

# AURO ELECTROPOWER PVT. LTD.

Registered Office: - 32, K. L. Saigal Sarani, 740A, Block - P, New Alipore, Kolkata - 700053

E Mail Id: - [cs@auroimpex.com](mailto:cs@auroimpex.com); Contact No: - 033 2400 6300

CIN: U24299WB1995PTC071020

## BOARD'S REPORT

**TO  
THE MEMBERS  
AURO ELECTROPOWER PVT. LTD.**

We are delighted to present on behalf of Board of Directors, the Annual Report alongwith the Audited Financial Statement for the Financial Year ended March 31, 2024.

### **1. FINANCIAL HIGHLIGHTS, RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS**

<b>Particulars</b>	<b>For the year ended 31<sup>st</sup> March 2024 (₹ In Hundreds)</b>	<b>For the year ended 31<sup>st</sup> March 2023 (₹ In Hundreds)</b>
Revenue from Operations	24,613	33,579
Other Income	7,828	7,710
<b>Total Revenue</b>	<b>32,442</b>	<b>41,289</b>
Profit before Tax	3,301	2,161
Tax Expenses	858	562
<b>Profit after tax for the year</b>	<b>2,443</b>	<b>1,599</b>

During the year under review, your Company has achieved Revenue from operations of ₹ 24.61 Lakhs and increase in Operational Profit (PBT) of ₹ 3.30 Lakhs.

After deduction all expenses, your company has earned Net Profit after Tax from operations of ₹ 2.44 Lakhs.

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## **2. DIVIDEND**

With a view to conserve the resources of the Company, the Board has decided not to declare any dividend on Equity Shares.

## **3. TRANSFER TO RESERVES**

During the financial year under review, no amount was transferred to the General reserves.

## **4. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS**

There are no significant and material orders passed by the regulators or courts or tribunals that would impact the going concern status of the Company or its future operations.

## **5. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE REPORT**

There have been no material changes and commitments affecting the financial position between the end of the financial year and the date of the report.

## **6. CHANGE IN THE NATURE OF BUSINESS**

There has been no change in the nature of the business of the Company during the financial year ended March 31, 2024.

## **7. EXTRACT OF ANNUAL RETURN**

Since your Company does not have a website, the requirement of providing of the web-link of Extract of Annual Return in the Board's Report shall not apply.

## **8. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

The provisions of Section 186 of the Companies Act, 2013 are not applicable to the Company.

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## **9. DEPOSITS**

Chapter V of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 is not applicable to the Company since the Company has not accepted any deposit from the public during the year.

## **10. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

In accordance with the provisions of the Companies Act, 2013, there has been no change in the composition of Board of Directors and Key Managerial Personnel of the Company.

## **11. MEETINGS**

During the year under review 5 (Five) Board Meetings were convened and held. The intervening gap between the Meetings was held within the period prescribed under the Companies Act, 2013.

## **12. DIRECTOR'S RESPONSIBILITY STATEMENT**

To the best of their knowledge and belief and according to the information and explanation obtained by them, your Directors make the following statements in term of Section 134(3)(c) of the Companies Act, 2013:

- a. that in the preparation of the annual financial statements for the year ended March 31, 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
  - b. that such accounting policies as mentioned in Note 1 of the Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date;
  - c. that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
  - d. that the annual financial statements have been prepared on a going concern basis;
  - e. that system to ensure compliance with the provisions of all applicable laws was in place and were adequate and operating effectively.
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## **13. ECONOMIC SCENARIO, BUSINESS OUTLOOK AND RISK MANAGEMENT**

The Company has a Business Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The Company's management has made initial assessment of likely adverse impact on business and financial risk and believes that there is no material uncertainty on the ability of the Company to continue as going concern and meeting its liabilities as and when they fall due.

## **14. RELATED PARTY TRANSACTIONS**

Contracts and/or arrangements made with related parties are in ordinary course of business at arm's length. Form AOC 2 is annexed as "**Annexure-A**".

## **15. PARTICULARS OF EMPLOYEES**

Provisions of Section 197 of the Companies Act, 2013 read with Schedule V to the Act and Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable.

## **16. AUDITORS**

### **16.1. STATUTORY AUDITORS**

The Company's Statutory Auditors are Messrs R Das & Associates, Chartered Accountants, Kolkata, whose term expires in the Financial Year 2023-24, are to be re-appointed for a term of five years from the conclusion of AGM to be held in the year 2024 till 2028-29. In this regard, Company has received a Certificate from the Auditors in accordance with the provisions of Section 141 of the Companies Act, 2013. Matter of their re-appointment of another term of five years is being placed before the members for their approval in the ensuing Annual General Meeting.

### **16.2. AUDITOR'S REPORT**

The Auditors' report along with Notes on Accounts is self-explanatory and therefore, does not call for any further comment under section 134(3) of the Companies Act, 2013. There are no qualifications, reservations or adverse remarks made by Statutory Auditors in the Auditor's report.

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### **17. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT**

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder during the current Financial Year.

### **18. COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND ANNUAL GENERAL MEETINGS:**

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board meetings and Annual General Meetings. The Directors have devised proper systems to ensure compliance with the provisions of all Applicable Secretarial Standards and that such system are adequate and operating effectively.

### **19. PROVISION RELATED TO CORPORATE SOCIAL RESPONSIBILITY:**

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company.

### **20. CHANGES IN SHARE CAPITAL, IF ANY**

During the year under review, there has been no change in the Authorized, Issued, Subscribed, or Paid-up share capital of the Company.

### **21. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the company.

### **22. INSOLVENCY AND BANKRUPTCY CODE 2016**

No application or proceeding was initiated or is pending in respect of the Company in terms of Insolvency and Bankruptcy Code 2016.

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## 23. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions relating to energy conservation, technology absorption and foreign exchange earnings and Outgo are not applicable to the company.

## 24. ACKNOWLEDGEMENT

The Directors place on record their sincere appreciation to all the stake holders and the employees of the Company for their unstinted commitment and continued contribution to the Company.

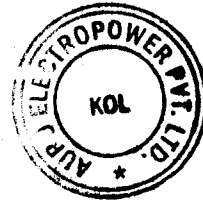
On behalf of the Board of Directors of  
Auro Electropower Pvt. Ltd.

*M S Goenka*

MADHUSUDAN GOENKA  
DIN: 00146365  
DIRECTOR

*Praveen Kumar Goenka*

PRAVEEN KUMAR GOENKA  
DIN: 00156943  
DIRECTOR



Dated: - 07.09.2024

Place: - Kolkata

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## ANNEXURE – A TO THE BOARD’S REPORT

### Form No. AOC-2

[Pursuant to Clause (h) of Sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

**Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm’s length transactions under third proviso thereto:-**

Details of contracts or arrangements or transactions at arm’s length basis :-		
(a)	Name of Related Party and Nature of Relationship	: Auro Industries Ltd. (Common Directors)
(b)	Nature of Contracts / Arrangements/ Transactions	: Rent Received
(c)	Durations of Contracts / Arrangements/ Transactions	: Yearly
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	: Rs. 3,00,000/- (Basic Value of Rent @ Rs. 25,000/- per month)
(e)	Justification for entering into such Contracts / Arrangements/ Transactions	: The contract is entered into on an arm’s length basis.
(f)	Date(s) of approval by the Board	: 24.04.2023
(g)	Amount paid as advances, if any	: NIL
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	: Special resolution is not required to be passed as transactions were at arm’s length.

Details of contracts or arrangements or transactions at arm’s length basis :-		
(a)	Name of Related Party and Nature of Relationship	: Auro Impex & Chemicals Limited.(Common Directors)
(b)	Nature of Contracts / Arrangements/ Transactions	: Rent Received
(c)	Durations of Contracts / Arrangements/ Transactions	: Yearly
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	: Rs. 3,60,000/- (Basic Value of Rent @ Rs. 30,000/- per month)
(e)	Justification for entering into such Contracts /	: The contract is entered into on an

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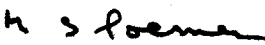
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	Arrangements/ Transactions		arm's length basis.
(f)	Date(s) of approval by the Board	:	24.04.2023
(g)	Amount paid as advances, if any	:	NIL
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	:	Special resolution is not required to be passed as transactions were at arm's length.

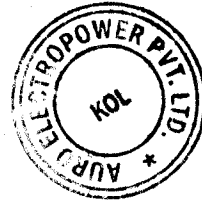
## Details of contracts or arrangements or transactions at arm's length basis :-

(a)	Name of Related Party and Nature of Relationship	:	Auro Industries Ltd. (Common Directors)
(b)	Nature of Contracts / Arrangements/ Transactions	:	Purchase & Sale from and to Auro Industries Ltd
(c)	Durations of Contracts / Arrangements/ Transactions	:	Yearly
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	:	Sale to Auro Industries: - Approx. 6 Lakhs per annum Purchase from Auro Industries Ltd :- Approx. 15 Lakhs per annum
(e)	Justification for entering into such Contracts / Arrangements/ Transactions	:	The contract is entered into on an arm's length basis.
(f)	Date(s) of approval by the Board	:	24.04.2023
(g)	Amount paid as advances, if any	:	NIL
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	:	Special resolution is not required to be passed as transactions were at arm's length.

On behalf of the Board of Directors of  
Auro Electropower Pvt. Ltd.

  
**MADHUSUDAN GOENKA**  
DIN: 00146365  
DIRECTOR

  
**PRAVEEN KUMAR GOENKA**  
DIN: 00156943  
DIRECTOR



Dated: - 07.09.2024  
Place: - Kolkata



**Independent Auditor's Report**

To,  
The Members of **M/s Auro Electropower Private Limited**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of the **M/s Auro Electropower Private Limited ("The Company")**, which comprise of the Balance Sheet as at 31st March, 2024 and the Statement of Profit and loss for the year ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information. (Hereinafter referred to as "The Financial statement").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (i) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2024; and
- (ii) in the case of the Statement of Profit and Loss, of the Profit for the year ended on 31<sup>st</sup> March, 2024.

**Basis for Opinion**

We have conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules framed thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**"Information other than the Financial Statements and Auditor's Report thereon"**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.



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

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

Based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those charged with Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of the 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 Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls since pursuant to exemption given to Private Companies vide Notification dated 13<sup>th</sup> June, 2017, the said reporting is not applicable to the Company.
- 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 of 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.

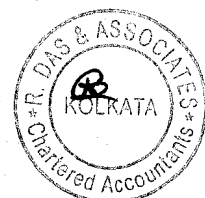
Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

### **Report on Other Legal and Regulatory Requirements:**

1. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.
2. 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 Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;



- d) In our opinion, the aforesaid financial statements comply with the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with Rule 7 Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the Directors, as on 31<sup>st</sup> March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from bank and financial institutions at any time during the year is less than Rs.25 Crores, the company is exempted from getting an audit opinion with respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such control vide MCA notification No. G.S.R. 583 (E) dated 13<sup>th</sup> June, 2017.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended. In our opinion, the provisions of section 197 read with Schedule V of the Act is not applicable to Private Company hence we are not required to comment upon the same.
- h) With respect to the others matters to be included in the Auditor's Report in accordance with the requirements 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;
- iii) There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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;

v) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 Part ("Ultimate Beneficiary") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

vi) 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 representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (i) and (ii) above, contain any material misstatement.

vii) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the companies Act, 2013

viii) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.

**For R. Das & Associates**  
**Chartered Accountants**  
**Firm Registration No. 318161E**



**(C.A. Rip Das)**  
**Proprietor**

**Membership No. FCA 053912**  
**UDIN: 24053912BKACEY6661**

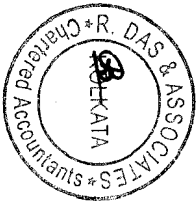


**Place: Kolkata**

**Date: 7<sup>th</sup> September, 2024**

**AURO ELECTROPOWER PRIVATE LIMITED**  
**CALCULATION OF DEPRECIATION U/S-32 OF THE I.T.ACT, 1961 FOR THE ASST. YEAR 2024 - 2025 (FINANCIAL YEAR 2023-24)**

Sl No.	Particulars of Assets	Rate of Depn.	W.D.V as on 01.04.2023	Additions during the year		Sold/discarded during the year	Closing Balance as on 31.03.2024	Depreciation during the year			W.D.V as on 31.03.2024
				Put to use before 01.10.2023	01.10.2022 to 31.03.2024			Depn. Above 180 Days(Full)	Depn. Below 180 Days(Half)	Total Depreciation	
I.	<b>PLANT &amp; MACHINERY (BLOCK-I)</b>										
	Battery Charger	15.00%	2,568	-	-	-	2,568	385	-	385	2,183
	Air Conditioner Set	15.00%	21,773	-	-	-	21,773	3,266	-	3,266	18,507
	Refrigerator Set	15.00%	2,785	-	-	-	2,785	418	-	418	2,367
	Battery Test Loader	15.00%	2,672	-	-	-	2,672	401	-	401	2,271
	Television Set	15.00%	7,233	-	-	-	7,233	1,085	-	1,085	6,148
	Mobile Set	15.00%	2,950	-	-	-	2,950	443	-	443	2,507
	Generator Set	15.00%	52,796	-	-	-	52,796	7,919	-	7,919	44,877
	Water Purifier	15.00%	1,546	-	-	-	1,546	232	-	232	1,314
	EPBX	15.00%	1,704	-	-	-	1,704	256	-	256	1,448
	Electrical Instalations	15.00%	20,094	-	-	-	20,094	3,014	-	3,014	17,080
	Camera	15.00%	6,196	-	-	-	6,196	929	-	929	5,267
	Camera Monitoring Machine	15.00%	3,723	-	-	-	3,723	558	-	558	3,165
	Attendance Machine	15.00%	2,917	-	-	-	2,917	438	-	438	2,479
	UPS	15.00%	10,586	-	16,500	-	39,929	4,063	963	5,026	34,903
II.	<b>OFFICE PREMISES(BLOCK-II)</b>										
	Office Premises (Land)	0.00%	64,94,883	-	-	-	64,94,883	-	-	-	64,94,883
	Office Premises (Building)	5.00%	21,36,095	-	-	-	21,36,095	1,06,805	-	1,06,805	20,29,290
III.	<b>FURNITURE &amp; FITTINGS(BLOCK-III)</b>										
	Furniture & Fixtures	10.00%	1,53,050	-	-	-	1,53,050	15,305	-	15,305	1,37,745
IV.	<b>VEHICLES(BLOCK-III)</b>										
	Motor Car	15.00%	1,23,609	-	-	17,508	1,08,101	16,215	-	16,215	91,886
V.	<b>COMPUTERS &amp; PERIPHERALS(BLOCK-IV)</b>										
	Computer Set	40.00%	152	-	-	-	152	61	-	61	91
	<b>GRAND TOTAL:</b>		<b>90,49,332</b>	<b>16,500</b>	<b>12,843</b>	<b>17,508</b>	<b>90,61,167</b>	<b>1,61,793</b>	<b>963</b>	<b>1,62,756</b>	<b>88,98,411</b>



**AURO ELECTROPOWER PRIVATE LIMITED****CIN: U24299WB1995PTC071020****BALANCE SHEET AS AT 31ST MARCH, 2024****(Rs in Hundreds)**

SL No	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
<b>I.</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
	<b><u>Shareholders' Funds</u></b>			
	i) Share Capital	2	24,870	24,870
	ii) Reserves and Surplus	3	56,229	53,787
	<b><u>Non-Current Liabilities</u></b>			
	i) Deferred Tax Liabilities (Net)		269	226
	<b><u>Current Liabilities</u></b>			
	i) Other Current Liabilities	4	34,304	32,039
	ii) Short-Term Provisions	5	815	596
	<b>Total Equity &amp; Liabilities</b>		<b>1,16,488</b>	<b>1,11,518</b>
<b>II.</b>	<b><u>ASSETS</u></b>			
	<b><u>Non-Current Assets</u></b>			
	i) <b><u>Property Plant &amp; Equipment</u></b>			
	(a) Tangible Assets	6	90,020	91,364
	ii) Other Non Current Assets	7	1,651	1,651
	<b><u>Current Assets</u></b>			
	i) Inventories		2,126	-
	ii) Trade Receivables	8	2,009	1,045
	iii) Cash and Bank Balances	9	17,500	13,410
	vi) Short - Term Loans and Advances	10	2,671	2,668
	v) Other Current Assets	11	512	1,380
	<b>Total Assets</b>		<b>1,16,488</b>	<b>1,11,518</b>
	<b>Significant Accounting Policies</b>	1		-

The notes referred to above form an integral part of the Balance Sheet.  
As per our audit report of even date annexed hereto

For **R. DAS & ASSOCIATES**

Chartered Accountants

FRN 318161E

**(RIP DAS)**

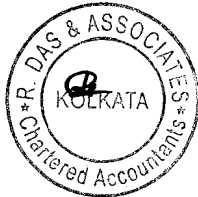
Proprietor

M. No. FCA 053912

Place : Kolkata

Dated : 7th September, 2024

UDIN: 24053912BKACEY6661



For and on behalf of the Board of Directors



Madhusudan Goenka

Director

Din : 00146365



Praveen Kumar Goenka

Director

Din : 00156943





**AURO ELECTROPOWER PRIVATE LIMITED**

**CIN: U24299WB1995PTC071020**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2024**

(Rs in Hundreds)

Sl. No.	Particulars	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
(1)	Revenue from operations	12	24,613	33,579
(2)	Other Income	13	7,828	7,710
(3)	Total Income (1+2)		<b>32,442</b>	<b>41,289</b>
(4)	Expenses:			
	Cost of Raw Materials Consumed	14	22,686	33,245
	Finance Costs	15	8	11
	Depreciation and Amortization Expense	16	1,463	1,893
	Other expenses	17	4,984	3,979
	Total Expenses		<b>29,141</b>	<b>39,128</b>
(5)	Profit before exceptional and extraordinary items and tax (3 - 4)		3,301	2,161
(6)	Exceptional Items		-	-
(7)	Profit before extraordinary items and tax (5 - 6)		3,301	2,161
(8)	Extraordinary Items		-	-
(9)	Profit before tax (7 - 8)		<b>3,301</b>	<b>2,161</b>
(10)	Tax expense:			
	(a) Current tax		(815)	(596)
	(b) Deferred tax		(43)	34
	(c) Earlier Year Taxes		-	-
(11)	Profit/(Loss) for the year from continuing operations (9 - 10)		<b>2,443</b>	<b>1,599</b>
(12)	Earning per equity share:			
	Basic and Diluted		0.10	0.06
			0.10	0.06
<b>Significant Accounting Policies</b>		1		

The notes referred to above form an integral part of the Statement of Profit & Loss

In terms of our attached report of even date

**For R. DAS & ASSOCIATES**

Chartered Accountants

FRN 318161E

For and on behalf of the Board of Directors

*M. S. Goenka*

Madhusudan Goenka

Director

Din : 00146365

*Praveen Kumar Goenka*

Praveen Kumar Goenka

Director

DIN 00156943

*RIP DAS*  
(RIP DAS)

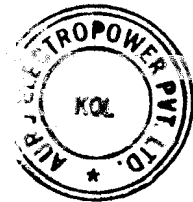
Proprietor

M. No. FCA 053912

Place : Kolkata

Dated : 7th September, 2024

UDIN: 24053912BKACEY6661



**AURO ELECTROPOWER PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2024**

**Note-1**

**1. SIGNIFICANT ACCOUNTING POLICIES:**

a. **BASIS OF ACCOUNTING:**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956 (to the extent applicable) and Companies Act, 2013 (to the extent notified). 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.

b. **CASH & CASH EQUIVALENTS**

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. The Cash Flow Statement is not mandatory to be prepared by this company as per relevant Statute.

c. **DEPRECIATION AND AMORTISATION:**

Depreciation on Fixed Assets has been provided in accordance with the provisions of Schedule II of the Companies Act, 2013 at the rates specified for the Balance Life of the Asset. During the year the Company

d. **REVENUE RECOGNITION:**

**Income from operation:**

Other Income includes Dividend received on Shares, Rent Received and Sundry Balances Written Back.

e. **FIXED ASSETS:**

Fixed assets are carried at cost less accumulated depreciation. Fixed Assets are stated in the books at historical cost inclusive of all incidentals expenses incurred for acquisition of such assets.

f. **EARNINGS PER SHARE (EPS):**

**Basic EPS**

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

g. **TAXES ON INCOME:**

**Current tax**

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

**DEFERRED TAX:**

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.



h. **PROVISIONS AND CONTIGENCIES:**

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.

i. **PREVIOUS YEAR FIGURES:**

Previous year's figure are re-grouped and re-arranged where ever felt necessary at the time of finalisation of accounts of current year.

j. **Title deeds of Immovable Property**

All the title deeds of immovable properties are in the name of the company-AURO ELECTROPOWER PRIVATE LIMITED

k. **Fair valuation of Investment property**

The company has not classified any property as Investment property, hence fair valuation of Investment property by a registered valuer as defined under Rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 does not arise.

l. **Revaluation of Property, Plant and Equipment and Right-of-Use Assets**

The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use Assets) during the current reporting period and also reporting period and also for previous year's reporting period.

m. **Capital Work in Progress**

The Company has no Capital Work in Progress (CWIP) as on 31st March 2023.

n. **Details of Benami Property held: Additional Disclosure**

The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

o. **Wilful Defaulter**

The Company has not been declared as willful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

p. **Relationship with Struck off Companies**

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such

q. **Registration of Charges or Satisfaction with Registrar of Companies (ROC)**

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such

r. **Undisclosed Income**

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions. Also the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year



**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

Note No :2

**SHARE CAPITAL**

(Rs in Hundreds)

Sl. No	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	<u>Authorized Capital</u> 25000 Equity shares of Rs. 10/- each with voting rights	25,000	25,000
		25,000	25,000
2	<u>Issued, Subscribed &amp; Paid Up Capital</u> 24870 Equity Shares of Rs. 10/- each, fully paid up	24,870	24,870
		24,870	24,870

**Reconciliation of the shares outstanding at the beginning and the end of the reporting period**

Sl. No	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	Amount (thousands)	No. of Shares	Amount (thousands)
1	Number of shares at the beginning	24,870	2,48,700	24,870	2,48,700
2	Add: Shares issued during the year including subscription at Incorporation	-	-	-	-
3	Outstanding at the end of the Period	24,870	2,48,700	24,870	2,48,700

**List of Shareholders holding more than 5% of Paid-up Equity Share Capital**

Sl. No	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	% Holding	No. of Shares	% Holding
1	MADHUSUDAN GOENKA	1,01,200.00	40.69	1,01,200.00	40.69
2	PRAVEEN KUMAR GOENKA	55,500.00	22.32	55,500.00	22.32
3	GREY ENIGNEERING WORKS LTD	50,000.00	20.10	50,000.00	20.10
4	MADHU SUDAN GOENKA (HUF)	40,000.00	16.08	40,000.00	16.08

**Details of Promotors holding Shares at the end of the Financial Year**

Sl. No	Particulars	As at 31st March, 2024			As at 31st March, 2023		
		No. of Shares	% Holding	% Changes	No. of Shares	% Holding	% Changes
1	MADHUSUDAN GOENKA	1,01,200.00	40.69	-	1,01,200	40.69	-
2	PRAVEEN KUMAR GOENKA	55,500.00	22.32	-	55,500	22.32	-
3	MADHU SUDAN GOENKA (HUF)	40,000.00	16.08	-	40,000	16.08	-

**Aggregate no. of shares issued for consideration other than cash during the period of 5 years immediately preceding the reporting date:**

Aggregate number of Equity Shares allotted as fully paid up pursuant to scheme of amalgamation without payment being made in cash	Nil
Aggregate number of Equity Shares allotted as fully paid up by way of Bonus Shares	Nil
Aggregate number of Equity Shares bought back	Nil

**Terms / Rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of Rs 10/- per Share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

Note No : 3

**RESERVES AND SURPLUS**

(Rs in Hundreds)

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	<b><u>Securities Premium Account</u></b> Profit / (Loss) brought forward	45,000	45,000
2	<b><u>Surplus in Statement of Profit and Loss</u></b> Profit / (Loss) brought forward	8,787	7,187
	Add: Profit / Loss for the period	2,443	1,599
	<b>Closing Balance</b>	<b>56,229</b>	<b>53,786</b>

Note No : 4

**OTHER CURRENT LIABILITIES**

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Statutory dues payable	54	97
2	Advance from customers	29,000	29,000
3	Sundry Creditors	5,142	24
4	Audit Fees Payable	100	112
5	Expenses payable	8	2,806
	<b>Total</b>	<b>34,304</b>	<b>32,039</b>

Note No : 5

**SHORT TERM PROVISIONS**

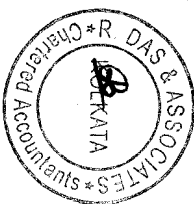
Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Provision For Tax	815	596



**AURO ELECTROPOWER PRIVATE LIMITED**  
Notes annexed to and forming part of the financial statements as at 31st March 2024

**Note No. 6: PROPERTY PLANT AND EQUIPMENTS**

Description	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 31.03.2023	Addition during the year	Sale during the year	As at 31.03.2024	Up to 31.03.2023	Depreciation	Sale/Adjustments During the year	Up to 31.03.2024	As at 31.03.2024	As at 31.03.2023
<b>Tangible Assets</b>										
Land	66,091	-	-	66,091	-	-	-	-	66,091	66,091
Building	36,558	-	-	36,558	13,276	1,167	-	14,443	22,115	23,281
Furniture & Fixtures	5,005	-	-	5,005	4,732	17	-	4,749	256	273
<b>Motor Car</b>										
WB02AE/6228	3,502	-	175	3,327	3,327	-	-	3,327	-	175
WB06D/6521	11,695	-	-	11,695	11,695	-	-	11,695	-	-
Computers	390	-	-	390	385	-	-	385	5	5
Electrical Instalations	1,103	-	-	1,103	1,048	-	-	1,048	55	55
Battery Charger	272	-	-	272	261	-	-	261	10	10
Air Conditioner	1,438	-	-	1,438	1,092	54	-	1,146	292	346
Refrigerator	96	-	-	96	91	-	-	91	5	5
Battery Test Loader	227	-	-	227	220	-	-	220	7	7
Mobile Handset	287	-	-	287	273	-	-	273	14	14
EPBX	94	-	-	94	89	-	-	89	5	5
Generator Set	2,899	-	-	2,899	2,075	147	-	2,222	677	824
Water Purifier	85	-	-	85	61	4	-	66	19	24
Camera	289	-	-	289	259	16	-	275	15	30
Monitoring Machine	174	-	-	174	156	9	-	165	8	18
Attendance Machine	126	-	-	126	110	7	-	118	8	16
UPS	389	293	-	682	204	41	-	245	437	185
<b>Total</b>	1,30,719	293	175	1,30,837	39,355	1,462.51	-	40,818	90,020	91,364
<b>Current Year</b>	1,30,719	293	175	1,30,837	39,355	1,463	-	40,818	90,020	91,364
<b>Previous Year Figure</b>	1,30,719	-	-	1,30,719	37,463	1,893	-	39,355	91,364	93,257



**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

Note No :7

**OTHER NON-CURRENT ASSETS**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Security Deposits		
	- with government departments	-	-
	-with others	1,651	1,651
	<b>Total</b>	<b>1,651</b>	<b>1,651</b>

Note No :8

**TRADE RECEIVABLES**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	(Unsecured and considered good by management)		
	Outstanding for a period exceeding six months from due date	319	319
2	Others	1,690	725
	<b>Total</b>	<b>2,009</b>	<b>1,045</b>

Trade Receivables ageing schedule

Outstanding for following periods from due date of payment

As at 31st March 2024	considered good		considered doubtful	
	Undisputed	Disputed	Undisputed	Disputed
Less Than 6 Months	1,690	-	-	-
6 months - 1 Year	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	319	-	-	-
<b>Total</b>	<b>2,009</b>	<b>-</b>	<b>-</b>	<b>-</b>

As at 31st March 2023	considered good		considered doubtful	
	Undisputed	Disputed	Undisputed	Disputed
Less Than 6 Months	725	-	-	-
6 months - 1 Year	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	319	-	-	-
<b>Total</b>	<b>1,045</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note No :9

**CASH & BANK BALANCES**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Cash-in-Hand	500	593
2	Balances with Banks		
	-In Current accounts	16,999	12,817
	<b>Total</b>	<b>17,500</b>	<b>13,410</b>

Note No :10

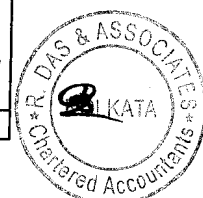
**SHORT TERM LOANS AND ADVANCES**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
	(Unsecured and considered good by management)		
1	Advance to suppliers & others	2,000	2,000
2	Advance Income Tax ( Net of provisions )	671	668
	<b>Total</b>	<b>2,671</b>	<b>2,668</b>

Note No :11

**OTHER CURRENT ASSETS**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
	(Unsecured and considered good by management)		
1	Statutory Receivable	151	-
2	Advabnce to Suppliers	167	1,167
3	Prepaid Expenses	194	213
	<b>Total</b>	<b>512</b>	<b>1,380</b>



**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

Note No :12

**REVENUE FROM OPERATIONS**

(Rs in Hundreds)

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
A.	<u>Sale of Products and Services</u>		
	Sale of Product	24,613	33,976
	Less: Discount on Sale	-	397
	<b>Total</b>	<b>24,613</b>	<b>33,579</b>

Note No :13

**OTHER INCOME**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Interest on Security Deposit	80	57
2	Interest received on Income Tax Refund	3	23
3	Rent Received	6,600	6,600
4	Other Income	1,145	1,030
	<b>Total</b>	<b>7,828</b>	<b>7,710</b>

Note No :14

**COST OF MATERIAL CONSUMED**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Opening stock of Raw Material	-	-
2	Add: purchases	24,813	33,245
3	Less: Closing Stock of Raw Material	2,126	-
	<b>Cost of Material Consumed</b>	<b>22,686</b>	<b>33,245</b>

Note No :15

**FINANCE COST**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	<u>Others</u>		
	(i) Bank Charges	8	11
	<b>Total</b>	<b>8</b>	<b>11</b>

Note No :16

**DEPRECIATION AND AMORTIZATION EXPENSES**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Depreciation	1,463	1,893
	<b>Total</b>	<b>1,463</b>	<b>1,893</b>

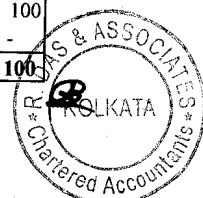
Note No :17

**OTHER EXPENSES**

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Rent Rates & Taxes (Annexure-1)	775	751
2	<u>Repairs &amp; Maintenance</u>		
	- others	165	136
3	Insurance Charges (Car & Building)	87	120
4	Legal and professional fees	1,308	110
5	<u>Payment to auditors</u>		
	- as Statutory Audit and Tax Audit Fees	100	100
6	Other Expenditure (Annexure-1)	2,549	2,762
	<b>Total</b>	<b>4,984</b>	<b>3,979</b>

**PAYMENT TO AUDITORS**

Particulars	For the year ended 31st March '24	For the year ended 31st March '23
Payment to Auditor comprises of		
-Statutory Audit	100	100
-Income Tax Matters	-	-
<b>Total</b>	<b>100</b>	<b>100</b>





**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

**Note 18: Disclosure under Accounting Standards- AS20**

Particulars	For the year ended 31st March '24	For the year ended 31st March '23
<b>Earnings per share</b>		
<b>Basic</b>		
<b>Continuing operations</b>		
Net profit / (loss) for the year from continuing operations	2,443	1,599
Weighted average number of equity shares	2,48,700	2,48,700
Par value per share	10	10
<b>Earnings per share from continuing operations - Basic</b>	<b>0.10</b>	<b>0.06</b>

Particulars	For the year ended 31st March '24	For the year ended 31st March '23
<b>Diluted</b>		
The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
<b>Continuing operations</b>		
Net profit / (loss) for the year from continuing operations	2443	1599
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	2443	1599
Weighted average number of equity shares for Basic EPS	248700	248700
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	248700	248700
Par value per share	10	10
<b>Earnings per share, from continuing operations - Diluted</b>	<b>0</b>	<b>0</b>

**Note 19: Disclosure under Accounting Standards- AS22**

Particulars	For the year ended 31st March '24	For the year ended 31st March '23
<b>Deferred tax (liability) / asset :</b>		
<b>Tax effect of items constituting deferred tax assets</b>		
- Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	-	-
- On difference between book Depreciation and tax depreciation on fixed assets	(269)	(226)
- Unabsorbed depreciation carried forward	-	-
- Brought forward business losses	-	-
- Others	-	-
<b>Tax effect of items constituting deferred tax assets</b>	<b>(269)</b>	<b>(226)</b>
<b>Net deferred tax (liability) / asset</b>	<b>(269)</b>	<b>(226)</b>

Note: 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 fixed assets under Income Tax.



**AURO ELECTROPOWER PRIVATE LIMITED**

**Notes annexed to and forming part of the financial statements as at 31st March 2024**

**Note 20: Notes to Related Party Disclosures**

As per AS-18 issued by the Institute of Chartered Accountants of India, the company's related parties are disclosed below :-

Names of related parties and description of relationship :

**Key Managerial Personnel(KMP)**

Madhusudan Goenka, Director  
Praveen Kumar Goenka, Director

**Relatives Of KMP**

NIL

**Associates**

*Following Enterprise are being Controlled or are being significantly influenced by the Same KMP*

Auro Impex & Chemicals Limited  
Tatanagar Transport Corporation Limited  
Grey Engineering Works Ltd  
Auro Industries Limited

Transaction with Related parties		Year ended March 31,	
		2024	2023
Nature of transaction	Related Party	Rs.	Rs.
Rent Received with GST	Associates	7,788	7,788
Loan/Advances paid to Grey Engineering Works Ltd	Associates	-	2,000
Loan/Advances received/paid from Auro Impex & Chemicals Ltd		2,00,000	4,50,000
Loan/Advances received/paid from Auro Industries Ltd		309	50,000
Sale to Auro Industries Ltd With GST		1,019	5,046
Purchase from Auro Industries Limited With GST		14,824	1,632
Balance of Grey Engineering Works Ltd (advance - Paid)		2,000	2,000
Balance of Auro Impex & Chemicals Ltd (Advance Received)		29,000	Nil
Balance of Auro Industries Ltd		Nil	Nil

<b>Note: 21</b>	
Additional Information as required under Part II of Schedule VI of Companies Act, 2013 to the extent relevant are given as under:-	
i) Earning/Expenditure(in Foreign Currency)	NIL
ii) Quantitative Details:	NA

Based on information from vendors / service providers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, the principal amount and the interest due thereon remaining unpaid to any supplier as at 31.03.2024 is Nil.

As per our report attached

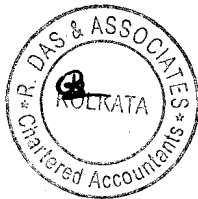
For R.DAS & ASSOCIATES  
Chartered Accountants  
Firm Registration No. 318161E

For and on behalf of the Board of Directors

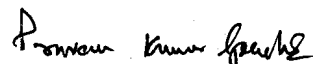


(RIP DAS)  
Proprietor  
M. No. FCA 053912  
Place : Kolkata

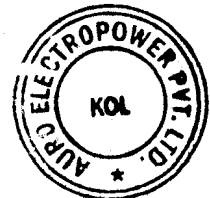
Dated : 7th September,2024  
UDIN:24053912BKACEY6661




Madhusudan Goenka  
Director  
Din : 00146365



Praveen Kumar Goenka  
Director  
Din : 00156943



**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

Note No : 22

**Details of Ratios**

Particulars		For the Year ended on 31.03.2024	For the Year ended on 31.03.2023
a)	<b>Current Ratio</b>		
	Current Assets	1	1
	Current Liabilities	24,833	18,503
b)	<b>Debt-Equity Ratio</b>	35,119	32,634
	Debt	Nil	Nil
	Equity	-	-
c)	<b>Debt Service Coverage Ratio</b>	-	-
	Earnings before Interest, Tax and Exceptional Items	Nil	Nil
	Interest Expense + Principal Repayments made during the period for long term loans	3,309	2,172
d)	<b>Return on Equity Ratio</b>	-	-
	Total Income	0	0
	Shareholders' Equity	2,443	1,599
e)	<b>Inventory turnover ratio</b>	24,870	24,870
	Cost of Goods Sold	Nil	Nil
	Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade	-	-
f)	<b>Trade Receivables turnover ratio</b>	-	-
	Value of Sales & Services	16	24
	Average Trade Receivables	24,613	33,579
g)	<b>Trade payables turnover ratio</b>	1,527	1,408
	Total Value of Purchases	Nil	Nil
	Average Trade Payables	-	-
h)	<b>Net capital turnover ratio</b>	-	-
	Total Sales	1	1
	Shareholders' Equity	24,613	33,579
i)	<b>Net profit ratio</b>	24,870	24,870
	Profit After Tax	0	0
	Value of Sales & Services	2,443	1,599
j)	<b>Return on Capital employed</b>	32,442	41,289
	Earnings before Interest, Tax and Exceptional Items	0	0
	Total Assets - Current Liabilities	3,309	2,161
k)	<b>Return on investment</b>	81,369	78,883
	Net Return on Investments	Nil	Nil
	Cost of Investments	-	-



**AURO ELECTROPOWER PRIVATE LIMITED**

Notes annexed to and forming part of the financial statements as at 31st March 2024

**Annexure-1**

(Rs in Hundreds)

Particulars	Year ended March 31,	
	2024	2023
	Rs.(in Hundreds)	Rs.(in Hundreds)
<b><u>OTHER EXPENSES</u></b>		
Auditor Remuneration	100	100
Bank Charges	8	11
Conveyance	2	0
Commission Paid	80	0
Vehicle Maintainance Expenses	83	242
Rates & Taxes	775	751
Delivery Charges	145	169
Termiseal Service Charges	36	36
NSDL Annual Custody Fee	50	154
Filing Fees	15	95
Insurance Charges (Car & Building)	87	120
PF Inspection Charges	9	9
Legal & Professional Charges	1,308	110
Lift License Fees	25	0
Office Expenses	27	2
Share Transfer & Maintenance Expenses	40	12
Godown Rent	1,980	1,980
Repairs & Maintenance	165	136
Sundry Balances Written off	3	9
Trade Licence	54	54
<b>TOTAL</b>	<b>4,992</b>	<b>3,990</b>

