



G M C S & Co.
Chartered Accountants

Independent Auditor's report

To The Directors of

Patil Automation Limited (Formerly known as Patil Automation Private Limited)

Report on the Audit of the Interim Financial Statements

Opinion

We have audited the accompanying Interim Financial Statements of **Patil Automation Limited (Formerly known as Patil Automation Private Limited)** ("the Company"), which comprise the Balance Sheet as at 30th September, 2024 the Statement of Profit and Loss and the Statement of Cash Flows for the period ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Interim Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Interim 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 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 30th September, 2024 the profit and its cash flows for the period ended on that date.

Basis for opinion

We conducted our audit 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 Interim 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 Interim Financial Statements under the provisions of the Act and the Rules made there under, 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 Interim Financial Statements.





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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the 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 Interim Financial Statements and our auditor's report thereon.

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

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

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

Management's Responsibility for the Interim Financial Statements

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 Interim Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the 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 Interim Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Interim 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.





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

Auditor's Responsibilities for the Audit of the Interim Financial Statements

Our objectives are to obtain reasonable assurance about whether the Interim 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 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 Interim Financial Statements.

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

- Identify and assess the risks of material misstatement of the Interim Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial 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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Interim 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.





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- Evaluate the overall presentation, structure and content of the Interim Financial Statements, including the disclosures, and whether the Interim Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Interim Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Interim 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 Interim Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Interim 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.

Other Matter

The accompanying special purpose interim financial statements, comparative figures for the corresponding previous period ended 30th September, 2023 in Statement of Profit and Loss and Statement of Cash Flow, as required under AS-25 "Interim Financial Reporting", have not been complied by the Company and figures for the year ended 31st March, 2024 have been disclosed.

Restriction on Use and Distribution

The special purpose Interim Financial Statements dealt with by this report have been prepared by the Company in connection with its proposed initial public offer of equity shares of the Company. As a result, the above interim financial statements should be considered as





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special purpose interim financial statements of the Company and this report should not be treated as the statutory audit report under any Indian legislation. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any third parties to whom this report is shown, or into whose hands it may come, save where expressly agreed by our prior consent in writing.

For GMCS & Co.
Chartered Accountants
FRN: -141236W

Amit Bansal

Partner

M. No.- 424232

Place: Mumbai

Date: 11th December 2024

UDIN: **24424232BKCXHJ4718**



Patil Automation Limited

(Formerly Know As Patil Automation Private Limited)

CIN No : U29299PN2015PLC155878

Balance Sheet as at 30th Sept, 2024

	Note No	Figures as at the end of current reporting period 30th Sept 2024	Figures as at the end of current reporting period 31st Mar 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
(a) Share Capital	3	50,400,000	50,400,000
(b) Reserves and Surplus	4	331,836,647	266,578,437
		382,236,647	316,978,437
(2) Share application money pending allotment			
		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	3,163,138	4,543,467
(b) Other Long term Liabilities	6	11,242,715	15,088,224
(c) Long-term provisions	7	3,085,873	4,529,370
		17,491,726	24,161,061
(4) Current Liabilities			
(a) Short-term borrowings	8	151,747,688	226,747,263
(b) Trade payables	9	112,288,297	79,900,771
(c) Other current liabilities	10	152,301,623	253,409,676
(d) Short-term provisions	11	8,592,260	19,269,602
		424,929,868	579,327,312
Total		824,658,241	920,466,810
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Property, plant & equipment	12	148,518,119	159,168,394
(ii) Intangible assets	12	4,669,216	4,874,135
(iii) Capital work in progress	12	-	5,115,094
		153,187,335	169,157,623
(b) Non-current investments	13	1,080,000	1,080,000
(c) Long term loans and advances	14	3,500,000	3,500,000
(d) Other Non Current Assets	15	120,070,067	13,729,195
(e) Deferred tax asset (Net)	16	4,334,952	4,679,333
		128,985,019	22,988,528
(2) Current assets			
(a) Inventories	17	206,195,530	219,399,508
(b) Trade receivables	18	268,887,739	179,543,513
(c) Cash and Bank Balance	19	48,948,933	172,771,069
(d) Short-term loans and advances	20	12,011,845	150,556,599
(e) Other current assets	21	6,441,840	6,049,970
		542,485,887	728,320,659
Total		824,658,241	920,466,810
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For GMCS & Co.
Chartered Accountant
Firm Registration No.141236W



Amit Bansal
Membership No. 424232

UDIN: 24424232BKCXHXJ4718
Date : 11th Dec 2024
Place : Mumbai



For and on behalf of Board of Directors
Patil Automation Limited
(Formerly Know As Patil Automation Private Limited)

Manoj Pandurang Patil
Managing Director
DIN: 00425903

Prafulla Pandurang Patil
CFO & Executive Director
DIN: 10759798

Aarti Manoj Patil
Director
DIN: 07029839

Niharika Shamindra
Singhal
Company Secretary
NM. No.: 72365

Patil Automation Limited

(Formerly Know As Patil Automation Private Limited)

CIN No : U29299PN2015PLC155878

Statement of Profit and Loss for the Year ended 30th Sept 24

	Note No	Figures as at the end of current reporting period 30th Sept 2024	Figures as at the end of current reporting period 31st Mar 2024
INCOME			
I Revenue from operations	22	₹ 583,537,732.00	₹ 1,152,795,533.00
II Other Income	23	₹ 21,326,123.00	₹ 34,355,894.00
III Total Income (I+II)		₹ 604,863,855.00	₹ 1,187,151,427.00
IV EXPENSES			
Cost of Material Consumed	24	₹ 288,667,959.00	₹ 767,710,254.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25	₹ 16,082,650.00	₹ -116,456,944.00
Employee benefit expenses	26	₹ 82,283,537.00	₹ 141,266,095.00
Financial costs	27	₹ 8,436,594.00	₹ 23,835,656.00
Depreciation and amortization expense	12	₹ 13,054,290.00	₹ 23,382,447.00
Other expenses	28	₹ 113,559,888.00	₹ 236,267,967.00
Total Expenses		₹ 522,084,918.00	₹ 1,076,005,475.00
V Profit before exceptional and extraordinary items and tax	III - IV	₹ 82,778,937.00	₹ 111,145,952.00
VI Exceptional Items		₹ -	₹ -
VII Profit before extraordinary items and tax (V - VI)	V - VI	₹ 82,778,937.00	₹ 111,145,952.00
VIII Extraordinary Items		₹ -	₹ -
IX Profit before tax (VII - VIII)	VII - VIII	₹ 82,778,937.00	₹ 111,145,952.00
X Tax expense:			
(1) Current tax		₹ 20,741,652.00	₹ 34,417,249.00
(2) Previous year Income Taxes		₹ -	₹ -
(3) Deferred tax	16	₹ 824,770.00	₹ 975,849.00
XI Profit(Loss) from the period from continuing operations	IX - X	₹ 61,212,515.00	₹ 75,752,854.00
XII Profit/(Loss) from discontinuing operations		Nil	Nil
XIII Tax expense of discounting operations		Nil	Nil
XIV Profit/(Loss) from Discontinuing operations	XII - XIII	Nil	Nil
XV Profit/(Loss) for the period	XI + XIV	₹ 61,212,515.00	₹ 75,752,854.00
XVI Earning per equity share:	29		
(1) Basic		4.05	5.01
(2) Diluted		4.05	5.01
(Nominal Value of Shares Rs 10/- (P.Y. Rs 10) (Computed on basis of total profits for the year)			
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For GMCS & Co.
Chartered Accountant
Firm Registration No. 141236W



Amit Bansal
Membership No. 424232

UDIN: 24424232BKCXHHJ4718
Date : 11th Dec 2024
Place : Mumbai



For and on behalf of Board of Directors
Patil Automation Limited
(Formerly Know As Patil Automation Private Limited)

Manoj Pandurang Patil
Managing Director
DIN: 06425903

Pratulla Pandurang Patil
CFO & Executive Director
DIN: 10759798

Aarti Manoj Patil
Director
DIN: 07029839

Niharika Shamindra
Singhal
Company Secretary
NM. No.: 72365

Patil Automation Limited

(Formerly Know As Patil Automation Private Limited)

CIN No : U29299PN2015PLC155878

Cash Flow statement for the period ended 30th Sept, 2024

	Figures as at the end of current reporting period 30st Sept 2024	Figures as at the end of current reporting period 31st March 2024
Cash Flow from Operating Activity		
Net profit before Tax		
Adjustments to Net profit	82,778,937	111,145,952
Add:		
Gratuity		
Depreciation	769,473	920,431
Interest debited to profit and loss account	13,054,290	23,382,447
Restatement Adjustment	7,996,016	23,212,573
	3,565,306	
Less :	25,385,085	46,595,020
Interest credited to profit and loss account	(4,603,353)	(14,688,302)
Rent received	(10,986,448)	(6,872,997)
Profit on sale of asset	(5,548,900)	(667,710)
	(21,138,701)	(22,229,009)
Operating profit before changes in working capital	87,025,321	135,511,963
Effect of change in Working capital		
Trade payable		
Provisions	32,387,526	(74,453,921)
Other current liability	(12,890,312)	19,846,563
Long term liability	(101,108,053)	54,896,703
Inventory	(3,845,509)	
Trade Receivable	13,203,978	(128,130,250)
Other current asset	(89,344,226)	5,841,280
Short-term loans and advances	(391,870)	(1,817,121)
Other Non current asset	138,544,754	
	(106,340,872)	(2,280,326)
Cash generated from Operating Activity	(42,759,262)	9,414,891
Less : Direct Tax Paid (net of refund and provision of tax)	(20,741,652)	(34,417,249)
Net Cash Generated from operating activities (A)	(63,500,914)	(25,002,358)
Cash from Investing Activity		
Purchase of Fixed Assets	(1,535,102)	(53,510,742)
Proceeds from disposal of Fixed Assets	10,000,000	2,513,413
Sale of Investments in securities	-	(80,000)
Decrease in security deposits	-	
Other non operating income	10,986,448	6,872,997
Net cash generated from investing activity (B)	19,451,346	(44,204,332)
Cash from Financing Activity		
Proceeds from short term borrowings (net of repayment during the year)	(74,999,575)	(99,688,345)
Proceeds from long term borrowings (net of repayment during the year)	(1,380,329)	4,449,702
Decrease in Long Term Loans and Advances(Liability)	-	(2,113,776)
Interest received	4,603,353	14,688,302
Payment of interest	(7,996,016)	(23,212,573)
Net cash generated from financing activity (C)	(79,772,567)	(105,876,690)
Cash and bank balance at the begning of the year	172,771,069	351,306,960
Net (decrease) / increase in cash and cash equivalents	(123,822,135)	(174,162,949)
Cash and bank balance at the end of the year	48,948,933	177,144,011
Cash and Bank balance as per Note 17	0	

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For GMCS & Co.
Chartered Accountant
Firm Registration No.141236W

Amit Bansal
Amit Bansal
Membership No. 424232
UDIN: 24424232BKCXHJ4718
Date : 11th Dec 2024
Place : Mumbai



For and on behalf of Board of Directors
Patil Automation Limited
(Formerly Know As Patil Automation Private Limited)

Manoj Pandurang Patil
Manoj Pandurang Patil
Managing Director
DIN: 06425903

Prafulla Pandurang Patil
Prafulla Pandurang Patil
CFO & Executive Director
DIN: 10759798

Aarti
Aarti Manoj Patil
Director
DIN: 07029839

Niharika
Niharika Shamindra Singhal
Company Secretary
NM. No.: 72365

1 Company Overview

The Company is presently engaged in the business of manufacturing and supply of Welding fixture, Inspection Jigs & Gauges, Conveyor, Assembly Line. The registered office of the company is situated at Gat no 154, Behind G.E. Company, Sudumbre, Tal - Maval, Pune, Maharashtra - 412109.

2 Statement of significant accounting policies

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) under historical cost convention on the accrual basis. Indian GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ("Act") read with rule 7 of Companies (Accounts) Rules, 2014, the provisions of the act (to the extent notified and applicable). The accounting policies, in all material respects, have been consistently applied by the Company and are consistent with those used in the previous year.

2.2 Use of estimates

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

2.3 Revenue recognition

- 2.3.1 Income from sale of goods are recognised and accounted on accrual basis . Where the ability to assess the ultimate collection with reasonable certainty is lacking at the time of raising any claim, revenue recognition is postponed to the extent of uncertainty involved.
- 2.3.2 Income from rendering of services are recognised and accounted on accrual basis . Where the ability to assess the ultimate collection with reasonable certainty is lacking at the time of raising any claim, revenue recognition is postponed to the extent of uncertainty involved.
- 2.3.3 Interest income is recognised on accrual basis and based on time proportion, amount involved and applicable rate.

2.4 Fixed Assets, Depreciation and amortisation

- 2.4.1 Fixed assets are carried at cost of acquisition (including directly attributable costs such as freight, installation, etc.) or construction less accumulated depreciation. Borrowing costs directly attributable to acquisition or construction of those fixed assets, which necessarily take a substantial period of time to get ready for their intended use, are capitalised.
- 2.4.2 Acquired intangible assets are capitalised at the acquisition price. Internally generated intangible assets are recorded at cost that can be measured reliably during the development phase and when it is probable that future economic benefits that are attributable to the assets will flow to the Company.
- 2.4.3 Depreciation on tangible assets is provided on the written down value method over the useful lives of assets estimated by the Company. Depreciation for assets purchased/ sold during a period is proportionately charged. The Company estimates the useful lives for fixed assets as follows:



Sr No	Asset Classification	Useful Life
1	Plant and Machinery	15 Years
2	Factory Building	30 Years
3	Office Building	60 Years
4	Furniture and Fixtures	10 Years
5	Motor Vehicle	08 Years
6	Office Equipments	05 Years
7	Computers and data processing units	03 Years
8	Electric Installations	10 Years

The useful lives of assets as mentioned in Schedule II of Companies Act 2013 are equal to the lives assessed by the management for all its fixed assets.

2.5 Inventories

2.5.1 Raw Material, Store & Spares etc.

Stock of materials; etc. has been valued at net realisable value. The Cost is determined on weighted average basis method. The cost includes all cost of purchase and incidental expenses to bring the inventory in present condition and present location. This cost also excludes the GST credit which is already availed.

2.5.2 Work in Progress

Work in progress are valued at weighted average cost or net realisable value. Cost includes the Direct Material, Labour cost & proportion of manufacturing overheads based on the normal operating capacity.

2.5.3 Finished Goods

Finished Goods are valued at net realisable value which ever is lower. Cost includes the Direct Material, Labour cost & proportion of manufacturing overheads based on the normal operating capacity. This cost excludes the GST credit which is already availed.

2.5.4 Net Realisable Value is estimated selling price in ordinary course of business, less estimated cost of completion and estimated expenses to make the sale.

2.5.5 Physical verification and valuation of Inventory is done by the management.

2.6 Employee benefit expenses

2.6.1 Defined Contribution Plans

Contributions to the Employees' Provident Fund, Superannuation Fund, Employees' State Insurance and Employees' Pension Scheme are as per statute and are recognised as expenses during the period in which the employees perform the services.

2.6.2 Defined Benefit Plans

The Company provides for gratuity to the employees who have completed five years of service with the Company at the time of resignation/superannuation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972.

2.7 Investments

Long term investments are carried at cost.

2.8 Leases

Lease rentals in respect of assets acquired under operating lease are charged to the Profit and Loss Account as incurred. Lease rentals in respect of assets given under operating lease are credited to the Profit and Loss Account as accrued.



2.9 Borrowing Cost

Borrowing costs include interest cost incurred on borrowings. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

2.10 Foreign exchange transactions

2.10.1 The Company is exposed to foreign currency transactions including foreign currency revenues, receivables and borrowings.

2.10.2 Foreign exchange transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the period are recognised in the statement of profit and loss for the period.

2.11 Provision and contingent liabilities

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

2.12 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

2.13 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.



PATIL AUTOMATION LIMITEE
 (Formerly known as Patil Automation Private Limited)
 NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024
 AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024

NOTE: 5 LONG-TERM BORROWINGS

	As At 30.09.2024	As At 31.03.2024
	Rs.	Rs.
Term Loans		
From Banks:		
Secured	3,163,138	4,543,467
Unsecured	<u>3,163,138</u>	<u>4,543,467</u>
Additional information		
Outstanding long term loan	3,455,631	5,503,830
Current maturities of Short term loans	292,493	960,363
Maturities more than one year	3,163,138	4,543,467

Additional information

Sr No	Name of lender Security	From	Nature	Secured / Unsecured	Saction amt	Saction date	No of Instal- ments	Int Rate	Installment amount	Amount OS on 30.09.24	Defaults	Instal due in 30th Sept 24	Instal due after 1 yr
1	Baramati Sahakari Bank - (Account no - 0220008000000015) Secured primarily against the vehicle Tava Tigor	Bank	Term Loan	Secured	1,100,000	19-Jan-23	48	10.50%	28,164	607,395	No	128,442	478,953
2	Baramati Sahakari Bank - (Account no - 0220015000000025) Secured primarily against the vehicle Hycross Vehicle	Bank	Term Loan	Secured	3,200,000	08-Aug-23	84	11.50%	55,637	2,824,236	No	164,051	2,660,185
					<u>83,801</u>				<u>83,801</u>	<u>3,431,631</u>		<u>292,493</u>	<u>3,139,138</u>



Patil Automation Limited
(Formerly Known As Patil Automation Private Limited)
NOTES FORMING PART OF BALANCE SHEET AS AT 30th Sept 2024
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024

NOTE: 1 SHARE CAPITAL

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.		
(a) Authorized Share Capital 55,00,000 Equity Shares of Rs. 10/- each (55,00,000 Equity Shares of Rs. 10/- each)	5,50,00,000	5,50,00,000		
	<u>5,50,00,000</u>	<u>5,50,00,000</u>		
(b) Issued, Subscribed & Fully paid up Equity share Capital 50,40,000 Equity Shares of Rs. 10/- each (P.Y. 50,40,000 Equity Shares of Rs. 10/- each)	5,04,00,000	5,04,00,000		
	<u>5,04,00,000</u>	<u>5,04,00,000</u>		
(c) The Equity Shares of the company having par value of Rs. 10/- per share				
(d) Reconciliation of Shares	2024-25	2023-2024		
Particulars	No of Shs	Amount	No of Shs	Amount
Number of Equity Shares with voting rights as on 01.04	50,40,000	5,04,00,000	50,40,000	5,04,00,000
Issued During the year	-	-	-	-
Bonus Issue	1,00,80,000	10,08,00,000	1,00,80,000	10,08,00,000
Number of Equity Shares with voting rights as on 31.03	1,51,20,000	1,51,20,000	1,51,20,000	1,51,20,000

(e) The Equity Shares of the company pari-passu to all respects including voting rights and entitlement to dividend

(f) Details of Shareholders holding more than 5% shares as on Balance Sheet date

Name of Share Holder	2024-25		2023-2024	
	No of Shs	Amount	No of Shs	Amount
Aarti Patil	9,40,500	94,05,000	9,90,500	99,05,000
	18.66%	19.65%	19.65%	19.65%
Mansoj Patil	40,49,500	4,04,95,000	40,49,500	4,04,95,000
	80.35%	80.35%	80.35%	80.35%

(g) Details of Promoters Shareholders holding

Sr No.	Promoter Name	2024-25			2023-24		
		No. of Shares	% of Total Shares	% Changed during year	No. of Shares	% of Total Shares	% Changed during year
1	Aarti Patil	9,40,500	18.66%	-0.99%	9,90,500	19.65%	0%
2	Mansoj Patil	40,49,500	80.35%	0%	40,49,500	80.35%	0%
3	Pratfalls Patil	10,000	0.20%	100%	0	0.00%	0%

NOTE: 2 RESERVES AND SURPLUS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Other Reserve	-	-
Restatement Adjustment	40,45,691	-
Surplus in Statement of Profit and Loss	32,77,90,956	26,65,78,437
	<u>33,18,36,647</u>	<u>26,65,78,437</u>

Additional Disclosures

Other Reserves

At the beginning of the reporting period 01/04
Less: Transferred to profit and loss account
At the closing of the reporting period 31/03

Surplus in Statement of Profit and Loss

At the beginning of the reporting period 01/04
Add: Transferred from profit and loss account
Less: Proposed dividends
Less: Proposed dividend distribution tax
At the closing of the reporting period 31/03

Note: Dividend is proposed to be paid on 50,40,000 equity shares at the rate of Rs. Nil per share (last year Rs. Nil per share)

NOTE: 3 OTHER LONG TERM LIABILITIES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Deposit for factory premiums	1,12,42,715	1,50,88,224
Trade advances received	-	-
	<u>1,12,42,715</u>	<u>1,50,88,224</u>

NOTE: 4 LONG-TERM PROVISIONS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Provision for employee benefits	30,85,873	25,42,190
Provision for Gratuity	-	19,87,180
Provision for Leave Encashment	-	-
Other Provisions	-	-
	<u>30,85,873</u>	<u>45,29,370</u>



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NOTE: 8 SHORT-TERM BORROWINGS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Secured,		
Loans payable on demand - From banks		
- Cash Credit, Overdraft		
Current maturities of Short term loans	151,455,195	225,786,900
	292,493	960,363
	<u>151,747,688</u>	<u>226,747,263</u>

NOTE: 9 TRADE PAYABLES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
<u>Trade Payables</u>		
Total outstanding dues of micro and small enterprises		
Total outstanding dues of creditors other than micro and small enterprises	49,497,730	35,095,417
Payable for expenses		
Payable for purchase	-	-
	62,790,566	44,805,354
(As confirmed and certified by the management)	<u>112,288,296</u>	<u>79,900,771</u>

Additional details,

Aging details of Trade Payables as on 30.09.2024 from,

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME					
ii) Others	49,137,747	359,986	-	-	49,497,733
iii) Disputed - MSME	62,120,560	-	670,000	-	62,790,560
iv) Disputed - Others	-	-	-	-	-
	<u>111,258,307</u>	<u>359,986</u>	<u>670,000</u>	<u>-</u>	<u>112,288,296</u>

Aging details of Trade Payables as on 31.03.2024 from,

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME					
ii) Others	34,265,550	-	-	-	34,265,550
iii) Disputed - MSME	44,965,221	670,000	-	-	45,635,221
iv) Disputed - Others	-	-	-	-	-
	<u>79,230,771</u>	<u>670,000</u>	<u>-</u>	<u>-</u>	<u>79,900,771</u>

NOTE: 10 OTHER CURRENT LIABILITIES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Current maturities of long term loans		
Other payables		
Duties & Taxes payable		
Trade advances received	23,886,611	16,219,619
Advance Received for Land Sale	61,137,391	195,671,046
Payable for expenses	35,000,000	29,000,000
Payable for asset purchases	21,115,060	10,937,395
Payable to employees	-	-
(As certified by management)	<u>11,162,561</u>	<u>1,581,616</u>
	<u>152,301,623</u>	<u>253,409,676</u>
<u>Additional information</u>		
Details of other payable		
a. Duties & Taxes payable		
TDS / TCS Payable	1,477,049	2,120,780
Provident fund payable	878,074	808,311
ESIC payable	3,620	6,000
LWF Employee Share Cont Payable	50	-
LWF Employers Share Cont Payable	-	-
Income Tax Payable	-	-
Other Provision	929,775	9,999,375
Professional Tax Payable	45,375	42,400
GST Payable	<u>20,552,668</u>	<u>3,242,753</u>
b. Trade advances received	23,886,611	16,219,619
c. Payable for capital asset purchases	61,137,391	195,671,046
d. Payable to employees	11,162,561	1,581,616



Patil Automation Limited

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NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024

AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024

NOTE: 11 SHORT-TERM PROVISIONS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Provision for employee benefits		
Provision for salary	-	-
Provision for Gratuity	-	-
Provision for Leave Encashment	514,782	453,415
Other Provision	-	765,767
Interest payable on delayed payments to MSME's	-	2,407,467
Provision for Income Tax	8,077,478	15,642,953
	<u>8,592,260</u>	<u>19,269,602</u>

NOTE: 13 NON - CURRENT INVESTMENTS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Investment held in equity instruments - equity shares of Udyam Vikas Sahakari Bank	500,000	500,000
Investment held in equity instruments - equity shares of Baramati Sahakari Bank Ltd	580,000	580,000
Less : Provision for diminution in value of investments	-	-
	<u>1,080,000</u>	<u>1,080,000</u>

NOTE: 14 LONG TERM LOANS AND ADVANCES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Security Deposits	-	-
Loans and advances to others	-	-
Advance to suppliers	3,500,000	3,500,000
	<u>3,500,000</u>	<u>3,500,000</u>
Additional Information		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	3,500,000	3,500,000
Total	-	-
Less : Provision for doubtful advances	3,500,000	3,500,000
	<u>3,500,000</u>	<u>3,500,000</u>

NOTE: 15 OTHER NON CURRENT ASSETS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
FD 12months & Above	110,644,145	4,372,942
Security Deposits	9,425,922	9,356,253
	<u>120,070,067</u>	<u>13,729,195</u>



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**NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024**

NOTE : 16 DEFERRED TAX ASSET (NET)

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Deferred Tax Liability		
Opening Balance		
Timing difference in Depreciation under companies act and Income tax act	4,679,333	5,655,182
Timing difference due to provision for Gratuity	(824,770)	(1,296,264)
	<u>4,334,952</u>	<u>4,679,333</u>

NOTE : 17 INVENTORIES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Raw materials		
Work in progress	61,105,760	58,227,088
Finished goods	145,089,770	161,172,420
Stock in trade	-	-
(As quantified and valued by management)	-	-
	<u>206,195,530</u>	<u>219,399,508</u>

NOTE : 18 TRADE RECEIVABLES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Unsecured Considered Good, Doubtful	268,887,739	179,543,513
Less : Provision for bad and doubtful debts	268,887,739	179,543,513
(As certified by management)	-	-
Additional details,	<u>268,887,739</u>	<u>179,543,513</u>

Aging details of Trade Receivables as on 30.09.2024 from,

Particulars	Less than 6 months	6 Months to 1 year	1-2 years	2-3 years	more than 3 years	Total
i) Undisputed Trade receivable - considered good	164,973,592	37,858,412	49,295,013	13,794,294	2,966,428	268,887,739
ii) Undisputed Trade receivable - doubtful	-	-	-	-	-	-
iii) Disputed Trade receivable - considered good	-	-	-	-	-	-
iv) Disputed Trade receivable - doubtful	-	-	-	-	-	-
	<u>164,973,592</u>	<u>37,858,412</u>	<u>49,295,013</u>	<u>13,794,294</u>	<u>2,966,428</u>	<u>268,887,739</u>

Aging details of Trade Receivables as on 31.03.2024 from,

Particulars	Less than 6 months	6 Months to 1 year	1-2 years	2-3 years	more than 3 years	Total
i) Undisputed Trade receivable - considered good	128,208,130	24,657,379	16,623,995	9,119,759	934,250	179,543,513
ii) Undisputed Trade receivable - doubtful	-	-	-	-	-	-
iii) Disputed Trade receivable - considered good	-	-	-	-	-	-
iv) Disputed Trade receivable - doubtful	-	-	-	-	-	-
	<u>128,208,130</u>	<u>24,657,379</u>	<u>16,623,995</u>	<u>9,119,759</u>	<u>934,250</u>	<u>179,543,513</u>



Patil Automation Limited
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NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024

NOTE: 19 CASH AND BANK BALANCE

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
CASH AND CASH EQUIVALENTS		
Balance with Bank		
Cash in hand	1,437,392	9,486,624
FD Less than 3 Months	58,731	72,210
	2,734,895	24,023,878
Other Bank Balances		
FD 3-12months	-	-
	44,717,916	139,188,357
	48,948,933	172,771,069

NOTE: 20 SHORT-TERM LOANS AND ADVANCES

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Advance to suppliers		
Advances to employees	7,881,315	1,553,424
Loan to Related Party	3,841,669	1,414,129
	288,860	147,589,046
	12,011,845	150,556,599
Additional information		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	12,011,845	150,556,599
Total	-	-
Less: Provision for doubtful amounts	12,011,845	150,556,599
	12,011,845	150,556,599

NOTE: 21 OTHER CURRENT ASSETS

	As At 30.09.2024 Rs.	As At 31.03.2024 Rs.
Other Receivables		
MVAT refund receivable	-	-
Balance with GST authorities	5,564,041	5,172,712
Balance with revenue authorities	0.21	-
Interest receivable	-	209,135
Prepaid expenses	-	668,123
	877,798	6,049,970
	6,441,840	6,049,970
Additional information,		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	6,441,840	6,049,970
Total	-	-
Less: Provision for doubtful amounts	6,441,840	6,049,970
	6,441,840	6,049,970

Additional information,
Service Tax Receivable - Rs. 14,28,558/-, Appearing under "Balance with GST authorities", Filed an revised application for TRAN - 1 as per CBIC Circular 180/12/2022 - Dated 09.09.2022 and received order dated 14.02.2023 of the respective jurisdictional officer for approving the TRAN- 1 Input Tax Credit under CGST, However due to some technical issued at the GSTIN site, the same is still not available on GSTN website for utilisation.



Patil Automation Limited**(Formerly Know As Patil Automation Private Limited)****NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024****NOTE : 22 REVENUE FROM OPERATIONS**

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Sale of Products		
Sale of welding Fixture, Inspection Jigs & Gauges , Assembly Line ,Conveyor and	558,089,490	1,106,142,386
Sale of scrap	211,840	620,220
Product Sale	558,301,330	1,106,762,606
Sale of Service	25,236,402	46,032,927
	583,537,732	1,152,795,533
Breakup of revenue from sale of Goods & services		
Local Sale	578,238,331	1,152,795,533
Expo Export and incourse of export	5,299,401	-
	583,537,732	1,152,795,533

NOTE : 23 OTHER INCOME

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Interest Income		
Sale of MEIS scrips	4,603,353	14,688,302
Dividend Income	27,361	273,367
Residential apartment rent received	-	25,000
Factory rent received	-	32,000
Profit on sale of asset	10,986,448	6,840,997
Income on account of foreign currency translation	5,548,900	667,710
Balances Written back	-	-
Excess provision written back for gratuity	-	9,591,321
Other Mis Income	-	-
Excess provision written back for Income Tax	160,061	-
Excess provision written back for Interest on MSME payments	-	-
		2,237,197
	21,326,123	34,355,894
<u>Additional details : Details of Interest Income</u>		
Interest income on Fixed Deposits	4,603,353	13,948,772
Other Interest Income	-	739,530
	4,603,353	14,688,302

NOTE : 24 COST OF MATERIAL CONSUMED

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
<u>Raw Material Consumption</u>		
Inventory of Raw material at the begning of the year	58,227,088	46,553,782
Purchases of material and consumables	291,546,631	779,383,560
Inventory of Raw material at the end of the year	349,773,719	825,937,342
	61,105,760	58,227,088
	288,667,959	767,710,254
<u>Value of imported and Indigenus Raw Material, Components Consumed</u>		
Imported	1,402,178	69,602
Indigenus	290,144,453	779,313,958
	291,546,631	779,383,560

NOTE : 25 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
<u>Changes in WIP</u>		
Opening Inventory	161,172,420	44,715,476
Closing Inventory	145,089,770	161,172,420
	16,082,650	(116,456,944)
<u>Changes in Finished Goods</u>		
Opening Inventory	-	-
Closing Inventory	-	-
	16,082,650	(116,456,944)



Patil Automation Limited**(Formerly Know As Patil Automation Private Limited)****NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024****AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024****NOTE : 26 EMPLOYEE BENEFIT EXPENSES**

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Salaries & Wages		
Directors Remuneration	58,995,555	98,722,519
Contribution to provident and other funds	11,969,745	19,078,980
Gratuity expenses	2,548,259	4,407,491
Leave encashment	769,473	920,43
Bonus expenses	-	1,053,633
Staff welfare	1,602,440	4,013,190
	6,398,065	13,069,851
	82,283,537	141,266,095

NOTE : 27 FINANCIAL COSTS

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Interest expense		
Interest on definite benefit plan	-	-
Interest on term loan	216,141	453,085
Interest on overdraft	7,779,875	22,757,966
Interest on statutory dues	-	1,522
Loan Processing Charges	277,014	508,677
BG Handling Charges	163,564	114,406
	8,436,594	23,835,656

NOTE : 28 OTHER EXPENSES

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Manufacturing Expenses		
Job work charges	14,733,218	28,439,644
Fuel charges	1,015,952	1,558,704
Power charges	3,225,521	5,641,660
Rent - factory	21,829,500	41,580,000
Rent - Machinery	2,324,520	4,122,490
Labour Charges	38,203,817	88,213,727
Designing charges	5,687,040	11,075,020
Freight charges	21,506	2,221,564
Repairs to machinery	308,725	1,025,937
	87,349,799	183,878,746
Selling and Distribution Expenses		
Sales promotion & marketing	1,249,314	1,556,465
Freight Outwards	2,086,230	13,141,375
	3,335,544	14,697,840
Administrative Expense		
Audit Fees	175,000	150,000
Actuarial losses	-	-
Courier charges	1,139,997	1,561,797
CSR Expenses	4,011,416	2,807,168
Discount	1,236,873	-
Commission Expenses	-	316,000
Insurance	698,623	593,323
Legal Expenses	138,500	454,500
Printing & stationery	79,317	205,128
Professional fees	1,218,119	806,448
Professional tax	-	-
Bank charges	-	439,365
Rent - Corporate Office Baner	1,920,000	2,504,000
Rent, rates and taxes	240	3,638,571
Recruitment Expenses	176,003	1,111,074
Repairs & maintainance - Building	123,600	1,591,775
Repairs & maintainance - Machinery	413,231	537,350
Repairs & maintainance - others	51,021	261,169
Security expenses	2,260,712	3,395,274
Late Fee Penalties & Interest	2,197,590	-
Interest Payable on delayed payment to MSME	138,785	-
Telephone & Internet charges	562,642	439,775
Travelling & conveyance	5,772,431	15,824,177
Office expenses	228,619	588,410
Other Expenses	292,448	465,865
Expense on account of foreign currency translation	39,377	212
	22,874,544	37,691,381
	113,559,887	236,267,967



Patil Automation Limited

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**NOTES FORMING PART OF BALANCESHEET AS AT 30th Sept 2024
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30th Sept 2024**

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
PAYMENT TO AUDITORS		
As auditor		
Statutory Audit Fees	125,000	100,000
Tax Audit Fees	50,000	50,000
	175,000	150,000

NOTE : 30 FOREIGN CURRENCY REPORTING

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Earning in Foreign Currency	5,299,401	-
Expense in Foreign Currency	1,402,178	1,327,347

VALUE OF IMPORTS ON CIF BASIS

	from 01.04.2024 to 30.09.2024 Rs.	from 01.04.2023 to 31.03.2024 Rs.
Raw Material		
Capital Goods	1,402,178	69,602
Others	-	-

NOTE : 33 EARNING PER SHARE (EPS)

Sr No	Particulars	As At 30.09.2024	As At 31.03.2024
1	Profit after tax attributable to equity shareholders		
2	Number of Equity shares outstanding as on date	61,212,515	75,752,854
	Earning per share	4.05	5.01



Sr No	Particulars	GROSS BLOCK				DEPRECIATION				BLOCK		
		As at April 1,2024	Addition during the year	Ded/Adj during the year	As at March 31,2024	Upto March 31, 2023	For the year	Ded/Adj during the year	Effect on Depn as per Co. Act,2013	Upto Sept 30, 2024	As at Sept 30,2024	As at March 31,2024
I	Tangible Asset:											
	Own Assets:											
	Land -	29,111,620	-	-	24,660,520	-	-	-	-	-	24,660,520	29,111,620
II	Buildings	111,155,722	5,115,094	4,451,100	116,270,816	45,563,555	3,323,505	-	-	48,887,060	67,383,756	65,592,167
III	Plant And Machinery:	83,120,207	113,120	-	83,233,327	53,411,672	2,665,129	-	-	56,076,801	27,156,526	29,708,535
IV	Furniture And Fittings	12,866,506	-	-	12,266,506	8,470,883	485,973	-	-	8,956,857	3,309,649	3,795,622
V	Motor Vehicles	31,729,831	93,000	-	31,822,831	10,035,570	3,360,089	-	-	13,395,659	18,427,172	21,694,261
VI	Office Equipment	11,104,093	188,982	-	11,293,075	7,112,276	847,689	-	-	7,959,965	3,333,111	3,991,818
VII	Computers And Data Processing Units	17,709,449	-	-	17,709,449	14,675,769	740,099	-	-	15,415,867	2,293,582	3,033,680
VIII	Electrical Installations And Equipment	12,637,796	-	-	12,637,796	10,397,105	286,887	-	-	10,683,992	1,933,804	2,240,691
	Total	308,835,223	5,510,196	4,451,100	309,894,319	149,666,829	11,709,371	-	-	161,376,200	148,518,119	159,168,394
	Intangible Assets	25,006,673	1,140,000	-	26,146,673	20,132,538	1,344,919	-	-	21,477,457	4,669,216	4,874,135
	Capital Work in Progress	5,115,094	-	-	5,115,094	-	-	-	-	-	-	4,874,135
	Total Assets	338,956,990	6,650,196	4,451,100	341,156,086	169,799,367	13,054,290	-	-	182,853,657	153,187,335	169,157,623

Sr No	HEAD	Depreciation rate	WDV as on 1st Apr 2024	Additions		Deletions	Total	Depreciation	WDV as on 30 Sept 24
				Exceeding 180 days	Less than 180 days				
I	Building	5%	1,043,072	-	-	-	1,043,072	26,076.80	1,016,995
II	Building	10%	63,152,109	5,115,094	-	-	68,267,303	3,413,365.15	64,853,938
III	Plant & machinery	15%	71,246,676	395,102	-	-	71,641,778	5,373,133.35	66,268,645
IV	Computers & Software	40%	4,117,809	-	-	-	4,117,809	823,561.80	3,294,247
V	Furniture & Fittings	10%	7,345,681	-	-	-	7,345,681	367,284.05	6,978,397
VI	Intangible Asset	25%	5,984,395	1,140,000	-	-	7,124,395	890,549.38	6,233,846
			152,889,842	6,650,196	-	-	159,540,038	10,893,971	148,646,068

