



Moulding Lifestyle

# SRIGEE DLM PRIVATE LIMITED

(FORMERLY KNOWN AS SRIGEE ENTERPRISES PRIVATE LIMITED)

# 434, Udyog Kendra Extn - II, Ecotech III,

Greater Noida - 201306 (U.P.)

info@srige.com

+91 9911786252

www.srige.com

## NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 18<sup>th</sup> Annual General Meeting of SRIGEE DLM PRIVATE LIMITED (Formerly Known as Srige Enterprises Private Limited) ("the Company") will be held on shorter notice on Saturday 30<sup>th</sup> Day of September, 2023 at 10.45 A.M. at the registered office of the Company at Plot No. 434, Udyog Kendra 2, Ecotech 3 Greater Noida 201306 to transact the following businesses:

### ORDINARY BUSINESS:

#### 1. CONSIDERATION OF FINANCIAL STATEMENTS & THE REPORTS OF BOARD OF DIRECTOR'S & AUDITORS:

The members need to receive, consider and adopt the Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2023 including the Audited Balance Sheet, the Statement of Profit & Loss for the year ended on that date together with the Reports of the Board of Directors and the Auditors thereon. The members may consider and, if thought fit, pass with or without modification(s), the following resolution as an Ordinary Resolution for adoption of Financial Statements & the Reports of Board of Directors & Auditors:

**"RESOLVED THAT the Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2023 including the Audited Sheet of the Company, the Statement of Profit & Loss for the year ended on that date along with all the Notes and Annexures and the reports of Auditors and Directors thereon for Financial Year ended 31<sup>st</sup> March, 2023 be and are hereby received, considered and adopted."**

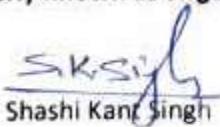
#### 2. APPOINTMENT OF STATUTORY AUDITOR OF THE COMPANY

**"RESOLVED THAT** pursuant to the provisions of Section 139, 122, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with rules made there under, Company hereby appoint M/s Sahni Bansal & Associates, Chartered Accountants, (FRN No. 514470C), auditor of the Company to hold office for a period of 5 years from FY 2023-24 till FY 2027-28, at such remuneration, as may be mutually agreed between the Board of Directors of the Company and the Auditors. "

By order of the Board

For of SRIGEE DLM PRIVATE LIMITED

(Formerly Known as Srige Enterprises Private Limited)

  
Name: Shashi Kant Singh

Designation: DIRECTOR

DIN: 00775112

Address: 9C, Hig Flats, Green View Apartment

Sector-99 Noida Gautam Buddha Nagar 201301,

Date: 22.09.2023

Place: Ghaziabad

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**NOTES:**

- (1) A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
- (2) IN ORDER TO BE EFFECTIVE PROXY FORM DULY COMPLETED MUST BE RECEIVED BY THE COMPANY AT ITS REGISTERED OFFICE NOT LESS THAN 48 HOURS BEFORE THE SCHEDULED TIME FOR HOLDING OF THE MEETING. A BLANK PROXY FORM IS ENCLOSED HEREWITH.
- (3) Members/ Proxies should bring the Attendance slips duly filled in for attending the meeting.
- (4) Corporate members intending to send their authorized representative(s) to attend the meeting are requested to send to the registered office of the Company, a certified copy of the board resolution authorizing their representative to attend and vote on their behalf at the meeting.
- (5) A copy of the notice & all documents referred to in the accompanying notice may be inspected at the registered office of the company during business hours on any working day.
- (6) A member desirous of seeking any information on the accounts or operations of the company is requested to send the same in writing to the company addressed to the Board the Director of the company at least seven working days prior to the meeting, so that the required information can be made available at the meeting.
- (7) Members are requested to bring their copies of Annual Report (with complete set of Financial Statements) at the meeting, as the same may not be supplied again at the meeting as a measure of environment protection.



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## DIRECTORS' REPORT

Dear Shareholders,  
**SRIGEE DLM PRIVATE LIMITED**

Your Directors have pleasure in presenting the Annual Report on the affairs of the Company for the year ended 31<sup>st</sup> March 2023.

### **1. Financial Statements Summary:**

The Company's financial performance, for the year ended March 31, 2023 is summarized below:

Particulars	(Amount in Thousand)	
	2022-23	2021-22
Revenue from operation:		
Income from operation	4,71,447	3,29,940
Other Income	1,011	452
<b>Total</b>	<b>4,72,458</b>	<b>3,30,393</b>
Less: Expenses	4,33,269	3,14,806
<b>Profit/ (Loss) Before Tax</b>	<b>39,189</b>	<b>15,586</b>
Prior period	(57)	-
Less: Tax Expenses:		
-Current Tax	11018	4039
-Deferred Tax	656	266
<b>Profit/(Loss) After Tax</b>	<b>27,572</b>	<b>11,282</b>

### **2. Financial Review:**

During the year under review, the Company's Profit after tax was Rs. 27,572 thousands against the last year profit of Rs. 11,282 thousands. Your Directors hope better prospects in years to come.

### **3. Dividend:**

Your Company does not recommend any dividend for the financial year ended 31<sup>st</sup> March, 2023.

### **4. Transfer of Unclaimed Dividend to Investor Education and Protection Fund:**

There were no amounts which were required to be transferred to the Investor Education & Protection Fund by the Company.

### **5. Reserves:**

For the financial year ended 31<sup>st</sup> March, 2023, the Company has not transferred any amount to Reserves.

S.K. Singh

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## 6. Change in the nature of business, if any:

There was no change in the nature of the business of the Company during the Financial Year ended on 31<sup>st</sup> March, 2023.

## 7. Board of Directors:

### a) Changes in Directors and Key Managerial Personnel

During the financial year 2022-23 under review, the provisions of Section 203 of the Companies Act, 2013 & Rules made thereunder with respect to appointment of Key Managerial Personnel (KMP) were not applicable to the Company and following changes took place on the Board of Directors.

### b) Declaration by an Independent Director(s) and re- appointment, if any

The Company being a Private Limited Company, provisions of Section 149(4) of the Companies Act, 2013 and Rules thereunder, are not applicable to the Company.

### c) Number of Meetings of the Board of Directors

Nine (9) meetings of the Board of Directors of the Company were held in the Financial Year 2022-23. The details of the Board Meetings are summed up as under:

S. No. of Board Meeting	Date of Board Meeting	Directors eligible to attend the Meeting	Directors attended the Meeting
1.	01.04.2022	02	02
2.	20.05.2022	02	02
3.	22.06.2022	02	02
4.	01.07.2022	02	02
5.	05.09.2022	02	02
6.	15.12.2022	02	02
7.	10.01.2023	02	02
8	10.02.2023	02	02
9	20.03.2023	02	02

## 8. Number of General Meetings

One (01) meeting of the members of the Company was held in the Financial Year 2022-23. The details of the General Meetings are summed up as under:

S. No. of Meeting	Date of Meeting	Type of Meeting	Members eligible to attend the Meeting	Members attended the Meeting	% of Shareholding attended the Meeting
1.	30.09.2022	AGM	21	20	84.55

S.K.Singh

2018/2023



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Monogram Logo/Style

## 9. Details in respect of adequacy of Internal Financial controls with reference to the Financial

### Statements:

The Board is of the opinion that it exercises sufficient control over the financial information and further the Company follows standard practices/procedure laid down under the Companies Act, 2013 on such matters which are covered under the Companies Act, 2013.

## 10. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future:

No order(s) has been passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future during the period.

## 11. Material changes and commitments, if any, affecting the financial position of the Company occurred between at the end of the Financial Year dated 31<sup>st</sup> March, 2023 and the date of the report:

There are no material changes occurred in between the Financial Year ended on 31<sup>st</sup> March, 2023 and date of the report of the Company which affects the financial position of the Company except those disclosed in this Board's Report.

## 12. Details in respect of frauds reported by Auditors under Sub- Section (12) of Section 143 other than those which are reportable to the Central Government

As per the explanations given by the Auditors in their report no material fraud on or by the Company or any fraud in the Company by its officers or employees has been noticed or reported during the Financial Year 2022-23.

## 13. Deposits:

The Company has not accepted any deposit from the public during the period under review and thus there are no unpaid or unclaimed deposits or default in repayment of deposit as on 31<sup>st</sup> March 2023.

## 14. Directors' Responsibility Statement:

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed:

- (i) That in the preparation of the Annual Accounts for the Financial Year ended 31<sup>st</sup> March 2023, the applicable Accounting Standards had been followed along with proper explanation relating to material departures;
- (ii) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review;

S.K. Singh

2013/2023



*Building Lifestyle*

- (iii) That the Directors had taken proper and sufficient care 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;
- (iv) That the Directors had prepared the annual accounts for the Financial Year ended 31<sup>st</sup> March 2023 on a 'going concern' basis; and
- (v) That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating efficiently.

**15. Statutory Auditors:**

M/s. Manish Pandey & Associates, Chartered Accountants (FRN: 019807C), Statutory Auditors of the Company have resigned due to which casual vacancy have been arises. M/s. *Sahni Bansal & Associates, Chartered Accountants, (FRN No. 514470C)* were appointed as Statutory auditors of the Company for Financial year 2022-23 whose term will be expiring on ensuing Annual General Meeting.

It is proposed to the members of the company to reappoint the *M/s. Sahni Bansal & Associates, Chartered Accountants, (FRN No. 514470C)*, Statutory Auditors of the Company, from FY 2023-24 till FY 2027-28.

**16. Cost Auditors:**

As per the provisions of Section 148 of the Companies Act, 2013 and Rules made thereunder, the Company was not required to appoint Cost Auditors for the Financial Year 2022-23.

**17. Secretarial Auditors:**

As per the provisions of Section 204 of the Companies Act, 2013 and Rules made thereunder, the Company was not required to appoint Secretarial Auditor for the Financial Year 2022-23.

**18. Internal Auditors:**

As per the provisions of Section 138 of the Companies Act, 2013 and Rules made thereunder, the Company was not required to appoint Internal Auditors for the Financial Year 2022-23.

**19. Explanation or comments by the Board on every qualification, reservation or adverse remark or disclaimer made:**

**(i) In the Auditors' Reports:**

The Auditors' Report for the year ended 31<sup>st</sup> March, 2023 is attached to the Financial Statements does not contain any qualification, reservation or adverse remark or disclaimer.

*S.K. Singh*

*2018/2023*



## 20. Capital Structure:

The paid up share capital of the Company as on the 31<sup>st</sup> March, 2023 is Rs. 1,81,28,000/- (Rupees One Crore eighty one lakh twenty eight thousand Only) divided into 1,81,280 Equity Shares of Rs. 100/- each.

#### (a) Right Issue / Preferential Issue of Shares:

**Right Issue/ Preferential Issue:**  
The Company has not made any allotment of securities on Right Issue/ Preferential Issue basis during the Financial Year 2022-23.

**(b) Bonus Issue:**

The Company has not made any bonus issue of securities during the Financial Year 2022-23.

(c) Buy-back of Securities:

The Company has not made buy-back of any of the securities during the Financial Year 2022-23.

(d) Issuance of Equity Shares with differential rights:

The Company has not issued Equity Shares with differential rights during the reporting period; hence disclosure under Rule 4(4) of the Companies (Share Capital & Debenture) Rules, 2014 is not required to be given.

**(e) Issuance of Sweat Equity Shares:**

The Company has not issued Sweat Equity Shares during the reporting period; hence disclosure under Rule 8(13) of the Companies (Share Capital & Debenture) Rules, 2014 is not required to be given.

**f) Issuance of Employees Stock Option Scheme:**

The Company has not issued securities under Employees Stock Option Scheme during the reporting period; hence disclosure under Rule 12(9) of the Companies (Share Capital & Debenture) Rules, 2014 is not required to be given.

**21. Extract of the Annual Return under Section 92(3):**

Amendment to Section 134 of the Companies Act, 2013 vide Section 36 of Companies (Amendment) Act, 2017 effective from July 31, 2018, the web address (if any) of the website on which annual return of the Company uploaded needs to be disclosed in the Board's report. Annual return are available on the following web Link <http://www.srigee.com/annual-returns/> .

**22. Audit Committee:**

As per the provisions of Section 177 of the Companies Act, 2013 and Rules made thereunder, the Company was not required to constitute the Audit Committee of the Board of Directors during the reporting period.

**23. Nomination and Remuneration Committee:**

As per the provisions of Section 178 of the Companies Act, 2013 and Rules made thereunder, the Company was not required to constitute the Nomination and Remuneration Committee of the Board of Directors during the reporting period.

S.K. Singh

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Standard Chartered

## **24. Stakeholders Relationship Committee:**

As per the provisions of Section 178 of the Companies Act, 2013 and Rules made thereunder, the Company was not required to constitute the Stakeholders Relationship Committee of the Board of Directors during the reporting period.

## **25. Corporate Social Responsibility:**

The provisions of Section 135 of the Companies Act, 2013 & Rules made thereunder with respect to Corporate Social Responsibility (CSR) were not applicable to the Company for the Financial Year 2022-23.

## **26. Vigil Mechanism**

The provisions of Section 177(9) & 177(10) of the Companies Act, 2013 & Rules made thereunder with respect to Vigil Mechanism were not applicable to the Company.

## **27. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:**

As required under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder, Internal Complaint Committee are set up to redress complaints received. All employees (permanent, contractual, temporary, trainees) are covered under the policy. There was no complaint received from any employee during the financial year 2022-23 and hence no complaint is outstanding as on 31.03.2023 for redress.

## **28. Particulars of loans, guarantees or investments under Section 186:**

No Loan(s), Guarantee(s) or investment(s) under Section 186 has been given/ made by the Company during the Financial Year 2022-23.

## **29. Particulars of contracts or arrangements with related parties under Section 188(1)**

During the Financial Year 2022-23, Contract or arrangements were entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013. AOC-2 is annexed as Annexure-1

## **30. Conservation of energy, technology, absorption, foreign exchange earnings and outgo:**

The nature and scale of operations of the Company are such that no material particulars of conservation of energy and technology absorption are required to be reported:

<b>A. Conservation of energy</b>		
(i)	the steps taken or impact on conservation of energy;	Nil
(ii)	the steps taken by the company for utilizing alternate sources of energy;	Nil
(iii)	the capital investment on energy conservation equipment;	Nil
<b>B. Technology absorption</b>		
(i)	the efforts made towards technology absorption;	Nil
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution;	Nil
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial	

S.K.Singh

2023/04/26



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Marketing / textile

	<b>year)-</b>	
1.	the details of technology imported;	Nil
2.	the year of import;	Nil
3.	whether the technology been fully absorbed;	Nil
4.	if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	Nil
(iv)	<b>the expenditure incurred on Research and Development</b>	Nil
<b>C.</b>	<b>Foreign exchange earnings and Outgo</b>	
(i)	Earnings in Foreign Currency	Nil
(ii)	Value of imports on CIF basis	Nil
(iii)	Expenditure in foreign currency	Nil

**31. Particulars of Employees:**

Since the Company is a Private Limited Company, Provisions of Section 197 of the Companies Act, 2013, read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable.

**32. Risk Management:**

The Company has adequate risk management process to identify and notify to the board of directors about the risks or opportunities that could have an adverse impact on the Company's operations or to that could be exploited to maximize the gains. In the opinion of the Board there is no risk which may threaten the existence of the Company.

**33. Highlights Of Performance Of Subsidiaries/ Joint Ventures/ Associates And Their Contribution For Overall Performance Of The Company**

Company did not have any Subsidiary or Joint Venture Company or Associate Company, as on Financial Year ending on 31<sup>st</sup> March, 2023.

**34. Names of the Companies which have become or ceased to be its Subsidiaries/ Joint Ventures/ Associate Companies during the year:**

No Company has become Joint Venture/ Associate Company of the Company during the year under review.

**35. Details of application made for or proceeding pending under insolvency and bankruptcy code 2016:**

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency and Bankruptcy Code, 2016

**36. Details of difference between valuation amount on one time settlement and valuation while availing loan from banks and financial institutions:**

During the year under review, there has been no one time settlement of loans taken from banks and financial statements.

*S.K.Singh*

*2013/2014*



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## 37. Acknowledgement:

The Board of Directors of the Company wish to place on record, their thanks and appreciation to all workers, staff members, executives, business associates and consultants for their contribution to the operations of the Company. The Directors also place on record their sincere thanks to the shareholders for their continued support, co-operation and confidence in the Management of the Company.

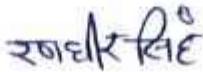
For and on behalf of the Board Directors  
SRIGEE DLM PRIVATE LIMITED  
(Formerly Known as Srigee Enterprises Private Limited)

  
SHASHI KANT SINGH

Director  
DIN: 00775112  
Add: 9C, HIG FLATS,  
GREEN VIEW APARTMENT  
SECTOR-99 NOIDA  
GAUTAM BUDDHA NAGAR 201301

Date: 22.09.2023

Place: Ghaziabad



RANDHIR SINGH  
Director  
DIN: 03061147  
Add: H. NO. 37, POST - BIGAHANI  
ALLAHABAD, SIRSA ALLAHABAD-212305



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## Annexure I

### 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)

Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts /arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188

**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**

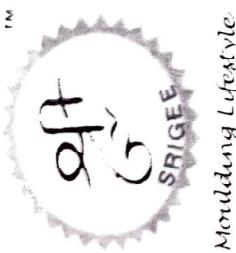
1. Details of contracts or arrangements or transactions not at arm's length basis:

-----nil-----

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name of the related party	Nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts /arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
Syntyche Tradex Enterprises (OPC) Pvt. Ltd.	Company Under same management	Sales of Goods	Running Basis	As per Agreement	NA	
Syntyche Tradex Enterprises (OPC) Pvt. Ltd.	Company Under same management	Purchase of Goods	Running Basis	As per Agreement	NA	
Syntyche Tradex Enterprises (OPC) Pvt. Ltd.	Company Under same management	Rent	Running Basis	As per Agreement	01.04.2022	

*S.K.S*



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Syntche	Tradex	Company Under same management	Electricity	Running Basis	As per Agreement	01.04.202 2
Enterprises Pvt. Ltd.	(OPC)					

On & behalf of the Board

## SRIGEE DLM PRIVATE LIMITED

(Formerly Known as Srighee Enterprises Private Limited)

SHASHI KANT SINGH

Director

DIN: 00775112

Add: 9C, HIG FLATS, GREEN VIEW APARTMENT  
SECTOR-99 NOIDA 201301

Date: 22.09.2023

Place: Ghaziabad



**Independent Auditors' Report**  
To,  
**The Members of**  
**SRIGEE DLM PRIVATE LIMITED**

**1. Opinion**

We have audited the accompanying financial statements of Srigee DLM Private Limited, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the Statement of Profit and Loss for the year then ended, and 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 financial statements give the information required by the Act 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 Balance Sheet, of the State of affairs of the company as at 31<sup>st</sup> March 2023.
- (ii) In the case of Statement of Profit & Loss of the profit for the year ending on 31<sup>st</sup> March 2023.

**2. Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 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.

**3. Responsibilities of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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, 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.

#### **4. 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 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 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.

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

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

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

## 5. Report on Other Legal and Regulatory Requirements

Requirements 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, are not applicable.

A. 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 purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Company so far as 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, aforesaid 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 March 31, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Act;
- f) With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, Since neither the turnover of the company as per latest audited financial statement was Rs 50 Crores or more nor aggregate borrowings from banks or financial institutions or anybody-corporate at any point of time during the financial year was Rs. 25 crores or more, therefore, the reporting on adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is not applicable in terms of Notification GSR 583 (E) dated 13th June, 2017 issued by Ministry of Corporate Affairs.

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

- a) the Company does not have any pending litigations in the said financial year impacting its financial position, in its financial statements;
- b) The Company has not maintained any provisions as per the required applicable law or accounting standards for material foreseeable losses, as the company does not have any long-term contracts including derivative contracts;
- c) The company is not required to transfer any amount to Investors Education and Protection Fund.
- d) (i) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been advanced or loans 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of

the Funding Party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause(i) and (ii) contain any material mis-statement.

- e) The company has not declared or paid any dividend during the year in contravention of provisions of section 123 of the Companies Act, 2013.
- f) As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the Company only with effect from 1<sup>st</sup> April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable.

PLACE: GHAZIABAD  
DATED: 22/09/2023  
UDIN: 23093866BGSVOW5387



Particulars	FY 22-23	FY 21-22
WDV as per Income Tax Act, 1961	29,060	32,719
Less :- WDV as per Companies Act, 2013	46,230	48,722
Total	(17,170)	(16,003)
Provision for Gratuity	184	-
	(16,987)	(16,003)
	27.82%	27.82%
	(4,726)	(4,070)
Deferred Tax Asset / (Liability)		
Opening (DTL)	656	347
Charge / (Credit) to P&L		
Charge / (Credit) to Opening Reserves	4,070	
Deferred Tax Asset / (Liability) for Audited	(656)	



S.K. Sij

2018/19

SRIGEE ENTERPRISES PRIVATE LIMITED

A.Y. 2023-24

FIXED ASSETS

Block	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Depreciation for the year	WDV as on 31/03/2023
			More than 180 Days Rs.	Less than 180 Days Rs.				
BUILDING	10.00%	1,20,70,258	0	0	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10.00%	8,52,110	0	0	1,20,70,258	12,07,026	1,08,63,232	7,56,899
MACHINERY AND PLANT	15.00%	1,97,45,025	6,82,818	14,788	8,52,110	85,211	7,56,899	1,73,77,346
MACHINERY AND PLANT	40.00%	51,695	35,181	0	2,04,42,631	30,65,285	34,750	52,126
<b>Total</b>		<b>3,27,19,088</b>	<b>7,17,999</b>	<b>14,788</b>	<b>0</b>	<b>3,34,51,875</b>	<b>43,32,272</b>	<b>2,90,59,603</b>



S. R. S. J.

20/04/2023

**SRI GEE DLM PRIVATE LIMITED**  
**FORMERLY KNOWN AS SRI GEE ENTERPRISES PRIVATE LIMITED**  
**CIN- U32109UP200PTC031105**  
**Email - singhkantshashi@gmail.com, M. No 9911786252**  
**REGD OFFICE - PLOT NO- 434, ECOTECH III, GREATER NOIDA, UTTAR PRADESH**

**Balance Sheet as at 31st March '2023**

<b>Particulars</b>	<b>Note No.</b>	<b>Figures as at the end of current reporting period on 31.03.2023</b>		<b>Figures as at the end of the previous reporting period on 31.03.2022</b>	
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>I. Equity and Liabilities</b>					
<b>(1) Shareholders' funds</b>					
(a) Share capital	<u>1</u>		18,128		18,128
(b) Reserves and surplus	<u>2</u>		87,238		59,727
(c) Money received against share warrants					
<b>(2) Share application money pending allotment</b>					
<b>(3) Non-current liabilities</b>					
(a) Long-term borrowings	<u>3</u>		7,931		13,482
(b) Deferred tax liabilities (Net)			4,726		4,070
(c) Other Long term liabilities	<u>4</u>		-		-
(d) Long-term provisions	<u>5</u>		676		-
<b>(4) Current liabilities</b>					
(a) Short-term borrowings	<u>6</u>		17,189		23,657
(b) Trade payables -	<u>7</u>		-		-
(A) total outstanding dues of micro enterprises and small enterprises; and			-		-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises]			54,061		30,629
(c) Other current liabilities	<u>8</u>		1,729		1,961
(d) Short-term provisions	<u>9</u>		7,267		2,186
<b>Total</b>			<b>198,945</b>		<b>153,839</b>
<b>II. Assets</b>					
<b>Non-current assets</b>					
<b>(1) Property, Plant &amp; Equipment and intangible assets</b>					
(i) Property, Plant & Equipment	<u>10</u>		61,156		63,648
(ii) Intangible assets	<u>11</u>		-		-
(iii) Capital work-in-progress					
(iv) Intangible assets under development					
<b>(b) Non-current investments</b>					
(c) Deferred tax assets (net)	<u>10</u>				
(d) Long-term loans and advances	<u>13</u>		13,445		9,997
(e) Other non-current assets	<u>14</u>		3,706		4,032
<b>(2) Current assets</b>					
(a) Current investments					
(b) Inventories			65,691		34,089
(c) Trade receivables			45,684		36,158
(d) Cash and cash equivalents	<u>15</u>		2,901		2,227
(e) Short-term loans and advances	<u>16</u>		2,664		-
(f) Other current assets	<u>18</u>		3,699		3,688
<b>Total</b>			<b>198,945</b>		<b>153,838</b>
<b>Contingent liabilities and commitments</b>					
<b>Summary of Significant Accounting Policies</b>		<u>19</u>			
<i>The accompanying notes form an integral part of these financial statements</i>					
<i>As per our Report of even date mentioned</i>					

For Sahni Bansal & Associates

Chartered Accountants

Chartered  
Accountants

CA. Pardeep Singh Sahni

Partner

UDIN-230938664 GSVOUW5387

FRN: 514470C

M.NO- 093866

Place: Ghaziabad

Date: 22.09.2023



For and on Behalf of Board of Directors of  
SRI GEE ENTERPRISES PRIVATE LIMITED

*SK Singh*  
(Shashi Kant Singh)  
Director

DIN- 00775112

*Randhir Singh*  
(Randhir Singh)  
Director

DIN- 03061147

# SRIGEE DLM PRIVATE LIMITED

FORMERLY KNOWN AS SRIGEE ENTERPRISES PRIVATE LIMITED

CIN- U32109UP200PTC031105

Email - singhkantshashi@gmail.com, M. No 9911786252

REGD OFFICE - PLOT NO- 434, ECOTECH III, GREATER NOIDA, UTTAR PRADESH

## Statement of Profit and Loss for the Year ending 31st March 2023

Particulars	Note No.	(Rupees in Thousand)	
		Figures for the current reporting period	Figures for the previous reporting period
I. Revenue from operations	1	2	3
II. Other income		20	471,447
III. Total Income (I + II)		21	1,011
			472,458
IV. Expenses:			
Cost of materials consumed		22	242,267
Purchases of Stock-in-Trade			165,303
Changes in inventories of finished goods		23	-
work-in-progress and Stock-in-Trade			(2,453)
Employee benefits expense			(14,486)
Finance costs	24		16,248
Depreciation and amortisation expense	25		4,245
Other expenses	10		3,837
<b>Total expenses</b>	<b>26</b>		<b>18,307</b>
			433,269
V. Profit before exceptional and extraordinary items and tax (III - IV)			
VI. Exceptional items			39,189
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary items			39,189
Prior Period Items			-
IX. Profit before tax (VII- VIII)			(57)
X. a. Tax expense: - Income Tax			39,246
b. Tax expense: - Deferred Tax			11,018
XI. Profit (Loss) for the period from continuing operations (VII-VIII)			656
XII. Profit/(loss) from discontinuing operations			27,572
XIII. Tax expense of discontinuing operations			11,282
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV. Profit (Loss) for the period (XI + XIV)			-
Earnings per equity share:	0		27,572
(1) Basic			11,282
(2) Diluted	27		152.10
	28		152.10
			62.23

The accompanying notes form an integral part of these financial statements  
As per our Report of even date attached.

For Sahni Bansal & Associates  
Chartered Accountants

CA. Pardeep Surinder Sahni  
Partner

UDIN-23093866BGSVOW5387

FRN: 514470C

M.NO.- 093866

Place: Ghaziabad

Date: 22.09.2023



For and on Behalf of Board of Directors of  
SRIGEE ENTERPRISES PRIVATE LIMITED

*S.K.S*  
(Shashi Kant Singh)  
Director  
DIN- 00775112

*R.R.S*  
(Randhir Singh)  
Director  
DIN- 03061147

**SRIGEE DLM PRIVATE LIMITED**  
 FORMERLY KNOWN AS SRIGEE ENTERPRISES PRIVATE LIMITED  
 CIN: U32109UP200PTC031185  
 REGD OFFICE - PLOT NO-434, ECOTECH III, GREATER NOIDA, UTTAR PRADESH

Notes to Accounts (Forming part of Balance Sheet)

**Note No. 1 : Share Capital**

**Part (a)**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Authorized Share Capital		
300000 Equity Shares (Prev. Year 2021-22) of Rs 100/- Each	30,000	30,000
	-	-
Issued, Subscribed and Paid Up Capital		
181280 Equity Shares (Prev. Year 2021-22) of Rs 100/- Each	18,128	18,128
	-	-
<b>Total</b>	<b>18,128</b>	<b>18,128</b>

**Part (b)**

**Reconciliation of the Shares Outstanding at the beginning and at the end of the year**

Equity Shares	Number	Amount
At the beginning of the year	181,280	18,128
Issued during the year		
Outstanding at the end of the year	181,280	18,128

Preference Shares	Number	Amount
At the beginning of the year		
Issued during the year		
Outstanding at the end of the year	-	-

**Part (c)**

**Terms/Rights attached**

**i Equity Shares**

The Company has only one class of Equity shares having a par value of Rs 100/- Each holder of equity shares is entitled to one vote per share.

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2023 the company has not declared any amount of dividend.

**Part (d)**

**Details of Shareholders holding more than 5% Shares in the Company**

Name of the Shareholders	As at 31 March 2023		As at 31 March 2022	
	Figures as at the end of current reporting period	% Holding	Figures as at the end of the previous reporting period	% Holding
Shashi Kant Singh	89,150	49.18	61,150	33.73
Suchitra Singh	30,920	17.06	-	-
Ramana Singh	-	-	28,000	15.45
Randhir Singh	17,220	9.50	17,220	9.50
Ripu Daman Singh	11,370	6.27	11,370	6.27
Santa Singh	11,180	6.17	11,180	6.17
Ram Deo Singh	10,820	5.97	10,820	5.97
<b>Total</b>	<b>170,660</b>	<b>94.14</b>	<b>139,748</b>	<b>77.89</b>

**Promoters Holding**

Name Of Promoters	No of Shares	% Holding	% Change during the year
Shashi Kant Singh	89,150	52.24	46%
Suchitra Singh	30,920	18.12	100%
Randhir Singh	17,220	10.09	0%
Ripu Daman Singh	11,370	6.66	0%
Ram Deo Singh	10,820	6.34	0%
Santa Singh	11,180	6.55	0%
<b>Total</b>	<b>170,660</b>	<b>100.00</b>	



S.K. Singh  
 2018/2019

**Note No. 2 : Reserves and Surplus**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Other Reserves General Reserve	59,727	48,445
Opening Balance	27,511	11,282
Addition during the year	-	
Transfer during the year	87,238	59,727
Closing Balance		
(b) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.	87,238	59,727
<b>Total</b>		

**Note No. 3 : Long-Term Borrowings**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Bonds debentures	-	-
(b) Term loans		
From Banks & Financial Institutions	3,102	6,686
Electronica Finance Limited		
(Secured by way of Hypothecation of Plant & machinery Situated at Plot No-39 & 40, Udyog Vihar Ext-2, Near I.G. Gate No-3, Greater Noida, Gautam Buddha Nagar, Greater Noida, 201308, Uttar Pradesh and Personal guarantee of Directors and their relatives)		
	365	2,269
ICICI Bank Limited		
(Secured by way of Hypothecation of all Current assets and receivables at 3, Plot no 434, Ecotech-3 Udyog Kendra- 2, Greater Noida UP, Noida, 201301, Uttar Pradesh)		
	4,463	4,527
(c) Loan from Directors & their relatives		
- Directors and their relatives		
	7,931	13,482
<b>Total</b>		

**Note No. 4 : Other Long-term Liabilities**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables	-	
(b) Others	-	
<b>Total</b>		

**Note No. 5 : Long-term provisions**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits	676	-
(b) Others (specify nature)	-	
<b>Total</b>	676	-

**Note No. 6 : Short-term borrowings**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>Secured</b>	-	-
(a) Loans repayable on demand		
- Emergency Credit loan with Electronica Finance Limited	2,855	3,090
(Secured by way of Hypothecation of Plant & machinery Situated at Plot No-39 & 40, Udyog Vihar Ext-2, Near I.G. Gate No-3, Greater Noida, Gautam Buddha Nagar, Greater Noida, 201308, Uttar Pradesh and Personal guarantee of Directors and their relatives)		
- Working capital limit with ICICI bank		6,004
(Secured by way of Hypothecation of all Current assets and receivables at 3, Plot no 434, Ecotech-3 Udyog Kendra- 2, Greater Noida UP, Noida, 201301, Uttar Pradesh)		
from other parties - National Small Industries Corporation Limited	9,608	9,575
(Secured by way Bank Guarantee)		
(b) Current maturities of Long Term Debt		
- From EFL	2,822	2,570
- From ICICI Bank	1,904	2,417
	17,189	23,657
<b>Total</b>		



S.K. Singh

2018/19

Note No. 7 : Trade Payables

Particulars	Outstanding for following periods from due date of payment				Current Year
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-				
(ii) Others	53,358		704		
(iii) Disputed dues — MSME	-				
(iv) Disputed dues — Others	-				
<b>Total</b>	<b>53,358</b>		<b>704</b>		

Note No. 7A : Trade Payables

Particulars	Outstanding for following periods from due date of payment				Previous Year
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-				
(ii) Others	30,629				
(iii) Disputed dues — MSME	-				
(iv) Disputed dues — Others	-				
<b>Total</b>	<b>30,629</b>				

Note No. 8 : Other current liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Advance from Customers	222	-
(b) Other payables	-	-
-Audit fees payable	25	-
- Electricity & power charges payable	45	97
- Director's Remuneration payable	180	145
- Wages & salary payable	611	1,048
- EPF Payable	84	294
- ESIC Payable	4	23
-TDS & TCS Payable	547	343
-Telephone Expenses payable	11	11
<b>Total</b>	<b>1,729</b>	<b>1,961</b>

Note No. 9 : Short-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits - Gratuity	48	-
(b) Others - provision for Income Tax	10,843	4,039
less- Advance tax	1,400	-
less- TDS	2,224	1,853
Net Provision for Income Tax	7,219	2,186
<b>Total</b>	<b>7,267</b>	<b>2,186</b>



S.K. Sij

2019-20

SRIGEE ENTERPRISES PRIVATE LIMITED  
CIN: U32110UP2000PTC031105

REGD- PLOT NO- 434, ECOVTECH III , GREATER NOIDA , UTTAR PRADESH

Depreciation Chart as per the Companies Act for the year ended 31st March 2023

Note No. 10

Date of Purchase/Put to use	Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		01.04.2022	Additions during the year	Inter head Adjustment	31.03.2023	01.04.2022	Dep for the Year	Prior Period Adjustment	Sales/Adj.	Residual Value Adj.	WDV as on 31.03.2023
<b>A. Depreciable</b>											WDV as on 31st Mar 2023
(a) Buildings	19,752	-	-	19,752	3,115	625	(165)	-	-	3,576	16,176
(b) Computer	356	35	-	391	321	27	(16)	-	-	59	16,637
(c) Electrical Equipments	766	-	669	1,435	284	112	446	-	-	843	592
(d) Furniture and Fixtures	350	-	-	350	145	32	(0)	-	-	177	173
(e) Office Equipments	853	15	6	874	596	140	(130)	-	-	606	268
(f) Plant & Machinery	46,055	683	(675)	46,062	14,948	2,901	(748)	-	-	17,101	28,961
<b>Total (A)</b>	<b>68,132</b>	<b>733</b>	<b>0</b>	<b>68,864</b>	<b>19,410</b>	<b>3,837</b>	<b>(612)</b>	<b>-</b>	<b>-</b>	<b>22,635</b>	<b>46,230</b>
<b>B. Non Depreciable Assets</b>											46,7
(a) Land	-	14,926	-	-	-	-	-	-	-	-	14,926
<b>Total (B)</b>		<b>14,926</b>									<b>14,926</b>
<b>C. G. Total (A+B)</b>	<b>83,057</b>	<b>733</b>	<b>0</b>	<b>83,790</b>	<b>19,410</b>	<b>3,837</b>	<b>(612)</b>	<b>-</b>	<b>-</b>	<b>22,635</b>	<b>61,156</b>



S. K. S. & Associates  
Chartered Accountants  
Ghaziabad  
2018 K. P. C.

Note No. 10 : Property, Plant & Equipment

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Fixed Assets as per Annexure	61,156	63,648
<b>Total</b>	<b>61,156</b>	<b>63,648</b>

Note No. 11 : Intangible assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Goodwill	-	-
(b) Brands, trademarks	-	-
(c) Computer software	-	-
(d) Mastheads and publishing titles	-	-
(e) Mining rights	-	-
(f) Copyrights, and patents and other intellectual property rights, services and operating rights	-	-
(g) Recipes, formulae, models, designs and prototypes	-	-
(h) Licences and franchise	-	-
(i) Others (specify nature)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note No. 12 : Non-current investments

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Investment property	-	-
(b) Investments in Equity Instruments	-	-
(c) Investments in preference shares	-	-
(d) Investments in Government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in partnership firms	-	-
(h) Other non-current investments (specify nature)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note No. 13 : Long-term loans and advances

Particulars	Figures as at the end of current reporting period			Figures as at the end of the previous reporting period		
	Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good	Unsecured Considered Good	Doubtful
(i) Capital Advances	13,445	-	-	9,997	-	-
(ii) Loans and advances to related parties	-	-	-	-	-	-
(iii) Other loans and advances (specify nature)	-	-	-	-	-	-
<b>Total</b>	<b>13,445</b>	<b>-</b>	<b>-</b>	<b>9,997</b>	<b>-</b>	<b>-</b>

Note No. 14 : Other non-current assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	-	-
(ia) Security Deposits - Sales Tax	25	25
- Electricity	2,013	1,980
- Electronica Finance Ltd	1,048	1,197
- (Rent Security)	600	810
(ii) Others (specify nature)	20	20
<b>Total</b>	<b>3,706</b>	<b>4,032</b>

Note No. 15 : Trade Receivables

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 months -1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) Undisputed Trade receivables – considered good	40,218	4,348	881	74	164	45,615
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>40,218</b>	<b>4,348</b>	<b>881</b>	<b>74</b>	<b>164</b>	<b>45,615</b>



S.K. Singh

20/8/2012

Note No. 15A: Trade Receivables

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 months -1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) Undisputed Trade receivables – considered good	35,040				881	237
(ii) Undisputed Trade Receivables – considered doubtful						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
<b>Total</b>	<b>35,040</b>	<b>-</b>	<b>-</b>	<b>881</b>	<b>237</b>	<b>36,158</b>

Note No. 16 : Cash and Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Balances with banks	2,837	166
(b) Cash on hand	64	20
(c) Others (Fixed deposits)		2,040
<b>Total</b>	<b>2,901</b>	<b>2,227</b>

Note No. 17 : Short-term loans and advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Others : Vendors Advance	2,664	
<b>Total</b>	<b>2,664</b>	<b>-</b>

Note No. 18 : Other current assets (specify nature)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Prepaid Insurance	151	-
(ii) Income Tax Refund	2	2
(iii) Advance to employees	1,927	1,519
(iv) Other assets	128	14
(v) Unclaimed GST/GST Input + Cash Balance	1,492	1,931
(vi) Unamortised Software Expenses	-	222
<b>Total</b>	<b>3,699</b>	<b>3,688</b>

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Contingent liabilities:	-	
(a) Claims against the company not acknowledged as debt:	-	
(b) Guarantees:	-	
(c) Other money for which the company is contingently liable:	-	
(ii) Commitments:		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for:	-	
(b) Unsettled liability on shares and other investments partly paid:	-	
(c) Other commitments (specify nature):	-	-
<b>Total</b>		



S.K.Singh

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**Note No. 20 : Revenue from Operations**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of products	251,419	146,342
(b) Sale of products - Trading Goods	156,370	124,527
(c) Sale of services	63,659	59,070
<b>Total</b>	<b>471,447</b>	<b>329,940</b>

**Note No. 21 : Other Income**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income (in case of a company other than a finance company)	102	116
(b) Rent received	900	150
(c) Others	8	187
<b>Total</b>	<b>1,011</b>	<b>452</b>

**Note No. 22 : Cost of Material Consumed**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Opening	16,006	3,649
Add :- Purchase	213,690	147,115
Less :- Closing	30,669	16,006
<b>Total</b>	<b>199,026</b>	<b>134,758</b>

<b>DIRECT/PRODUCTION EXPENSES</b>		
Electricity Exp	6,050	8,443
Generator Running & Maintenance	-	-
Wages Expenses	35,385	26,597
Job Work Exp	358	1,163
Manufacturing Damages	241	1,020
Freight , Loading & Unloading	900	934
Import Expenses	308	176
<b>Total</b>	<b>43,241</b>	<b>38,333</b>
<b>Total</b>	<b>242,267</b>	<b>173,091</b>



S.K.Singh

Pardeep Singh

**Note No. 23 : Change in Inventories**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
<b>Finished Goods</b>		
Inventory at the beginning of the year	11,187	2,681
Inventory at the end of the year	13,640	11,187
Increase or Decrease in Inventory	(2,453)	(8,506)
<b>Work-in-Progress</b>		
Inventory at the beginning of the year	-	
Inventory at the end of the year	-	
Increase or Decrease in Inventory	-	
<b>Stock in Trade</b>		
Inventory at the beginning of the year	6,896	5,894
Inventory at the end of the year	21,381	6,896
Increase or Decrease in Inventory	(14,486)	(1,002)
<b>Total Inventory at the beginning of the Year</b>	<b>18,083</b>	<b>8,575</b>
<b>Total Inventory at the end of the Year</b>	<b>35,021</b>	<b>18,083</b>

**Note No. 24 : Employee Cost**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) salaries and wages	7,689	14,011
(ii) contribution to provident and other funds	984	1,213
(iii) staff welfare expenses	5,044	5,018
(iv) Director's Remuneration	1,620	1,620
(v) Other Employee Benefit (Bonus)	727	-
(vi) Gratuity Expenses	184	-
<b>Total</b>	<b>16,248</b>	<b>21,862</b>

**Note No. 25 : Finance Costs**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest expense	3,365	2,538
(b) Other borrowing costs - bank charges	498	599
(c) Interest on Late Payment of Taxes	383	293
<b>Total</b>	<b>4,245</b>	<b>3,430</b>



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2019 K.R.E

Note No. 26 : Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Software Expenses	222	217
Power and fuel	2,391	1,626
Rent	5,038	2,823
Discount charges	75	-
Tours and travels	86	86
Insurance	130	236
Miscellaneous expenses	14	56
Audit fees	15	15
Tax audit fees	10	10
Business promotion	-	83
Conveyance expenses	1,178	718
Courier charges	9	4
Festival expenses	492	176
Fees & subscription	-	174
Foreign Exchange Fluctuation	237	98
legal and consultancy charges	1,938	569
Office maintenance expenses	2,010	922
Printitng and stationery	286	201
Repair and mainetnance expenses	2,332	1,289
Telephone and internet expenses	243	210
Security expenses	1,067	947
Lease rent	273	425
Vehicle running and maintenance expenses	261	96
<b>Total</b>	<b>18,307</b>	<b>10,981</b>

Note No. 27 : Basic Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	27,571,636	11,281,508
(ii) Weighted Average of outstanding Equity Shares	181,280	181,280
(iii) Basic Earning per share	152.10	62.23

Note No. 28 : Diluted Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	27,571,636	11,281,508
(ii) Weighted Average of outstanding Equity Shares	181,280	181,280
(iii) Diluted Earning per share	152.10	62.23



S. K. Singh

20/07/2015

\*Weighted Average of Outstanding Equity Shares

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) Opening no. of shares	181,280	181,280
Weights	1	1
(ii) Allotment made during the year	-	-
Weights	-	-
Weighted Average	181,280	181,280





# SRIGEE DLM PRIVATE LIMITED

## FORMERLY KNOWN AS SRIGEE ENTERPRISES PRIVATE LIMITED

REGD OFFICE - PLOT NO- 434, ECOTECH III, GREATER NOIDA, UTTAR PRADESH  
 CIN- U32109UP200PTC031105  
 Email - singhkantshashi@gmail.com, M. No 9911786252  
 (F.Y.2022-2023)

### SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

#### GENERAL

M/s Srige DLM Private Limited is engaged in Business of Manufacturing and assembly of Plastic Moulding Components, Trading of Plastic Graunels, Assembly of Electronics.

#### BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### A. USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets, liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reported period. Difference between the actual results and estimates are recognised in the period in which the results are known/ materialized.

##### B. REVENUErecognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. The following specific recognition criteria must also be met before revenue is recognized:

##### Sale of goods:

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer. The company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

##### C. INVENTORIES

Closing Stocks are valued at Cost or Net Realisable Value whichever is lower. The Inventories are valued & certified by the management of the company. Net Realisable Value is the estimated selling price in the ordinary course of business less estimated cost necessary to make the sale.

##### D. PROPERTY, PLANT AND EQUIPMENT

Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Subsequent expenditure related to an item of Property, Plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from de-recognition of property, plant & equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

##### E. DEPRECIATION & AMMORTISATION

Depreciation on Property, plant and equipment is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

##### F. BORROWING COST

Borrowing cost includes interest. Such costs directly attributable to the acquisition, construction or production of an asset that necessarily takes substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

S.K. Singh

2018/2019

## **G. FOREIGN EXCHANGE TRANSACTIONS/ TRANSLATION**

### **Initial recognition**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

### **Conversion**

Foreign currency monetary items are reported using the reporting date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

### **Exchange differences**

Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise. Exchange differences arising in respect of fixed assets acquired from outside India are expensed off.

## **H. TAXES ON INCOME**

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

## **I. GOVERNMENT GRANTS AND SUBSIDIES**

NIL

## **J. INVESTMENTS**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in values is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

## **K. IMPAIRMENT OF ASSETS**

No impairment of assets occurred during the year

*SK.Singh* *2015/2/21*

#### **L. CONTINGENT LIABILITIES**

A Contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

#### **M. EMPLOYEE BENEFITS**

(i) All employee benefits falling due within twelve months of the end of the period in which the employee render the related services are classified as short term employee benefits which include benefits like salaries, wages etc. are recognized as an expense in the Profit and Loss Account of the year in which the employee renders the related services and measured accordingly.

##### **(ii) Post-employment benefits**

###### **Provident Fund**

Provident fund is a defined contribution scheme and the contributions as required by the statute Made to Government Provident Fund are charged to the Statement of Profit and Loss Account.

###### **Gratuity**

Gratuity Liability is a defined obligation and is wholly unfunded. The Company accounts for liability for future gratuity benefits based on actuarial valuation done by a certified Actuary. The actuarial valuation is computed using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the financial statement with a corresponding debit or credit to retained earnings through Other Comprehensive Income in the period in which they occur. Remeasurements are not reclassified to the Statement of Profit and Loss in subsequent periods.

###### **Leave Encashment**

Leave encashment is recognised as an expense in the Statement of Profit and Loss as and when they accrue. The company determines the liability using the projected unit credit method, with actuarial valuations carried out as at the reporting date. Actuarial gains and losses are recognised in the Statement of Other Comprehensive Income.

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**2. NOTES ON FINANCIAL STATEMENTS:**

**1. Earning Per Share(EPS) Computed in accordance with Accounting Standard 20- "Earning Per share"**

Particulars	Year Ended 31.03.2023	Year Ended 31.03.2022
Profit/(Loss) attributable to equity shareholders(Rs. '000)	27571.64	11281.51
Basic/ Weighted average number of equity shares	181280	181280
Nominal value of each equity share(Rs.)	10	10
Basic/ diluted EPS(Rs.)	152.10	62.23

2. The balance of Debtors, Creditors, and Loans shown in the Balance Sheet are subject to confirmation from respective parties
3. Director's Remuneration Rs. 16,20,000/- (Previous Year- Rs. 16,20,000/-)
4. In the opinion of the Board, the current assets, loans and advances are approximately of the value stated if realized in the ordinary course of business. The provision for known liabilities is adequate and not in the excess of the amount considered reasonable necessary
5. **DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006**

Company is unable to identify which of its suppliers are Small Scale and ancillary undertaking within the meaning of the "Small Scale & Ancillary Undertakings Act, 1993" hence no provision has been made in respect of interest, if any, payable on delayed payments to such suppliers

S.No.	Particulars	As on 31 <sup>st</sup> March, 2023	As on 31 <sup>st</sup> March, 2022
1	Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	NIL	NIL
2	Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	NIL	NIL
3	Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
4	Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
5	Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
6	Interest due and payable towards suppliers registered under MSMED Act, for payments already made	NIL	NIL
7	Further interest remaining due and payable for earlier years	NIL	NIL

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6. The Inventories has been taken, valued and certified by the management.

**7. PAYMENT TO AUDITORS**

<b>Auditors Remuneration</b>	<b>2022-2023</b>	<b>2021-2022</b>
Audit Fees	25.00	25.00
Company Law Matters	NIL	NIL
<b>Total</b>	<b>25.00</b>	<b>25.00</b>

**8. RELATED PARTY DISCLOSURES AS PER AS 18**

**(i) Related Parties and their Relationship**

**(I) Key Management Personnel**

1. Shashi Kant Singh
2. Sh. Randhir Singh

**(II) Relative of Key Management Personnel**

1. Sh. Suresh Kumar Singh (Father of Director)
2. Smt. Ranjana Singh (Wife of Director)
3. Smt. Gayatri Singh (Mother of Director)
4. Mrs. Richa Singh (Sister of Director)
5. Mrs. Suchitra Singh (Sister of Director)

**(III) Enterprise owned or significantly influenced by Key Management Personnel or their relatives**

1. Syntyche Tradex Enterprises OPC Private Limited

**(ii) Transaction during the year with related parties**

		<b>(Rupees in Thousands)</b>	
<b>S.No</b>	<b>Particulars</b>	<b>March 31, 2023</b>	<b>March 31, 2022</b>
1	<b>Director Remuneration</b> Shashi Kant Singh Sh. Randhir Singh	1,200 420	1,200 420
2	<b>Electricity</b> Syntyche Tradex Enterprises OPC Pvt Ltd	355	-
3	<b>Rent</b> Syntyche Tradex Enterprises OPC Pvt Ltd	425	-
4	<b>Amount Received</b> Syntyche Tradex Enterprises OPC Pvt Ltd	7,000	-
5	<b>Loan (Taken )</b> Shahsi Kant Singh	1,875 -	-
6	<b>Loan (Repayment)</b> Shahsi Kant Singh	1,675 -	-
7	<b>Purchases</b> Syntyche Tradex Enterprises OPC Pvt Ltd	164,660	-
8	<b>Sales</b> Syntyche Tradex Enterprises OPC Pvt Ltd	8,979	-
9	<b>Payments</b> Syntyche Tradex Enterprises OPC Pvt Ltd	166,575	-

S.K.Singh

2023/24

(iii) Outstanding balances with related parties

S.No	Particulars	(Rupees in Thousands)	
		March 31, 2023	March 31, 2022
1	<b>Outstanding against supply of goods:</b> Syntyche Tradex Enterprises OPC Private Limited	11,587	14,862
2	<b>Unsecured Loan</b> Shashi Kant Singh Randhir Singh Ranjana Singh	2,872 450 100	2,672 450 100

9. SEGMENTAL REPORTING

**Primary Segments**

The primary reporting of the company has been prepared on the basis of business segments. Business segments of company.

- a) Trading Segment
- b) Service Segment
- c) manufacturing Segment

**Note:-**

Segment Revenue/Expenditure is the aggregate of portion of enterprise revenue/expenditure that is directly attributable to a segment.

Segment Assets/Liabilities are those operating assets/liabilities that are directly attributable to a segment.

**Secondary Segments**

The Operations of company are mainly confined to the geographical territory of India and there is no reportable secondary segment.

**Information about primary segment**

Part-I

Particulars	Manufacturing Segment	Trading Segment	Service Segment	(Rupees in Thousands)	
				Total	
Segment Revenue	251,419	156,370	63,659		471,447
Segment Expenditure	(246,406)	(152,671)	(541)		(399,618)
Segment Result	5,013	3,699	63,118		71,829
Add: Unallocated Income					1,010
Less: Unallocated Expenditure					(33,651)
Net Profit Before Tax					39,188
Segment Wise Asset	108,761	42,831	3,298		154,890
Segment Wise Liabilities	30,073	17,611	4,465		52,149

10. DERIVATIVE INSTRUMENTS AND UNHEDGED FOREIGN CURRENCY EXPOSURES

(i) Derivatives outstanding as at the reporting date

Nature of instrument	Currency	Purpose	As at March 31, 2023		As at March 31, 2022	
			Foreign currency in Thousands	In Rs. Thousands	Foreign currency in Thousands	In Rs. Thousands
			NIL			

S.K.Singh

26/04/2023

(iii) Outstanding balances with related parties

S.No	Particulars	(Rupees in Thousands)	
		March 31, 2023	March 31, 2022
1	<b>Outstanding against supply of goods:</b> Syntyche Tradex Enterprises OPC Private Limited	11,587	14,862
2	<b>Unsecured Loan</b> Shashi Kant Singh Randhir Singh Ranjana Singh	2,872 450 100	2,672 450 100

9. SEGMENTAL REPORTING

**Primary Segments**

The primary reporting of the company has been prepared on the basis of business segments. Business segments of company.

- a) Trading Segment
- b) Service Segment
- c) manufacturing Segment

**Note:-**

Segment Revenue/Expenditure is the aggregate of portion of enterprise revenue/expenditure that is directly attributable to a segment.

Segment Assets/Liabilities are those operating assets/liabilities that are directly attributable to a segment.

**Secondary Segments**

The Operations of company are mainly confined to the geographical territory of India and there is no reportable secondary segment.

**Information about primary segment**

Part-1

Particulars	Manufacturing Segment	Trading Segment	Service Segment	(Rupees in Thousands)	
				Total	
<b>Segment Revenue</b>	<b>251,419</b>	<b>156,370</b>	<b>63,659</b>		<b>471,447</b>
<b>Segment Expenditure</b>	<b>(246,406)</b>	<b>(152,671)</b>	<b>(541)</b>		<b>(399,618)</b>
<b>Segment Result</b>	<b>5,013</b>	<b>3,699</b>	<b>63,118</b>		<b>71,829</b>
<b>Add: Unallocated Income</b>					<b>1,010</b>
<b>Less: Unallocated Expenditure</b>					<b>(33,651)</b>
<b>Net Profit Before Tax</b>					<b>39,188</b>
<b>Segment Wise Asset</b>	<b>108,761</b>	<b>42,831</b>	<b>3,298</b>		<b>154,890</b>
<b>Segment Wise Liabilities</b>	<b>30,073</b>	<b>17,611</b>	<b>4,465</b>		<b>52,149</b>

10. DERIVATIVE INSTRUMENTS AND UNHEDGED FOREIGN CURRENCY EXPOSURES

(i) Derivatives outstanding as at the reporting date

Nature of instrument	Currency	Purpose	As at March 31, 2023		As at March 31, 2022	
			Foreign currency in Thousands	In Rs. Thousands	Foreign currency in Thousands	In Rs. Thousands
			NIL			

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## (ii) Particulars of unhedged foreign currency exposure as at the reporting date

Particulars	Currency	As at March 31, 2023		As at March 31, 2022	
		Foreign currency in Thousands	In Rs. Thousands	Foreign currency in Thousands	In Rs. Thousands
		NIL			

## 11. FORWARD CONTRACTS

NIL
-----

## 12. FOREIGN EXCHANGE EARNINGS AND OUTGO

PARTICULARS	CURRENT YEAR (Rupees in Thousands)	PREVIOUS YEAR (Rupees in Thousands)
A. CIF Value of Imports	NIL	NIL
B. Earnings Exports Exchange (Export Sales & Job Work)	NIL	NIL

## 13. CONTINGENT LIABILITIES

PARTICULARS	CURRENT YEAR (Rupees in Thousands)	PREVIOUS YEAR (Rupees in Thousands)
A. Guarantees issued by Bankers on behalf of the company	NIL	NIL
B. Foreign Bills Discounted/ Purchased by bank on behalf of the company	NIL	NIL

## 14. PARTICULARS OF FINANCE COST

Particulars	(Rupees in Thousands)	
	As at 31 March, 2023	As at 31 March, 2022
Interest Expenses	3747	2831
Bank Charges	498	599
<b>Total</b>	<b>4245</b>	<b>3430</b>

## 15. ADDITIONAL REGULATORY INFORMATION

Additional Regulatory Information pursuant to Clause 6Y of General Instructions for preparation of Balance Sheet as given in Part I of Division I of Schedule III to the Companies Act, 2013, are given hereunder:-

(i) Title deeds of immovable property not held in the name of the Company in the format given below and where such immovable property is jointly held with others, details are required to be given to the extent of company's share

Relevant Line Item in the Balance Sheet	Description of item of property	Gross carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of company
PPE						
Investment in Property						
PPE retired from active use and held for disposal						
Others						

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(II) The Company has not revalued its Property, Plant and Equipment(including right-of-use of assets)or intangible assets or both during the current or previous year.

(III) Details of Loans & Advance in the nature of Loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are:

(a) Repayable on Demand ; or  
(b) without specifying any terms or period of repayment:

Type of Borrower	Amount of Loan or advance in the nature of outstanding	Percentage to the total Loans and Advances in the nature of Loans
Promoters	NIL	N.A.
Directors	NIL	N.A.
KMPs	NIL	N.A.
Related Parties	NIL	N.A.

(iv) Capital-Work-In-Pogress(CWIP):-

(a) Capital Work-In Progress ageing schedule

CWIP	Amount in CWIP for a period of				(Rupees in Thousands)
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 years	
Project in Progress	-	-	-	-	-
Project temporarily suspended	-	-	-	-	-

(b) For Capital-in-progress, whose completion is over-due or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given:-

CWIP	Amount in CWIP for a period of				(Rupees in Thousands)
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 years	
Project 1					
Project 2					NIL

(v) Intangible Assets Under Development:-

(a) Intangible Assets under development ageing schedule

Intangible Assets under Development	Amount in CWIP for a period of				(Rupees in Thousands)
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 years	
Project in Progress					
Project temporarily suspended					Not Applicable

(b) For Intangible Assets Under Development, whose completion is over-due or has exceeded its cost compared to its original plan, following Intangible Assets Under Development completion schedule shall be given:-

Intangible Assets under Development	To be Completed in				(Rupees in Thousands)
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 years	
Project 1					
Project 2					Not Applicable

(vi) The Company does not have any benami Property, where any proceeding has been initiated or pending against the company for holding any Benami Property.

(vii) The Company has not been sanctioned working capital limit from banks or financial institutions on the basis of security of current assets of the company

(viii) The Company has not been declared as willful defaulter by any lender who has powers to declare a company as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the financial statements are approved.

(ix) The Company does not have any transactions with struck off companies.

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(xiii) The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.

(xiv) The Company has not entered into any scheme of arrangements in terms of section 230 to 237 of Companies Act 2013.

(xv) Utilisation of borrowed funds & share premium :-

(A) The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall :-

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall :-

(i) 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

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

#### 15. Gratuity Payment

Table I : Assumptions

Assumptions	March 31, 2023	March 31, 2022
Discount Rate	7.47% per annum	6.96% per annum
Rate of increase in Compensation levels	7.00% per annum	7.00% per annum
Rate of Return on Plan Assets	NA	NA
Average future service (in Years)	23.37 Years	24.76 Years

Table II : Change in Present Value Of Obligations

All Figures in INR	March 31, 2023	March 31, 2022
Present Value of Obligation as at the beginning of the year	540698	374218
Liability Transfer (In/Out)	-	-
Interest Cost	37633	24885
Past Service Cost	-	-
Current Service Cost	171267	182235
Curtailment Cost/(Credit)	-	-
Settlement Cost/(Credit)	-	-
Benefit paid	-	-
Actuarial (gain)/loss on obligations	(25,380.00)	(40,640.00)
Fair Value of plan assets at the end of year	724218	540698

Table III: Change in Fair Value Of Plan Assets

All Figures in INR	March 31, 2023	March 31, 2022
Fair value of plan asset at the beginning of year	-	-
Asset Transfer In/(Out)	-	-
Expected Return on Plan Assets	-	-
Employer' Contribution	-	-
Benefit Paid	-	-
Actuarial Gain/(loss) on Plan Assets	-	-
Fair value of plan assets at the end of year	-	-

Table IV : Fair Value of Plan Assets

All Figures in INR	March 31, 2023	March 31, 2022
Fair value of plan assets at the beginning of year	-	-
Acquisition adjustment	-	-
Actual return on plan assets	-	-
Employer' Contribution	-	-
Benefit paid	-	-
Fair Value of plan assets at the end of year	(724,218)	(540,698)
Funded Status	-	-
Excess of actual over estimated return on plan assets	-	-

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**Table V: Actuarial Gain/Loss Recognised**

All Figures in INR	March 31, 2023	March 31, 2022
Actuarial gain/(loss) for the year-Obligation	25,380	40,640
Actuarial gain/(loss) for the year-Plan Assets	-	-
Total (gain)/loss for the year	(25,380)	(40,640)
Actuarial (gain)/loss recognized in the year	(25,380)	(40,640)
Unrecognized actuarial (gains)/losses at the end of the year	-	-

**Table VI: The amount to be recognized in Balance sheet And Statement of Profit and Loss**

All Figures in INR	March 31, 2023	March 31, 2022
Present Value of Obligation as at the end of the year	724,218	540,698
Fair Value of Plan Assets as at the end of the year	-	-
Funded Status	(724,218)	(540,698)
Unrecognized actuarial (gains)/losses	-	-
Unrecognized actuarial (gains)/losses at the end of the year	(724,218)	(540,698)

**Table VII: Expense Recognised In Statement of Profit and Loss**

All Figures in INR	March 31, 2023	March 31, 2022
Current Service Cost	171,267	182,235
Past Service Cost	-	-
Interest Cost	37,663	24,885
Expected Return on Plan Assets	-	-
Curtailment Cost /(credit)	-	-
Settlement Cost/(Credit)	-	-
Net actuarial (gain)/loss recognized in the year	(25,380)	(40,640)
Excess of actual over estimated return on plan assets	183,550	166,480

**Section 8: Reconciliation of Expenses in Profit & Loss Statement**

All Figures in INR	March 31, 2023	March 31, 2022
Present Value of Obligation as at the end of the year	724,218	540,698
Present Value of Obligation as at the beginning of the year	(540,698)	(374,218)
Benefit Paid	-	-
Actual Return on Assets	-	-
Acquisition Adjustment	-	-
Expenses Recognised in the Statement of Profit and Loss	183,520	166,480

16. Previous years' figures have been regrouped, reclassified and rearranged, wherever considered necessary to conform current years' grouping.

17. Notes 1 to 29 forms an integral part of the balance sheet and statement of profit & loss account.

18. In terms of mandatory requirement of amended Schedule III to the Companies Act, 2013, all the financial figures have been rounded off to nearest thousands.

AS PER OUR REPORT OF EVEN DATE ATTACHED

ON BEHALF OF DIRECTORS

For SAHNI BANSAL & ASSOCIATES

Chartered Accountants

(CA. PARDEEP SURINDER SAHNI )  
M.NO. 093866  
FRN. 514470C



SRIGEE ENTERPRISES PRIVATE LIMITED

SK Singh  
(Shashi Kapil Singh)  
Director  
DIN- 00775112

2019 K P Singh  
(Randhir Singh)  
Director  
DIN- 03061147



# SRIGEE DLM PRIVATE LIMITED

[ FORMERLY KNOWN AS SRIGEE ENTERPRISES PRIVATE LIMITED ]

# 434, Udyog Kendra Extn - II, Ecotech III,  
Greater Noida- 201306 (U.P.)

info@srigee.com +91-9911786252 www.srigee.com

## LIST OF SHAREHOLDER AS ON 31<sup>st</sup> MARCH, 2023

S. No	Name of the Shareholder	Type of Share	No. of Shares held	Face value
01	Mr. Vikas Yadav	Equity	7020	100
02	Mr. Sneh Deep Pandey	Equity	3600	100
03	Mr. Ranti Deo Singh	Equity	10820	100
04	Ms. Sarita Singh	Equity	11180	100
05	Mr. Ripu Dhaman Singh	Equity	11370	100
06	Mr. Randhir Singh	Equity	17220	100
07	Mr. Shashi Kant Singh	Equity	89150	100
08	Ms. Suchitra Singh	Equity	30920	100
<b>TOTAL</b>			<b>181280</b>	



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## LIST OF SHARE TRANSFER DURING THE FINANCIAL YEAR 2022-23:-

S. No	Name of the Transferor	Type of Share	No. of Shares Transferred	Name of Transferee	Date of Transfer
01	Ms. Hina Tiwari	Equity	7720	Suchitra Singh	06.12.2022
02	Ms. Ranjana Singh	Equity	28000	Shashi Kant Singh	06.02.2023
03	Ms. Swadha Pandey	Equity	900	Suchitra Singh	05.12.2022
04	Mr. Shiv Singh	Equity	1500	Suchitra Singh	07.12.2022
05	Mr. R C Pandey	Equity	1600	Suchitra Singh	05.12.2022
06	Mr. V P Singh	Equity	1000	Suchitra Singh	06.12.2022
07	Mr. Swasti Pandey	Equity	2300	Suchitra Singh	05.12.2022
08	Mr. Ram Namo Katiyar	Equity	1000	Suchitra Singh	06.12.2022
09	Mr. Santosh Kumar Yadav	Equity	2680	Suchitra Singh	07.12.2022
10	Mr. Bhupendra Pratap Singh	Equity	900	Suchitra Singh	07.12.2022
11	Mr. Bharat Prasad Uttam	Equity	1400	Suchitra Singh	07.12.2022
12	Mr. Amar Singh	Equity	900	Suchitra Singh	06.12.2022
13	Mr. Abhishek Kumar Sinha	Equity	1800	Suchitra Singh	07.12.2022
14	Mr. Prakash Chandra Singh	Equity	7220	Suchitra Singh	07.12.2022

For and on behalf of the Board Directors

SRIGEE DLM PRIVATE LIMITED

SHASHI KANT SINGH

Director

DIN: 00775112

Add: 9C, HIG FLATS, GREEN VIEW APARTMENT  
SECTOR-99 NOIDA 201301

Date: 22-09-2023

Place: Greater Noida