

SPECTROGEN INTERNATIONAL PRIVATE LIMITED
BALANCE SHEET AS AT 31/03/2023

UDIN :

In Lacs

Particulars	Note No.	as at 31/03/2023	as at 31/03/2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	28.30	10.00
Reserves and surplus	2	20.26	2.33
Money received against share warrants		-	-
		48.56	12.33
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities	3	238.84	-
Long-term provisions		-	-
		238.84	0.00
Current liabilities			
Short-term borrowings	4	163.94	111.93
Trade payables	5	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	116.17	116.17	190.07
Other current liabilities	6	15.15	78.16
Short-term provisions	7	7.59	0.93
		302.85	381.09
TOTAL		590.24	393.42
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	8	23.84	28.80
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		23.84	28.80
Non-current investments		-	-
Deferred tax assets (net)	9	0.27	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		24.11	28.80
Current assets			
Current investments		-	-
Inventories	10	484.66	59.10
Trade receivables	11	50.95	293.10
Cash and cash equivalents	12	0.87	0.77
Short-term loans and advances	13	-	10.11
Other current assets	14	29.64	1.55
		566.13	364.63
Accounting Policies and Notes on Accounts	1.0		
TOTAL		590.24	393.42

In terms of our attached report of even date
For PPKG AND CO
CHARTERED ACCOUNTANTS
FRN : 0009655S



GIRDHARI LAL TOSHNIWAL
(PARTNER)
M. NO. : 205140

For SPECTROGEN INTERNATIONAL PRIVATE LIMITED

M. Srinivasa Raju
SRINIVASA RAJU MARNI
(DIRECTOR) (DIN : 03624545)

S. Sureshwar Mishra
S. Sureshwar MISHRA
(DIRECTOR) (DIN : 09594775)



Place : HYDERABAD

Date : 05/08/2023

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Note No. 1 Share Capital

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
Authorised		
500000 (500000) Equity Shares Share Capital of ₹ 10/- Par Value	50.00	50.00
	50.00	50.00
Issued		
283000 (100000) Equity Shares Share Capital of ₹ 10/- Par Value	28.30	10.00
	28.30	10.00
Subscribed		
283000 (100000) Equity Shares Share Capital of ₹ 10/- Par Value	28.30	10.00
	28.30	10.00
Paidup		
283000 (100000) Equity Shares Share Capital of ₹ 10/- Par Value Fully Paidup	28.30	10.00
	28.30	10.00

Holding More Than 5%

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	% Held	Number of Share	% Held
SADHANALA VENKAT RAO	126400	44.66	80000	80.00
SADHANALA VISWA PRASAD	100000	35.34	0	0.00
SRINIVASA REDDY DEVI REDDY	46600	16.47	10000	10.00
VEERA REDDY	10000	3.53	10000	10.00

Reconciliation of the number of Equity shares outstanding at the beginning and at the end of the reporting period

In Lacs

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	Amount	Number of Share	Amount
Number of shares at the beginning	100000	10.00	100000	10.00
Add : Issue				
Shares issued	183000	18.30		0.00
	183000	18.30	0	0.00
Less : Bought Back	0	0.00	0	0.00
Others	0	0.00	0	0.00
Number of shares at the end	283000	28.30	100000	10.00

Breakup of Equity Capital

Equity Shares Share Capital of ₹ 10

Particular	as at 31/03/2023	as at 31/03/2022
Others	283000	100000

Note No. 2 Reserve and Surplus

In Lacs

Particulars	as at 31/03/2023	as at 31/03/2022
Profit and Loss Opening	2.33	(0.56)
Amount Transferred From Statement of P&L	17.93	2.89
	20.26	2.33
	20.26	2.33

Note No. 3 Other Long Term Liabilities

In Lacs

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Payables	238.84	0.00
	238.84	0.00

Note No. 4 Short Term Borrowings

In Lacs

Particulars	as at 31/03/2023	as at 31/03/2022
Loans repayable on demand		
Banks	163.94	111.93
	163.94	111.93

Note No. 5 Trade Payables

as at 31/03/2023

In Lacs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	116.16	0.00	0.00	0.00	0.00	116.16
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2022

In Lacs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	190.07	0.00	0.00	0.00	0.00	190.07
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 6 Other Current Liabilities

In Lacs

Particulars	as at 31/03/2023	as at 31/03/2022
Other payables		
Employee Related	1.56	3.13
Other Current Liabilities	13.59	75.01
	15.15	78.16

Note No. 7 Short Term Provisions

In Lacs

Particulars	as at 31/03/2023	as at 31/03/2022
Tax Provision		
Current Tax	7.59	0.93
	7.59	0.93

Note No. 8 Property, Plant and Equipment

In Lacs Lakhs

Particulars	Gross				Depreciation				Impairment			Net				
	Opening as at 01/04/20 22	Additio n	Deducti on	Revalua tion	Closing as at 31/03/2023	Opening as at 01/04/20 22	During Period	Deducti on	Other Adj.	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Reversal	Closing as at 31/03/2023	Closing as at 31/03/20 23	Closing as at 31/03/20 22
Plant and Machinery																
PLANT AND MACHINERY	30.26	0.44			30.69	2.27	5.14			7.41					23.28	27.99
Total	30.26	0.44			30.69	2.27	5.14			7.41					23.28	27.99
Furniture and Fixtures																
FURNITURE	0.85				0.85	0.04	0.25			0.29					0.56	0.81
Total	0.85				0.85	0.04	0.25			0.29					0.56	0.81
Grand Total	31.11	0.44	0.00	0.00	31.54	2.31	5.39	0.00	0.00	7.70	0.00	0.00	0.00	0.00	23.84	28.80
Previous	0.00	31.11	0.00	0.00	31.11	0.00	2.31	0.00	0.00	2.31	0.00	0.00	0.00	0.00	28.80	0.00

Note No. 9 Deferred Taxes

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
Deferred Tax Assets		
Property, Plant and Equipment	0.27	0.00
	0.27	0.00

Note No. 10 Inventories

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
Stock in Trade		
stock	484.66	59.10
	484.66	59.10

Note No. 11 Trade receivables

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
Trade Receivable		
Unsecured considered good		
Exceeding Six Months	5.95	293.10
	50.95	293.10

Ageing Schedule as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	0.00	0.00	50.95	0.00	0.00	0.00	50.95
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Ageing Schedule as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Note No. 12 Cash and cash equivalents

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
Cash in Hand	0.87	0.77
	0.87	0.77

Note No. 13 Short-term loans and advances

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
Loans and advances to others	0.00	10.11
	0.00	10.11

Note No. 14 Other current assets

Particulars	In Lacs	
	as at 31/03/2023	as at 31/03/2022
GST INPUT CREDIT	29.64	1.55
	29.64	1.55

In terms of our attached report of even date

For PPKG AND CO

CHARTERED ACCOUNTANTS

FRN : 0009655S

GIRDHARI LAL TOSHNIWAL

(PARTNER)

M. NO. : 205140

Place : HYDERABAD

Date : 05/08/2023

For SPECTROGEN INTERNATIONAL PRIVATE LIMITED

M. Srinivasa Raju
SRINIVASA RAJU MATHAN
(DIRECTOR)
(DIN : 03624545)



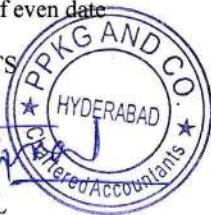
S. Swarnam
SWARNAM MISHRA
(DIRECTOR)
(DIN : 09594775)

SPECTROGEN INTERNATIONAL PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023
UDIN : 23205140BGUNNT5054

In Lacs

Particulars	Note No.	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Revenue from operations	15	820.94	1,238.78
Other income		-	-
Total Income		820.94	1,238.78
Expenses			
Cost of materials consumed	16	733.10	1,148.84
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods		-	-
work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	17	20.38	49.43
Finance costs	18	13.32	3.51
Depreciation and amortization expense	19	5.39	2.31
Other expenses	20	23.51	30.86
Total expenses		795.70	1,234.95
Profit before exceptional and extraordinary items and tax		25.25	3.82
Exceptional items		-	-
Profit before extraordinary items and tax		25.25	3.82
Extraordinary Items		-	-
Profit before tax		25.25	3.82
Tax expense:	21		
Current tax		7.59	0.93
Deferred tax		(0.27)	-
Profit/(loss) for the period from continuing operations		17.93	2.89
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		17.93	2.89
Earnings per equity share:	22		
Basic		6.33	2.89
Diluted		6.33	2.89

In terms of our attached report of even date
For PPKG AND CO
CHARTERED ACCOUNTANTS
FRN : 0009655S



GIRDHARI LAL TOSHNIWAL
(PARTNER)
M. NO. : 205140

For SPECTROGEN INTERNATIONAL PRIVATE LIMITED



H. Srinivasa Raju
SRINIVASA RAJU (DIRECTOR)
(DIN : 03624545)

S. Anneswar Mishra
ANANNESWAR MISHRA (DIRECTOR)
(DIN : 09594775)

Place : HYDERABAD

Date : 05/08/2023

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**Note No. 15 Revenue from operations**

In Lacs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Sale of Products	820.94	1,238.78
	820.94	1,238.78

Note No. 16 Cost of materials consumed

In Lacs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Other Material		
Opening	59.10	0.00
Purchase	1,158.66	1,207.94
Closing	484.66	59.10
	733.10	1,148.84
	733.10	1,148.84

Details of Other Material

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
PACKING	733.10	1,148.84
	733.10	1,148.84

Note No. 17 Employee benefits expense

In Lacs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Salary, Wages & Bonus	20.38	49.43
	20.38	49.43

Note No. 18 Finance costs

In Lacs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Interest Expenses		
Interest Expenses	11.95	2.99
Bank Charges	1.36	0.52
	13.32	3.51

Note No. 19 Depreciation and amortisation expense

In Lacs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Depreciation & Amortisation		
Depreciation Tangible Assets	5.39	2.31
	5.39	2.31

ote No. 20 Other expenses

Particulars	In Lacs	
	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Manufacturing Service Costs Expenses		
Power and Fuel	1.29	1.88
Administrative and General Expenses		
Telephone Postage	1.32	5.99
Printing Stationery	1.36	1.18
Auditors Remuneration	0.20	0.20
Repairs Maintenance Expenses	1.63	1.37
Travelling Conveyance	11.93	16.85
Legal and Professional Charges	0.00	0.44
Other Administrative and General Expenses	4.94	2.31
Other Expenses	0.84	0.64
	23.51	30.86

Note No. 21 Tax expense

Particulars	In Lacs	
	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Current tax	7.59	0.93
Deferred tax	(0.27)	0.00
	7.32	0.93

Note No. 22 Earnings per equity share

Particulars	In Lacs	
	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Earnings Per Equity Share		
Basic	6.33	2.89
Diluted	6.33	2.89
Number of Shares used in computing EPS		
Basic	283000	100000
Diluted	283000	100000
Weighted Average Number of shares		
Number of Shares for basic EPS calculation	2,83,000.00	1,00,000.00

In terms of our attached report of even date

For PPKG AND CO
CHARTERED ACCOUNTANTS
FRN : 0009655S

GIRDHARI LAL TOSHNIWAL
(PARTNER)
M. NO. : 205140



For SPECTROGEN INTERNATIONAL PRIVATE LIMITED

M. Suminvar
SRINIVASA RAJU
(DIRECTOR)
(DIN : 03624545)



PNESWAR MISHRA
(DIRECTOR)
(DIN : 09594775)

Place : HYDERABAD

Date : 05/08/2023

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

Significant Accounting Policies:

Basis of preparation:

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1. Tangible Fixed Assets:

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

2. Intangible Fixed Assets:

- Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably

3. Impairment of Assets:

- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.
- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

4. Depreciation and Amortization:

- Depreciation on the fixed assets is provided under WDV method as per the rates prescribed in Schedule XIV to the Companies Act, 2013 or at rates permissible under applicable local laws so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:
 - a. Assets costing below Rs.5000/- are fully depreciated in the year.
- Leasehold land and leasehold improvements are amortized over the primary period of lease.
- Intangible assets are amortized over their useful life of 5 years.

5. 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 the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.
- Current investments are carried at the lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term 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.

6. Employee Benefits:

- Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences.
- Gratuity provision would be made at the time of payment.

7. Inventories:

- Stock in trade, stores and spares are valued at the lower of the cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business.

8. Borrowing Costs:

- Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a 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. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

9. Revenue Recognition:

Revenue from Operations

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer.
- Sale of services are recognized when services are rendered and related costs are incurred.
- Profit from partnership firms are considered as operating Income.
- Revenue from job work services is recognized based on the services rendered in accordance with the Terms of Contracts.
- Export benefit are accounted for in the year of exports based on eligibility and when there is no un-certainty in receiving the same.

Other income

- Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.
- Dividend income is recognized when right to receive is established.
- Rent income is booked as per terms of contracts.

10. Taxation:

- Tax expense comprises Current and Deferred Tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and tax expense relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
 - Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet 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 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 tax liabilities relate to the taxes on income levied by the same governing taxation laws
 - Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized 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. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income Tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.
 - At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. 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 the 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. The Company 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.
11. **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

12. Earnings per share:

- Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
- For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

13. Provisions:

- A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

14. Contingent liabilities:

- A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only 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 a 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.

15. Cash and cash equivalent:

- Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

II. NOTES ON ACCOUNTS:

1. The Provision for Income tax has been made based on the computation as per the provisions of Income Tax Act.
2. There is no provision of Gratuity in the current financial year.
3. Since the company has only one segment, Segment reporting is not applicable to it.
4. The amount shown under receivables / payables is subject to confirmation from respective parties.
5. Previous year figures have been re-grouped / re-arranged wherever necessary.
6. Particulars of Employees:

Sr. No	PARTICULARS	AMOUNT
a.	Employees who are in receipt of remuneration of Rs 60,00,000/- or more per annum or Employees who are in receipt of remuneration of Rs 5,00,000/- or more per month; employed throughout the year	NIL
b.	Employees who are in receipt of remuneration of Rs 60,00,000/- or more per annum or Employees who are in receipt of remuneration of Rs 5,00,000/- or more per month; employed for part of the year	NIL

7. Managerial Remuneration:

NAME	DESIGNATION	CURRENT YEAR	PREVIOUS YEAR
SRINIVASA RAJU MARNI	DIRECTOR	-	-
SWAPNESWAR MISHRA	DIRECTOR	-	-

8. Earnings Per Share:

Sr.No.	Particulars	Current Year	Previous Year
1.	Net Profit or (Loss) as per Profit and Loss account available for equity share holders	17,92,698.55	2,89,238.29
2.	Weighted average number of Equity Shares for Basic EPS	2,83,000	1,00,000
3.	Weighted average number of Equity Shares for Diluted EPS	2,83,000	1,00,000
4.	Basic Earnings per Share	6.33	2.89
5.	Diluted Earnings per Share	6.33	2.89

9. Particulars of Auditor's remuneration are as follows:

AMOUNT (Rs.)

Sr. No	Particulars	2022-23	2021-22
1	Audit Fee	40,000	20,000
	TOTAL	40,000	20,000

10. Deferred tax has been provided in accordance with Accounting Standard 22 on 'Accounting for taxes on income' issued by the Institute of Chartered Accountants of India w.e.f 01.04.2002.

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Opening Deferred Tax Asset/(Liability)	NIL	NIL
Deferred Tax Liability on account of difference in depreciation as per Income Tax Act, 1961 and that as per Companies Act, 1956.	27,259	NIL
Less/Add: Deferred Tax Assets	27,259	NIL
Closing Balance	27,259	NIL
Deferred tax liability / assets	Deferred tax asset	NIL

11. VALUE OF IMPORTS: (CIF VALUE)

PARTICULARS	INR
NIL	NIL

12. EXPENDITURE & EARNINGS IN FOREIGN CURRENCY:

PARTICULARS	INR
Expenditure in Foreign Currency	NIL
Earnings in Foreign Currency	NIL
Inflow in Foreign Currency	NIL

13. Remittances in Foreign Currency on account of Dividend: NIL

14. Related party disclosures (as identified by the management) as per Accounting Standard 18 are as given below:

Names of related parties, description of relationship and amount outstanding as on 31st March, 2023.

Related Party	Relationship	Balance outstanding as on 31.03.2023		Balance outstanding as on 31.03.2022	
		Payable	Receivable	Payable	Receivable
Commission					
Unsecured loan					
Salary payable					
Expenses on behalf of Company					
sister concern company		238.84			
		Payable	Receivable	Payable	Receivable
Commission					
Unsecured loan	Director				
Salary payable					
Expenses on behalf of Company					

15. In respect of the above parties, there is no provision for doubtful debts as on 31st March, 2023 and no amount has been written off or written back during the year in respect of debts due from/to them.

16. Contingent Liabilities: NIL

for SPECTROGEN INTERNATIONAL PRIVATE
LIMITED

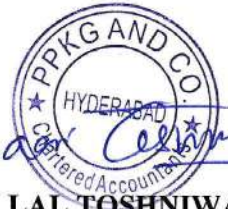
M. Srinivasa
SRINIVASA RAJU MARNI
DIRECTOR
(DIN: 03624545)

B. V. Srinivasan
SWAPNESWAR MISHRA
DIRECTOR
(DIN: 09594775)



for PPKG AND CO
Chartered Accountants

Girdhari Lal Toshniwal
GIRDHARI LAL TOSHWAL
(PARTNER)
MRN.No : 205140



Place: HYDERABAD
Date: 05/08/2023