:- **NO**
- (d) Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets; **No revaluation carried out**
- (e) Whether any 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, if so, whether the Company has appropriately disclosed the details in its financial statements; **No such kind of proceedings have been initiated**
2. (a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account; **Yes as confirmed by the management**
- (b) whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details; **No**



3. whether during the year the company has made investments in, 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, if so, - **NO**
- (a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-
- A. the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;
- B. the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;
- (b) whether 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 prejudicial to the company's interest;
- (c) in respect of loans and advances in the nature of loans whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;
- (d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;
- (e) whether any 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 over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];
- (f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;
4. in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof; **Yes**
5. in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not; **No public deposit accepted**
6. whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained; **Not Applicable**



- 7 (a) whether the 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 and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated; **Yes**
- (b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute); **NA**
8. whether any 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 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year; **NA**
9. (a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:- **NO**
- (b) whether the company is a declared wilful defaulter by any bank or financial institution or other lender; **NO**
- (c) whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported; **NA**
- (d) whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated; **NA**
- (e) whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case; **NO**
- (f) whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised; **NO**
10. (a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported; **NA**
- (b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance; **NA**
11. (a) whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated; **NO**



- (b) whether any 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; **NA**
- (c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company; **NO**
12. (a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability; **NA**
- (b) Whether the Nidhi Company is maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability; **NA**
- (c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof; **NA**
13. whether 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, etc., as required by the applicable accounting standards; **NA**
14. (a) whether the company has an internal audit system commensurate with the size and nature of its business; **NO**
- (b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor; **NO Such Report Received**
15. whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with; **NO**
16. (a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained; **NO**
- (b) whether the company has 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; **NO**
- (c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria; **NO**
- (d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group; **NO**
17. Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses; **NO**
18. whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors; **Noted**
19. on the basis of the financial ratios, ageing and expected dates of realisation 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, whether the auditor is 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; **NO**



20. (a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act; **NA**
- (b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act; **NA**
21. Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO Report containing the qualifications or adverse remarks. **NA**

for RISHI SHEKHRI AND ASSOCIATES
Chartered Accountants



RISHI SHEKHRI

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP
RAILWAY STATION, BANDRA W, MUMBAI-
400050 MAHARASHTRA

Place : **RAJKOT**
Date : **12/08/2022**



Final

ANB METAL CAST PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	NOTE NO.	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
I. EQUITY AND LIABILITIES					
(1) SHAREHOLDERS' FUNDS					
(a) Capital	01	500,000		500,000	
(b) Reserves and Surplus	02	5,509,069		1,318,662	
(b) Money Received against Share Warrants	-	NIL		NIL	
			6,009,069		1,818,662
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT	-		NIL		NIL
(3) NON - CURRENT LIABILITIES					
(a) Long - Term Borrowings	03	58,470,243		10,752,672	
(b) Deferred Tax Liabilities (Net)	04	209,717		99,879	
(c) Other Long Term Liabilities	-	NIL		NIL	
(d) Long Term Provisions	-	NIL		NIL	
			58,679,960		10,852,551
(4) CURRENT LIABILITIES					
(a) Short - Term Borrowings	05	-		NIL	
(b) Trade Payables	06	65,374,485		102,885,954	
(c) Other Current Liabilities	07	2,161,730		-	
(d) Short Term Provisions	08	1,542,086		2,562,550	
			69,078,301		105,448,504
TOTAL			133,767,330		118,119,717
II. ASSETS					
(1) NON - CURRENT ASSETS					
(a) Fixed Assets	09			6,178,175	
(i) Tangible Assets		10,097,666		NIL	
(ii) Intangible Assets		NIL		NIL	
(iii) Capital Work-in- Progress		NIL			
(iv) Intangible Assets Under Development		NIL		NIL	
(b) Non - Current Investments	-	NIL		NIL	
(c) Deferred Tax Assets (Net)	-	NIL		NIL	
(d) Long - Term Loans & Advances	-	NIL		NIL	
(e) Other Non - Current Assets	-	NIL		NIL	
			10,097,666		6,178,175
(2) CURRENT ASSETS					
(a) Current Investments	-	NIL		NIL	
(b) Inventories	10	25,043,952		26,025,617	
(c) Trade Receivables	11	92,191,042		77,474,152	
(d) Cash and Cash Equivalents	12	420,583		278,165	
(e) Short - Term Loans & Advances	13	6,014,087		8,163,608	
(f) Other Current Assets	-	NIL		NIL	
			123,669,664		111,941,542
			133,767,330		118,119,717

As per our report of even date,
FOR **RISHI SHEKHRI & ASSOCIATES**
Chartered Accountants

RAJKOT
12.08.2022

(RISHI SHEKHRI)
PARTNER
MEM. No. 126656
PAN: BLXPS6226F



FOR, ANB METAL CAST PRIVATE LIMITED



DIRECTOR

DIRECTOR

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

PARTICULARS	NOTE NO.	CURRENT YEAR		PREVIOUS YEAR	
		AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
I. Revenue from Operation	14		513,399,040		162,216,969
II. Other Income	15		-		711
III. TOTAL REVENUE (I + II)			<u>513,399,040</u>		<u>162,217,680</u>
IV. EXPENSES					
- Cost of Material Consumed	-		NIL		NIL
- Purchase of Stock in Trade	16		492,134,313		176,466,513
- Changes in Inventories of Finished goods, work in progress and stock in trade	17		981,665		(26,025,617)
- Employee Benefit Expenses	18		8,128,394		6,017,525
- Finance costs	19		43,163		35,838
- Depreciation and amortisation	20		647,822		346,921
- Other Expenses	21		5,547,253		3,319,809
TOTAL EXPENSES			<u>507,482,610</u>		<u>160,160,989</u>
V. Profit Before Exceptional and Extraordinary Items and tax. (III - IV)			5,916,430		2,056,691
VI. Exceptional Items			NIL		NIL
VII. Profit Before Extraordinary Items and Tax (V - VI)			5,916,430		2,056,691
VIII. Extraordinary Items			NIL		NIL
IX. Profit Before Tax (VII - VIII)			5,916,430		2,056,691
X. Tax expenses					
(1) Current Tax		1,381,061		621,750	
(2) MAT Credit Entitlement		NIL		NIL	
(3) Prior Year Taxation Adjustment		235,122		NIL	
(4) Deferred Tax		109,838		104,144	
			<u>1,726,021</u>		<u>725,894</u>
XI. Profit / Loss for the Period (IX - X)			<u>4,190,409</u>		<u>1,330,797</u>
XII. Earnings per Equity Shares					
(1) Basic		Rs.	83.81		26.62
(2) Dilluted		Rs.	83.81		26.62

Notes on Accounts and Significant Accounting policies

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As per our report of even date,

FOR, RISHI SHEKHRI & ASSOCIATES
Chartered Accountants

RAJKOT
12.08.2022

(RISHI SHEKHRI)
PARTNER
MEM. No. 126656
PAN: BLXPS6226F



FOR, ANB METAL CAST PRIVATE LIMITED



DIRECTOR

DIRECTOR

ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	RS.	RS.	RS.	RS.
NOTE : 01 : CAPITAL				
Authorised 50,000 Equity shares of Rs. 10/- each		500,000		500,000
Issued, Subscribed and Paid - up 50,000 Equity shares of Rs. 10 each fully paid up		500,000		500,000
TOTAL		500,000		500,000

S.R. NO.	SHAREHOLDER(S) HOLDING MORE THAN 5% SHARES	CURRENT YEAR		CURRENT YEAR	
		No. of Shares Held	% Of Holding	No. of Shares Held	% Of Holding
1	AVNISH D. GAJERA SHARE	32500	65.00%	20000	40.00%
2	BHAVESHBHAI R. DHOLARIA	15000	30.00%	15000	30.00%
3	MAHESHBHAI V. GAJERA SHARE	2500	5.00%	0	0.00%
4	NILESH J KACHCHADIYA	0	0.00%	15000	30.00%
	TOTAL	50000	100.00%	50000	100.00%

NOTE : 02 : RESERVES AND SURPLUS

1	PROFIT AND LOSS ACCOUNT				
	Opening Balance	1,318,660		(12,135)	
	Add / (Less) : Profit / (Loss) during the year	4,190,409		1,330,797	
			5,509,069		1,318,662
	TOTAL		5,509,069		1,318,662

NOTE : 03 : LONG TERM BORROWINGS

1	SECURED LOANS				
	HDFC BIKE LOAN	0		41994	
	HDFC CAR LOAN	335,443		415,678	
			335,443		457,672
2	UNSECURED LOANS				
	- From Director & Relatives			3,125,000	
	AVNISHKUMAR DHIRAJLAL GAJERA	52,165,300		1,600,000	
	BHAVESH R DHOLARIA LOAN	2,100,000		500000	
	DUDHESHWAR NATURAL HEALTH RESORT PVT LTD	500,000		4850000	
	NILESH J KACHHADIA	3,149,500		220000	
	URATOM SOLAR INDIA PVT. LTD.	220,000			
			58,134,800		10,295,000
	TOTAL		58,470,243		10,752,672

NOTE : 04 : DEFERRED TAX LIABILITIES

Opening Balance		99,879		(4,265)
Add: Current Year		109,838		104,144
TOTAL		209,717		99,879



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	RS.	RS.	RS.	RS.
NOTE : 05 : SHORT TERM BORROWINGS				
1 SECURED LOANS			NIL	NIL
TOTAL			-	-

NOTE : 06 : TRADE PAYABLE

Sundry Creditors (Upto 1 year)

Aayush Electric	0	10014
Accurate Tools & Assessee	0	19470
Alex Metal	18,480	13,439,289
Amar Engg Solution	0	67,447
ANIL TRADING CO.	849,248	107,333
Asian Trading	0	12,150
B.R. METAL & ALLOYS(GUJ.) PVT. LTD	30,056,908	-
BALAJI ENTERPRISE	115,802	-
Bhavesh R. Dholariya	457,990	457,990
Boss Engineering	553,887	553,887
CHEMICALS AND TECHNOLOGIES INC	40,710	-
CONFIANCE CAST MANUFACTURING	11,173	7,653,918
CONNOR INDUSTRY	9,703	15,893,752
Dev Engineering	0	24,277
Devam Farshan Enterprise	0	127,075
DHANASHREE POLYMERS	55,687	-
Dhara Agency	2,596	-
DHARTI IMPEX	1,832,269	-
DISHA INFOTECH	41,949	63,283
Dudheshwar Natural Health Resort P Ltd	0	-
DURABLE PLAST INDUSTRIES	72,232	-
Evergreen Polypacks	332,534	122,776
GAYATRI STEEL	1,362,652	-
GHANSHYAM METAL UDYOG	19,587,010	-
Govardhan Industries	1,904,578	1,484,086
GUJARAT ELECTRIC CORPORATION	11,500	-
HARIOM TOOLS SALES AND AERVICEA	16,710	8,170
HEM METAL IND	0	173,652
HIRANI POLYPLAST	29,273	-
INDIAN CORPORATION	2,779,705	448,270
INFINOVA TECHNOCAST PVT LTD	11,198	152,679
INNOVATIVE ENGG PRODUCTS P LTD	0	17,683
J M TARAPARA & ASSOCIATES	40,000	-
J. K. METAL	40,147	-
JAGANNATH COMPANY	224,510	-
KHODAL ENTERPRISE	0	113,807
KISHAN ENGINEERING Works.	98,487	98,487
M/S S V SHAH & CO	0	8,808
MAHADEV STEEL INDUSTRIES	15,015	-



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	RS.	RS.	RS.	RS.
MARSHAL TRADING CO.	41,083		306,038	
Mason Casting	7,293		7,950,628	
MAXI METAL CAST	0		11,732,423	
MECHSOL ENTERPRISE	304,871		205,343	
MONA TOOLS CENTER	55,058		108,477	
NAKODA METAL IND	0		1,309,418	
NAVKAH METAL	0		6,504	
NEVTOR TOOLTECH	0		3,746	
NICKUNJ EDM WIRES & CONSUMABLES PVT LTD	56,829		24,669	
NYALKARAN VACUUM PROCESS	53,087		-	
OMKAR ENTERPRISE	0		107,005	
ORNATE MANYFACTURER	0		8,727,764	
OM ENTERPRISE	69,216		-	
PARSHWANATH METALS AND CHEMICALS	73,042		18,526	
PARTH INDUSTRIES	68,818		-	
PILOT PRODUCTION	0		11,688,231	
Power Pump Pvt. Ltd.	30,975		-	
PRAMUKH HARDWARE	366,527		73,911	
Pratham Transolutions India Pvt Ltd	87,360		204,400	
QC CORPORATION	5,487		-	
QUALITY TECHNOLOGIES PVT LTD	33,399		-	
R.B.ENTEPRISE	17,317		51,599	
RADHE ENTERPRISE	148,183		63,301	
RAJKOT PENUMATIC	0		26,660	
RANJAN KRUPA STEEL	0		356,986	
RD TECHNO SOLUTION	0		19,187	
RAJ TRADERS	61,864		64,111	
RAMANI ELECTROTECH	11,198		-	
RIYA TOOLS TRADERS	7,316		-	
S.R ENTERPRISE	20,060		-	
SAINIK SECURITY AGENCY	28,000		-	
SATYAM CHEMICALS	93,524		-	
SAVALIYA ENGG CO	0		21,280	
SHIV DIE CASTING	27,463		9,110,542	
SHIVAM COLOR ANODIZE	0		174,411	
SHREE GANESH COLOR ANODIZE	0		23,363	
Shiv Traders	10,998		-	
SHREE RAMKRUPA TRADE LINK	71,400		-	
SHREE UMIYAJI SALES AGENCY	0		2,360	
SHUBHAM ENTERPRISE	654,153		-	
SHUBHAM POLYMERS	17,931		3,743	
SKY TRADING CO	0		1,079,221	
STAR EXPORTS	52,369		629,244	
STAR HEAT TREATMENT	99,775		89,482	
STEEL POINT	622,438		456,854	
SUPER ENGG CO	0		2,524	



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
VADODARA BHAT METALS	206,052		102,413	
Veer Fire Services Pvt. Ltd.	1,440		-	
VENTURE DIE CASTING	0		6,993,657	
VICTORY COATS & FLUXES	20,945		8,909	
VINAY ENTERPRISE	1,114,141		-	
VOESTAPLINE HIGH PERFORMANCE METALS INDIA P	262,920		80,721	
		65,374,485		102,885,954
		<u>65,374,485</u>		<u>102,885,954</u>
TOTAL				

NOTE : 07 : OTHER CURRENT LIABILITIES

GOVERNMENT DUES PAYABLE:

	0		0
1 GST Provisional Acc			0
2 PURCHASE TDS PAYABLE	361,951		0
3 SALES TCS PAYABLE	267,425		0
4 TCS 206C (1H) A/c.	22,999		0
5 TDS 2021-22 PAYABLE	914,894		0
		1,567,269	

ADVANCE RECEIVED FROM CUSTOMERS

6 PRIME TECH INDUSTRIES	83,216		-
7 SHRI BANKEY BIHARI ALLOY	81,000		-
8 TIRUPATI ENTERPRISE	50,000		-
9 URATOM EPOWER PRIVATE LTD	375,177		-
10 VITRUM SYSTEMS LLP	5,068		-
		594,461	
		<u>2,161,730</u>	
TOTAL			

NOTE : 08 : SHORT TERM PROVISIONS

- INCOME TAX PROVISION	1,381,061		621,750
- Audit Fees Payable	-		70,000
- Labour Expenses Payable	-		320,800
- Director Salary Payable	-		1,500,000
- Staff Salary Payable	161,025		50,000
		1,542,086	2,562,550
		<u>1,542,086</u>	<u>2,562,550</u>
TOTAL			

NOTE : 10 : INVENTORIES

1 Closing Stock	25,043,952		26,025,617
		25,043,952	26,025,617
		<u>25,043,952</u>	<u>26,025,617</u>
TOTAL			

NOTE : 11 : TRADE RECEIVABLES

1 Debtors Outstanding for the period

UOTO SIX MONTH

AROWTECH INDUSTRIES	139,417		-
AB PRODUCTS	0		1,246,464
APOLLO SOLAR POWER	0		819,779
AYUSH AUTO INDUSTRIES	1,043,112		-
AZ WINDOWS Pvt Ltd	1,192,570		751,668
BALAJI ELECTRICALS	0		228,824



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	RS.	RS.	RS.	RS.
BN LED FIXTURE	655,069	-	400	
BHAVYA ALLUMINIUM EXTRUSION			992,040	
BN LED FIXTURES SOLUTION	512,262		158,937	
DEV GLASSES			-	
Dev Engineering	1,000,949		253,050	
EVEREST ELECTRICALS	49,563		-	
Fortune Extrusion PVT. LTD.	529,557		464,592	
GOLDEN INDIA	2,798,776		136,850	
HONEST ENGGEENING			-	
J K INTERIOR	8,245		100,000	
JAY KHODIYAR MANUFACTURE	21,213		701,011	
JAY SOMNATH MANUFACTURE	470,097		-	
JIVIAL INDUSTRIES PRIVATE LTD	28,754		-	
KAB ALUMINIUM	15,294,944		602,169	
Light Tree	54,099		14,545	
Lotus Enterprise	14,545		-	
MAXI METAL CAST	1,567,808		50,217,497	
Osam Electricals	12,823,061		12,375	
Pitruchhaya Engineering Co.	12,375		-	
Pivot Production	3,693,480		463,850	
R K SURFACE FINISHING EQUIPMENTS			242,276	
RAYGONS GREEN ENERGIES			4,663,974	
REMSON RAIL SYSTEMS INC.	7,692,618		25,416	
ROTOMAG MOTORS & CONTRTOLS L LTD			-	
SAGAR TRADING	567		-	
SHIVAM STEEL & MANUFACTURS	9,561		-	
Shree Harikrupa Manufacture	10,788		-	
SHREE HARIKRUPA TRADING	34,696		-	
SHREENATH ENTERPRISE	26,700		-	
SHRESH EXPORTS	104,904		-	
SIGMA ENTERPRISE	372,509		102,498	
SIGNET SALES CORPORATION	1,473,009		3,075,910	
SILVER CONSUMER ELECTRICALS PVT LTD	23,102,415		-	
SILVER ENGINEERING CO			9,566,594	
STANDARD CASTING CO.	166,473		540,471	
Uratom Solar (India) Private LTD	201,023		-	
V M Enterprise	180,600		180,600	
VASU ENTERPRISE	4,898,581		102,498	
VERSIL PUMPS LLP	5,078,311		-	
VITTORIA DESIGNS PVT LTD			414,024	
VITTORIA METALS INDIA PVT. LTD	1,556,896		148,680	
Zolon Architectural Hardware	5,371,495		1,247,160	
TOTAL		92,191,042	92,191,042	77,474,152



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
NOTE : 12 : CASH AND CASH EQUIVALENTS				
1 Cash on hand		30,103		77,850
2 Balance with Banks :				
ICICI BANK	390,480		200,315	
		390,480		200,315
TOTAL		420,583		278,165

NOTE : 13 : SHORT - TERM LOANS AND ADVANCES

1 -Advance Payment to Sundry Creditors				
Champion Industries	40,000		40000	
D&D WEBTECH	3,900		0	
Fortune Extrusion Pvt Ltd	0		529557	
Gangeshvar Engineers	60,500		60500	
Gidharilal Agrawal & CO	0		5841	
GURUKRUPA IMPEX	4,085		0	
HAPPY HOME AGENCY	200,000		0	
Light Palace	0		56328	
Maa Furshing	0		100000	
ORNATE MANUFACTURE	22,366		0	
RAJKUMAR METAL ROLLING MILL PVT LTD	480		0	
Ryton Pressor Die Casting	0		213000	
SHANTI SMELTING PVT LTD	3,954		0	
SHREE SHUBHLAXMI METAL CORPORATION	1,422		0	
Shreeji Metal	528,018		528018	
SKY HIGH FLOW	20,000		0	
Venture Die Casting	27,907		0	
Ryton Pressure Die Casting	213,000		0	
		1,125,632		1,533,244
2 - Advance Payment of Government Dues:				
CGST CREDIT LEDGER A/C	2,712,394		0	
SGST CREDIT LEDGER A/C.	1,953,004		0	
GST PROVISIONAL ACC	0		6395241	
TCS 2020-21	0		224603	
TCS 206C (1H) Deducted A/c. (Purchase)	9,736		10520	
TDS 194N 2021-22 REC. (ICICI BANK)	88,038		0	
TDS 194Q SALES OF GOODS	125,283		0	
		4,888,455		6630364
TOTAL		6,014,087		8163608

NOTE : 14 : REVENUE FROM OPERATIONS

1 Sales	513,399,040		162,216,969	
		513,399,040		162,216,969
TOTAL		513,399,040		162,216,969

NOTE : 15 : OTHER INCOME

1 Kasar A/c			711	
				711
TOTAL				711



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	RS.	RS.	RS.	RS.
NOTE : 16 : Purchase				
1 Total Purchase	492,134,313		176,466,513	
		492,134,313		176,466,513
TOTAL		492,134,313		176,466,513

NOTE : 17 : STOCK DIFFERENCE

1 Closing Stock	25,043,952		26,025,617	
2 Opening Stock	26,025,617		-	
		(981,665)		26,025,617
TOTAL		(981,665)		26,025,617

NOTE : 18 : EMPLOYEE BENEFIT EXPENSES

1 Labour Expenses	2,045,500		1,914,975	
2 Accountin Salary	179,165		-	
3 Bonus Expenses	-		56,000	
4 Director Salary	3,000,000		1,500,000	
5 Office Salary Expenses	2,777,729		2,546,550	
6 Security Salary Expenses	126,000		-	
		8,128,394		6,017,525
TOTAL		8,128,394		6,017,525

NOTE : 19 : FINANCIAL COST

1 Bank Interest Expenses	39,915		29,519	
2 Bank Charges	3,248		6,319	
		43,163		35,838
TOTAL		43,163		35,838

NOTE : 20 : DEPRECIATION AND AMORTISATION EXPENSES

1 Depreciation on Fixed Assets	647,822		176,475	
2 Preliminary Expenses Amortised	NIL		NIL	
		647,822		176,475
TOTAL		647,822		176,475

NOTE : 21 : OTHER EXPENSES

Direct Expenses:				
1 DISCOUNT	1,563,679		-	
2 ELECTRIC EXP	864,897		463,056	
3 Freight Exp	3,346		-	
4 JOBWORK EXP.A/C.	891,858		964,497	
5 PRODUCTION EXP.A/C.	1,614,762		237,046	
6 TOOLS EXP.A/C.	76,377		332,866	
7 Transport Expenses	213,841		345,460	
		5,228,761		2,342,925



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

PARTICULARS	CURRENT YEAR		CURRENT YEAR	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	RS.	RS.	RS.	RS.
Indirect Expenses:				
8 Audit Fees Exp	-		70,000	
9 Advertisement Exp	6,796		61,655	
10 Canteen Exp	0		82,620	
11 CONSUMABLE EXPENSES	31,043		79,071	
12 COURIER & POSTAGE EXP.A/C.	1,650		316	
13 DONATION EXP	51,000		-	
14 GST Exp	0		8,468	
15 Hardware Exp	0		106,131	
16 INSURANCE EXP	7,345		-	
17 Kasar A/c.	489		-	
18 Legal Fees Exp.	32,000		-	
19 LOAN PROCESSING CHARGE EXP	5,000		-	
20 MACHINERY EXP	4,000		-	
21 Misc Exp	28,912		-	
22 OFFICE MISC EXP	100,000		92,570	
23 RATE DIFFERENCE	16,660		-	
24 Software Exp	0		17,500	
25 STATIONERY EXP	7,700		97,160	
26 Tea & Coffee Exp	0		137,865	
27 Vehicle Exp	0		2,808	
28 Vehicle Petrol Exp	0		220,720	
29 Telephone Exp	5,117		-	
30 Travelling Exp	20,780		-	
		318,493		976,884
TOTAL		5,547,253		3,319,809



ANB METAL CAST PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS AT 31ST MARCH, 2022

SCHEDULES ANNEXED TO AND FORM PART OF THE

NOTE : 09 : FIXED ASSETS

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION				NET BLOCK			
		OPENING BALANCE AS ON 01.04.21	ADD ADDITION DURING YEAR	CAPITA- LISATION DURING THE YR.	LESS ADJ. DUR.THE YEAR	TOTAL RS.	UPTO 01.04.21	DU. THE YEAR	LESS ADJ. DUR.THE YEAR	TOTAL UPTO 31.03.22	CLOSING BALANCE AS ON 31.03.22	CLOSING BALANCE AS ON 31.03.21
(i)	TANGIBLE ASSETS											
	COMPUTER ACC	240,485	111,719	-	-	352,204	41,210	78,727	-	119,937	232,267	199,275
	PRINTER	20,000	-	-	-	20,000	3,141	6,344	-	9,485	10,515	16,859
	FIXED ASSETS (OFFICE HOLD ITEMS)	3,949,862	237,121	-	-	4,186,983	165,391	370,543	-	535,934	3,651,049	3,784,471
	FLOURMILL MACHINERY	9,500	-	-	-	9,500	527	903	-	1,430	8,070	8,973
	LG REFRIGERATOR	17,797	-	-	-	17,797	1,010	1,690	-	2,700	15,097	16,787
	BIKE CD110 DREAM	63,200	-	-	-	63,200	3,981	5,993	-	9,974	53,226	59,220
	CAR ECCO	492,261	-	-	-	492,261	38,773	58,500	-	97,273	394,988	453,488
	AIR CONDITIONER	-	77,344	-	-	77,344	-	1,587	-	1,587	75,757	-
	BIOMAX TA DEVICE	9,112	-	-	-	9,112	813	550	-	1,363	7,749	8,299
	CCTV CAMERA	-	33,897	-	-	33,897	-	820	-	820	33,077	-
	COLLING TOWER	320,000	41,000	-	-	361,000	10,328	20,965	-	31,293	329,707	309,672
	ELC R100 C1/26 3PH IH EL	-	180,000	-	-	180,000	-	250	-	250	179,750	-
	FURNACE MACHINERY	-	2,850,000	-	-	2,850,000	-	5,437	-	5,437	2,844,563	-
	MACHINERY	1,322,878	130,000	-	-	1,452,878	79,624	86,567	-	166,191	1,286,687	1,243,255
	MOBILE	-	106,234	-	-	106,234	-	2,805	-	2,805	103,429	-
	OLD PLANT AND MACHINERY	-	800,000	-	-	800,000	-	1,110	-	1,110	798,890	-
	SECTION CUTTING MACHINE	80,000	-	-	-	80,000	2,124	5,031	-	7,155	72,845	77,876
	TOTAL	6,525,095	4,567,315	-	-	11,092,410	346,922	647,822	-	994,744	10,097,666	6,178,175
	PREVIOUS YEAR	-	6,525,095	-	-	6,525,095	-	176,475	346,921	346,921	6,178,174	-

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Accounting Policies & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for ANB METAL CAST PRIVATE LIMITED



[Handwritten signature]

Place : RAJKOT
Date : 12/08/2022

for RISHI SHEKHRI AND ASSOCIATES
Chartered Accountants

[Handwritten signature]

RISHI SHEKHRI
GROUND FLOOR, BANDRA ARCADE BUILDING,
OPP RAILWAY STATION, BANDRA W,
MUMBAI-400050 MAHARASHTRA

