RuchiChaudhary& Co.
CHARTERED ACCOUNTANTS

Mobile No. : 9415331284
22, Hari Om Nagar,Civil Lines
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E-mail :ruchichaudharyca
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INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
S.D ECOTECH PRIVATE LIMITED,
GORAKHPUR

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **M/s. S.D ECOTECH PRIVATE LIMITED**, ('the Company') which comprise the standalone Balance Sheet as at 31st March 2024, and the standalone Statement of Profit and Loss for the year then ended, and Notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by The Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, it's profit for the year ended on that date and changes in equity.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of The Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the standalone financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Information other than the standalone financial statements and auditor's report thereon

The Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.

RUCHI CHAUDHARY & CO GORAKHPUR

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

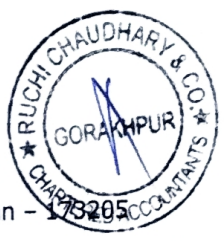
We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of The Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The boards of directors are also responsible for overseeing the Company's financial reporting process.



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Auditor's Responsibilities for the audit of the standalone financial statements

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

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

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of The Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

RUCHI CHAUDHARY & CO. GKHPUR CHARTERED ACCOUNTANTS

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- 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.

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

Report on other legal and regulatory requirements

The Provisions of The Companies (Auditor's Report) Order, 2020('the Order')issued by the Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable to the company for the year, hence the matters specified in Paragraph 3 & 4 of The Companies Auditor's Report Order 2020 are not required to be commented.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The standalone balance sheet and the standalone statement of profit and loss dealt with by this report are in agreement with the books of account;

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(d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of The Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March 2024 and 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) Since the company is a small company under section 2(85) of The Companies Act, 2013, it has not to be required to obtain any audit opinion with respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls.

(g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses, and

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

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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 or entity, including foreign entity ("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;

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 the representation under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. As per the information and explanations given to us by the Company, the Company has not declared or paid any dividend during the year ended 31st March, 2024. Accordingly reporting under Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable

(i) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

Further where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

Place: Gorakhpur

Date:31 /08 /2024

UDIN: 24516122BKGDTU4856

For and on behalf of
Ruchi Chaudhary & Co.
Chartered Accountants
(FRN: 023924N)

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

Ruchi Goel

(Ruchi Goel)
Partner
M.No. 516122

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Balance Sheet as at 31st March, 2024

S. No	Particulars	Note No.	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
A	**EQUITY AND LIABILITIES :**			
1	**Shareholders' funds**			
	Share capital	2	1,22,20,000.00	1,22,20,000.00
	Reserves and surplus	3	88,65,564.52	62,28,322.19
			2,10,85,564.52	**1,84,48,322.19**
2	**Non-current liabilities**			
	Long-term borrowings	4	-	8,58,423.00
	Deffered tax Liabilities (net)	23.10	2,09,214.00	1,90,158.00
			2,09,214.00	**10,48,581.00**
3	**Current liabilities**			
	Short-term borrowings	5	4,88,118.00	33,74,330.00
	Trade payables	6	49,50,163.00	18,84,904.00
	Other current liabilities	7	6,58,130.00	6,21,143.00
			60,96,411.00	**58,80,377.00**
	TOTAL		**2,73,91,189.52**	**2,53,77,280.19**
B	**ASSETS :**			
1	**Non-current assets**			
	Property, Plant & Equipments and Intangible Assets			
	(i) Property, Plant & Equipments	8.a	46,26,450.01	47,39,143.01
			46,26,450.01	**47,39,143.01**
	Long term loan & advances	9	3,51,432.00	2,10,824.00
	Other non current assets	10	-	47,000.00
			49,77,882.01	**49,96,967.01**
2	**Current assets**			
	Inventories	11	1,18,97,801.79	55,11,768.90
	Trade receivables	12	62,42,363.10	1,35,96,089.10
	Cash and cash equivalents	13	33,55,858.62	12,33,560.18
	Short term loan & advances	14	9,17,284.00	38,895.00
			2,24,13,307.51	**2,03,80,313.18**
	TOTAL		**2,73,91,189.52**	**2,53,77,280.19**
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	02-22	-	-

In terms of our report attached.

Place : Gorakhpur

Date: 31/08/2024

UDIN:24516122BKGDTU4856

For Ruchi Chaudhary & Co.

Chartered Accountants

(Ruchi Gupta)

(M.No. 516122)

For & on behalf of the Board

S.D. ECOTECH PVT. LTD.

(Director)

DIRECTOR

S.D. ECOTECH PVT. LTD.

(Director)

DIRECTOR

Ruchi Chaudhary & Co., Chartered Accountants, 22, Hariom Nagar, Civil Lines, Gorakhpur - 273001, (U.P.), Mob. No. 9415331284, E-mail id: ruchichaudharyca@gmail.com; Branches: A-302, Veerodaya 2, Grant Road, Kharadi, Pune - 411014; SCO-9, Near Laj Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Statement of Profit and Loss for the year ended 31st March, 2024

S. No.	Particulars	Note No.	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
A	**CONTINUING OPERATIONS :**			
1	Revenue from operations (gross)	15	4,08,78,109.19	3,86,97,792.77
	Less: Excise duty		-	-
	Revenue from operations (net)		**4,08,78,109.19**	**3,86,97,792.77**
2	Other income	16	31,583.00	-
	Total Income		**4,09,09,692.19**	**3,86,97,792.77**
3	**Expenses**			
	(a) Cost of materials consumed	17.a	3,70,51,629.95	2,70,33,989.33
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.b	(54,82,459.90)	49,49,221.91
	(d) Employee benefits expense	18	9,02,457.00	5,46,051.00
	(e) Finance costs	19	5,42,593.00	6,11,793.00
	(f) Depreciation and amortisation expense	8.b	4,61,993.00	4,52,504.00
	(g) Other expenses	20	42,49,941.82	36,37,535.95
	Total Expenses		**3,77,26,154.87**	**3,72,31,095.19**
4	**Profit/ (Loss) before exceptional and extraordinary items and tax**		**31,83,537.32**	**14,66,697.58**
5	Exceptional items		-	-
6	**Profit / (Loss) before extraordinary items and tax**		**31,83,537.32**	**14,66,697.58**
7	Extraordinary items		-	-
8	**Profit / (Loss) before tax**		**31,83,537.32**	**14,66,697.58**
9	**Tax expense:**			
	Current tax expense for current year		5,27,239.00	2,25,115.00
	Tax expense for prior year		-	-
	Deffered Tax		19,056.00	31,095.00
			5,46,295.00	2,56,210.00
10	**Profit / (Loss) from continuing operations**		**26,37,242.32**	**12,10,487.58**
11	**Profit / (Loss) for the year**		**26,37,242.32**	**12,10,487.58**
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	02-22		

In terms of our report attached.

Place: Gorakhpur

Date: 31/08/2024
UDIN:24516122BKGDTU4856

For Ruchi Chaudhary & Co.
Chartered Accountants

(CA Ruchi Goel)
(M.No. :516122)

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

For & on behalf of the Board

(Director) S. D. ECOTECH PVT. LTD. DIRECTOR

(Director) S. D. ECOTECH PVT. LTD. DIRECTOR

Ruchi Chaudhary & Co., Chartered Accountants, 22, Hariom Nagar, Civil Lines, Gorakhpur - 273001, (U.P.), Mob. No. 9415331284, E-mail id: ruchichaudharyca@gmail.com; Branches: A-302, Veerodaya 2, Grant Road, Kharadi, Pune - 411014; SCO-9, Near Laj Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Significant Accounting Policies
For the year ended 31st March, 2024

Note	Particulars
1.1	**General Informations:** S.D. Ecotech Private Limited is Private Limited Company incorported in 2019 in India. The Registered office of the company is at BL-14,Sector-13, GIDA, Gorakhpur. At present the company is indulged in manufacturing of HDPE/MDPE Pipes..
1.2	**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 to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
1.3	**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.
1.4	**Inventories :** Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.
1.5	**Depreciation and amortisation :** Depreciation has been provided on property, plant & equiments on SLM over the useful lives of assets as per Schedule II Of The Companies Act ,2013
1.6	**Revenue recognition :** **Sale of goods :** Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax/GST.
1.7	**Other income :** Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

S.D. ECOTECH PVT. LTD.
DIRECTOR

S.D. ECOTECH PVT. LTD.
DIRECTOR

1.8 Property , Plant & Equipments and Intangible Assets:

Property, Plant & Equipments and Intangible Assets, except land are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipments and Intangible Assets includes interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipments and Intangible Assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable Property, Plant & Equipments and Intangible Aeets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of property, plant and equipments and Intangible Assets and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to Property, Plant & Equipments and Intangible Assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Property, Plant & Equipments acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

1.9 Employee benefits :

Employee benefits include providend fund, supernnuation fund, gratuity fund.

Defined contribution plans :

There is no such defined contribution schemes for employees.

Defined benefit plans :

There is no such defined benefit schemes for employees.

Short-term employee benefits Plans:

There is no other short term benefit schemes for employees.

Long-term employee benefits Plans:

There is no other long term employee benefit scheme.

1.10 Borrowing costs :

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

1.11 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.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

1.12 **Impairment of assets :**

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

1.13 **Provisions and contingencies :**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

1.14 **Details of Dues to Micro Enterprises & Small Enterprises:**

(a) The principal amount and the interest due thereon remaining unpaid to any suppliers at the end of the year ₹ Nil. (Pre year Nil)

(b) The amount of interest paid by the buyer in term of section 16 of the Micro, Small and Medium Enterprises Development Act,2006 ,alongwith the amount of the payment made to the suppliers beyond the appointed day during the year ₹ Nil.(Pre year Nil)

(c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act,2006 ₹ Nil.(Pre year Nil)

(d) The amount of interest accrued and remaining unpaid at the end of the year ₹ Nil.(Pre year Nil)

(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purposes of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act,2006 ₹ Nil.(Pre year Nil)

1.15 The Company is operating it's HDPE/MDPE Pipes manufacturing unit in an associate's owned property/building of which Power is also in the name of the Associates under a Rent Agreement with them. The company pays rent and reimburse power charges and other expenses relating to building to the Associates.

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

S. D. ECOTECH PVT. LTD.
DIRECTOR

S. D. ECOTECH PVT. LTD.
DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 2: Share Capital :

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares	(₹)	Number of shares	(₹)
(a) Authorised :				
Equity shares of ₹ 10 each with voting rights	12,50,000	1,25,00,000.00	12,50,000	1,25,00,000.00
(b) Issued :				
Equity shares of ₹ 10 each with voting rights	12,22,000	1,22,20,000.00	12,22,000	1,22,20,000.00
(c) Subscribed and fully paid up :				
Equity shares of ₹ 10 each with voting rights	12,22,000	1,22,20,000.00	12,22,000	1,22,20,000.00
Total	**12,22,000**	**1,22,20,000.00**	**12,22,000**	**1,22,20,000.00**

Note:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and the end of the repoting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing Balance
Equity shares with voting rights :								
Year ended 31st March, 2024								
- Number of shares	12,22,000	-	-	-	-	-	-	12,22,000.00
- Amount (₹)	1,22,20,000	-	-	-	-	-	-	1,22,20,000
Year ended 31st March, 2023								
- Number of shares	12,22,000	-	-	-	-	-	-	12,22,000
- Amount (₹)	1,22,20,000	-	-	-	-	-	-	1,22,20,000.00

(ii) The Company has one class of equity share having a par value of ₹ 10 each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights :				
S.D. International Pvt Ltd	200000	16.37	2,00,000	16.37
S.D Wood Plast Pvt Ltd	500000	40.92	5,00,000	40.92
Stroller Distributor (P) Ltd.	500000	40.92	5,00,000	40.92

Details for the period of Five Years immediately preceeding 31st March, 2024

(a) Aggregate Nos and Class of shares alloted as fully paid up persuant to contact(s) without payment being received in cash : NIL

(b) Aggregate Nos and Class of shares alloted as fully paid up by way of Bonus Shares : NIL

(c) Aggregate Nos and Class of shares bought back : NIL

(iv) Shares in respect of each class in the Company held by its Holding Company or its ultimate Holding Company including Shares held by or by Subsidiaries or Associates of the Holding Company or the ultimate Holding Company in aggregate : NIL

(v) Shares reserved for issue under options and contacts/commitments for the sale of Shares/Disinvestment including the terms and amounts : NIL

(vi) Terms of Securities Convertible into Equity/Preference Shares issued along with the earliest date of conversion in descending order starting from the further such date : NIL

(vii) Calls Unpaid:

Directors/Officers : NIL

Others : NIL

(viii) Amount of Forfeited Shares : NIL

(ix) Details of shares held by each Promoter of the company:

Shares held by promoters at the end of the year			% change during the Year
Class of Shares/ Name of Promoters	Number of shares held	% holding in that class of shares	
Equity shares with voting rights :			
Sharda Devi	11000	0.90	No change
Vinay Agarwal	11000	0.90	No change
S.D. International Pvt Ltd	200000	16.37	No change
S.D Wood Plast Pvt Ltd	500000	40.92	No change
Stroller Distributor (P) Ltd.	500000	40.91	No change
Total	**1222000**	**100**	

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

S.D. ECOTECH PVT. LTD.

DIRECTOR

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DIRECTOR

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Note 3: Reserves and Surplus :

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Securities Premium :		
Opening balance	-	-
Add: Premium on shares issued during the year	-	-
Closing balance	-	-
(b) Surplus / (Deficit) in Statement of Profit and		
Opening balance	62,28,322.19	50,17,834.61
Add: Profit / (Loss) for the year	26,37,242.32	12,10,487.58
Closing balance	**88,65,564.52**	**62,28,322.19**
Total	**88,65,564.52**	**62,28,322.19**

Note 4: Long-Term Borrowings

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Loans and advances From Related Parties		
Secured	-	-
Unsecured	-	8,58,423.00
	-	**8,58,423.00**
Total (₹)	-	**8,58,423.00**

Note 5: Short-Term Borrowings

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Loans and advances From Related Parties		
Secured	-	-
Unsecured	4,88,118.00	33,74,330.00
	4,88,118.00	**33,74,330.00**
Total (₹)	**4,88,118.00**	**33,74,330.00**

S.D. ECOTECH PVT. LTD.
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Note 6: Trade Payables

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
Trade payables:		
M.S.M.E	-	-
Other than M.S.M.E	49,50,163.00	18,84,904.00
Total (₹)	**49,50,163.00**	**18,84,904.00**
Note: For Agewise Trade Payable Refer to Point No. (xviii) of Note no. 21.17		

Note 7: Other current liabilities :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	77,342.00	2,53,672.00
(ii) Payables on purchase of Property, Plant &	-	-
(iii) Advances from customers	-	-
(iv) Others		
Sundry Creditors for expenses	5,80,788.00	3,67,471.00
Total	**6,58,130.00**	**6,21,143.00**

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

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Note 8: Details of Property , Plant & Equipments

S. No.	Particulars	Gross Block				Depreciation				Net Block	
		Gross Block as at 1st April, 2023	Additions	Disposals	Gross Block as at 31st March, 2024	Depreciation /Amortisation as at 1st April, 2023	Depreciation / amortisation for the year	Deletion/ Adjustments	Accumulated Depreciation /Amortisation As at 31st March, 2024	Net Block Value as at 31st March, 2024	Net Block Value as at 31st March, 2023
		(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
(a)	Property , Plant & Equipments:										
1	Plant & Machinery	46,02,087.72	3,49,300.00		49,51,387.72	7,81,647.00	3,23,061.00	-	11,04,708.00	38,46,679.72	38,20,440.72
2	Office Equipments	22,457.60	-	-	22,457.60	12,238.00	5,110.00	-	17,348.00	5,109.60	10,219.60
3	Lab Equipments	12,16,499.00	-	-	12,16,499.00	3,19,327.00	1,28,167.00	-	4,47,494.00	7,69,005.00	8,97,172.00
4	Air Conditioner	25,235.69	-	-	25,235.69	13,925.00	5,655.00	-	19,580.00	5,655.69	11,310.69
	Total [₹]	**58,66,280.01**	**3,49,300.00**	**-**	**62,15,580.01**	**11,27,137.00**	**4,61,993.00**	**-**	**15,89,130.00**	**46,26,450.01**	**47,39,143.01**
	Previous year Figures [₹]	**57,86,280.01**	**80,000.00**	**-**	**58,66,280.01**	**6,74,633.00**	**4,52,504.00**	**-**	**11,27,137.00**	**47,39,143.01**	**51,11,647.01**

RUCHI CHAUDHARY & CO. ★ GORAKHPUR ★ CHARTERED ACCOUNTANTS

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DIRECTOR

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Note 9: Property, Plant & Equipments (contd.)

(b) Depreciation and amortisation relating to continuing operations:

Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
Depreciation and amortisation for the year on Property , Plant & Equipments as per Note 8.a	4,61,993.00	4,52,504.00
Less: Utilised from revaluation reserve	-	-
Depreciation and amortisation relating to discontinuing operations	-	-
Depreciation and amortisation relating	**4,61,993.00**	**4,52,504.00**

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Note 9: Long-Term Loans and Advances

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Loan & Advances to Others :		
Secured, considered good	-	-
Unsecured, considered good	-	15,930.00
Significant increased in Credit Risk		
Credit Impaired	-	-
	-	**15,930.00**
Less: Provision for doubtful loans and advances	-	-
	-	**15,930.00**
(b) Advance Income Tax (Net of provision 7,52,354.00)(Pre year 2,25,115.00)	3,51,432.00	1,94,894.00
Total	**3,51,432.00**	**2,10,824.00**

Note 10: Other Non Current Assets

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Long-term trade receivables (including		
Secured, considered good	-	-
Unsecured, considered good	-	-
Significant increase in Credit Risk	-	-
Credit Impared	-	-
	-	-
Less: Provision for doubtful trade receivables	-	-
	-	-
(b) Unamortised expenses		
(i) Ancillary borrowing costs	-	-
(ii) Preliminary Expenses	-	47,000.00
(iii) Deferred Revenue Expenses	-	-
Total	-	**47,000.00**

S. D. ECOTECH PVT. LTD. S. D. ECOTECH PVT. LTD.

DIRECTOR DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 11: Inventories

(At lower of cost and net realisable value)

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Raw materials	35,56,036.80	26,52,463.81
Goods-in-transit	-	-
	35,56,036.80	**26,52,463.81**
(b) Work-in-progress @ (Refer Note below)	6,73,833.74	1,48,671.45
Goods-in-transit	-	-
	6,73,833.74	**1,48,671.45**
(c) Finished goods (other than those acquired for trading)	76,67,931.25	27,10,633.64
Goods-in-transit	-	-
	76,67,931.25	**27,10,633.64**
Total (₹)	**1,18,97,801.79**	**55,11,768.90**

Note: Details of inventory of work-in-progress

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
HDPE PIPE	6,73,833.74	1,48,671.45
	6,73,833.74	**1,48,671.45**

RUCHI CHAUDHARY & CO. GORAKHPUR

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Note 12: Trade Receivables

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a)Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good	-	46,224.00
Significant increase in Credit Risk	-	-
Credit Impared	-	-
	-	**46,224.00**
Less: Provision for doubtful trade receivables	-	-
	-	**46,224.00**
(b) Other Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	62,42,363.10	1,35,49,865.10
Significant increase in Credit Risk	-	-
Credit Impared	-	-
	62,42,363.10	**1,35,49,865.10**
Less: Provision for doubtful trade receivables	-	-
	62,42,363.10	**1,35,49,865.10**
Total	**62,42,363.10**	**1,35,96,089.10**
Note: For Agewise Trade Receivable Refer to Point No. (xix) of Note no. 21.17		

Note 13: Cash and Cash Equivalents

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Cash on hand	4,83,416.00	2,81,103.00
(b) Cheques, drafts on hand	-	-
(c) **Balances with banks**		
(i) In current accounts	11,00,000.00	9,52,457.18
(ii) In deposit accounts (Auto Sweep FDR)	17,72,442.62	-
Total	**33,55,858.62**	**12,33,560.18**

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

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Note 14: Short-Term Loans and Advances

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(a) Prepaid Expensess	22,160.00	22,012.00
(b) Balances with government authorities		
Unsecured, considered good	-	-
(i) CENVAT credit receivable	-	-
(ii) GST	7,29,554.00	-
(iii) Service Tax credit receivable	-	-
(c) Loan & Advances to Others :		
Secured, considered good	-	-
Unsecured, considered good	1,65,570.00	16,883.00
Significant increased in Credit Risk		
Credit Impaired	-	-
	1,65,570.00	**16,883.00**
Less: Provision for doubtful loans and advances	-	-
	1,65,570.00	**16,883.00**
Total	**9,17,284.00**	**38,895.00**

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

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Note 15: Revenue from Operations

	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
(a)	Sale of products (Refer Note (i) below)	4,08,78,109.19	3,86,97,792.77
		4,08,78,109.19	**3,86,97,792.77**
	Less:		
(b)	Excise duty	-	-
	Total (₹)	**4,08,78,109.19**	**3,86,97,792.77**

Note	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
(i)	Sale of products comprises		
	Manufactured goods		
	HDPE Pipes	4,08,78,109.19	3,86,97,792.77
		-	-
	Total - Sale of manufactured goods	**4,08,78,109.19**	**3,86,97,792.77**
	Total - Sale of products	**4,08,78,109.19**	**3,86,97,792.77**

Note 16: Other Income

	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
(a)	Interest income (Refer to Notes: (i))	20,603.00	-
(b)	Other non operative income (refer to Notes: (ii))	10,980.00	-
	Total	**31,583.00**	**-**

Note	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
(i)	**Interest income comprises :**		
	Interest from Deposits	20,603.00	-
	Total - Interest income	**20,603.00**	**-**

Note	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
(ii)	**Other non operative income comprises :**		
	Freight Outward	8,500.00	-
	Others Receipts	2,480.00	
	Total - Interest income	**10,980.00**	**-**

S.D. ECOTECH PVT. LTD.

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Note 17.a: Cost of Materials Consumed

Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
Opening stock	26,52,463.81	15,06,202.00
Add: Purchases	3,79,63,952.93	2,81,80,251.14
	4,06,16,416.74	**2,96,86,453.14**
Less: Sales	8,750.00	-
Less: Closing stock	35,56,036.80	26,52,463.81
Cost of material consumed	**3,70,51,629.95**	**2,70,33,989.33**
Material consumed comprises:		
Grannual	3,57,20,317.65	2,61,18,740.28
Master Batch	13,31,312.29	9,15,249.04
Total (₹)	**3,70,51,629.95**	**2,70,33,989.33**

-

Note 17.b: Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
Inventories at the end of the year:		
Finished goods	76,67,931.25	27,10,633.64
Work-in-progress	6,73,833.74	1,48,671.45
	83,41,764.99	**28,59,305.09**
Inventories at the beginning of the year:		
Finished goods	27,10,633.64	71,83,268.00
Work-in-progress	1,48,671.45	6,25,259.00
	28,59,305.09	**78,08,527.00**
Net (increase) / decrease	**(54,82,459.90)**	**49,49,221.91**

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

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Note 18: Employee Benefits Expense

Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
Salaries and wages	8,74,808.00	5,31,677.00
Staff welfare expenses	27,649.00	14,374.00
Total (₹)	**9,02,457.00**	**5,46,051.00**

Note 19: Finance Costs

Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
(a) Interest expense on:		
(i) Borrowings		
Unsecured Loans	5,42,372.00	5,85,432.00
(ii) Other		
Income Tax,	-	26,361.00
Others	221.00	-
Total (₹)	**5,42,593.00**	**6,11,793.00**

Note 20: Other Expenses:

Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
Electricity Expenses	28,88,789.00	22,84,622.00
Bank Charges	49.56	37.76
Discount Paid	25,494.00	25,946.00
License & Renewal	3,500.00	84,000.00
Communication Expenses	1,350.00	-
Technical & Professional Fees	13,000.00	1,350.00
Consumables Consumed	43,074.00	36,975.00
Printing & Stationary	375.00	9,210.00
Testing Charges	2,30,571.14	86,400.00
Repaire & Maintence	15,600.00	58,420.05
Fee & Registration	-	42,000.00
Freight Others	5,739.00	-
Travelling Expenses	24,496.00	7,373.00
Security Charges	1,70,841.00	1,27,061.00
Freight Outward	4,16,000.00	4,61,300.00
Office Expenses	-	10,770.00
Loading & Unloading Charges	30,547.00	18,994.00
Round Off	36.12	14.29
Insurance	24,732.00	28,318.85
Statutory Audit Fees	38,000.00	38,000.00
Tax Audit Fees	12,000.00	12,000.00
Rent	2,54,244.00	2,54,244.00
Preliminary Expenses W/o	47,000.00	47,000.00
ROC Filing Fees	4,504.00	3,500.00
Total (₹)	**42,49,941.82**	**36,37,535.95**

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S.D. ECOTECH PVT. LTD.

DIRECTOR

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DIRECTOR

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Note 21: Notes to the Financial Statements

For the year ended 31st March, 2024

Note	Particulars
21.1	**Monies received against share warrants :** No money has been received against share warrant.
21.2	**Share application money pending allotment :** There is no share application money received against which allotment of shares are pending as at 31st March 2024 (Previous Year Nil).
21.3	**Contingent liabilities and commitments (to the extent not provided for) :** (a) The company has not given any bank guarantee . (Pre year ₹ Nil) (b) There is no contingent liability or commitment or claims against the company which is not acknowledged as debts.(Pre year Nil) (c) Estimated amount of contracts remaining to be executed on Capital accounts and not provided for :Nil (Pre year Nil)
21.4	**Details of unutilised amounts out of issue of securities made for specific purpose :** No such securities are issued by the company.
21.5	**Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 :** Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management and as per the information there is no such enterprise.
21.6	**Disclosure as per Clause 32 of the Listing Agreements with the Stock Exchanges:** As the company is not a listed company the disclosure is not applicable to the company for the year.
21.7	**Details on derivatives instruments and unhedged foreign currency exposures:** The company has not dealt with foreign exhange, hence this disclosure is not applicable to the company for the year.
21.8	**Disclosure required in terms of Clause 13.5A of Chapter XIII on Guidelines for preferential issues, SEBI (Disclosure and Investor Protection) Guidelines, 2000 :** As the company is not a listed company the disclosure is not applicable to the company for the year.
21.9	**Details of property, plant & equipments held for sale :** There is no such property, plant & equipments.
21.10	**Value of imports calculated on CIF basis :** Value of Imports calculated on CIF basis is NIL.
21.11	**Expenditure in foreign currency :** There is no expenditure in foreign currency.
21.12	**Details of consumption of imported and indigenous items :** During the year there is no any trading or manufacturing activities.Therefore this clause is not applicable to the company for the year.
21.13	**Earnings in foreign exchange:** There is no earning in foreign currency.
21.14	**Amounts remitted in foreign currency during the year on account of dividend :** There is no remittance on account of dividend in foreign currency.
21.15	In the opinion of Board all the assets other than Property, Plant & Equipments and Intangible Assets and non current investments have a value on realisation, in the ordinary course of business, at least equal to the amount at which they are stated.
21.16	**Corporate Social Responsibility :** The Provisions of Section 135 of The Companies Act, 2013 relating to CSR are not applicable to the Company for the year.

RUCHI CHAUDHARY & CO. GORAKHPUR

S.D. ECOTECH PVT. LTD.

DIRECTOR

S.D. ECOTECH PVT. LTD.

DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 21: Notes to the Financial Statements
For the year ended 31st March, 2024

Note	Particulars
21.17	**Additional Informations under Schedule III :**
(i)	The company did not held immovable property during the year.
(ii)	The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
(iii)	Disclosure in respect of Loans & Advances in the nature of loans which are granted to promoters, directors, KMPs and the related parties either severally or jointly with any other person, repayable on demand or without specifying any terms or period of repayment - NIL
(iv)	There is no Capital-work-in progress held/ pending in the name of the company.
(v)	There is no such Intangible assets under development held with the company.
(vi)	No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and Rules made hereunder.
(vii)	The company has no borrowing from banks or financial instituions on the basis of security of current assets during the year.
(viii)	The Company is not a declared willful defaulter by any bank or financial institution or other lender.
(ix)	The company does not have any transactions with companies struck off under section 248 of The Companies Act, 2013 or section 560 of The Companies Act, 1956 during the financial year under consideration.
(x)	No any charge or satisfaction is pending to be registered with the Registrar of Companies by the company beyond the statutory period during the financial year under consideration.
(xi)	The company has complied with the number of layers prescribed under clause (87) of section 2 of The Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
(xii)	Borrowing from Bank and financial institutions, if any, are used for purposes for which it was given.
(xiii)	**Comment on Ratios :**

Particulars	Current Year Ratio	Previous Year Ratio	Changes
Current Ratio	3.68	3.47	6.08%
Debt Equity Ratio:	-	-	
Debt Service Coverage Ratio:	-	-	
Return On Equity Ratio:	0.22	0.10	117.87%
Inventory Turnover Ratio:	7.88	7.82	0.70%
Trade Receivable Turnover Ratio:	4.12	3.32	24.06%
Trade Payable Turnover Ratio:	11.11	13.36	-16.84%
Net Capital Turnover Ratio:	2.66	2.39	11.11%
Net Profit Ratio	6.45%	3.13%	3.32%
Return on Capital Employed	15.10%	7.95%	7.15%

(xiv) No any Scheme of Arrangements has been approved by the Competent Authority in terms of section 230 to 237 of The Companies Act, 2013 during the financial year under consideration.

RUCHI CHAUDHARY & CO. GORAKHPUR

S.D. ECOTECH PVT. LTD.
DIRECTOR

S.D. ECOTECH PVT. LTD.
DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 21: Notes to the Financial Statements

For the year ended 31st March, 2024

(xv) **Utilisation of Borrowed funds & share premium :**

a) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person or entity, including foreign entities with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lend or invest in any other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b) The company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall 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 not provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xvi) The Company has no surrendered or undisclosed transaction as income during the year in the tax assessments under the Income Tax Act, 1961.

(xvii) **Crypto Currency or Virtual Currency :**

The company has not traded or invested in crypto currency or virtual currency during the financial year under consideration.

(xviii) **Details of Trade Payable agewise :**

Particulars		Outstanding for following periods from due date of payments				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(a) Undisputed Dues :						
(i) MSME		-		-	-	-
(ii)Others		49,50,163.00		-	-	49,50,163.00
(b) Disputed Dues :						
(i) MSME		-		-	-	-
(ii)Others		-		-	-	-

(xix) **Details of Trade Receivable agewise :**

Particulars	Outstanding for following periods from due date of payments					
	Less than 6 Months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	Total
(a) Undisputed Trade Receivables :						
(i) Considered Good	62,42,363.10	-				62,42,363.10
(ii) Considered Doubtful	-	-	-	-		-
(b) Disputed Trade Receivables :						
(i) Considered Good	-	-	-	-		-
(ii) Considered Doubtful	-	-	-	-		-

(xx) Details of Equity and Liabilites are under;

	Liabilities	Notes No	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
(1)	Non -current Liabilities	4 & 23.10		
	(a) Finanacial Liabilities		2,09,214.00	10,48,581.00
	(b) Lease Liabilities		-	-
	Total **Total**		**2,09,214.00**	**10,48,581.00**
(2)	Current Liabilities	5,6,7		
	(a) Finanacial Liabilities		60,96,411.00	58,80,377.00
	(b) Lease Liabilities		-	-
	Total **Total**		**60,96,411.00**	**58,80,377.00**

RUCHI CHAUDHARY & CO. GORAKHPUR CHARTERED ACCOUNTANTS

S. D. ECOTECH PVT. LTD.

DIRECTOR

S. D. ECOTECH PVT. LTD.

DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 22: Disclosures under Accounting Standards

For the year ended 31st March, 2024

Note	Particulars
22.1	**Details of contract revenue and costs :** During the year there is no such contracts with the company. Hence the Accounting Standard 7 is not applicable for the year to the company.
22.2	**Details of government grants :** There is no Government grants with the company during the year. Hence the Accounting Standard 12 is not applicable for the year to the company.
22.3	**Details of amalgamations :** There is no any amalgamation of any company since incorporation. Hence the Accounting Standard 14 is not applicable for the year to the company.
22.4	**Employee benefit plans :**
22.4a	**Defined contribution plans :** There is no such plan with the company.
22.4b	**Defined benefit plans :** The company has no any defined benefit plans for employees.
22.5	**Details of borrowing costs capitalised :** There is no capitalisation of any borrowing cost to any of the assets during the year. Hence the Accounting Standard 16 is not applicable for the year to the company.
22.6	**Segment information :** As the turnover/ sales of the company is less than 50 crores, the accounting standard 17 is not applicable for the year to the company.

RUCHI CHAUDHARY & CO. ★ GORAKHPUR ★ CHARTERED ACCOUNTANTS

Ruchi Chaudhary & Co., Chartered Accountants, 22, Hariom Nagar, Civil Lines, Gorakhpur - 273001, (U.P.), Mob. No. 9415331284, E-mail id: ruchichaudharyca@gmail.com; Branches: A-302, Veerodaya 2, Grant Road, Kharadi, Pune - 411014; SCO-9, Near Laj Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

S.D.ECOTECH PVT. LTD.
DIRECTOR

S.D.ECOTECH PVT. LTD.
DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 22: Disclosures under Accounting Standards

Note	Particulars

22.7 **Related party transactions**

22.7.a **Details of related parties:**

Description of relationship	Names of related parties
Key Management Personnel (KMP)	Smt. Sharda Devi, Vinay Kumar Agarwal
Relatives of KMP	-
Entities in which KPM/Relatives of KMP are interested:	S.D International, S D International (P) Ltd.

Details of related party transactions during the year ended 31st March, 2024 and balances outstanding As at 31st March, 2024:

22.7.b

Particulars	Ultimate Holding Company	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
Purchases of goods	-	-	-	-	-	-	-	-	-
Rent Paid	-	-	-	-	-	-	-	2,54,244.00	2,54,244.00
Receiving of services	-	-	-	-	-	5,42,372.00	-	-	5,42,372.00
Electricity Charges	-	-	-	-	-	-	-	28,88,789.00	28,88,789.00
Finance Received	-	-	-	-	-	-	-	-	-
Finance Paid	-	-	-	-	-	-	-	-	-
Balances outstanding at the end of the year:									
Borrowings						4,88,118.00			4,88,118.00
						(42,32,753.00)			(42,32,753.00)
Trade Receivable								-	-
								-	-
Trade Payable	-	-	-	-				4,25,416.00	4,25,416.00
								(2,40,005.00)	(2,40,005.00)

Note: Figures in bracket relates to the previous year

RUCHI CHAUDHARY & CO. CHARTERED ACCOUNTANTS GORAKHPUR

S.D. ECOTECH PVT. LTD. DIRECTOR

S.D. ECOTECH PVT. LTD. DIRECTOR

S. D. ECOTECH PRIVATE LIMITED, GORAKHPUR

Note 22: Disclosures under Accounting Standards

For the year ended 31st March, 2024

Note	Particulars
22.8	**Details of leasing arrangements :** The company has not entered in any lease arrangements either as **Lessor** or as **Lessee.** Hence the Accounting Standard 19 is not applicable for the year to the company.
22.9	**Earnings per share :** The company is a small & medium seized company . Hence the Accounting Standard 20 is applicable for the year to the company. Basic EPS ₹ 2.16 (Pre year ₹ 0.99)
22.10	**Deferred tax (liability) / asset :**

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of Property, Plant & Equipments	2,09,214.00	1,90,158.00
On expenditure deferred in the books but allowable for tax purposes	-	-
On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
Others	-	-
Tax effect of items constituting deferred tax liability	**2,09,214.00**	**1,90,158.00**
Tax effect of items constituting deferred tax assets		
Provision for compensated absences, gratuity and other employee benefits	-	-
Provision for doubtful debts / advances	-	-
Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	-	-
On difference between book balance and tax balance of Property, Plant & Equipments	-	
Unabsorbed depreciation carried forward	-	-
Brought forward business losses	-	-
On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
Others	-	-
Tax effect of items constituting deferred tax assets	-	-
Net deferred tax (liability) / asset	**(2,09,214.00)**	**(1,90,158.00)**

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of Property, Plant & Equipments under Income Tax. Similarly the company has considered the brought forward losses, if any. The tax effect is not material.

23.11 **Discontinuing operations :**
The company has no any discontinuing operations during the year. Hence the Accounting Standard 24 is not applicable for the year to the company.

23.12 **Interest in joint ventures :**
The company has not entered in any joint venture with any of the entities. Hence the Accounting Standard 27 is not applicable for the year to the company.

23.13 **Details of provisions :**
The Company is not required to make provision for any obligations and disputed liabilities.Hence the Accounting Standard 29 is not applicable for the year.

23.14 **Employee Stock Option Scheme :**

The company has not issued any employee stock option scheme since incorporation.

23.15 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure

RUCHI CHAUDHARY & CO. ★ GORAKHPUR ★ CHARTERED ACCOUNTANTS

S.D.ECOTECH PVT. LTD.
DIRECTOR

S.D.ECOTECH PVT. LTD.
DIRECTOR

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Details of Balanace Sheet as at 31st March,2024

A) Unsecured Loans	Long Term	Short Term	Amount (₹)
1 Vinay Agarwal	-	3,93,337.00	3,93,337.00
2 Smt Sharda Devi	-	94,781.00	94,781.00
Total [₹]	**-**	**4,88,118.00**	**4,88,118.00**

B) Sundry Creditors :(For Goods)	Long Term	Short Term	Amount (₹)
1 Safari Chemicals Pvt.Ltd.,Kanpur	-	4,783.00	4,783.00
2 SNS Containers Pvt Ltd	-	49,45,380.00	49,45,380.00
Total [₹]	**-**	**49,50,163.00**	**49,50,163.00**

C) Sundry Creditors :(For Expenses)	Long Term	Short Term	Amount (₹)
1 Abhay Raj Intelligent Seurity Services	-	12,257.00	12,257.00
2 Nu-Vu Conair Private Limited	-	5,015.00	5,015.00
3 S.D.International (Prop.Vinay Agarwal)	-	4,25,416.00	4,25,416.00
4 U.P Kolkata Transport Company	-	12,000.00	12,000.00
5 Ruchi Chaudhary & Co	-	41,500.00	41,500.00
6 Wages Payable		84,600.00	84,600.00
Total [₹]	**-**	**5,80,788.00**	**5,80,788.00**

D) Statutory Remittance:	Long Term	Short Term	Amount (₹)
1 Rcm Payable - Cgst	-	9,367.00	9,367.00
2 Rcm Payable - Sgst	-	9,367.00	9,367.00
3 Tds Payable- 194A	-	54,254.00	54,254.00
4 Tds Payable - 194 C	-	2,235.00	2,235.00
5 Tds Payable - 194 I	-	2,119.00	2,119.00
Total [₹]	**-**	**77,342.00**	**77,342.00**

E) Advances	Long Term	Short Term	Amount (₹)
1 CIPET, Lucknow	-	15,312.00	15,312.00
2 Sri Ram Institute for Industrial Research	-	1,19,758.00	1,19,758.00
3 Indian Oil Corporation Ltd		30,500.00	30,500.00
Total [₹]	**-**	**1,65,570.00**	**1,65,570.00**

F) Balance With Schedule Bank (In C/A) :	Amount (₹)
1 HDFC Bank Limited	11,00,000.00
Total [₹]	**11,00,000.00**

G) Balance With Schedule Bank (In Auto Sweep FDR) :	Amount (₹)
1 HDFC Bank Limited	17,72,442.62
Total [₹]	**17,72,442.62**

H) Income Tax Advance/TDS :	Amount (₹)
1 Advance Income Tax (A.Y. 2023-2024)	4,00,000.00
2 TCS (A.Y. 2023-2024)	20,009.00
3 Advance Income Tax (A.Y. 2024-2025)	6,70,000.00
4 TCS (A.Y. 2024-2025)	4,783.00
5 TDS (A.Y. 2024-2025)	8,994.00
Total [₹]	**11,03,786.00**

I) Provision for Income Tax

		Amount (₹)
1	Provision for Income Tax (A.Y. 2023-2024)	2,25,115.00
2	Provision for Income Tax (A.Y. 2024-2025)	5,27,239.00
	Total [₹]	**7,52,354.00**

J) Sundry Debtors

		Long Term	Short Term	Total (₹)
1	Adarsh Engineering Works - Gorakhpur	-	29,11,447.10	29,11,447.10
2	Mudrika Energy & Telecom Pvt Ltd	-	22,06,793.00	22,06,793.00
4	Ishwar Pipe & Fitting Stores - Gorakhpur	-	3,34,352.00	3,34,352.00
6	Satya Bhama Associates - Lucknow	-	7,89,771.00	7,89,771.00
	Total [₹]	**-**	**62,42,363.10**	**62,42,363.10**

K) Short Term Sundry Debtors:

		More than six month	Less than six month	Total (₹)
1	Adarsh Engineering Works - Gorakhpur	-	29,11,447.10	29,11,447.10
2	Mudrika Energy & Telecom Pvt Ltd	-	22,06,793.00	22,06,793.00
3	Ishwar Pipe & Fitting Stores - Gorakhpur	-	3,34,352.00	3,34,352.00
4	Satya Bhama Associates - Lucknow	-	7,89,771.00	7,89,771.00
	Total [₹]	**-**	**62,42,363.10**	**62,42,363.10**

L) Prelimianary Expenses

		Amount (₹)
1	Other Expenses	47,000.00
		47,000.00
	Less: 1/4th W/o	47,000.00
	Total [₹]	**-**

M) Prepaid Expenses

		Long Term	Short Term	Total (₹)
1	Insurance		22,160.00	22,160.00
	Total [₹]	**-**	**22,160.00**	**22,160.00**

N) Balance With Govt Authority :

		Long Term	Short Term	Total (₹)
1	Input CGST	-	94,332.00	94,332.00
2	Input SGST	-	94,332.00	94,332.00
3	Input IGST	-	5,40,890.00	5,40,890.00
	Total [₹]	**-**	**7,29,554.00**	**7,29,554.00**

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Details of Profit & Loss
for the year ending 31st March, 2024

		Quantity	Amount
1 P.P Granuals			
Opening Stock		25,400.200	24,59,941.86
Add : Purchases		3,91,350.000	3,58,20,012.93
Add : Freight		-	9,89,290.00
Less : Discount			80,450.00
	94.034	**4,16,750.20**	**3,91,88,794.79**
Less : Sale			8,750.00
Less : Closing Stock		36,792.200	34,59,727.14
	Consumption (₹)	**3,79,958.00**	**3,57,20,317.65**
2 Master Batch			
Opening Stock		1,383.73	1,92,521.96
Add : Purchases		9,600.00	12,35,100.00
	129.976	**10,983.73**	**14,27,621.96**
Less : Closing Stock		740.98	96,309.66
	Consumption (₹)	**10,242.75**	**13,31,312.29**
3 Sale			
1 GST Sale - Registered			4,08,78,109.19
	Total (₹)		**4,08,78,109.19**

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Valuation of Closing Stock
as on 31st March, 2024

A) Raw Material :

S. No.	Particulars	Quantity	Rate	Value	Remarks
1)	PP Granuals	36,792.200	94.034	34,59,727.14	At Cost
2)	Master Batch	740.980	129.976	96,309.66	At Cost
	Total	**37,533.180**		**35,56,036.80**	

B) W.I.P. :

S. No.	Particulars	Quantity	Rate	Value	Remarks
1)	Process	7,073.415	95.263	6,73,833.74	At Cost
	Total	**7,073.415**		**6,73,833.74**	

C) Finished Goods :

S. No.	Particulars	Quantity	Rate	Value	Remarks
1)	HDPE PIPE PE 100 PN 6	32,330.000	193.047	62,41,209.31	At Cost or Market Price whichever is lower
2)	HDPE PIPE PE 100 PN 8	3,037.000	17.185	52,191.73	
3)	HDPE PIPE PE 80	49,343.000	30.625	15,11,109.21	
				78,04,510.25	
	Less: N.P % @ 1.75%			1,36,579.00	
	Total	**84,710.000**		**76,67,931.250**	

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Details of Related Party Disclosures (A.S. 18)
Financial Year: 2023-2024

S.No.	Particulars	Purchases of Goods	Sale of Goods	Purchases of PPE	Electricity Charges	Rent Paid	Receiving of services / Interest / Salary Paid	Finance Received	Finance Paid
A-	**Key Management Personnel :**								
1	Smt Sharda Devi	-	-	-			1,05,334.00	-	-
2	Sri Vinay Kumar Agarwal						4,37,038.00	-	-
	Total	-	-	-	-	-	**5,42,372.00**	-	-
B-	**Associates :**								
	Total	-	-	-	-	-	-	-	-
	.....				NIL				.....
C-	**Relatives of KPM**								
	.....				NIL				.....
		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
D-	**Entities in which KPM/Relatives of KMP are interested**								
1	S.D Inernational								
2	S D International (P) Ltd.	-	**48,873.80**		28,88,789.00	2,54,244.00			
	Total	-	**48,873.80**	-	**28,88,789.00**	**2,54,244.00**	-	-	-

Balance outstanding at the end of the year

S.No.	Particulars	Trade Receivable		Loan & Advances		Trade Payable		Borrowing	
		Current Year Figures	Previous year figures	Current Year Figures	Previous year figures	Current Year Figures	Previous year figures	Current Year Figures	Previous year figures
A-	Key Management Personnel :								
1	Smt Sharda Devi								
2	Sri Vinay Kumar Agarwal							94,781.00	-
	Total	-	-	-	-	-	-	3,93,337.00	42,32,753.00
								4,88,118.00	**42,32,753.00**

B- Associates :

		NIL							
	Total	-				-	-	-	-

C- Relatives of KPM:

		NIL							
	Total							-	-

D- Entities in which KPM/Relatives of KMP are interested:

1	S D International								
2	S D International (P) Ltd.		-			4,25,416.00	2,40,005.00		
	Total	-	-						
						4,25,416.00	**2,40,005.00**		

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR
CALCULATION OF DEPRECIATION
AS PER COMPANIES ACT,2013
(ON LIFE BASIS)

FINANCIAL YEAR 2023-2024

S.No.	PARTICULARS	LIFE (YEAR)	OPENING WDV AS ON 01.04.2023	REMAINING LIFE	DEPRECIATION	WDV AS ON 31.03.2024
1	**PLANT & MACHINERY**	**15**				
	2020-2021		37,19,827.72	12	3,09,986.00	34,09,841.72
	2021-2022		22,469.00	13	1,728.00	20,741.00
	2022-2023		78,144.00	14	5,582.00	72,562.00
	2023-2024 (Additions)		3,49,300.00	15	5,765.00	3,43,535.00
	Sub Total (₹)		**41,69,740.72**		**3,23,061.00**	**38,46,679.72**
2	**OFFICE EQUIPMENTS**	**5**				
	2020-2021		10,219.60	2	5,110.00	5,109.60
	Sub Total (₹)		**10,219.60**		**5,110.00**	**5,109.60**
3	**LAB EQUIPMENTS**	**10**				
	2020-2021		8,97,172.00	7	1,28,167.00	7,69,005.00
	Sub Total (₹)		**8,97,172.00**		**1,28,167.00**	**7,69,005.00**
4	**AIR CONDITIONER**	**5**				
	2020-2021		11,310.69	2	5,655.00	5,655.69
	Sub Total (₹)		**11,310.69**		**5,655.00**	**5,655.69**
	GRAND TOTAL (₹)		**50,88,443.01**	-	**4,61,993.00**	**46,26,450.01**

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Calculation of Depreciation on Addition of Property, Plant & Equipments
Life Basis
(As per Companies Act,2013)
FINANCIAL YEAR 2023-2024

1) PLANT & MACHINERY		Useful Life(Years) : 15		Depreciation
Additions :				
04.07.2023	29,300.00	272	Days	1,452.00
18.01.2024	3,20,000.00	74	Days	4,313.00
Total	3,49,300.00			5,765.00

S. D. ECOTECH PRIVATE LIMITED
GORAKHPUR

Calculation of Accounting Ratio
For Schedule III of The Companies Act
Financial Year 2023-2024

	Current Year Ratio	Previous Year Ratio
1) Current Ratio:		
Currrent Assets / Current Liabilities		
Current Assets	2,24,13,307.51	2,03,80,313.18
Current Liablities	60,96,411.00	58,80,377.00
Current Ratio	**3.68**	**3.47**
2) Debt Equity Ratio:		
Total Long Term Debt / Share Holder Fund		
Total Long Term Debt	-	-
Share Holder Fund	-	-
Debt Equity Ratio		
3) Debt Service Coverage Ratio:		
(Net Profit After Tax + Depreciation + Exp. W/O + Interest on Term Loan)/ (Instalment of Term Loan+ Interest on		
Net Profit After Tax	-	-
Add: Depreciation	-	-
Add: Expenses Written Off	-	-
Add: Interest on Term Loan	-	-
Subtotal (A)	-	-
Instalment of Term Loan	-	-
Add: Interest on Term Laon	-	-
Subtotal (B)	-	-
Debt Service Coverage Ratio (A/B)	**N.A.**	**N.A.**
4) Return On Equity Ratio:		
Net Profit After Tax less Dividend on Pref. Shares / Average Shareholder's Equity		
Net Profit After Tax less Dividend on Pref. Shares	26,37,242.32	12,10,487.58
Average Shareholder's Equity		
A) Opening Equity	1,22,20,000.00	1,22,20,000.00
B) Closing Equity	1,22,20,000.00	1,22,20,000.00
Average Shareholder's Equity (A+B) / 2	1,22,20,000.00	1,22,20,000.00
Return On Equity Ratio	**0.22**	**0.10**
5) Inventory Turnover Ratio:		
Net Sales	4,08,78,109.19	3,86,97,792.77
A) Opening Inventory of F/G	27,10,633.64	71,83,268.00
B) Closing Inventory of F/G	76,67,931.25	27,10,633.64
Average Inventory (A+B / 2)	51,89,282.45	49,46,950.82
Inventory Turnover Ratio	**7.88**	**7.82**

6) Trade Receivable Turnover Ratio:

Net Credit Sales	4,08,78,109.19	3,86,97,792.77
A) Opening Trade Receivables	1,35,96,089.10	97,03,531.10
B) Closing Trade Receivables	62,42,363.10	1,35,96,089.10
Average Trade Receivables (A+B / 2)	99,19,226.10	1,16,49,810.10
Trade Receivable Turnover Ratio	**4.12**	**3.32**

7) Trade Payable Turnover Ratio:

Net Credit Purchases	3,79,63,952.93	2,81,80,251.14
A) Opening Trade Payable	18,84,904.00	23,34,123.00
B) Closing Trade Payable	49,50,163.00	18,84,904.00
Average Trade Payable (A+B)/2	34,17,533.50	21,09,513.50
Trade Payable Turnover Ratio	**11.11**	**13.36**

8) Net Capital Turnover Ratio:

Net Sales / Average Working Capital		
Total Sales	4,09,09,692.19	3,86,97,792.77
Less: Sales Return	-	-
Net Sales	4,09,09,692.19	3,86,97,792.77
Average Working Capital		
A) Opening Working Capital (Current Assets- Current Liabilitie	1,44,99,936.18	1,78,88,792.00
B) Closing Working Capital (Current Assets- Current Liabilities	1,63,16,896.51	1,44,99,936.18
Average Working Capital (A+B)/2	1,54,08,416.34	1,61,94,364.09
Net Capital Turnover Ratio	**2.66**	**2.39**

9) Net Profit Ratio:

Net Profit After Tax / Net Sales		
Net Profit After Tax (A)	26,37,242.32	12,10,487.58
Net Sales		
Total Sales	4,09,09,692.19	3,86,97,792.77
Less: Sales Return	-	-
Net Sales (B)	4,09,09,692.19	3,86,97,792.77
Net Profit Ratio (A/B)	**6.45%**	**3.13%**

10) Return On Capital Employed:

(Net Profit Before Tax + Interest on Term Loan) / (Tangible Net Worth + Term Loan + Deferred Tax Liabilty)		
Net Profit Before Tax	31,83,537.32	14,66,697.58
Add: Interest on Term Loan	-	-
Subtotal (A)	31,83,537.32	14,66,697.58
Capital Employed		
Shareholders Funds	2,10,85,564.52	1,84,48,322.19
Less: Intangible Assets	-	-
Tangible Net Worth Subtotal (B)	2,10,85,564.52	1,84,48,322.19
Add: Term Loan (Subtotal C)	-	-
Add: Deffered Tax Liability (Subtotal D)	-	-
(Subtotal B + Subtotal C + Subtotal D) = **Subtotal (E)**	2,10,85,564.52	1,84,48,322.19
Return On Capital Employed: (A/E)	**15.10%**	**7.95%**