

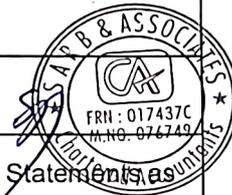
Independent Auditor's Report

To
The Members,
SUSAN ELECTRICALS INDIA PRIVATE LIMITED

I. Report on the Audit of the Financial Statements	
1.	Opinion
A.	We have audited the accompanying Financial Statements of SUSAN ELECTRICALS INDIA PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
B.	<p>In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, ("AS") and other accounting principles generally accepted in India,</p> <ul style="list-style-type: none">• In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2024.• In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.
2.	Basis for Opinion
	We conducted our audit of the 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 Financial Statements.



3.	Other Information - Board of Directors' Report	
	A.	<p>The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.</p> <p>Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.</p>
	B.	<p>In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.</p> <p>If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.</p>
4.	Management's Responsibility for the Financial Statements	
	A.	<p>The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standard 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.</p>
	B.	<p>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.</p> <p>The Board of Directors are responsible for overseeing the Company's financial reporting process.</p>
5.	Auditor's Responsibilities for the Audit of the Financial Statements	
	A.	<p>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</p>



		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.
	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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
		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 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 Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
	C.	Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
	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.



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 dealt with by this Report are in agreement with the relevant books of account.
D.	In our opinion, the aforesaid financial statements comply with the AS prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021
E.	On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
F.	In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
2.	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:
i.	The Company has disclosed the impact of pending litigations on its financial position in its Financial Statements
ii.	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
iii.	There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
iv	a) The management has represented that, to the best of its knowledge and belief, no funds



	<p>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 or entity, 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 person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.</p> <p>b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity 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 person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and</p> <p>c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.</p>
v.	The Company has neither declared nor paid any dividend during the year.
2.	Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2024 which does not have a feature of recording audit trail (edit log) facility in terms of Rule 3(1) of the Companies (Accounts) Rules, 2014.
3.	This report include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is applicable to the company.

FOR S A R B & ASSOCIATES

Chartered Accountants

Firm Registration No – 017437C

(S.R. Varshney), Partner

M. No. 076749

Place: New Delhi

Date: 25-08-2024

UDIN: 24076749BKAVNY1103



ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of SUBAN ELECTRICALS INDIA PRIVATE LIMITED ("the Company") as at 31 March 2014 in connection with our audit of the standalone financial statements of the Company in the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

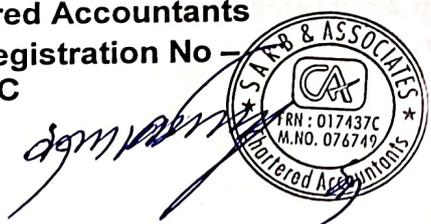
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR S A R B & ASSOCIATES

Chartered Accountants

Firm Registration No -

017437C



(S.R. Varshney), Partner

M. No. 076749

Place: New Delhi

Date: 25-08-2024

UDIN: 24076749BKAVNY1103

ANNEXURE(B) REFERRED TO IN PARAGRAPH 1 OF INDEPENDENT AUDITOR'S REPORT OF EVEN DATE TO THE MEMBERS OF SUSAN ELECTRICALS INDIA PRIVATE LIMITED ON THE FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED 31ST MARCH, 2024

In terms of Companies (Auditor's Report) Order 2020, issued by the Central Government of India, in terms of section 143(11) of The Companies Act, 2013, we further report, on the matters specified in paragraph 3 and 4 of the said Order, that :-

1.	(a)	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
	(b)	The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
	(c)	The company has not revalued its Property, Plant & Equipment or Intangible assets or both during the year.
	(d)	No proceedings have been initiated against the company for holding benami property under The Benami Transactions (Prohibition) Act, 1988 and rules made thereunder and the details have been appropriately disclosed in the financial statements.
	(e)	Physical verification of inventory has been conducted at reasonable intervals by management. In our opinion, the coverage and procedure by the management is appropriate. The aggregate of discrepancies of 10% or more in each class of inventory noticed have been properly dealt with in the books of account
2	(a)	In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013. In respect of loans, investments, guarantees, and security.
	(b)	The company has not made investments in, provided any guarantee or security granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, LLPs, or any other parties.
3		In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013. In respect of loans, investments, guarantees, and security.
4.		As per the provisions of Clause (v) of paragraph 3 of the CARO 2020 are applicable to the Company.
5		As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
6.		The company is regular in depositing undisputed statutory dues with appropriate authorities.
7.	(a)	The company has not defaulted in any repayment of dues to any financial institution or bank or debenture holders
	(b)	The company has not been declared as a willful defaulter by any bank or financial institution or other lender.

	(c)	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.
	(d)	The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
8.	(a)	The company has not made any initial public offer during the year
	(b)	The company has not made any preferential allotment or private placement of shares/debentures during the year.
9.	(a)	Based upon the audit procedures performed and information and explanations given to us by the management, we report that no fraud by the company or on the company by its officers / employees have been noticed or reported during the course of our audit.
	(b)	Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
10.		In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
11.		The transactions entered into with related parties are in compliance with section 177 & 188 of The Companies Act 2013 and the details have (not) been disclosed in the financial statements as required by the applicable accounting standards.
12.		Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
13.		In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
14.		According to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company.
15.		The company is not required to appoint Internal Auditor as per section 138 of the Companies Act, 2013.
16.		In our Opinion and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with Directors and hence provision of section 192 of the Act are not applicable.
17.	(a)	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under Clause 3(xvi)(a) of the Order is not applicable to the Company.
	(b)	The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause 3(xvi)(b) of the Order is not applicable to the Company.
	(c)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause 3(xvi)(c) of the Order is not applicable to the Company.
	(d)	In our opinion and according to the information and explanation provided to us the Group does not have any Core Investment Company (CIC).
18.		The Company has not incurred any cash losses in the current financial year or in the immediately preceding financial year.
19.		There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
20.		According to the information and explanations given to us 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 standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company.



	We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
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21.	The provision of Section 135 of Companies Act 2013 is not applicable to the company in respect of corporate social responsibility. Accordingly, no comment in respect of the said clause has been included in this report.
22.	The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

FOR S A R B & ASSOCIATES
Chartered Accountants
Firm Registration No –
017437C


(S.R. Varshney), Partner



M. No. 076749
Place: New Delhi
Date: 25-08-2024
UDIN: 24076749BKAVNY1103

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025
CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

PARTICULARS	NOTE NO.	AMOUNT (in Rs.)	
		31.03.2024	31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shares Holders Funds			
(A) Share Capital	1	2,98,18,450	2,25,85,000
(B) Reserve & Surplus	2	3,93,84,760	1,43,59,772
(2) Non-Current Liabilities			
(A) Long Term Borrowings	3	4,11,92,679	3,45,33,820
(B) Short Term Borrowings	4	3,03,19,327	1,88,70,656
(3) Current Liabilities			
(A) Trade Payables	5	6,28,31,600	15,10,02,985
(B) Other Current Liabilities	6	17,85,96,497	9,54,73,285
TOTAL		38,21,43,313	33,68,25,518
II. ASSETS			
(1) Non-Current Assets			
(A) Fixed Assets	7	9,67,14,996	6,32,25,433
(B) Deferred Tax Assets (Net)	8	15,36,967	12,96,032
(C) Other Non Current assets	9	1,39,29,633	1,04,05,316
(2) Current Assets			
(A) Inventories	10	10,44,37,877	2,99,58,959
(B) Trade Receivables	11	13,02,97,860	21,53,22,107
(C) Cash And Cash Equivalents	12	35,07,164	11,78,820
(D) Short Term Loans & Advances	13	3,17,18,816	1,54,38,851
TOTAL		38,21,43,313	33,68,25,518

For Susan Electricals India (P) Ltd.

Sanju Jain

For Susan Electricals India Pvt. Ltd.

Director

VISHAL JAIN
DIRECTOR
DIN:- 01889925

Managing Director

SANJU JAIN
DIRECTOR.
DIN:- 06449291

PLACE NEW DELHI
DATED: 25-08-2024
UDIN 24076749BKAVNY1103

AUDITOR'S REPORT

As per our separate report of even date.

FOR S A R B & ASSOCIATES
CHARTERED ACCOUNTANTS

S.R. Varshney
(S.R. VARSHNEY) PARTNER
M.No. 076749
Firm Regn. No. 017437C



SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025
CONSOLIDATED PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

PARTICULARS	NOTE NO.	AMOUNT (in Rs.)	
		31.03.2024	31.03.2023
REVENUE :			
I Revenue from operations	14	1,04,28,68,943	78,37,90,540
II Other Income	15	9,00,385	16,35,690
III TOTAL REVENUE (I + II)		1,04,37,69,328	78,54,26,230
EXPENSES:			
Purchases of Stock-in-Trade	16	98,57,19,549	71,78,79,783
Changes in inventories of Finished goods,	17	(7,44,78,918)	(68,91,779)
Other Manufacturing/Trading Expenses	18	3,57,02,942	85,06,835
Employee Benefits Expenses	19	55,63,001	63,77,461
Depreciation and Amortization Expenses	7	70,06,104	27,31,519
Other Expenses	20	5,46,01,473	4,44,78,007
Finance Costs	21	1,72,43,376	53,40,937
IV TOTAL EXPENSES		1,03,13,57,527	77,84,22,763
V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)		1,24,11,801	70,03,467
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary Items And Tax (V - VI)		1,24,11,801	70,03,467
VIII. Extraordinary Items		-	-
IX. Profit Before Tax (VII - VIII)		1,24,11,801	70,03,467
X TAX EXPENSE:			
1) Current Tax		-	-
2) Deffered Tax Assets		2,40,935	2,11,604
3) MAT Credit Entitlement		-	-
XI Profit (Loss) For The Period From Continuing Operations (IX - X)		1,26,52,736	72,15,071
XII Profit/(Loss) From Discontinuing Operations		-	-
XIII Tax Expense of Discontinuing Operations		-	-
XIV Profit/(Loss) From Discontinuing Operations (After Tax) (XII-XIII)		-	-
XV Profit/(Loss) For The Period (XI-XIV)		1,26,52,736	72,15,071
XVI EARNINGS PER EQUITY SHARE:			
1) Basic Earning Per Share of Rs. 1 Each			
2) Diluted Earning Per Share of Rs. 1 Each			

For Susan Electricals India Private Limited For Susan Electricals India (P) Ltd

VISHAL JAIN Managing Director
DIRECTOR.
DIN:- 01889925

SANJU JAIN Director
DIRECTOR.
DIN:- 06449291

PLACE NEW DELHI
DATED: 25-08-2024
UDIN 24076749BKAVNY1103

AUDITOR'S REPORT

As per our separate report of even date.

FOR S A R B & ASSOCIATES
CHARTERED ACCOUNTANTS

(S.R. VARSHNEY) PARTNER
M.No. 076749
Firm Regn. No. 017437C



SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025

NOTES TO THE ACCOUNTS

PARTICULARS

AMOUNT (in Rs.)

31.03.2024

31.03.2023

1 SHARE CAPITAL

Authorised :

5000000 Equity Shares of Rs. 10/- each

5,00,00,000

3,00,00,000

Issued , Subscribed & Paid Up :

2981845 Equity Shares of Rs. 10/- each Fully Paid Up

2,98,18,450

2,25,85,000

2,98,18,450

2,25,85,000

Share holding pattern and details (1.2) Equity shares of Rs. 10/-each	31.03.2024		31.03.2023	
	% held	No. of shares	% held	No. of shares
:- VISHAL JAIN	91.75	27,35,935	97.52	22,02,600
:- MAHAK JAIN	7.43	2,21,670	2.44	55,000
:- SANJU JAIN	0.22	6,670		
:- SUBHASH JAIN	0.56	16,670		
:- MANISH GHAI	0.01	400	0.018	400
:- Pooja Jain	0.02	500	0.022	500
	100.00	29,81,845	100	22,58,500

Note 1.3 : Reconciliation of number of shares outstanding is set out below

Particulars	31.03.2024	31.03.2023
Equity shares at the beginning of the year	22,58,500	12,58,500
Add: Shares issued during the current financial year	7,23,345	10,00,000
Equity shares at the end of the year	29,81,845	22,58,500

Note 1.4: The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 1.5: There is fresh issue or buyback of shares during the year.

Note 1.6: There is change in the number of shares outstanding at the beginning and at the end of the year.

Note 1.7: There is change in the pattern of shareholding during the year.



For Susan Electricals India Pvt. Ltd.

[Handwritten Signature]

Managing Director

For Susan Electricals India (P) Ltd.

[Handwritten Signature: Sangu Jain]

Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093
ASSESSMENT YEAR 2024 - 2025

NOTES TO THE ACCOUNTS

	AMOUNT (in Rs.)	
	<u>31.03.2024</u>	<u>31.03.2023</u>
3 <u>LONG-TERM BORROWINGS</u>		
a) <u>Secured Loans</u>		3,00,900
:- Godrej Finance Ltd	77,65,025	-
:- HDFC-Car Loan	5,68,245	-
:- ICICI-Car Loan	-	-
Total (a)	83,33,270	3,00,900
b) <u>Un Secured Loans</u>		17,00,000
:- Sino Credits Leasing Ltd	-	15,83,803
:- Trust Lender Finserv Pvt Ltd TCPL -65-3	2,83,709	-
:- Aditya Birla Finance Ltd	65,75,700	-
:- IDFC First Bank Ltd (GECL) New Loan	-	2,09,145
:- Moneywise Financial Service Pvt Ltd	-	4,27,348
:- R B L New Loan A/c	-	3,49,049
:- Kisetsu Saison Finance India Pvt Ltd	50,00,000	-
:- Adiya Birla Finance Ltd-New Loan	-	30,02,037
:- IDFC Bank - New Loan	51,00,000	22,79,646
:- JM JW Enterprises Prop. Manish Ghai	1,59,00,000	2,19,00,000
:- Trustlender Finserve Pvt Ltd 65-2	-	12,73,520
:- Yes Bank Ltd.	-	15,08,372
Total (b)	3,28,59,409	3,42,32,920
Total (a+b)	4,11,92,679	3,45,33,820
4 <u>SHORT TERM BORROWINGS</u>		
:- Mahak Jain	25,74,139	51,00,000
:- Pooja Jain	-	10,25,047
:- Subash Jain	58,94,900	-
:- Vishal Jain	1,86,70,388	10,00,000
:- Sanju Jain	31,79,900	1,17,45,609
	3,03,19,327	1,88,70,656
5 <u>TRADE PAYABLES</u>		
a) Sundry Creditors	6,28,31,600	15,10,02,985
	6,28,31,600	15,10,02,985

Note 5.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

For Susan Electricals India Pvt. Ltd.


Managing Director



For Susan Electricals India (P) Ltd.


Sanju Jain
Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025

NOTES TO THE ACCOUNTS

	AMOUNT (in Rs.)	
	31.03.2024	31.03.2023
6 OTHER CURRENT LIABILITIES		
a) Cash Credit A/c		
:- PNB 144300IL00000012 GECL	2,77,778	19,44,445
:- PNB 144300EG00000011	30,97,500	31,50,000
:- Punjab National bank CC A/c	17,30,30,870	8,86,19,180
b) Advance from Customers		
:- DV Minerals and Associates	-	2,00,000
c) Expenses Payable (Others)		
:- Audit Fees	60,000	50,000
:- ESIC Payable	13,509	11,792
:- EPF Payable	22,195	18,164
:- TDS on Interest Payable	6,67,120	2,783
:- Legal and Professional Exp Payable	1,00,000	5,40,000
:- Electricity Exp	6,88,146	86,799
:- Wages Payable	-	1,67,329
:- Power and Fuel Exp Payable	1,31,070	73,420
:- T.D.S. Payable	1,23,415	2,90,701
:- Salary Payable	1,67,946	66,500
:- IGL / PNG	2,16,948	2,52,172
	17,85,96,497	9,54,73,285
8 DEFERRED TAX ASSETS		
Opening Balance	12,96,032	10,84,427
Deferred Tax Assets (During the year)	2,40,935	2,11,604
Deferred Tax Assets (Net)	15,36,967	12,96,032
9 OTHER NON-CURRENT ASSETS		
Security Deposit		
a) BSES Security	2,47,500	2,47,500
b) Other FDRs	1,36,82,133	1,01,57,816
	1,39,29,633	1,04,05,316
10 INVENTORIES		
Stock in Trade	10,44,37,877	2,99,58,959
	10,44,37,877	2,99,58,959
11 TRADE RECEIVABLES		
Debtors	13,02,97,860	21,53,22,107
	13,02,97,860	21,53,22,107
12 CASH AND CASH EQUIVALENTS		
Cash in Hand and as Imprest	35,07,164	11,78,820
	35,07,164	11,78,820
13 SHORT TERM LOANS AND ADVANCES		
:- Short Term Deposits	45,82,902	25,89,195
:- TDS Receivable	19,33,793	14,93,198
:- TDS Receivable from NBFC	5,35,370	1,77,121
:- Advance to Supplier	2,45,436	2,01,941
:- Advance Income Tax	2,05,000	1,00,000
:- TDS on GST Receivable	1,49,96,338	25,00,170
:- TDS on GST Recd	-	4,23,251
:- TCS on Purchase	1,24,236	-
:- GST Recoverable	74,24,968	28,52,388
:- Input GST	-	42,67,988
:- GST not Refelected	2,45,448	2,88,274
:- Security with UPCCCL	12,36,000	3,56,000
:- Security IGL	1,89,325	1,89,325
	3,17,18,816	1,54,38,851



For Susan Electricals India Pvt. Ltd.

[Signature]
 Managing Director

For Susan Electricals India (P) Ltd.

[Signature]
 Director

Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093
ASSESSMENT YEAR 2024 - 2025
NOTES TO THE ACCOUNTS

PARTICULARS	AMOUNT (in Rs.)	
	31.03.2024	31.03.2023
14 REVENUE FROM OPERATIONS		
Sales	1,00,81,63,950	74,73,16,871
Job Work/Labour Charges Received	3,47,04,993	3,64,73,669
	1,04,28,68,943	78,37,90,540
15 OTHER INCOME		
Interest on BSES Security	21,332	17,010
Interest on FDR	8,79,053	16,18,680
	9,00,385	16,35,690
16 PURCHASES		
Purchase	97,88,43,518	70,64,08,986
Job Work/Labour Charges Paid	68,76,030	1,14,70,797
	98,57,19,549	71,78,79,783
17 CHANGE IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE		
Stock at Close	10,44,37,877	2,99,58,959
Stock at Commencement	2,99,58,959	2,30,67,180
Increase / Decrease in Stocks	(7,44,78,918)	(68,91,779)
18 MANUFACTURING EXPENSES		
Cartage Inward Exp.	27,64,811	12,51,201
Supervision Charges	2,97,43,623	47,76,445
Wages Paid	31,94,508	24,79,189
	3,57,02,942	85,06,835
19 EMPLOYEE BENEFITS EXPENSES		
E S I C	1,26,116	96,291
Employee's Provident Fund	1,20,874	19,053
Salary	46,71,859	50,16,235
Staff welfare	6,44,152	12,45,882
	55,63,001	63,77,461
20 OTHER EXPENSES		
Audit Fees	60,000	50,000
AMC Charges	25,42,410	27,60,000
Accountancy Charges	-	1,34,000
Additional GST	-	11,72,124
Additional Income Tax	-	16
BIS Fees	4,45,500	3,17,465
Building Repair and Maintenance	4,46,439	2,00,305
Business Promotion Expenses	6,45,391	2,18,538
Cartridge Refiling Exp.	21,450	2,650
Consumable Stores	16,64,740	16,846
Commission Paid	22,50,000	48,11,220
Conveyance exp.	1,200	4,85,035
Consultancy Charges	24,000	19,500
Director Remuneration	13,80,000	13,80,000
Discount & Rebate	73,10,091	12,42,693
Diwali Exp.	-	72,376
Donation	18,000	29,000
Electricity Expense	68,33,407	40,25,217
Food & Beverages Exp.	14,65,331	2,18,426
Foreclosure Charges	-	12,656



For Susan Electricals India Pvt. Ltd.

For Susan Electricals India (P) Ltd.

Sangeet Jais

Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025

NOTES TO THE ACCOUNTS

PARTICULARS	AMOUNT (in Rs.)	
	31.03.2024	31.03.2023
Freight Outward	1,39,36,050	91,38,200
GST Fee	3,029	900
Gas & fuel Charges	3,55,013	21,494
Gem Portal Fee	-	5,000
IGL/PNG Expense	29,78,833	29,45,570
Insurance Exp.	4,55,334	4,81,107
Interest On Loan	3,64,424	43,38,494
Interest On TDS	8,647	2,414
Interest on GST	1,848	4,81,450
Internet Exp.	10,908	2,360
Interest on LC Discounting	7,73,595	-
Legal & Professional Exp.	1,12,000	7,89,310
Liasoning Charges	62,361	-
Loan Processing Fee	4,08,029	7,00,361
Loading & Unloading Exp	41,050	69,350
Medical Expenses	95,998	59,353
Marine Cargo Insurance Expenses	90,000	-
Membership Fee	2,500	-
Misc Exp.	69,223	31,395
Office Expenses	1,63,702	13,31,407
Postage & Courier Exp.	63,000	26,670
Printing & Stationery Exp.	1,87,326	1,14,706
Power & Electrical Exp.	21,00,952	15,82,005
Property Tax	1,16,364	68,841
Rent	4,94,000	2,64,000
R.O.C. Charges	2,00,000	5,900
Repair & Maintenance Exp. (Generator)	1,296	-
Repair & Maintenance (Computer)	35,545	8,755
Repair & Maintenance Exp. (Plant & Machinery)	32,19,466	26,69,305
Repair & Maintenance (Vehicle)	65,698	71,518
Short & Excess	1,16,077	(64,932)
Software Renewal Expenses	51,832	63,075
Stamp Duty	1,03,970	66,220
TDS Fee	400	-
Telephone Expenses	79,979	37,320
Test Certificate Expenses	7,51,938	6,38,091
Tender Cost	5,48,034	2,39,089
Tour & Travelling Exp	6,59,723	6,72,204
Vehicle Running Exp.	7,65,371	4,44,864
Waste Management Fee	-	4,144
	5,46,01,473	4,44,78,007

21 FINANCE COST

Interest on Car Loan	69,71,863	-
Bank Charges	46,21,179	22,79,803
Bank Interest on OD A/c	-	3,88,412
Interest Paid	1,64,710	-
Interest on Bank CC Limit	54,85,624	26,72,722
	1,72,43,376	53,40,937



For Susan Electricals India (P) Ltd.

Sangee Jai

Director

For Susan Electricals India Pvt. Ltd.

[Handwritten Signature]

Managing Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025
NOTE - 2 (RESERVE AND SURPLUS)

Particulars	As on 31.03.2023	Additions/Credited During the year	Deductions During the year	As on 31.03.2024
Surplus as per Profit & Loss A/c	1,43,59,772	1,26,52,736	20,94,648	2,49,17,860
Securities Premium	-	1,44,66,900	-	1,44,66,900
TOTAL	1,43,59,772	2,71,19,636	20,94,648	3,93,84,760

NOTES :-

Additions/Credited during the year

:- Profit as per Profit & Loss A/c 1,26,52,736

1,26,52,736

Deductions during the year

:- Self Assessment tax Paid 5,01,450

:- T.D.S/TCS 14,93,198

:- Advance Tax 1,00,000

20,94,648



For Susan Electricals India Pvt. Ltd.


Managing Director

For Susan Electricals India (P) Ltd.

Sangu Jain

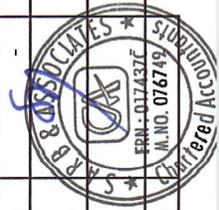
Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025
CONSOLIDATED FIXED ASSETS
(AS PER COMPANIES ACT)

EDULE - 7

Particulars	Gross Block as on 01.04.23	Addition/(Deduction) during the year		Total Gross Block as on 31.03.2024 (Rs.)	Rate of Dep. (%)	Depreciation			Sales Value (Rs.)	Profit/(Loss) on Sale of Assets (Rs.)	Net Block		
		Amount (Rs.)	Cost of Sales/Transfer (Rs.)			As on 01.04.23 (Rs.)	For the year (Rs.)	W/off during the year (Rs.)			Total as on 31.03.24 (Rs.)	As on 31.03.24 (Rs.)	As on 31.03.23 (Rs.)
Conditioner	26,175	-	-	26,175	31.23%	22,651	1,100	-	23,752	-	-	2,423	3,524
Conditioner	32,202	-	-	32,202	45.07%	32,202	-	-	32,202	-	-	-	-
Router	57,26,847	82,98,385	3,30,000	1,36,95,232	31.23%	52,05,670	13,78,688	-	65,84,358	-	-	71,10,874	5,21,177
Router	6,59,539	51,453	-	7,10,992	63.16%	3,48,309	2,01,106	-	5,49,415	-	-	1,61,577	3,11,230
Router & Fixtures	25,790	9,627	-	35,417	45.07%	13,865	8,157	-	22,022	-	-	13,395	11,925
Router	63,495	-	-	63,495	25.89%	47,558	4,126	-	51,684	-	-	11,811	15,937
Router	15,000	-	-	15,000	45.07%	15,000	0	-	15,000	-	-	0	0
Router	79,897	-	-	79,897	45.07%	56,203	10,679	-	66,882	-	-	13,015	23,694
Router	42,620	-	-	42,620	45.07%	42,275	155	-	42,431	-	-	189	345
Router	2,78,725	-	-	2,78,725	45.07%	2,59,325	8,744	-	2,68,068	-	-	10,657	19,400
Router	4,449	-	-	4,449	45.07%	510	1,775	-	2,285	-	-	2,164	3,939
Router	3,90,967	23,305	-	4,14,272	45.07%	3,13,299	36,822	-	3,50,121	-	-	64,151	77,668
Router & Machinery	19,32,098	32,72,297	15,77,810	36,26,585	31.23%	16,30,392	8,39,032	-	24,69,424	-	-	11,57,161	3,01,706
Router	41,779	-	-	41,779	45.07%	37,451	1,951	-	39,402	-	-	2,377	4,328
Router (Kanta)	10,546	-	-	10,546	63.16%	10,540	4	-	10,544	-	-	2	6
Router	2,06,369	44,700	3,000	2,48,069	31.23%	1,75,566	11,090	-	1,86,656	-	-	61,413	30,803
Router	12,14,913	1,68,750	-	13,83,663	45.07%	8,72,354	2,20,445	-	10,92,799	-	-	2,90,864	3,42,559
Router	75,520	2,01,169	-	2,76,689	63.13%	33,470	41,242	-	74,712	-	-	2,01,978	42,050
Router	53,260	1,58,388	-	2,11,648	25.89%	35,570	22,425	-	57,995	-	-	1,13,653	17,690
Router & Air cooler	25,544	42,280	-	67,824	45.07%	21,492	2,117	-	23,609	-	-	44,214	4,052
Router	10,28,337	-	-	10,28,337	45.07%	7,47,655	1,26,504	-	8,74,158	-	-	1,54,179	2,80,682
Router (Building Land babad)	3,99,13,648	-	-	3,99,13,648	0.00%	-	-	-	-	-	-	3,99,13,648	3,99,13,648
Router (Building Cost babad)	-	2,13,56,536	-	2,13,56,536	4.87%	-	10,40,063	-	10,40,063	-	-	2,03,16,473	-
Router (Cooler)	24,000	-	-	24,000	45.07%	21,304	1,215	-	22,519	-	-	1,481	2,696
Router (Building Land 50%)	96,84,959	-	-	96,84,959	0.00%	-	-	-	-	-	-	96,84,959	96,84,959
Router (Building Cost 40%)	64,56,640	-	-	64,56,640	4.87%	-	3,14,438	-	3,14,438	-	-	61,42,201	64,56,640
Router (Building Cost 40%)	1,90,375	-	-	1,90,375	25.89%	75,027	29,864	-	1,04,890	-	-	85,485	1,15,348



For Susan Electricals India (P) Ltd.

[Signature]

BMW	19,68,749	-	-	19,68,749	31.23%	16,65,928	94,571	-	17,60,499	-	2,08,250	3,02,821
Wagon	-	6,24,900	-	6,24,900	31.23%	-	76,453	-	76,453	-	5,48,447	-
Motor	1,67,500	-	-	1,67,500	45.07%	1,52,772	6,638	-	1,59,410	-	8,090	14,728
Winery	82,04,088	72,51,793	-	1,54,55,881	31.23%	36,83,854	23,24,881	-	60,08,736	-	94,87,146	45,20,234
Former	-	7,90,000	-	7,90,000	31.23%	-	1,12,881	-	1,12,881	-	6,77,119	-
Motor	83,369	45,094	-	1,28,463	45.07%	34,817	26,281	-	61,098	-	67,364	48,552
Plant	52,500	-	-	52,500	45.07%	32,956	8,809	-	41,764	-	10,736	19,544
Equipment	94,363	67,796	-	1,62,159	45.07%	38,103	29,710	-	67,812	-	94,346	56,260
Tractor	10,975	-	-	10,975	31.23%	85	3,401	-	3,486	-	7,489	10,890
Other	1,17,950	-	-	1,17,950	31.23%	51,549	20,737	-	72,286	-	45,664	66,401
	7,89,03,188	4,24,06,473	19,10,810	11,93,98,851		1,56,77,752	70,06,104	-	2,26,83,856	-	9,67,14,996	6,32,25,436



For Susan Electricals India Pvt. Ltd.

[Signature]
Managing Director

For Susan Electricals India (P) Ltd.

[Signature]
Director

SUSAN ELECTRICALS INDIA PRIVATE LIMITED
B-1, PHASE-II, NEW MANDOLI INDUSTRIAL AREA, DELHI - 110093

ASSESSMENT YEAR 2024 - 2025

Fixed Assets as on 31.03.2024

(AS PER INCOME TAX ACT)

S.No.	Particulars	W.D.V. as on 01.04.23 (Rs.)	Addition/(Deduction) during the year		Sale/ Transfer (Rs.)	Total Amount as on 31.03.24 (Rs.)	Dep. Rate (%)	Dep. For the year (Rs.)	W.D.V. as on 31.03.24 (Rs.)
			Before 30.09.23 (Rs.)	After 30.09.23 (Rs.)					

BLOCK OF PLANT & MACHINERY @15%

(A)									
						88,298	15%	13,245	75,053
1	Car	88,298	-	-	-	1,24,802	15%	18,720	1,06,082
2	Car Alto	1,24,802	-	-	-	16,26,194	15%	2,43,929	13,82,265
3	Car BMW	16,26,194	-	-	-	6,90,768	15%	1,03,615	5,87,153
4	Car honda City	6,90,768	-	-	-	6,24,900	15%	46,868	5,78,033
5	Car Tata Tiago		-	6,24,900	-	82,98,385	15%	6,22,379	76,76,006
6	Car Mercedes Benz		-	82,98,385	-	14,869	15%	2,230	12,639
7	Bike	14,869	-	-	-	5,68,991	15%	85,349	4,83,642
6	Airconditioner	4,00,241	1,68,750	-	-	31,974	15%	3,252	28,722
7	CCTV Camera	11,381	-	20,593	-	1,33,975	15%	20,096	1,13,879
8	Oven	1,33,975	-	-	-	83,749	15%	12,562	71,187
9	Office Equipment	81,037	2,712	-	-	76,142	15%	8,250	67,891
10	Fans	24,235	9,627	42,280	-	1,78,836	15%	23,450	1,55,386
11	Fire/Electric Equipmen	22,736	1,11,100	45,000	-	99,623	15%	14,944	84,680
12	Generator	99,623	-	-	-	1,60,482	15%	20,690	1,39,792
13	Inverter	1,15,388	-	45,094	-	1,88,287	15%	28,243	1,60,044
14	Lift Mchine	1,88,287	-	-	-	2,87,052	15%	37,973	2,49,078
15	Mobile Phone	2,19,256	-	67,796	-	14,267	15%	2,140	12,127
16	LOCKER	14,267	-	-	-	1,64,54,737	15%	18,37,385	1,46,17,352
17	Plant & Machinery	66,71,169	44,51,492	84,11,008	30,78,932	1,23,973	15%	18,596	1,05,377
18	Packing machine	1,23,973	-	-	-	2,850	15%	428	2,423
19	Scale	2,850	-	-	-	1,39,845	15%	17,624	1,22,220
20	Scooter	95,145	-	44,700	-	-	15%	-	-
21	Refrigerator	-	-	-	-	37,931	15%	5,690	32,242
22	RO Kent	37,931	-	-	-	85,219	15%	12,783	72,436
23	Stablizer	85,219	-	-	-	-	15%	-	-
24	Water Cooler	-	-	-	-	-	-	-	-
TOTAL (A)		1,08,71,646	47,43,681	1,75,99,756	30,78,932	3,01,36,151		32,00,441	2,69,35,710

BLOCK OF PLANT & MACHINERY @40%

(B)									
1	Computer	3,56,533	-	2,52,622	-	6,09,155	40%	1,93,137	4,16,017
TOTAL (B)		3,56,533	-	2,52,622	-	6,09,155		1,93,137	4,16,017

BLOCK OF FURNITURE & FIXTURES @10%

(C)									
1	Furniture & Fixtures	1,86,490	-	-	-	1,86,490	10%	18,649	1,67,841
TOTAL (C)		1,86,490	-	-	-	1,86,490		18,649	1,67,841

BLOCK OF FACTORY BUILDING @10%

(D)									
1	Land Cost Sahibabad	3,99,13,648	-	-	-	3,99,13,648	0%	-	3,99,13,648
2	Building Cost Sahibabad		1,90,74,232	22,82,304	-	2,13,56,536	10%	20,21,538	1,93,34,998
3	Land Cost Ghaziabad	96,84,959	-	-	-	96,84,959	0%	-	96,84,959
4	Building Cost Ghaziaba	64,56,640	-	-	-	64,56,640	10%	6,45,664	58,10,976
TOTAL (D)		5,60,55,247	1,90,74,232	22,82,304	-	7,74,11,783		26,67,202	7,47,44,581

GRANT TOTAL (A+B+C+D)	6,74,69,916	2,38,17,913	2,01,34,682	30,78,932	10,83,43,579	60,79,430	10,22,64,149
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For Susan Electricals India Pvt. Ltd.

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Sanghu Jain

