

RuchiChaudhary & Co.

CHARTERED ACCOUNTANTS

Mobile No. : 9415331284
22, Hari Om Nagar, Civil Lines
Gorakhpur – 273 001 (U.P.)
E-mail : ruchichaudharyca
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INDEPENDENT AUDITOR'S REPORT

**TO
THE MEMBERS OF
S.D. PLASCON PRIVATE LIMITED,
GORAKHPUR**

29500 + 657
29500 + 957

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of M/s. S.D. PLASCON 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, its 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.

Our Opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Branches

A-302, Veerodaya 2, Grant Road, Kharadi, Pune - 411 014
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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.

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.

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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.
- 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.

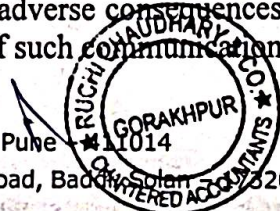
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

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Report on other legal and regulatory requirements

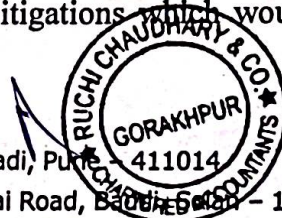
The Provisions of The Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable to the company for the year, hence the matters specified in Paragraph 3 & 4 of The Companies Auditor's Report Order 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, the standalone statement of profit and loss dealt with by this report are in agreement with the books of account;
- (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.

Branches

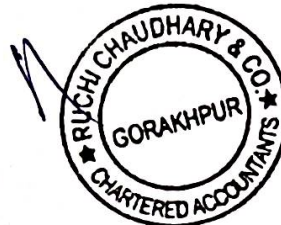
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- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses, and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education 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;

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



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- (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: 24516122BKGDVD9615

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



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S. D. PLASCON 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	<u>EQUITY AND LIABILITIES :</u>			
1	<u>Shareholders' funds</u>			
	Share capital	2	24,23,750.00	24,23,750.00
	Reserves and surplus	3	60,12,254.91	49,36,015.48
			84,36,004.91	73,59,765.48
2	<u>Non-current liabilities</u>			
	Long-term borrowings	4	4,15,24,081.00	1,99,98,126.00
	Other long-term liabilities	5	70,94,291.00	27,00,011.00
			4,86,18,372.00	2,26,98,137.00
3	<u>Current liabilities</u>			
	Short-term borrowings	6	1,13,82,568.00	1,88,39,137.00
	Other current liabilities	7	70,84,914.00	12,87,212.00
			1,84,67,482.00	2,01,26,349.00
	TOTAL		7,55,21,858.91	5,01,84,251.48
B	<u>ASSETS :</u>			
1	<u>Non-current assets</u>			
	<u>Property, Plant & Equipments and Intangible Assets</u>			
	Property, Plant & Equipments	8.a	6,46,90,603.04	36,10,200.00
	Capital Work -in Process		-	3,59,31,089.48
	Non Current Investments	9	57,30,000.00	57,30,000.00
	Long term loan & advances	10	27,99,551.00	40,34,854.00
	Other financial assets	11	4,00,500.00	-
			7,32,20,154.04	4,93,06,143.48
2	<u>Current assets</u>			
	Cash and cash equivalents	12	11,31,864.87	8,75,228.00
	Short Term loan & advances	13	11,69,840.00	2,880.00
			23,01,704.87	8,78,108.00
	TOTAL		7,55,21,858.91	5,01,84,251.48
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	02-19	-	-

In terms of our report attached.

Place : Gorakhpur

Date: 31/08/2024

UDIN:24516122BKGDVD9615

For Ruchi Chaudhary & Co.
Chartered Accountants

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

S. D. PLASCON PVT. LTD.

(Director)

DIRECTOR

For & on behalf of the Board

S. D. PLASCON 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. PLASCON 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)	14	1,03,01,159.00	-
	Less: Excise duty		-	-
	Revenue from operations (net)		1,03,01,159.00	-
2	Other income	15	5,253.00	7,531.00
	Total Income		1,03,06,412.00	7,531.00
3	Expenses			
	Finance Cost	16	31,43,111.87	16,831.00
	Depreciation and amortisation expenses	8.b	46,16,267.00	527.00
	Other expenses	17	14,70,793.70	5,45,866.08
	Total Expenses		92,30,172.57	5,63,224.08
4	Profit/ (Loss) before exceptional and extraordinary items and tax		10,76,239.43	(5,55,693.08)
5	Exceptional items		-	-
6	Profit / (Loss) before extraordinary items and tax		10,76,239.43	(5,55,693.08)
7	Extraordinary items		-	-
8	Profit / (Loss) before tax		10,76,239.43	(5,55,693.08)
9	Tax expense:			
	Current tax expense for current year		-	-
	Tax expense for prior year		-	-
10	Profit / (Loss) from continuing operations		10,76,239.43	(5,55,693.08)
11	Profit / (Loss) for the year		10,76,239.43	(5,55,693.08)
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	02-19		

In terms of our report attached.

Place: Gorakhpur

Date: 31/08/2024

UDIN:24516122BKGDVD9615

For Ruchi Chaudhary & Co.
Chartered Accountants

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

For & on behalf of the Board
S. D. PLASCON PVT. LTD.
(Director)

DIRECTOR

DIRECTOR

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S. D. PLASCON PRIVATE LIMITED
GORAKHPUR

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

Note	Particulars
1.1	<u>General Informations:</u> S.D. Plascon Private Limited is Private Limited Company incorporated in 2010 in India. The Registered office of the company is at C/123/288, Lakshya House, Purdilpur, Gorakhpur. At present the company is indulged in renting business activity.
1.2	<u>Basis of accounting and preparation of financial statements :</u> 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	<u>Use of estimates :</u> 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	<u>Depreciation and amortisation :</u> (i) 'Depreciation has been provided on tangible property, plant & equipments on SLM over the useful lives of assets as per Schedule II Of Companies Act ,2013
1.5	<u>Other income :</u> Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.
1.6	<u>Investments :</u> Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Property, Plant & Equipmentss. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.
1.7	<u>Borrowing costs :</u> 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.

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S. D. PLASCON PVT. LTD.

Shanku Das

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]
DIRECTOR

1.8 Property, Plant & Equipments and Intangible Assets:

Intangible property, plant & equipments are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible assets comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible assets after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the property, plant & equipments to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the property, plant & equipments reliably, in which case such expenditure is added to the cost of the property, plant & equipments.

1.9 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.

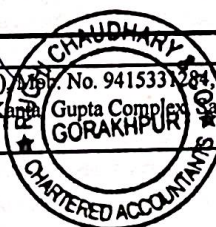
Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially 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.

1.10 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.

1.11 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.



S. D. PLASCON PVT. LTD.

Shanku D...

DIRECTOR

S. D. PLASCON PVT. LTD.

Atul...

DIRECTOR

S.D. PLASCON PRIVATE LIMITED, GORAKHPUR

Employee benefits :

Employee benefits include provident fund, superannuation fund, gratuity fund, post-employment medical benefits and leave encashment.

Defined contribution plans :

There is no such defined contribution plan.

Defined Benefit Plans :

There is no such defined Benefit Plan.

Short Term Employee Benefits Plans :

There is no such short term employee benefit plan.

Long Term Employee Benefits Plans :

There is no such long term employee benefit plan.

1.13 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, along with 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)

Lease:

Where the company is Lessee:

The company has not entered in any lease agreement either as lessor or as lessee except taking of freehold land on lease for 10 years from Smt. Sharda Devi, Gorakhpur situated at Bhauapar, Varanasi Road, Gorakhpur which is subject to further renewal after expiry of original lease period. The lease is subject to further sub lease.

Where the company is Lessor:

Leases in which the company transfers substantially all the risks and benefits of ownership of the asset are classified as finance leases. Assets given under finance lease are recognized as a receivable at an amount equal to the net investment in the lease. After initial recognition, the company apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

Leases in which the company does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases. Assets Subject to operating leases are included in fixed assets. Lease income on an operating lease is recognized in the statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

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S. D. PLASCON PVT. LTD.

Sharda Devi

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]
DIRECTOR

S. D. PLASCON 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	2,50,000	25,00,000.00	2,50,000	25,00,000.00
(b) Issued :				
Equity shares of ₹ 10 each with voting rights	2,42,375	24,23,750.00	2,42,375	24,23,750.00
(c) Subscribed and fully paid up :				
Equity shares of ₹ 10 each with voting rights	2,42,375	24,23,750.00	2,42,375	24,23,750.00
Total	2,42,375	24,23,750.00	2,42,375	24,23,750.00

Note:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and the end of the reporting 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	2,42,375	-	-	-	-	-	-	2,42,375
- Amount (₹)	24,23,750.00	-	-	-	-	-	-	24,23,750.00
Year ended 31st March, 2023								
- Number of shares	2,42,375	-	-	-	-	-	-	2,42,375
- Amount (₹)	24,23,750.00	-	-	-	-	-	-	24,23,750.00

(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 :	13000	5.36	13000	5.36
Vijay Kumar	13000	5.36	13000	5.36
Poonam Agarwal	15000	6.19	15000	6.19
Chhotey Lal Agarwal	49000	20.22	49000	20.22
Chandwasia Family Trust	13000	5.36	13000	5.36
Vinay Kumar Agarwal	117375	48.43	117375	48.43
Stroller Distributor(P) Ltd.				

S. D. PLASCON PVT. LTD.

Shardha

DIRECTOR

S. D. PLASCON PVT. LTD.

Atul Kumar

DIRECTOR



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S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 2: Share Capital (Contd....):**

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

- (a) Aggregate Nos and Class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash : NIL
(b) Aggregate Nos and Class of shares allotted 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 contracts/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 :			
VIJAY KUMAR	13000	5.36	No change
POONAM AGARWAL	13000	5.36	No change
STROLLER DISTRIBUTORS PVT LTD	117375	48.43	No change
VINAY KUMAR AGARWAL HUF	6000	2.48	No change
VINAY KUMAR AGARWAL	13000	5.36	No change
SHARDA DEVI	10000	4.13	No change
CHOTEY LAL AGARWAL	15000	6.19	No change
VIJAY KUMAR AGARWAL HUF	6000	2.48	No change
CHANDWASIA FAMILY TRUST	49000	20.21	No change
Total	242375	100.00	

**S. D. PLASCON PVT. LTD.***Shanku Da***DIRECTOR****S. D. PLASCON PVT. LTD.***[Signature]*
DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR

Note 3: Reserves and Surplus :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Securities Premium :		
Opening balance	50,76,250.00	50,76,250.00
Add: Premium on shares issued during the year	-	-
Closing balance	50,76,250.00	50,76,250.00
(b) Surplus / (Deficit) in Statement of Profit and		
Opening balance	(1,40,234.52)	4,15,458.56
Add: Profit / (Loss) for the year	10,76,239.43	(5,55,693.08)
Closing balance	9,36,004.91	(1,40,234.52)
Total	60,12,254.91	49,36,015.48

Note 4: Long-Term Borrowings

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Term loans :		
From banks		
Secured	2,86,95,018.00	1,99,98,126.00
Unsecured	-	-
	2,86,95,018.00	1,99,98,126.00
(b) Loans and advances From Related Parties:		
Secured	1,16,22,140.00	-
Unsecured	-	-
	1,16,22,140.00	-
(c) Loans and advances From others:		
Secured	-	-
Unsecured	12,06,923.00	-
	12,06,923.00	-
Total (₹)	4,15,24,081.00	1,99,98,126.00

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S. D. PLASCON PVT. LTD.

S. D. PLASCON PVT. LTD.

Shardha D.

DIRECTOR

DIRECTOR

Notes:

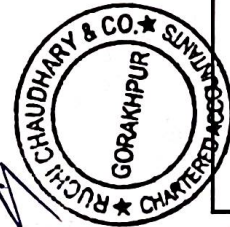
(i) Details of terms of repayment and security provided in respect of the secured long-term borrowings:

Particulars	Terms of repayment and security	As at 31st March, 2024		As at 31st March, 2023	
		Secured (₹)	Unsecured (₹)	Secured (₹)	Unsecured (₹)
Term loans from banks: Term Loan-I from HDFC Bank Ltd	Repayable in instalments and secured by equitable mortgage of lease hold rights of Land, which stand in the name of one of the director.	2,86,95,018.00	-	1,99,98,126.00	-
Total term Loan		2,86,95,018.00		1,99,98,126.00	

(ii) Details of long-term borrowings guaranteed by some of the directors or others:

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	(₹)		(₹)	
Term loans from banks	4,98,00,000.00		4,98,00,000.00	

(iii) For the current maturities of Loan Term Borrowings, refer item (a) in note: 7 Other Current Liabilities.



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S. D. PLASCON PVT. LTD.

Sharda D.

DIRECTOR

S. D. PLASCON PVT. LTD.

Sharda D.

DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR

Note 5: Other Long-Term Liabilities :

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Others:		
(i) Sundry Creditors	11.00	11.00
(i) Security Deposits	70,94,280.00	27,00,000.00
Total	70,94,291.00	27,00,011.00



S. D. PLASCON PVT. LTD.
Shashi D.
DIRECTOR

S. D. PLASCON PVT. LTD.
[Signature]
DIRECTOR

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S. D. PLASCON PRIVATE LIMITED, GORAKHPUR
Note 6: Short-Term Borrowings

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Loans repayable on demand		
From banks		
Secured	-	-
Unsecured	-	-
(b) Loans and advances from related parties		
Secured	-	-
Unsecured	75,84,993.00	1,54,22,140.00
	75,84,993.00	1,54,22,140.00
(c) Loans and advances from others:		
Secured	-	-
Unsecured	37,97,575.00	34,16,997.00
	37,97,575.00	34,16,997.00
Total (₹)	1,13,82,568.00	1,88,39,137.00



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Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

S. D. PLASCON PVT. LTD.

Shashi De
DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]
DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 7: Other current liabilities :**

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Current Maturities of long term debts (Refer to Note (i) below)	66,38,329.00	-
(b) Other payables		
(i) Others		
--Sundry Creditors (For Capital Goods)	-	7,25,580.00
--TDS Payable	4,17,085.00	96,072.00
--Sundry Creditors (For Expenses)	29,500.00	4,65,560.00
	70,84,914.00	12,87,212.00

Note (i): Current maturities of long-term debt (Refer Notes (i), (ii)) in Note 4 - Long-term borrowings for details of security and guarantee):

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Bonds / debentures		
Secured	-	-
Unsecured	-	-
(b) Term loans		
From banks		
Secured	66,38,329.00	-
Unsecured	-	-
	66,38,329.00	-
Total (₹)	66,38,329.00	-



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S. D. PLASCON PVT. LTD.

Shanku Deo

DIRECTOR**S. D. PLASCON PVT. LTD.**

[Signature]

DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR

Note -8: Property, Plant & Equipments

Free of Property, Plant & Equipments										
S.No	Particulars	Gross Block			Depreciation			Net Block		
		Balance as at 1st April, 2023	Additions	Disposals	Balance as at 31st March, 2024	Balance as at 1st April, 2023	Depreciation / amortisation expense for the year	Other adjustments	Balance as at 31st March, 2024	Balance as at 31st March, 2023
		(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
(a)	Property, Plant & Equipments :									
1	Land Free Hold	36,10,200.00	-	-	36,10,200.00	-	-	-	-	36,10,200.00
2	Warehouse	-	6,56,96,670.04	-	6,56,96,670.04	-	46,16,267.00	-	46,16,267.00	-
3	Furniture and Fixtures	5,830.00	-	-	5,830.00	5,830.00	-	-	5,830.00	-
	Total	36,16,030.00	6,56,96,670.04	-	6,93,12,700.04	5,830.00	46,16,267.00	-	46,22,097.00	36,10,200.00
	Previous year	5,830.00	36,10,200.00	-	36,16,030.00	5,303.00	527.00	-	5,830.00	527.00

Particulars

(b)	Depreciation and amortisation relating to continuing operations:	Particulars	
		For the year ended 31 March, 2024	For the year ended 31 March, 2023
		(₹)	(₹)
	Depreciation and amortisation for the year on property, plant & equipments as per Note 8.a	46,16,267.00	527.00
	Depreciation and amortisation relating to continuing operations	46,16,267.00	527.00



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S. D. PLASCON PVT. LTD.

Shashi Da

DIRECTOR

S. D. PLASCON PVT.

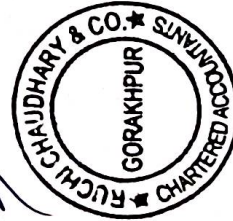
Shashi Da

DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR

Note 9: Non-Current Investments

Particulars	As at 31st March, 2024			As at 31st March, 2023		
	Quoted (₹)	Unquoted (₹)	Total (₹)	Quoted (₹)	Unquoted (₹)	Total (₹)
Investments (At cost):						
A. Trade:						
(a) Investment in equity instruments :						
(i) of associates :						
3,10,000 fully paid equity shares (As at 31 March, 2023: 3,10,000 shares) of ₹ 10 each in Stroller Distributors Pvt. Ltd.	-	9,30,000.00	9,30,000.00	-	9,30,000.00	9,30,000.00
28375 fully paid equity shares (As at 31 March, 2023 28375 equity shares) of ₹ 10 each in S. D. Wood Plast Pvt. Ltd.	-	48,00,000.00	48,00,000.00	-	48,00,000.00	48,00,000.00
	-	57,30,000.00	57,30,000.00	-	57,30,000.00	57,30,000.00
	-	57,30,000.00	57,30,000.00	-	57,30,000.00	57,30,000.00
Total - Trade (A)			-			-
Less: Provision for diminution in value of investments						
Total			57,30,000.00			57,30,000.00
Aggregate amount of quoted investments			-			-
Aggregate amount of unquoted investments			57,30,000.00			57,30,000.00



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S.D. PLASCON PRIVATE LIMITED

Shande De

Signature

DIRECTOR

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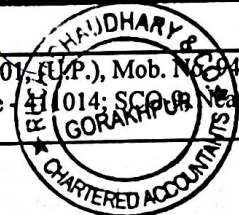
S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 10 : Long-Term Loans and Advances**

(a) Capital Advances		-
Secured, considered good	-	-
Unsecured, considered good	13,68,935.00	40,34,854.00
Doubtful	-	-
	13,68,935.00	40,34,854.00
Less: Provision for doubtful advances	-	-
	13,68,935.00	40,34,854.00
(b) Advance income tax (net of provisions ₹ Nil (As at 31st March, 2023 ₹ Nil) - Unsecured, considered good	10,30,116.00	-
(c) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable	-	-
(ii) GST	-	-
(iii) Service Tax credit receivable	-	-
	-	-
Total	27,99,551.00	40,34,854.00

Note 11 : Long-Term Loans and Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Security deposits		
Secured, considered good	-	-
Unsecured, considered good	4,00,500.00	-
Doubtful	-	-
	4,00,500.00	-
Less: Provision for doubtful deposits	-	-
	4,00,500.00	-
(b) Bank Fixed Deposits		
More than 12 Months	-	-
	4,00,500.00	-

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**S. D. PLASCON PVT. LTD.**

Shanku De

DIRECTOR**S. D. PLASCON PVT. LTD.**

DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR

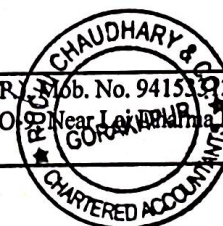
Note 12: Cash and Cash Equivalents

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
(a) Cash on hand	2,98,269.00	3,70,419.00
(b) Cheques, drafts on hand	-	-
(c) Stamp in hand	70,800.00	70,800.00
(d) Balances with banks		
(i) In current accounts	20,771.87	4,34,009.00
(ii) In deposit accounts (Auto Sweep FDR)	7,42,024.00	-
Total	11,31,864.87	8,75,228.00

Note 13: Short Term Loan & Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(₹)	(₹)
<u>(a) Balance With Government Authorities</u>		
Unsecured, considered good		
(i) CENVAT credit receivable	-	-
(ii) GST	-	2,880.00
(iii) Service Tax credit receivable	-	-
	-	2,880.00
<u>(b) Prepaid Expenses</u>	11,68,993.00	-
Unsecured, considered good		
<u>(c) Other Loan & Advances</u>		
Secured, Considered Good	-	-
Unsecured, considered good	847.00	-
Significant increased in Credit Risk	-	-
Credit Impaired	-	-
	847.00	-
<u>Less: Provision for doubtful deposits</u>	-	-
	847.00	
Total	11,69,840.00	2,880.00

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S. D. PLASCON PVT. LTD.

Shankar D.

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]
DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 14: Revenue from Operations**

	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		(₹)	(₹)
(a)	Sale of services (Refer Note (i) below)	1,03,01,159.00	-
	Total	1,03,01,159.00	-

Note	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		(₹)	(₹)
(i)	Sale of services comprises :		
	(a) Rental income	1,03,01,159.00	-
	Total	1,03,01,159.00	-
	Total - Sale of services	1,03,01,159.00	-

Note 15: Other Income

	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		(₹)	(₹)
(a)	Interest income (Refer Note (i) below)	4,483.00	7,411.00
(b)	Misc Receipts	770.00	120.00
	Total	5,253.00	7,531.00

Note	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		(₹)	(₹)
(i)	Interest income comprises :		
	Interest from banks on:		
	Deposits	4,483.00	7,411.00
	Total - Interest income	4,483.00	7,411.00

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**S. D. PLASCON PVT. LTD.**

Shamshi Das

DIRECTOR**S. D. PLASCON PVT. LTD.**

DIRECTOR

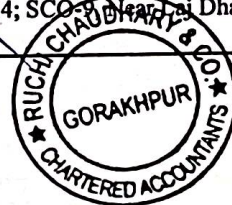
S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 16: Finance Cost:**

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	(₹)	(₹)
(a) Interest expense on:		
(i) Term Loan	21,27,066.87	-
(ii) Unsecured Loan	10,13,782.00	-
(b) Others		16,831.00
Reversal of Intt of FDR	-	-
Interest on TDS	2,263.00	-
Total - Interest Income	31,43,111.87	16,831.00

Note 17: Other Expenses:

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	(₹)	(₹)
Bank Charges	4,421.14	2,754.86
Printing and stationery	-	1,891.00
Statutory Audit Fees	27,440.00	21,060.00
Filling Fees	4,104.00	3,200.00
Professional Fees	13,000.00	-
Office Expenses	-	3,820.00
Rent	6,000.00	6,000.00
Insurance	47,561.00	-
Legal Expenses	1,07,728.00	10,620.00
Registration Expenses	3,33,075.00	-
Electricity Expenses	1,18,877.00	-
Misc Balance W/o	4.56	2.22
Labour Charges	3,837.00	-
Repairs & Maintt	84,746.00	-
Lease Rent	7,20,000.00	4,95,000.00
Travelling Expenses	-	1,518.00
Total	14,70,793.70	5,45,866.08

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 - 8, Near Sai Dharma Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205

**S. D. PLASCON PVT. LTD.**

Shashi D

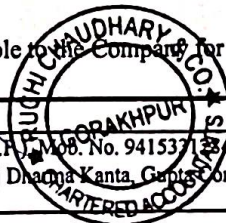
DIRECTOR**S. D. PLASCON PVT. LTD.**
DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 18: Notes to the Financial Statements****For the year ended 31st March, 2024**

Note	Particulars
18.1	Monies received against share warrants : No money has been received against share warrant.
18.2	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).
18.3	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)
18.4	Details of unutilised amounts out of issue of securities made for specific purpose : No such securities are issued by the company.
18.5	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.
18.6	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.
18.7	Details on derivatives instruments and unhedged foreign currency exposures: The company has not dealt with foreign exchange, hence this disclosure is not applicable to the company for the year.
18.8	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.
18.9	Details of property, plant & equipments held for sale : There is no such property, plant & equipments.
18.10	Value of imports calculated on CIF basis : Value of Imports calculated on CIF basis is NIL.
18.11	Expenditure in foreign currency : There is no expenditure in foreign currency.
18.12	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.
18.13	Earnings in foreign exchange: There is no earning in foreign currency.
18.14	Amounts remitted in foreign currency during the year on account of dividend : There is no remittance on account of dividend in foreign currency.
18.15	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.
18.16	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.

S. D. PLASCON PVT. LTD.**S. D. PLASCON PVT. LTD.**

Ruchi Chaudhary & Co., Chartered Accountants, 22, Hariom Nagar, Civil Lines, Gorakhpur - 273001, (U.P.) Mob. No. 9415371234, E-mail id: ruchichaudharyca@gmail.com; Branches: A-302, Veerodaya 2, Grant Road, Kharadi, Pune - 411014, CO-9, Near Laj Dhama Kanta, Gupta Complex, Sai Road, Baddi, Solan - 173205.

DIRECTOR**DIRECTOR**

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 18: Notes to the Financial Statements****For the year ended 31st March, 2024**

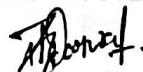
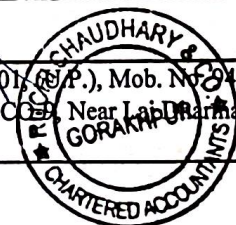
Note	Particulars																																												
18.17	Additional Informations under Schedule III :																																												
(i)	The title deeds/ lease deeds of all immovable properties held with the company are in the name of the Company.																																												
(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)	The company has not held Capital-Work-in-Progress as on 31st March, 2024.																																												
(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)	Financial Ratios																																												
	<table><tr><th>Particulars</th><th>Current Year Ratio</th><th>Previous Year Ratio</th><th>Changes in Ratio %</th></tr><tr><td>Current Ratio:</td><td>0.19</td><td>0.04</td><td>375.00%</td></tr><tr><td>Debt-Equity Ratio:</td><td>4.92</td><td>-</td><td>100.00</td></tr><tr><td>Debt-Service Coverage Ratio:</td><td></td><td></td><td></td></tr><tr><td>Return on Equity Ratio:</td><td>0.44</td><td>-0.23</td><td>-193.68%</td></tr><tr><td>Inventories Turnover Ratio:</td><td></td><td></td><td></td></tr><tr><td>Trade Receivable Turnover Ratio:</td><td></td><td></td><td></td></tr><tr><td>Trade Payable Turnover Ratio:</td><td></td><td></td><td></td></tr><tr><td>Net Capital Turnover Ratio:</td><td></td><td></td><td></td></tr><tr><td>Net Profit Ratio:</td><td></td><td></td><td></td></tr><tr><td>Return on Capital Employed Ratio:</td><td>12.76%</td><td>-7.55%</td><td>20.31%</td></tr></table>	Particulars	Current Year Ratio	Previous Year Ratio	Changes in Ratio %	Current Ratio:	0.19	0.04	375.00%	Debt-Equity Ratio:	4.92	-	100.00	Debt-Service Coverage Ratio:				Return on Equity Ratio:	0.44	-0.23	-193.68%	Inventories Turnover Ratio:				Trade Receivable Turnover Ratio:				Trade Payable Turnover Ratio:				Net Capital Turnover Ratio:				Net Profit Ratio:				Return on Capital Employed Ratio:	12.76%	-7.55%	20.31%
Particulars	Current Year Ratio	Previous Year Ratio	Changes in Ratio %																																										
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Trade Payable Turnover Ratio:																																													
Net Capital Turnover Ratio:																																													
Net Profit Ratio:																																													
Return on Capital Employed Ratio:	12.76%	-7.55%	20.31%																																										
(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.																																												

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S. D. PLASCON PVT. LTD.

Share De

S. D. PLASCON PVT. LTD.


 DIRECTOR


S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 18: 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.

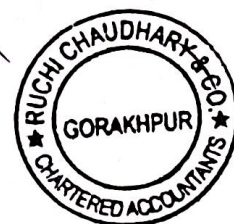
(xvi) The Company has no surrendered or undisclosed transaction as income during the year in the tax assessments under the Income Tax Act, 1961.

(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.

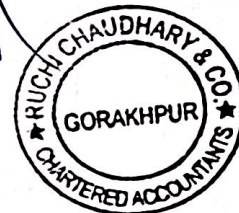
(xviii) Details of Equity and Liabilities are under;

Liabilities	Notes No	As at 31st March, 2024	As at 31st March, 2023
		(₹)	(₹)
(1) Non-current Liabilities	4,5		
(a) Financial Liabilities		4,86,18,372.00	2,26,98,137.00
(b) Lease Liabilities		-	-
Total		4,86,18,372.00	2,26,98,137.00
(2) Current Liabilities	6,7		
(a) Financial Liabilities		1,84,67,482.00	2,01,26,349.00
(b) Lease Liabilities		-	-
Total		1,84,67,482.00	2,01,26,349.00

**S. D. PLASCON PVT. LTD.***Shan de De***DIRECTOR****S. D. PLASCON PVT. LTD.***[Signature]*
DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 19: Disclosures under Accounting Standards****For the year ended 31st March, 2024**

Note	Particulars
19.1	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.
19.2	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.
19.3	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.
19.4	Employee benefit plans :
19.4a	Defined contribution plans : There is no such plan with the company.
19.4b	Defined benefit plans : The company has no any defined benefit plans for employees.
19.5	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.
19.6	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.



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S. D. PLASCON PVT. LTD.

Shanku De

DIRECTOR**S. D. PLASCON PVT. LTD.****DIRECTOR**

Note 19: Disclosures under Accounting Standards

Notes: Figures in bracket relates to the previous year

S. D. PLASCON PVT. LTD.

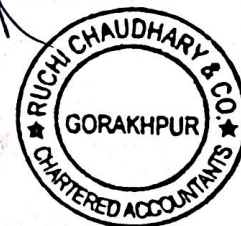
Shamshur Rahman

DIRECTOR

DIRECTOR

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR**Note 19: Disclosures under Accounting Standards****For the year ended 31st March, 2024**

Note	Particulars
19.8	Details of leasing arrangements : Where the company is Lessee: The company has not entered in any lease agreement either as lessor or as lessee except taking of freehold land on lease for 10 years from Smt, Sharda Devi, Gorakhpur situated at Bhauapar, Varanshi Road, Gorakhpur which is subject to further renewal after expiry of original lease period. The amount of lease rent of each year is 7,20,000.00 is paid to lessor. The lease is subject for further sub lease after getting approval from the lessor. Where the company is Lessor: Leases in which the company transfers substantially all the risks and benefits of ownership of the asset are classified as finance leases. Assets given under finance lease are recognized as a receivable at an amount equal to the net investment in the lease. After initial recognition, the company apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss. Leases in which the company does not transfers substantially all the risks and benefits of ownership of the asset are classified as operating leases. Assets Subject to operating leases are included in fixed assets. Lease income on an operating lease is recognized in the statement of profit and loss on a straight -line basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.



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S. D. PLASCON PVT. LTD.

Sharda Devi

DIRECTOR**S. D. PLASCON PVT. LTD.****DIRECTOR**

S. D. PLASCON PRIVATE LIMITED, GORAKHPUR

Note 19: Disclosures under Accounting Standards

For the year ended 31st March, 2024

19.9	Earnings per share : The company is a small & medium sized company . Hence the Accounting Standard 20 is applicable for the year to the company. Basic EPS ₹ 4.44 (Pre year ₹ Nil)
19.10	Deferred tax (liability) / asset : 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.
19.11	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.
19.12	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.
19.13	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.
19.19	Employee Stock Option Scheme : The company has not issued any employee stock option scheme since incorporation.
19.19	Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure



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S. D. PLASCON PVT. LTD.

Shardha

DIRECTOR

S. D. PLASCON PVT. LTD.

Shardha

DIRECTOR

S. D. PLASCON PRIVATE LIMITED
GORAKHPUR

Details of Balance Sheet as at 31st March, 2024

		<u>Long Term</u>	<u>Short Term</u>	<u>Amount (₹)</u>
A) Borrowings from Related Parties:				
1	Poonam Agarwal	10,00,000.00	18,00,000.00	28,00,000.00
2	Sharda Devi	-	30,00,000.00	30,00,000.00
3	Vinay Agarwal	34,00,000.00	22,00,000.00	56,00,000.00
4	S.D Wood Plast Pvt Ltd	72,22,140.00	5,84,993.00	78,07,133.00
Total [₹]		1,16,22,140.00	75,84,993.00	1,92,07,133.00
B) Borrowings from Others:				
1	Savitri Preservations Pvt Ltd	12,06,923.00	97,761.00	13,04,684.00
2	KV Distributors Pvt Ltd	-	36,99,814.00	36,99,814.00
Total [₹]		12,06,923.00	37,97,575.00	50,04,498.00
C) Sundry Creditors (For Expemnses) :				
1	Ruchi Chaudhary & Co., Gorakhpur	-	29,500.00	29,500.00
2	Sri Ganesh Jee Mahraj	11.00	-	11.00
Total [₹]		11.00	29,500.00	29,511.00
D) Statutory Remittance				
1	TDS On Rent (194 I)	-	72,000.00	72,000.00
2	TDS on Interest (194 A)	-	98,064.00	98,064.00
3	TDS Payable (194C)	-	847.00	847.00
4	CGST Payable	-	1,23,087.00	1,23,087.00
5	SGST Payable	-	1,23,087.00	1,23,087.00
Total [₹]		-	4,17,085.00	1,70,911.00
E) Security Deposits (Credit)				
1	Delhivery Limited	70,94,280.00	-	70,94,280.00
Total [₹]		70,94,280.00	-	70,94,280.00
F) Balance With Schedule Bank (In C/A) :				
1	HDFC Bank Limited A/C NO-5020077395289			771.87
2	HDFC Bank Limited A/C NO-5020078221605			20,000.00
Total [₹]				20,771.87
G) Balance With Schedule Bank (In FDR) :				
1	HDFC Bank Limited			7,42,024.00
Total [₹]				7,42,024.00
H) Investments :				
1	Share of Stroller Distributors Private Limited (310000 Nos.)	9,30,000.00	-	9,30,000.00
2	Share of S.D. Wood Plast Private Limited (28375 Nos.)	48,00,000.00	-	48,00,000.00
Total [₹]		57,30,000.00	-	57,30,000.00

S. D. PLASCON PVT. LTD.

Sharda Devi

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]

DIRECTOR

I) <u>Advances To Suppliers (Capital Goods)</u>	<u>Long Term</u>	<u>Short Term</u>	<u>Amount (₹)</u>
1 Prakshar Industriex	-	847.00	847.00
2 Vinayak Comcon Products	1,43,935.00	-	1,43,935.00
3 Mithilesh Yadav	12,25,000.00	-	12,25,000.00
Total [₹]	13,68,935.00	847.00	13,69,782.00

J) <u>Warehouse Under Construction</u>	<u>Amount (₹)</u>
Opening Balance	3,59,31,089.48
<u>Add:</u> Additions during the year (Up to 13.07.2023)	2,37,86,063.84
Trfd to Warehouse	5,97,17,153.32

K) <u>Term Loan</u>	<u>Principal</u>	<u>Current Maturity</u>	<u>Outstanding As on 31.03.2024</u>
1 HDFC Bank Limited	2,86,95,018.00	66,38,329.00	3,53,33,347.00
Total [₹]	2,86,95,018.00	66,38,329.00	3,53,33,347.00

L) <u>Security Deposits (Debit)</u>	<u>Long Term</u>	<u>Short Term</u>	<u>Amount (₹)</u>
1 UPPCL	4,00,500.00	-	4,00,500.00
Total [₹]	4,00,500.00	-	4,00,500.00

M) <u>Prepaid Expenses</u>	<u>Long Term</u>	<u>Short Term</u>	<u>Amount (₹)</u>
1 Insurance	-	24,471.00	24,471.00
2 Stamp for Expenses for Lease 5 Years	-	11,44,522.00	11,44,522.00
Total [₹]	-	11,68,993.00	11,68,993.00

N) <u>Income Tax/TDS</u>	<u>Amount (₹)</u>
1 TDS A/Y 2024-2025	10,30,116.00
2 Stamp for Expenses for Lease 5 Years	-
Total [₹]	10,30,116.00

O) <u>Provision of Income Tax</u>	<u>Amount (₹)</u>
1 A/Y 2024-2025	-
Total [₹]	-

S. D. PLASCON PVT. LTD.

Shashi Desai

DIRECTOR

S. D. PLASCON PVT. LTD.

Shashi Desai

DIRECTOR

S. D. PLASCON PRIVATE LIMITED
GORAKHPUR

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

No.	Particulars	Purchases of Goods	Sale of Goods	Purchases of Property, Plant & Equipments	Rendering of Service	Receiving of services / Interest / Salary Paid	Finance Received	Finance Paid
A- Key Management Personnel :								
1	Smt Sharda Devi	-	-	-	-	7,26,000.00	-	-
2	Smt Poonam Agarwal	-	-	-	-	-	12,00,000.00	-
	Total	-	-	-	-	7,26,000.00	12,00,000.00	-
B- Associates :								
1	S.D. Wood Plast Pvt. Ltd.	-	-	-	-	6,49,993.00	70,00,000.00	-
	Total	-	-	-	-	6,49,993.00	70,00,000.00	-
C- Relatives of KPM								
1	Vinay Kumar Agarwal	-	-	-	-	-	20,00,000.00	-
	Total	-	-	-	-	-	20,00,000.00	-
D- Entities in which KPM/Relatives of KMP are interested								
	Total	-	-	-	-	-	-	-

Balance outstanding at the end of the year

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							30,00,000.00	30,00,000.00
2	Smt Poonam Agarwal	-	-	-	-	-	-	28,00,000.00	16,00,000.00
	Total	-	-	-	-	-	-	58,00,000.00	46,00,000.00
B- Associates :									
1	S.D. Wood Plast Pvt. Ltd.	-	-	-	-	-	-	78,07,133.00	72,22,140.00
	Total	-	-			-		78,07,133.00	72,22,140.00
C- Relatives of KPM:									
1	Vinay Kumar Agarwal							56,00,000.00	36,00,000.00
	Total							56,00,000.00	36,00,000.00
D- Entities in which KPM/Relatives of KMP are interested:									
		NIL.....							
	Total								

S. D. PLASCON PVT. LTD.

Sharda Devi

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]

DIRECTOR

S. D. PLASCON PRIVATE LIMITED
GORAKHPUR

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

	<u>Current Year Ratio</u>	<u>Previous Year Ratio</u>
1) <u>Current Ratio:</u>		
Current Assets / Current Liabilities		
Current Assets	23,01,704.87	8,78,108.00
Current Liabilities	1,84,67,482.00	2,01,26,349.00
<u>Less: Current Maturity</u>	66,38,329.00	-
Current Ratio	<u>1,18,29,153.00</u> <u>0.19</u>	<u>2,01,26,349.00</u> <u>0.04</u>
2) <u>Debt Equity Ratio:</u>		
Total Long Term Debt / Share Holder Fund		
Total Long Term Debt	4,15,24,081.00	1,99,98,126.00
<u>Add Current Maturity</u>	66,38,329.00	-
Share Holder Fund	4,81,62,410.00	1,99,98,126.00
Debt Equity Ratio	<u>84,36,004.91</u> <u>4.92</u>	<u>-</u> <u>-</u>
3) <u>Debt Service Coverage Ratio:</u>		
(Net Profit After Tax + Depreciation + Exp. W/O + Interest on Term Loan) / (Instalment of Term Loan+ Interest on Term Laon)		
Net Profit After Tax	-	-
<u>Add: Depreciation</u>	-	-
<u>Add: Expenses Written Off</u>	-	-
<u>Add: Interest on Term Loan</u>	-	-
Subtotal (A)	-	-
Instalment of Term Loan	-	-
<u>Add: Interest on Term Laon</u>	-	-
Subtotal (B)	-	-
Debt Service Coverage Ratio (A/B)	<u>N.A</u>	<u>N.A</u>
4) <u>Return On Equity Ratio:</u>		
Net Profit After Tax less Dividend on Pref. Shares / Average Shareholder's Equity		
Net Profit After Tax less Dividend on Pref. Shares	10,76,239.43	-5,55,693.08
Average Shareholder's Equity		
A) Opening Equity	24,23,750.00	24,23,750.00
B) Closing Equity	24,23,750.00	24,23,750.00
Average Sharehoder's Equity (A+B) / 2	24,23,750.00	24,23,750.00
Return On Equity Ratio	<u>0.44</u>	<u>-0.23</u>
5) <u>Inventory Turnover Ratio:</u>		
Net Sales		
A) Opening Inventory of F/G		
B) Closing Inventory of F/G		
Average Inventory (A+B / 2)		
Inventory Turnover Ratio	<u>N.A</u>	<u>N.A</u>

S. D. PLASCON PVT. LTD.

Shanku De

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]
DIRECTOR

6) **Trade Receivable Turnover Ratio:**

Net Credit Sales

A) Opening Trade Receivables

B) Closing Trade Receivables

Average Trade Receivables (A+B / 2)

Trade Receivable Turnover Ratio

N.A

N.A

7) **Trade Payable Turnover Ratio:**

Net Credit Purchases

A) Opening Trade Payable

B) Closing Trade Payable

Average Trade Payable (A+B)/2

Trade Payable Turnover Ratio

N.A

N.A

8) **Net Capital Turnover Ratio:**

Net Sales / Average Working Capital

Total Sales

Less: Sales Return

Net Sales

-

-

-

Average Working Capital

A) Opening Working Capital (Current Assets- Current Liabilities)

B) Closing Working Capital (Current Assets- Current Liabilities)

Average Working Capital (A+B)/2

-

-

Net Capital Turnover Ratio

N.A

N.A

9) **Net Profit Ratio:**

Net Profit After Tax / Net Sales

Net Profit After Tax (A)

10,76,239.43

-

Net Sales

Total Sales

Less: Sales Return

Net Sales (B)

1,03,06,412.00

-

1,03,06,412.00

Net Profit Ratio (A/B)

10.44%

N.A

10) **Return On Capital Employed:**

(Net Profit Before Tax + Interest on Term Loan) / (Tangible Net Worth + Term Loan + Deferred Tax Liability)

Net Profit Before Tax

10,76,239.43

(5,55,693.08)

Add: Interest on Term Loan

-

-

Subtotal (A)

10,76,239.43

(5,55,693.08)

Capital Employed

Shareholders Funds

Less: Intangible Assets

84,36,004.91

73,59,765.48

-

-

Tangible Net Worth Subtotal (B)

84,36,004.91

73,59,765.48

Add: Term Loan (Subtotal C)

-

-

Add: Deferred Tax Liability (Subtotal D)

-

-

(Subtotal B + Subtotal C + Subtotal D) = Subtotal (E)

84,36,004.91

73,59,765.48

Return On Capital Employed: (A/E)

12.76%

-7.55%

S. D. PLASCON PVT. LTD.

Shan d Dan

DIRECTOR

S. D. PLASCON PVT. LTD.

[Signature]
DIRECTOR

S. D. PLASCON 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	Additions	REMAINING LIFE	Nos of Days	DEPRECIATION	Sale/Transfer	WDV AS ON 31.03.2023
1	Warehouse	10							
	2023-2024	(Period of Lease)							
	13.07.2023		-	5,97,17,153.32	10	263	42,91,151.00		5,54,26,002.32
	15.09.2023		-	59,79,516.72	10	199	3,25,116.00		56,54,400.72
	GRAND TOTAL (₹)		-	6,56,96,670.04			46,16,267.00		6,10,80,403.04

S. D. PLASCON PVT. LTD.

Shamsher Deo

DIRECTOR

S. D. PLASCON PVT. LTD.

Shamsher Deo

DIRECTOR