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INDEPENDENT AUDITOR'S REPORT

To
The Members of S. D. Plastoware Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of S. D. Plastoware Private Limited (hereinafter referred to as "the Company"), which comprise the Balance Sheet as at 31st March 2024, and the statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements")

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 Companies (Accounting Standards) Rules 2021 ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 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 financial statements.

Key audit matters

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

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

Emphasis of Matter

Our opinion is modified in respect to the following matter:

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1. **Auditor's Disclaimer on Non-Maintenance of Audit Trail:**

As the statutory auditor of the Company, we have conducted our audit of the financial statements for the year ended 31.03.2024 in accordance with the Standards on Auditing (SAs) as specified by the Institute of Chartered Accountants of India (ICAI). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

We wish to bring to the attention of the stakeholders that Company has not maintained an audit trail of its books of accounts. An audit trail typically includes a comprehensive record of all financial transactions, including details of their origin, modification, and deletion within the accounting systems, as mandated under the Companies (Audit and Auditors) Rules, 2014.

The absence of such an audit trail significantly limits our ability to verify the accuracy and completeness of the financial records and transactions. This limitation may affect our ability to trace financial transactions back to their origin and assess any changes made to the accounting records during the reporting period.

Accordingly, our audit opinion is based on the available evidence and records provided by the management at the time of the audit. We do not assume responsibility for any potential inaccuracies or misstatements that may arise due to the lack of an audit trail. Stakeholders, including shareholders, creditors, and regulators, should consider this limitation when reviewing the financial statements.

Our audit report should be read in conjunction with this disclaimer, and we strongly recommend that the company take necessary steps to comply with the applicable statutory requirements regarding the maintenance of an audit trail.

2. **Auditor's Disclaimer on Non-Maintenance of MSME Records :**

In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22 of the Income Tax Audit Report in Form 3CD. As such, our report is qualified to this extent.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Board's Report including Annexures to Board Report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the

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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 on the other information obtained prior to the date of this auditor's report, 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.

Responsibility of the Management and those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those in the Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

a. 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

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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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d. 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.

e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act,

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2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, 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 of the aforesaid Financial Statements.
   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, except for the matters stated in the paragraph (g)(vi) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
   c. The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards Rule,2021("AS").
   e. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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 the opinion on internal financial controls with reference to the financial statements and operating effectiveness of such controls are not applicable to the Company in terms of Notification No. GSR 464(E), dated 5-6-2015, as amended by, Notification No. GSR No. 583(E), dated 13-6-2017, since in our opinion and as per the explanations given to us the company is a small company as defined in section 2(85) of Companies Act, 2013.
   g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigations which would impact its financial position.
      ii. We are explained that the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. We are explained that there were no amounts which were 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 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 any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

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(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(s) or entity(ies) including foreign entities ("Funding Parties") with the understanding whether recorded in writing or otherwise that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries and

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) above contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year in contravention to the provisions of section 123 of the Companies Act'2013.

vi. Based on our examination which included test checks and information given to us, the Company has used accounting softwares for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective softwares, hence we are unable to comment on audit trail feature of the said software.

h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For : Rupak Agarwal & Co.
Chartered Accountants
FRN 013585C

Rupak Agarwal

Rupak Agarwal & Co. Lucknow FRN013585C Chartered Accountants

CA Rupak Agarwal
Partner, M N 406627
UDIN : 24406627BKFVOY8844

Date: 06.09.2024
Place: Lucknow

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ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2024, we report the following:

(i) **In respect of Property, Plant & Equipment**

(a) (A) The company maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company is not having any intangible assets; hence this clause is not applicable;

(b) All the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including RIght-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

(ii) **In respect of Inventory**

(a) The inventory has been physically verified by the management during the year.

In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements are required to be filed by the Company with such banks are in agreement with the books of account of the Company.

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(iii) **In respect to Loan granted**

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

(a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates.

b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party. if any renewed loans exist, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year;

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment, if any such loans given, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;

(iv) **In respect of compliance of section 185 and 186 of The Companies Act, 2013**

According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company

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has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) **In respect of Public Deposits**

The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder. Accordingly, clause 3(v) of the Order is not applicable.

(vi) **In respect of Cost records**

According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

(vii) **In respect of Statutory Dues**

(a) The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes, except for the following: NIL

(viii) **In respect of Undisclosed Income**

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) **In respect of repayment of Loan**

(a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in tne payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

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(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x) **In respect of fund raised through IPO/FPO/Debt finance**

(a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) **In respect of Fraud Reporting**

(a) Based on examination of the books and records of the Company and according the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) **In respect of Nidhi Company**

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) **In respect of transactions with Related Party**

In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where

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applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.

(xiv) **In respect of Internal Audit System**

(a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) **In respect of Non-cash transactions**

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) **In respect of compliance of section 45-IA of the RBI Act, 1934**

(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) **In respect of Cash Losses**

The Company has not incurred cash losses in the current and in the immediately preceding financial year. Accordingly, clause 3(xvii) of the Order is not applicable.

(xviii) **In respect of resignation of Statutory Auditors**

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) **In respect of any material uncertainty to meet liability**

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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

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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.

(xx) **In Respect of Unspent Amount Under Section 135(5) of The Companies Act, 2013**

In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) **In respect of Consolidated Financial Statements**

CFS not applicable to this Company. Accordingly, clause3(xxi) of the Order is not applicable.

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Rupak Agarwal & Co.
Chartered Accountants
538 ka/1552, Triveni Nagar II, Lucknow-226020,
(Uttar Pradesh), India
Ph: 0522-2756646, +919839125100
E-mail : rupakagarwal81@gmail.com

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of S. D. Plastoware Private Limited

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 **S. D. Plastoware Private Limited** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

Rupak Agarwal & Co. Lucknow FRN 013585C Chartered Accountants

Rupak Agarwal & Co.
Chartered Accountants
538 ka/1552, Triveni Nagar II, Lucknow-226020,
(Uttar Pradesh), India
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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 March 31, 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.

Rupak Agarwal & Co.
Lucknow
FRNO. 3585C
Chartered Accountants

S. D. Plastoware Private Limited
CIN : U28990UP2021PTC142668
Gata No. Plot No. 93, Maharaja Agrasen Nagar, Sitapur Road, Lucknow-226020

Amount`00

Balance Sheet as at 31.03.2024

		Note	As on 31.03.2024	As on 31.03.2023
I. EQUITIES & CAPITAL				
1. Share Holder's Fund				
a	Share Capital	2	2,000.00	2,000.00
b	Reserve & Surplus	3	95,772.10	51,348.10
c	Share Warrants		-	-
2. Share Application Money Pending Allotment			-	-
3. Non-current Liabilities				
a	Long Term Borrowings	4	1,147,947.62	129,514.52
b	Deferred Tax Liabilities (Net)	5	41,947.04	8,141.46
c	Other Long Term Liabilities	6	-	-
d	Long Term Provisions	7	-	-
4. Current Liabilities				
a	Short-term borrowings	8	1,135,357.55	567,460.28
b	Trade payables	9	258,594.63	56,381.66
c	Other current liabilities	10	12,735.95	3,611.75
d	Short-term provisions	11	24,751.63	11,118.33
Total			**2,719,106.51**	**829,576.10**
II. ASSETS				
1. Non Current Assets				
a	***Property, plant & equipment and Intangible Assets***	12		
	• Property, Plant & Equipments		2,015,821.09	403,744.48
	• Capital work-in-progress			
	• Investment Poperty			
	• Goodwill			
	• Other Intangible assets acquired		-	-
	• Other Intangible assets under development		-	-
	• Right of use of asset		-	-
b	***Non Current Financial Assets***		-	
c	***Non Current Investments***	13		
d	***Deferred Tax Assets (net)***	14	-	-
e	***Long Term Loans & Advances***	15	-	-
f	***Other Non-Current Assets***	16	96,698.20	24,441.20
2. Current Financial Assets/ Current Assets			-	-
a	***Current investments***	17	-	-
b	***Inventories***	18	235,958.07	102,424.09
c	***Trade receivables***	19	126,704.07	81,040.82
d	***Cash and cash equivalents***	20	1,591.29	5,922.43
e	***Other Bank Balances***	21	-	-
f	***Short-term loans and advances***	22	3,840.30	198,720.10
g	***Other current assets***	23	238,493.50	13,282.99
Total			**2,719,106.51**	**829,576.10**

Significant Accounting Policies and Notes to Accounts: Note 1 to 43
The schedule referred to above form an integral part of the Balance Sheet.
As per our separate report of even date attached.

For: Rupak Agarwal & Co.
Chartered Accountants

Rupak Agarwal & Co. Chartered Accountants Lucknow FRNO. 3585C

CA Rupak Agarwal
Partner
M N 406627

For and on Behalf of the Board

For S. D. Plastoware Pvt. Ltd.
Director

For S. D. Plastoware Pvt. Ltd.
Director

Manan Agarwal
Director
DIN : 09087670

Sharad Agarwal
Director
DIN : 09087671

Date : 06.09.2024
Place : Lucknow

S. D. Plastoware Private Limited
CIN : U28990UP2021PTC142668
Gata No. Plot No. 93, Maharaja Agrasen Nagar, Sitapur Road, Lucknow-226020

Amount`00

Profit & Loss Statement for the year ending 31.03.2024

Particulars	Note	As on 31.03.2024	As on 31.03.2023
I. Income from Operations	24	1,081,024.61	772,923.01
II. Other Income	25	21,345.72	4,746.78
III. Total Income I + II		1,102,370.33	777,669.79
IV. Expenses			
Cost of Material Consumed			
Purchase of Stock in Trade	26	802,558.47	531,277.79
Direct Expenses	27	100,026.63	59,986.81
Changes in Inventories of Raw Material	28	-70,768.72	-9,447.91
Changes in Inventories of Finished Stocks	29	-24,515.74	3,977.28
Changes in Inventories of Work in Progress	30	-38,249.51	-20,861.67
Employee Benefit Expenses	31	61,618.33	48,715.65
Finance Cost	32	63,920.33	27,898.79
Depreciation & Amortization Expenses	33	20,523.69	14,095.34
Other Expenses	34	109,027.28	63,728.95
Total Expenses		1,024,140.75	719,371.04
V. Profit Before exceptional and extra ordinary item & Tax III-IV		78,229.58	58,298.75
VI. Exceptional Items		-	-
VII. Profit before Extraordinary Item & Tax		78,229.58	58,298.75
VIII . Extraordinary Expenses		-	-
IX. Profit before Tax VII-VIII		78,229.58	58,298.75
X. TAX		-	-
Current Tax		-	7,420.02
Deferred Tax		33,805.58	3,875.78
XI. Profit /Loss from Continuing Operations		44,424.00	47,002.95
XII. Profit /Loss from Discontinuing Operations		-	-
XIII. Tax Expense from Discontinuing Operation.		-	-
XIV. Profit /Loss from Discontinuing Operations after Tax xii-xiii		-	-
XV. Profit /Loss for the Period xi + xiv		44,424.00	47,002.95
XVI . Earning per Equity Share			
(1) Basic		2.22	2.35
(2) Diluted		2.22	2.35

Significant Accounting Policies and Notes to Accounts: Note 1 to 43
The schedule referred to above form an integral part of the Profit & Loss Account.
As per our separate report of even date attached.

For: Rupak Agarwal & Co.
Chartered Accountants

Rupak Agarwal
Rupak Agarwal & Co. Lucknow FRNO. 3585C Chartered Accountants

CA Rupak Agarwal
Partner
M N 406627
Date : 06.09.2024
Place : Lucknow

For and on Behalf of the Board

Manan Agarwal	Sharad Agarwal
Director	Director
DIN : 09087670	DIN : 09087671

For S. D. Plastoware Pvt. Ltd.
Director

For S. D. Plastoware Pvt. Ltd.
Director

S. D. Plastoware Private Limited
CIN : U28990UP2021PTC142668
Gata No. Plot No. 93, Maharaja Agrasen Nagar, Sitapur Road, Lucknow-226020

Amount'00

NOTE 2

	As on 31.03.2024	As on 31.03.2023
Equity Share Capital		
Authorised Share Capital		
1,50,000 equity shares of Rs 10/- each	15,000.00	15,000.00
Issued, Subscribed & paid up		
20,000 equity shares of Rs 10/- each	2,000.00	2,000.00
TOTAL	2,000.00	2,000.00
Preference Share Capital	-	-
TOTAL	-	-

NOTE 2.1 Reconciliation of Equity Shares outstanding at the beginning and at the end of the year

	As on 31.03.2024		As on 31.03.2023	
	No. of Shares	₹	No. of Shares	₹
Equity Shares at the beginning of the year	200.00	2,000.00	200.00	2,000.00
Add: Shares Issued on Private Placement/ Right Issue	-	-	-	-
TOTAL	200.00	2,000.00	200.00	2,000.00

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 2.3 : There is no fresh issue or buyback of shares during the year.
Note 2.4 : There is no change in the number of shares outstanding at the beginning and at the end of the year.
Note 2.5 : There is no change in the pattern of shareholding during the year. It is same as the last year.
b) Details of Shareholders holding substantial interest in company as on date of balance sheet :-

	As on 31.03.2024		As on 31.03.2023	
Name of Shareholders	No. of Shares	%	No. of Shares	%
Manan Agarwal	7,800.00	39.00	7,800.00	39.00
Poonam Agarwal	10,200.00	51.00	10,200.00	51.00
Sharad Agarwal	2,000.00	10.00	2,000.00	10.00
TOTAL	20,000.00	100.00	20,000.00	100.00

Note 2.6 Shareholding of Promoters

Shareholding of Promoters as at 31.03.2024	No of shares held at begning of the year	No of shares issued during the year	No of shares held at end of the year	Percentage of Total Shares	Percentage Change during the year
Manan Agarwal	7,800.00	-	7,800.00	39%	-
Poonam Agarwal	10,200.00	-	10,200.00	51%	-
Sharad Agarwal	2,000.00	-	2,000.00	10%	-
Total shares held by promoters	20,000.00	-	20,000.00	100%	-
Shareholding of Promoters as at 31.03.2023	**No of shares held at begning of the year**	**No of shares issued during the year**	**No of shares held at end of the year**	**Percentage of Total Shares**	**Percentage Change during the year**
Manan Agarwal	7,800.00	-	7,800.00	39%	-
Poonam Agarwal	10,200.00	-	10,200.00	51%	-
Sharad Agarwal	2,000.00	-	2,000.00	10%	-
Total shares held by promoters	20,000.00	-	20,000.00	100%	-

2.7 Ordinary Shares allotted as fully paid pursuant to contract(s) without payment being received in cash during the period of 05 years : NIL

NOTE 3

	As on 31.03.2024	As on 31.03.2023
RESERVE & SURPLUS		
Profit & Loss Account		
Opening Balance	51,348.10	4,345.15
Add: Profit for the Year	44,424.00	47,002.95
Less: Dividend	-	-
Less: Bonus Shares Issued	-	-
Total Balance at the end of the year	95,772.10	51,348.10
Other Reserves		
Capial Redemption Reserve	-	-
Share Premium	-	-
Revaluation Reserves	-	-
Other Reserves	-	-
Total Balance at the end of the year	-	-
TOTAL	95,772.10	51,348.10

Rupak Agarwal & Co. Chartered Accountants Lucknow FRN 0... 3085C

For S. D. Plastoware Pvt. Ltd.
Director

For S. D. Plastoware Pvt. Ltd.
Director

NOTE 4

LONG TERM BORROWINGS

	As on 31.03.2024	As on 31.03.2023
Secured Borrowings		
From Banks		
HDFC Bank Car Loan	10,951.66	14,020.13
HDFC Bank Term Loan I	327,634.94	97,124.74
HDFC Bank Term Loan II	31,875.94	18,369.65
HDFC Bank Term Loan III	777,485.09	-
Unsecured Borrowings		
TOTAL	1,147,947.62	129,514.52
Note 4.1 Particulars of redemption of Bonds/Debentures	-	-
Note 4.2 Terms of repayment of Terms loan and Other loans		
HDFC Bank Car Loan	5 Years	5 Years
HDFC Bank Term Loan I	7 Years	7 Years
HDFC Bank Term Loan II	7 Years	7 Years
HDFC Bank Term Loan III	7 Years	
Note 4.3 Period and amount of continious default	-	-

NOTE 5

DEFERRED TAX LIABILITIES

	As on 31.03.2024	As on 31.03.2023
Deferred Tax Liabilities	8,141.46	4,265.68
Add: Deferred Tax of the year	33,805.58	3,875.78
TOTAL	41,947.04	8,141.46

NOTE 6

OTHER LONG TERM LIABILITIES

	As on 31.03.2024	As on 31.03.2023
OTHER LONG TERM LIABILITIES	-	-
TOTAL		

NOTE 7

LONG TERM PROVISIONS

	As on 31.03.2024	As on 31.03.2023
LONG TERM PROVISIONS	-	-
TOTAL		

NOTE 8

SHORT TERM BORROWINGS

	As on 31.03.2024	As on 31.03.2023
Loan Repayable on Demand		
Secured Borrowings		
CC Limit with HDFC Bank	289,922.17	46,863.44
Total Secured Borrowings	289,922.17	46,863.44
Loan Repayable on Demand		
Unsecured Borrowings		
Credit Card Outstanding	1,281.66	-
Loans & Advances from related parties:	-	-
from Directors		
Manan Agarwal	62,037.78	33,055.02
Poonam Agarwal	35,989.72	32,489.72
Sharad Agarwal	95,500.00	85,500.00
from relatives of the Directors		
Gayatri Devi	33,172.13	24,578.18
Suresh Chandra Agarwal HUF	56,276.54	52,049.02
Vijay Kumar Agarwal HUF	26,601.99	24,603.64
Vinay Kumar Agarwal HUF	32,906.82	50,324.01
Seema Agarwal	9,345.27	6,014.47
Suresh Chandra Agarwal	21,411.58	24,044.41
from inter-company		
K V Distributors Pvt. Ltd.	50,259.48	46,493.50
Stroller Distributors Pvt Ltd	420,652.41	141,444.87
Total Unsecured Borrowings	845,435.38	520,596.84
Current maturity of long terms borrowings		
TOTAL	1,135,357.55	567,460.28

Note 8.1: Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head

Note 8.2: * Term Loan liability repayable during next 12 months period have been treated as short term borrowing.

Rupak Agarwal & Co.
Lucknow
FRNO. 3585C
Chartered Accountants

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

NOTE 9

TRADE PAYABLES

	As on 31.03.2024	As on 31.03.2023
i. MSME *	-	-
ii. Others **	258,594.63	56,381.66
iii. Disputed Dues MSME	-	-
iv. Disputed Dues Others	-	-
TOTAL	258,594.63	56,381.66

** 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.*

*** Include Advance from Customers.*

Trade payable ageing schedule

Trade Payable Ageing As on 31.03.2024	Outstanding for following periods from due date of payment as at 31.03.2024					Total
	Less than 6 months	Six Months - 1 Year	1 year-2 years	2 year-3 years	More than 3 years	
i. MSME *	-	-	-	-	-	-
ii. Others **	213,597.91	44,996.72	-	-	-	258,594.63
iii. Disputed Dues MSME	-	-	-	-	-	-
iv. Disputed Dues Others	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-

Trade payable ageing schedule

Trade Payable Ageing As on 31.03.2023	Outstanding for following periods from due date of payment as at 31.03.2023					Total
	Less than 6 months	Six Months - 1 Year	1 year-2 years	2 year-3 years	More than 3 years	
i. MSME *	-	-	-	-	-	-
ii. Others **	55,024.66	1,357.00	-	-	-	56,381.66
iii. Disputed Dues MSME	-	-	-	-	-	-
iv. Disputed Dues Others	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-

NOTE 10

OTHER CURRENT LIABILITIES

	As on 31.03.2024	As on 31.03.2023
Electricity Expense Payable	7,054.49	-
TDS Payable	5,154.46	2,691.75
Audit & Other Fees Payable	527.00	920.00
TOTAL	12,735.95	3,611.75
Note 10.1 Current maturities of finance lease obligations :	-	-
Note 10.2 Interest accrued but not due on borrowings:	-	-
Note 10.3 Interest accrued and due on borrowings:	-	-

NOTE 11

SHORT TERM PROVISIONS

	As on 31.03.2024	As on 31.03.2023
Salary Payable	7,352.30	2,093.43
EPF Payable	406.81	200.72
ESI Payable	114.20	54.16
Admin Charges EPF Payable	8.30	-
Director`s Salary Payable	9,450.00	1,350.00
Provision for income tax *	7,420.02	7,420.02
TOTAL	24,751.63	11,118.33

** There is no provision of income tax is made during the year being no taxable profit as per Income tax Act' 1961.*

NOTE 12

PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS

	As on 31.03.2024	As on 31.03.2023
Tangible Assets	-	-
Property, Plant & Equipments	2,015,821.09	354,728.96
Capital work-in-progress	-	49,015.51
Investment Poperty	-	-
Intangible Assets		
Goodwill	-	-
Other Intangible assets acquired	-	-
Other Intangible assets under development	-	-
Right of use of asset	-	-
TOTAL	2,015,821.09	403,744.47

Rupak Agarwal & Co. Lucknow FRN 03525C Chartered Accountants

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

NOTE 13

NON CURRENT INVESTMENTS

	As on 31.03.2024	As on 31.03.2023
Investment in Property	-	-
Quoted investments	-	-
Unquoted Invesments	-	-
Others	-	-
TOTAL	-	-

Other disclosures

Note 13.1 Aggregate cost of quoted investment	-	-
Note 13.2 Aggregate market value of quoted investments	-	-
Note 13.3 Aggregate amount of unquoted investments	-	-
Note 13.4 Aggregate provision for diminution in value of investment	-	-

NOTE 14

DEFERRED TAX ASSETS

	As on 31.03.2024	As on 31.03.2023
Deferred Tax Assets	-	-
Add: Deferred Tax of the year	-	-
TOTAL	-	-

NOTE 15

LONG TERM LOANS & ADVANCES

	As on 31.03.2024	As on 31.03.2023
Secured Considered Good	-	-
Unsecured Considered Good	-	-
Doubtful	-	-
Total Long Term Loan & Advances	-	-
Less: Allowance for bad and doubtful loans and advances	-	-
TOTAL		

* Above Loans and advance to directors/KMP/related parties repayable on demand/installments.

** Above Loans and advance to directors/KMP/related parties repayment not specified

NOTE 16

OTHER NON CURRENT ASSETS

	As on 31.03.2024	As on 31.03.2023
Long term trade receivable (including trade receivables on deferred credit terms)		
Security Deposit	10,000.00	10,000.00
FDR with HDFC Bank	2,915.65	2,915.65
BG with HDFC Bank	2,877.55	2,877.55
FDR For BG with HDFC Bank	25,328.00	3,328.00
Electricity Security Deposit	3,087.00	3,570.00
Rent Security	20,000.00	-
FDR with HDFC Bank (A/c-708)*	15,790.00	-
FDR with HDFC Bank (A/c-934)*	15,000.00	-
FDR with HDFC Bank*	1,650.00	1,650.00
Security Deposit with Parties	50.00	100.00
Preliminary Exp net of amortisasion to be Written Off	-	-
Others		
Total	96,698.20	24,441.20

* FDRs deposited as security against EMIs of Term Loan with HDFC Bank.

Note 16.1 Long term trade receivable include

Secured	-	-
Unsecured	-	-
Doubtful	-	-
	-	-
Less: Allowances for bad and doubtful debts	-	-
Total	-	-

Note 16.2 Long Term trade receivable outstanding, ageing schedule

Long Term Trade receivable ageing schedule	**Outstanding for following periods from due date of payment as at 31.03.2024**					
Trade receivable Ageing As on 31.03.2024	Less than 6 months	Six Months - 1 Year	1 year-2 years	2 year-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	-	-	-	-	-	-
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-

Rupak Agarwal & Co. Chartered Accountants

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

...ing Term Trade receivable ageing schedule	Outstanding for following periods from due date of payment as at 31.03.2023					
Trade receivable Ageing As on 31.03.2023	Less than 6 months	Six Months - 1 Year	1 year-2 years	2 year-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	-	-	-	-	-	-
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub-Total	-	-	-			

NOTE 17

CURRENT INVESTMENTS

	As on 31.03.2024	As on 31.03.2023
With Corporate body	-	-
With Subsidiaries/Associates etc.	-	-
Specify if any		
TOTAL	-	-

NOTE 18

INVENTORIES

	As on 31.03.2024	As on 31.03.2023
Raw Material and Components	91,852.38	32,256.76
Packing Material	11,173.10	-
Finished Goods	64,199.93	39,684.19
Work in Progress	68,732.65	30,483.14
TOTAL	235,958.07	102,424.09

Note 18.1 : Stock is valued at cost or net realisable value whichever is lower as certified by the management.

Note 18.2 : Stock includes stock in transit.

NOTE 19

TRADE RECEIVABLES

	As on 31.03.2024	As on 31.03.2023
(i) Undisputed Trade receivables -considered good	126,704.07	81,040.82
(i) Undisputed Trade receivables -considered doubtful	-	-
(iii) Disputed trade receivables considered good	-	-
(iv) Disputed trade receivables considered doubtful	-	-
Sub-Total	-	-
Less:- Provision for Bad & Doubtful Debts		
TOTAL	126,704.07	81,040.82

Note 19.1 Trade Receivable ageing Schedule

Trade receivable ageing schedule	**Outstanding for following periods from due date of payment as at 31.03.2024**					
Trade receivable Ageing As on 31.03.2024	Less than 6 months	Six Months - 1 Year	1 year-2 years	2 year-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	121,695.78	1,186.81	3,821.48	-	-	126,704.07
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub-Total	-	-				

Trade receivable ageing schedule	**Outstanding for following periods from due date of payment as at 31.03.2023**					
Trade receivable Ageing As on 31.03.2023	Less than 6 months	Six Months - 1 Year	1 year-2 years	2 year-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	75,488.97	5,551.85	-	-	-	81,040.82
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Sub-Total	-	-				

NOTE 20

CASH & CASH EQUIVALENTS

	As on 31.03.2024	As on 31.03.2023
Cash in hand	1,381.29	5,922.43
HDFC Bank C/A	210.00	-
Cheques/ Draft in Hand	-	-
Bank Deposits with original maturity of 3 months or less	-	-
TOTAL	1,591.29	5,922.43

* Cash and cash equivalents include cash on hand, cheques, drafts on hand, cash at bank and deposits with banks with original maturity of 3 months or less.

NOTE 21

OTHER BANK BALANCES

	As on 31.03.2024	As on 31.03.2023
Earmarked balances	-	-
In deposit accounts*	-	-
TOTAL	-	-

* Represents deposits with original maturity of more than 3 months having remaining maturity of less than 12 months from the Balance Sheet date.

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

NOTE 22
SHORT TERM LOANS & ADVANCES

	As on 31.03.2024	As on 31.03.2023
Loan and advances to related parties	-	-
Other (Specify Nature)	-	-
Unsecured	-	-
Deep Agro (against land lease transfer)	-	515.10
Advances to Suppliers (against CWIP)	3,840.30	198,205.00
TOTAL	3,840.30	198,720.10

Note 22.1 Above Loans and advance to directors/KMP/related parties repayable on demand/installments.
Note 22.2 Above Loans and advance to directors/KMP/related parties repayment not specified.

NOTE 23
OTHER CURRENT ASSETS

	As on 31.03.2024	As on 31.03.2023
Duties & Taxes	223,216.49	1,647.20
Pre-Paid Insurance	1,874.78	830.53
Pre-Paid Exp. Pollution	400.00	800.00
Accrued Interest on FDR	2,531.29	939.80
TDS A'Y 2022-23	486.63	486.63
TDS A Y 2023-24	499.14	499.14
TCS A Y 2023-24	329.70	329.70
TDS A Y 2024-25	783.42	-
TCS A Y 2024-25	622.06	-
Advance Income Tax AY 2023-24	7,750.00	7,750.00
TOTAL	238,493.50	13,282.99

NOTE 24
INCOME FROM OPERATIONS

	As on 31.03.2024	As on 31.03.2023
Gross Sales	1,081,024.61	772,923.01
TOTAL	1,081,024.61	772,923.01

NOTE 25
OTHER INCOME

	As on 31.03.2024	As on 31.03.2023
Discount & Incentives	19,577.40	4,116.71
Interest on FDR	1,768.32	630.07
TOTAL	21,345.72	4,746.78
Note 25.1 Dividend Income include dividend from subsidiary companies.	-	-
Note 25.2 Net gain/ loss on sale of investments.	-	-
Note 25.3 Net gains on foreign currency transaction.	-	-

NOTE 26
PURCHASES

	As on 31.03.2024	As on 31.03.2023
Purchases including Packing Materials	802,558.47	531,277.79
TOTAL	802,558.47	531,277.79

NOTE 27
DIRECT EXPENSES

	As on 31.03.2024	As on 31.03.2023
Wages	29,723.12	10,130.67
Freight Inwards	292.58	5,752.20
Electricity Expenses	69,258.83	43,217.66
Unloading Charges	752.10	886.28
TOTAL	100,026.63	59,986.81

NOTE 28
CHANGE IN INVENTORIES OF RAW MATERIAL

	As on 31.03.2024	As on 31.03.2023
Opening Stock	32,256.76	22,808.85
Closing Stock	103,025.48	32,256.76
Chage in Inventory	-70,768.72	-9,447.91

NOTE 29
CHANGE IN INVENTORIES OF FINISHED STOCK/TRADING GOODS

	As on 31.03.2024	As on 31.03.2023
Opening Stock	39,684.19	43,661.47
Closing Stock	64,199.93	39,684.19
Chage in Inventory	-24,515.74	3,977.28

NOTE 30
CHANGE IN INVENTORIES OF WORK IN PROGRESS

	As on 31.03.2024	As on 31.03.2023
Opening Stock	30,483.14	9,621.48
Closing Stock	68,732.65	30,483.14
Chage in Inventory	-38,249.51	-20,861.67

Rupak Agarwal & Co. Chartered Accountants Lucknow FRN 005585C

For S. D. Plastoware Pvt. Ltd.
Director

For S. D. Plastoware Pvt. Ltd.
Director

NOTE 31

EMPLOYEE BENEFIT EXPENSES

	As on 31.03.2024	As on 31.03.2023
Salary to Director's	18,000.00	18,000.00
Salary to Staff	36,846.60	25,755.83
Staffwelfare	3,535.07	3,553.60
EPF & ESI	3,150.30	1,236.22
Admin Charges	86.36	50.00
Staff Training Course	-	120.00
TOTAL	61,618.33	48,715.65
Note 31.1 : Expenses on employee stock option scheme	-	-

NOTE 32

FINANCE COST

	As on 31.03.2024	As on 31.03.2023
Interest Paid to Bank	17,760.52	11,055.25
Interest to Others	45,137.93	15,718.90
Processing Fees	125.07	118.00
Interest on Car Loan	896.80	1,006.64
TOTAL	63,920.33	27,898.79

NOTE 33

DEPRECIATION & AMORTIZATION EXPENSES

	As on 31.03.2024	As on 31.03.2023
Depreciation on Fixed Assets	20,473.69	14,045.34
Amortisation on intangible assets	-	-
Amortisation of Preliminary Expenses	50.00	50.00
TOTAL	20,523.69	14,095.34

NOTE 34

OTHER EXPENSES

	As on 31.03.2024	As on 31.03.2023
Accounting Charges	-	1,310.00
Freight Outward Exp.	54,733.31	26,034.78
Bank Charges	773.34	1,500.96
Professional Charges	177.00	1,213.21
Telephone & Mobile	280.18	113.68
Conveyance & Travelling	3,376.98	4,820.82
Printing & Stationery	3,192.05	2,406.60
Advertising Services	168.00	470.00
Pollution Fees	500.00	400.00
Consumable	679.12	925.10
Courier Exp.	507.98	162.32
Fooding & Lodging Expense	2,989.27	-
Sales Promotion Exp.	1,249.97	744.00
Insurance	1,211.02	696.49
Other Charges	11.01	-
Job Work Exp.	1,619.39	-
Internet Exp.	-	72.90
Interest on Late Payment	635.37	-
Interest on Others	296.04	-
EPR Government Fees Exp.	100.00	-
Service Charges of EPR Plastic Registration	120.00	-
Interest on GST	0.22	0.14
Late Fees on GST	0.50	1.00
ROC Charges	44.00	-
Consultancy Charges	10.00	-
Miscellaneous Exp.	625.44	500.70
Trade Discount Exp.	237.85	6.70
Office Exp.	404.47	459.60
Petrol & Diseal Exp.	6,200.05	-
Lease Rent & Maint. Charges	1,808.69	-
Rent	17,844.00	9,785.00
Property Tax (Factory Land)	147.48	147.50
Repair & Maintenance	6,700.81	8,930.67
Service Charges	74.14	-
Packing Charges	4.00	-
Vehicle Running & Maintenance	452.85	2,343.11
Water Tank	-	174.80
Water Tax	268.88	308.78
Legal Exp.	1,227.30	-
Round Off	6.55	0.10
Total	108,677.28	63,528.95

Rupak Agarwal & Co. Lucknow

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

Note 34.1 Provisions for losses of subsidiary companies	-	-
Note 34.2 Adjustments to the carrying amount of investments;	-	-
Note 34.3 Net loss on foreign currency transaction and translation (other than considered as finance cost)	-	-
Note 34.4 Net Loss on sale of investments	-	-
Note 34.5 Details of Payment to Auditor's		
As Auditors	350.00	200.00
For Taxation Matters	-	-
For Company Law Matters	-	-
For Management Services	-	-
For Other Services	-	-
For Reimbursement of Expenses		
Total	350.00	200.00
Note 34.6 Details of Prior perid Items		
Relating to Income		
Relating to Expenses		
Note 34.7 Corporate social responsibility (CSR)		
Amount required to be spent by the company during the year	-	-
Amount of expenditure incurred	-	-
Shortfall at the end of the year	-	-
Total of previous years shortfall	-	-
Total	-	-

Other disclosures

a) Reason for shortfall

b) Nature of CSR activities

c) Details of related party transactions

d) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

Note 34.8 Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-		
TOTAL	109,027.28	63,728.95

NOTE 35	**As on 31.03.2024**	**As on 31.03.2023**
EARNING PER SHARE		
Net profit after tax	44,424.00	47,002.95
Weighted average number of equity shares	20,000.00	20,000.00
Earning per share (face value of Rs.10/-fully paid)	2.22	2.35

Rupak Agarwal & Co. Lucknow FRN 005585C Chartered Accountants

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

S. D. Plastoware Private Limited
CIN : U28990UP2021PTC142668
Gata No. Plot No. 93, Maharaja Agrasen Nagar, Sitapur Road, Lucknow-226020

Note 2

Amount'00

Schedule of Fixed Assets for the year ending 31.03.2024

Description	GROSS BLOCK				Life as per Companies Act' 2013 (Yrs)	Life used till 31.03.2023	Life used in the year 2023-24	Remaining Life	Residual Value at the end of life	Rate of Depreciation %	DEPRECIATION			Total Upto 31.03.24	NET BLOCK	
	Total Cost 01.04.23	Addition During the year	Sales During the year	Total Cost 31.03.24							Upto 31.03.23	For the year	Adj		As At 31.03.24	As At 31.03.2023
A) Land																
Land on Lease at Sandila	125,111.81	14,651.67	-	139,763.48	30.00	0.00	0.00	30.00	-	-	-				139,763.48	125,111.81
B) Office Equipments																
CCTV	607.43		-	607.43	5.00	1.85	1.00	2.15	30.37	19.00	203.23	109.64	-	312.87	294.56	404.20
Fan	342.37	-	-	342.37	5.00	1.85	1.00	2.15	17.12	19.00	114.55	61.80	-	176.35	166.02	227.82
Fan	112.71		-	112.71	5.00	0.38	1.00	3.62	5.64	19.00	7.73	20.34	-	28.07	84.64	104.98
AC	273.44		-	273.44	5.00	0.82	1.00	3.18	13.67	19.00	40.47	49.36	-	89.83	183.61	232.97
Cooler	300.00		-	300.00	5.00	0.95	0.95	3.10	15.00	19.00	51.44	51.44	-	102.88	197.12	248.56
Laptop		233.05	-	233.05	5.00	0.00	0.03	4.97	11.65	19.00	-	1.26	-	1.26	231.79	-
Water Cooler		262.71	-	262.71	5.00	0.00	0.93	4.07	13.14	19.00	-	44.10	-	44.10	218.61	-
AC		886.52	-	886.52	5.00	0.00	0.95	4.05	44.33	19.00	-	152.02	-	152.02	734.50	-
CCTV		566.00	-	566.00	5.00	0.00	0.76	4.24	28.30	19.00	-	77.64	-	77.64	488.36	-
Tally Software		711.86	-	711.86	5.00	0.00	0.49	4.51	35.59	19.00	-	62.96	-	62.96	648.90	-
HD Borad & Wall Borad		421.18	-	421.18	5.00	0.00	0.09	4.91	21.06	9.50	-	3.42	-	3.42	417.76	-
HD Borad & Wall Borad		811.92	-	811.92	5.00	0.00	0.05	4.95	40.60	9.50	-	3.66	-	3.66	808.26	-
Painter & Curtain		490.00	-	490.00	5.00	0.00	0.01	4.99	24.50	9.50	-	0.44	-	0.44	489.56	-
TCS Printer		105.00	-	105.00	5.00	0.00	0.03	4.97	5.25	9.50	-	0.28	-	0.28	104.72	-
Vacuum Cleaner		188.66	-	188.66	5.00	0.00	0.11	4.89	9.43	9.50	-	1.87	-	1.87	186.79	-
C) Electric Installation																
Controller Regulator	3,796.00	-	-	3,796.00	10.00	1.79	1.00	7.21	189.80	9.50	613.30	342.59	-	955.89	2,840.11	3,182.70
Electricity Wire & Cables	8,425.38	-	-	8,425.38	10.00	1.55	1.00	7.45	421.27	9.50	1,179.77	760.39	-	1,940.16	6,485.22	7,245.61
Electricity Wire & Cables	250.59	-	-	250.59	10.00	0.38	1.00	8.62	12.53	9.50	8.59	22.62	-	31.21	219.38	242.00
Electricity Wire & Cables	1,099.32	-	-	1,099.32	10.00	0.02	1.00	8.98	54.97	9.50	1.98	99.21	-	101.19	998.13	1,097.34
Electric Motor	169.20	-	-	169.20	10.00	1.79	1.00	7.21	8.46	9.50	27.34	15.27	-	42.61	126.59	141.86
LT Panel	5,290.00	-	-	5,290.00	10.00	1.79	1.00	7.21	264.50	9.50	854.68	477.42	-	1,332.10	3,957.90	4,435.32
Transformer	6,920.38	-	-	6,920.38	10.00	1.79	1.00	7.21	346.02	9.50	1,118.09	624.56	-	1,742.65	5,177.73	5,802.29
Crompton Pump	252.68	-	-	252.68	10.00	0.85	1.00	8.15	12.63	9.50	19.38	22.80	-	42.18	210.50	233.30
Electricity Wire & Cables		17,153.43	-	17,153.43	10.00	0.00	0.05	9.95	857.67	9.50	-	77.40	-	77.40	17,076.03	-
Electric Installation		53,116.04	-	53,116.04	10.00	0.00	0.05	9.95	2,655.80	9.50	-	239.69	-	239.69	52,876.35	-
D) Plant & Machinery																
Plant & Machinery	126,935.67	-	-	126,935.67	15.00	1.79	1.00	12.21	6,346.78	6.33	13,666.28	7,633.28	-	21,299.56	105,636.11	113,269.39
Plant & Machinery	900.00	-	-	900.00	15.00	0.88	1.00	13.12	45.00	6.33	47.63	54.12	-	101.75	798.25	852.37
Plant & Machinery	3,300.00	-	-	3,300.00	15.00	0.83	1.00	13.17	165.00	6.33	164.71	198.45	-	363.16	2,936.84	3,135.29
Plant & Machinery	1,700.00	-	-	1,700.00	15.00	0.83	1.00	13.17	85.00	6.33	84.85	102.23	-	187.08	1,512.92	1,615.15
Plant & Machinery	650.00	-	-	650.00	15.00	0.75	1.00	13.25	32.50	6.33	29.32	39.09	-	68.41	581.59	620.68
Plant & Machinery	175.00	-	-	175.00	15.00	0.68	1.00	13.32	8.75	6.33	7.16	10.52	-	17.68	157.32	167.84
Plant & Machinery	3,126.50	-	-	3,126.50	15.00	0.61	1.00	13.39	156.33	6.33	114.69	188.01	-	302.70	2,823.80	3,011.81
Plant & Machinery	1,700.00	-	-	1,700.00	15.00	0.38	1.00	13.62	85.00	6.33	38.85	102.23	-	141.08	1,558.92	1,661.15
Plant & Machinery	230.00	-	-	230.00	15.00	0.38	1.00	13.62	11.50	6.33	5.26	13.83	-	19.09	210.91	224.74
Plant & Machinery	23,250.00	-	-	23,250.00	15.00	0.37	1.00	13.63	1,162.50	6.33	517.31	1,398.14	-	1,915.45	21,334.55	22,732.69
Plant & Machinery	328.63	-	-	328.63	15.00	0.37	1.00	13.63	16.43	6.33	7.31	19.76	-	27.07	301.56	321.32
Plant & Machinery	101.30	-	-	101.30	15.00	0.37	1.00	13.63	5.07	6.33	2.25	6.09	-	8.34	92.96	99.05
Plant & Machinery	56.08	-	-	56.08	15.00	0.37	1.00	13.63	2.80	6.33	1.25	3.37	-	4.62	51.46	54.83
Plant & Machinery	102.60	-	-	102.60	15.00	0.36	1.00	13.64	5.13	6.33	2.22	6.17	-	8.39	94.21	100.38
Plant & Machinery	2,400.00	-	-	2,400.00	15.00	0.33	1.00	13.67	120.00	6.33	47.63	144.32	-	191.95	2,208.05	2,352.37
Plant & Machinery	1,250.00	-	-	1,250.00	15.00	0.11	1.00	13.89	62.50	6.33	8.27	75.17	-	83.44	1,166.56	1,241.73
Plant & Machinery	1,150.00	-	-	1,150.00	15.00	0.07	1.00	13.93	57.50	6.33	4.84	69.16	-	74.00	1,076.00	1,145.16
Plant & Machinery	647.57	-	-	647.57	15.00	0.04	1.00	13.96	32.38	6.33	1.56	38.94	-	40.50	607.07	646.01
Plant & Machinery	24,044.12	-	-	24,044.12	15.00	0.02	1.00	13.98	1,202.21	6.33	28.92	1,445.89	-	1,474.81	22,569.31	24,015.20
Plant & Machinery	1,900.00	-	-	1,900.00	15.00	0.00	1.00	14.00	95.00	6.33	-	114.26	-	114.26	1,785.74	1,900.00
Mobile Phones	203.38	-	-	203.38	5.00	1.85	1.00	2.15	10.17	19.00	68.05	36.71	-	104.76	98.62	135.33
XUV 700 Car	19,453.89	-	-	19,453.89	8.00	1.01	1.00	5.99	972.69	11.88	2,201.90	2,195.57	-	4,397.47	15,056.42	17,251.99
Plant & Machinery		1,200.00	-	1,200.00	15.00	0.00	0.93	14.07	60.00	6.33	-	67.11	-	67.11	1,132.89	-
Plant & Machinery		1,600.00	-	1,600.00	15.00	0.00	0.88	14.12	80.00	6.33	-	84.67	-	84.67	1,515.33	-
Plant & Machinery		3,650.00	-	3,650.00	15.00	0.00	0.31	14.69	182.50	6.33	-	68.04	-	68.04	3,581.96	-
Plant & Machinery		1,485.00	-	1,485.00	15.00	0.00	0.10	14.90	74.25	6.33	-	8.93	-	8.93	1,476.07	-
Plant & Machinery		6,185.00	-	6,185.00	15.00	0.00	0.93	14.07	309.25	6.33	-	345.90	-	345.90	5,839.10	-
Plant & Machinery		650.00	-	650.00	15.00	0.00	0.35	14.65	32.50	6.33	-	13.68	-	13.68	636.32	-
Plant & Machinery		495.00	-	495.00	15.00	0.00	0.25	14.75	24.75	6.33	-	7.44	-	7.44	487.56	-
Mobile Phones		355.92	-	355.92	5.00	0.00	0.62	4.38	17.80	19.00	-	39.83	-	39.83	316.09	-
Mobile Phones		84.75	-	84.75	5.00	0.00	0.56	4.44	4.24	19.00	-	8.57	-	8.57	76.18	-
Mobile Phones		355.92	-	355.92	5.00	0.00	0.47	4.53	17.80	19.00	-	30.19	-	30.19	325.73	-
Activa Vehicle		948.64	-	948.64	8.00	0.00	0.34	7.66	47.43	19.00	-	58.22	-	58.22	890.42	-
Plant & Machinery		1,322,991.92	-	1,322,991.92	15.00	0.00	0.02	14.98	66,149.60	6.33	-	1,591.16	-	1,591.16	1,321,400.76	-
E) Computers & Printers																
Computer	406.78	-	-	406.78	3.00	2.00	1.00	0.00	20.34	31.66	246.93	122.35	-	369.28	37.50	159.85
Computer	301.78	-	-	301.78	3.00	0.93	1.00	1.07	15.09	31.66	84.41	90.77	-	175.18	126.60	217.37
F) Furniture & Fittings																
Furniture & Fixtures	230.01	-	-	230.01	10.00	1.52	1.00	7.48	11.50	9.50	31.62	20.76	-	52.38	177.63	198.39
Furniture & Fixtures	798.61	-	-	798.61	10.00	0.79	0.79	8.42	39.93	9.50	56.94	56.94	-	113.88	684.73	741.67
Furniture & Fixtures		110.00	-	110.00	10.00	0.00	0.24	9.76	5.50	9.50	-	2.38	-	2.38	107.62	-
G) Building Structure																
Civil Structure (Mohibullapur)	8,634.72	-	-	8,634.72	30.00	1.88	1.00	27.12	431.74	3.17	488.27	260.03	-	748.30	7,886.42	8,146.45
Civil Structure (Sandila)		251,855.62	-	251,855.62	30.00	0.00	0.05	29.95	12,592.78	3.17	-	379.23	-	379.23	251,476.39	-
TOTAL	376,927.94	1,681,565.82	-	2,058,493.76					95,936.54		22,198.98	20,473.69	-	42,672.67	2,015,821.09	354,728.96
Other Tangible Assets																

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

	Rs. 49,015.51	Rs. 202,840.11	Rs. 251,855.62	Rs. -	0.00	0.00	0.00	0.00	Rs. -	0.00	Rs.	Rs.	Rs.	Rs.
The above includes given on lease														
The above include change on account of revaluation of fixed assets														
The amount write off on reduction of share capital or addition on account of revaluation of fixed assets during last 05 years														
Intangible Tangible Assets														
Goodwill														
Other intangible assets acquired														
Other intangible assets under development														
Right of use of asset														
The above includes given on lease														
The above include change on account of revaluation of fixed assets														
The amount write off on reduction of share capital or addition on account of revaluation of fixed assets during last 05 years														

Other intangible assets under development ageing schedule

Particulars	As at 31st March, 2023					As at 31st March, 2024				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Capital work-in-progress -specify										
Total										

Immovable Property other than lease

	As at 31st March 2023		As at 31st March 2024	
Details of title deed held	In own name	Jointly with	In own name	Jointly with
	Nil	Nil	Nil	Nil
Specify Property				
Details of title deed not held	Nil	Nil	Nil	Nil
Specify Property				
Details of Benami Property held	Nil	Nil	Nil	Nil
Specify Property				

Amount'00

Schedule of Fixed Assets for the year ending 31.03.2023

Description	GROSS BLOCK				Life as per Companies Act' 2013 (Yrs)	Life used till 31.03.2022	Life used in the year 2022-23	Remaining Life	Residual Value at the end of life	Rate of Depreciation %	DEPRECIATION			Total Upto 31.03.23	NET BLOCK	
	Total Cost 01.04.22	Addition During the year	Sales During the year	Total Cost 31.03.23							Upto 31.03.22	For the year	Adj		As At 31.03.23	As At 31.03.2022
A) Land	-	125,111.81	-	125,111.81	30.00	0.00	0.00	30.00	-	-	-	-	-	-	125,111.81	
Land on Lease at Sandila																
B) Office Equipments																
CCTV	607.43	-	-	607.43	5.00	0.85	1.00	3.15	30.37	19.00	93.59	109.64	-	203.23	404.20	513.84
Fan	342.37	-	-	342.37	5.00	0.85	1.00	3.15	17.12	19.00	52.75	61.80		114.55	227.82	289.62
Fan		112.71		112.71	5.00	0.00	0.38	4.62	5.64	19.00	-	7.73		7.73	104.98	
AC		273.44		273.44	5.00	0.00	0.82	4.18	13.67	19.00		40.47		40.47	232.97	
Cooler		300.00		300.00	5.00	0.00	0.95	4.05	15.00	19.00		51.44		51.44	248.56	
C) Electric installation																
Controller Regulator	3,796.00	-	-	3,796.00	10.00	0.79	1.00	8.21	189.80	9.50	270.71	342.59		613.30	3,182.70	3,525.29
Electricity Wire & Cables	8,425.38	-	-	8,425.38	10.00	0.55	1.00	8.45	421.27	9.50	419.38	760.39		1,179.77	7,245.61	8,006.00
Electric Motor	169.20	-	-	169.20	10.00	0.79	1.00	8.21	8.46	9.50	12.07	15.27		27.34	141.86	157.13
LT Panel	5,290.00			5,290.00	10.00	0.79	1.00	8.21	264.50	9.50	377.26	477.42		854.68	4,435.32	4,912.74
Transformer	6,920.38			6,920.38	10.00	0.79	1.00	8.21	346.02	9.50	493.53	624.56		1,118.09	5,802.29	6,426.85
Electricity Wire & Cables		250.59	-	250.59	10.00	0.00	0.38	9.62	12.53	9.50	-	8.59		8.59	242.00	
Electricity Wire & Cables		1,099.32	-	1,099.32	10.00	0.00	0.02	9.98	54.97	9.50	-	1.98		1.98	1,097.34	
Crompton Pump		252.68	-	252.68	10.00	0.00	0.85	9.15	12.63	9.50	-	19.38	-	19.38	233.30	
	-															
D) Plant & Machinery																
Plant & Machinery	126,935.67	-	-	126,935.67	15.00	0.79	1.00	13.21	6,346.78	6.33	6,033.00	7,633.28	-	13,666.28	113,269.39	120,902.67
Plant & Machinery	-	900.00	-	900.00	15.00	0.00	0.88	14.12	45.00	6.33	-	47.63		47.63	852.37	
Plant & Machinery		3,300.00	-	3,300.00	15.00	0.00	0.83	14.17	165.00	6.33	-	164.71		164.71	3,135.29	
Plant & Machinery		1,700.00	-	1,700.00	15.00	0.00	0.83	14.17	85.00	6.33	-	84.85	-	84.85	1,615.15	
Plant & Machinery		650.00	-	650.00	15.00	0.00	0.75	14.25	32.50	6.33	-	29.32		29.32	620.68	
Plant & Machinery		175.00	-	175.00	15.00	0.00	0.68	14.32	8.75	6.33	-	7.16		7.16	167.84	
Plant & Machinery		3,126.50	-	3,126.50	15.00	0.00	0.61	14.39	156.33	6.33		114.69		114.69	3,011.81	
Plant & Machinery		1,700.00		1,700.00	15.00	0.00	0.38	14.62	85.00	6.33	-	38.85		38.85	1,661.15	
Plant & Machinery		230.00	-	230.00	15.00	0.00	0.38	14.62	11.50	6.33		5.26		5.26	224.74	
Plant & Machinery		23,250.00	-	23,250.00	15.00	0.00	0.37	14.63	1,162.50	6.33	-	517.31		517.31	22,732.69	
Plant & Machinery		328.63	-	328.63	15.00	0.00	0.37	14.63	16.43	6.33	-	7.31	-	7.31	321.32	
Plant & Machinery		101.30	-	101.30	15.00	0.00	0.37	14.63	5.07	6.33	-	2.25		2.25	99.05	
Plant & Machinery		56.08	-	56.08	15.00	0.00	0.37	14.63	2.80	6.33	-	1.25	-	1.25	54.83	
Plant & Machinery		102.60	-	102.60	15.00	0.00	0.36	14.64	5.13	6.33	-	2.22	-	2.22	100.38	
Plant & Machinery		2,400.00	-	2,400.00	15.00	0.00	0.33	14.67	120.00	6.33	-	47.63	-	47.63	2,352.37	
Plant & Machinery		1,250.00	-	1,250.00	15.00	0.00	0.11	14.89	62.50	6.33	-	8.27	-	8.27	1,241.73	
Plant & Machinery		1,150.00	-	1,150.00	15.00	0.00	0.07	14.93	57.50	6.33	-	4.84	-	4.84	1,145.16	
Plant & Machinery		647.57	-	647.57	15.00	0.00	0.04	14.96	32.38	6.33	-	1.56	-	1.56	646.01	
Plant & Machinery		24,044.12	-	24,044.12	15.00	0.00	0.02	14.98	1,202.21	6.33	-	28.92		28.92	24,015.20	
Plant & Machinery		1,900.00	-	1,900.00	15.00	0.00	0.00	15.00	95.00	6.33	-			-	1,900.00	
Mobile Phones	203.38		-	203.38	5.00	0.85	1.00	3.15	10.17	19.00	31.34	36.71		68.05	135.33	172.04
XUV 700 Car	19,453.89		-	19,453.89	8.00	0.01	1.00	6.99	972.69	11.88	6.33	2,195.57		2,201.90	17,251.99	19,447.56
E) Computers & Printers																
Computer	406.78		-	406.78	3.00	1.00	1.00	[illegible]	20.34	31.66	124.58	122.35	-	246.93	159.85	282.20

Chartered Accountants Lucknow

[illegible]	Rs.	Rs. 301.78	Rs. -	Rs. 301.78	3.00	0.00	0.93	2.07	Rs. 15.09	31.66	Rs.	Rs. 84.41	Rs.	Rs. 84.41	Rs. 217.47	Rs.	
[illegible]	Rs. 230.01	Rs.	Rs. -	Rs. 230.01	10.00	0.52	1.00	8.48	Rs. 11.50	9.50	Rs. 10.85	Rs. 20.76	Rs.	Rs. 31.62	Rs. 198.39	Rs. 219.15	
[illegible]	Rs.	Rs. 798.61	Rs. -	Rs. 798.61	10.00	0.00	0.79	9.21	Rs. 39.93	9.50	Rs.	Rs. 56.94	Rs.	Rs. 56.94	Rs. 741.67	Rs.	
[illegible]	Rs. 8,634.72	Rs.	Rs. -	Rs. 8,634.72	30.00	0.88	1.00	28.12	Rs. 431.74	3.17	Rs. 228.24	Rs. 260.03	Rs.	Rs. 488.27	Rs. 8,146.45	Rs. 8,406.48	
[illegible]	Rs. 181,415.21	Rs. 195,512.73	Rs. -	Rs. 376,927.94					Rs. 12,590.82		Rs. 8,153.64	Rs. 14,045.34	Rs. -	Rs. 22,198.98	Rs. 354,728.96	Rs. 173,261.57	
[illegible]	Rs.	Rs. 49,015.51	Rs. -	Rs. 49,015.51	30.00	0.00	0.00	30.00	Rs. -		Rs.	Rs.	Rs.	Rs.	Rs. 49,015.51	Rs.	
Other Tangible Assets																	
Capital Work in Progress																	
Investment Property																	
The above includes given on lease																	
The above excludes change on account of revaluation of fixed assets																	
The amount written off on reduction of share capital or addition on account of revaluation of fixed assets during last 05 years																	
Intangible Tangible Assets																	
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Rupak Agarwal & Co.
Lucknow
FRN [illegible]5585C
Chartered Accountants

For S. D. Plastoware Pvt. Ltd.

Director

For S. D. Plastoware Pvt. Ltd.

Director

Office equipment	
Furniture and fixtures	10 years

(e) Impairment

The Company assesses at each Balance Sheet date whether ...

estimates the ...