

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED**BALANCE SHEET AS AT MARCH 31, 2024***(All amounts are in INR Lakhs, unless stated otherwise)*

Particulars	Notes	As at 31st March 2024	As at 31st March 2023
I. EQUITY & LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,500.00	5.00
(b) Reserves and Surplus	3	1,219.10	314.60
		2,719.10	319.60
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	1,494.29	1,600.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Non-Current Liabilities		-	-
(d) Long term provisions	5	-	0.00
		1,494.29	1,600.00
(3) Current Liabilities			
(a) Short-term borrowings	4	1,373.97	1,585.53
(b) Trade payables	6		
Outstanding dues to micro and small enterprises		-	-
Outstanding dues to other than micro and small enterprises		3,940.14	3,439.79
(c) Other current liabilities	7	2,843.44	21.31
(d) Short-term provisions	5	289.86	90.57
		8,447.41	5,137.19
Total Equity & Liabilities		12,660.80	7,056.79
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	8	536.94	728.57
(ii) Intangible assets		-	-
(iii) Capital Work in Progress		-	-
(b) Deferred Tax Assets	9	40.97	36.74
(c) Non-Current Investments		-	-
(d) Long Term loan & Advances		-	-
(e) Other Non Current Assets	10	10.45	-
		588.36	765.31
(2) Current assets			
(a) Inventories	11	5,813.62	1,727.44
(b) Trade receivables	12	4,699.45	2,818.75
(c) Cash and Bank Balances	13	110.75	184.67
(d) Short-term loans and advances	14	1,448.62	1,320.28
(e) Other current assets	15	-	240.35
		12,072.44	6,291.48
Total Assets		12,660.80	7,056.79

See Accompanying Notes to Financial Statements

Significant Accounting Policies

1

The accompanying notes form an integral part of financial statements.

As per our report of even date attached.

For Murmuria & Associates

Chartered Accountants

Firm Regn No - 316188E

For and on behalf of the Board of Directors of Delta
Galaxy Engineering Services Pvt. Ltd.

Sunil Murmuria

Partner

M No. - 052943

Rohitash Singh

Managing Director

DIN : 07843216

Shashank Singh

Whole Time Director

DIN: 08317300

Date: 29-09-2024

Place: Kolkata

UDIN:

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

(All amounts are in INR Lakhs, unless stated otherwise)

Particulars	Notes	For the year ended 31st March 2024	For the year ended 31st March 2023
Income			
Revenue from operations	16	17,447.66	7,948.65
Other Income	17	0.71	0.01
Total Income		17,448.37	7,948.66
Expenditure			
Cost of Material Consumed	18	12,640.13	8,568.11
Purchase of Stock in Trade	19	5,178.01	-
Changes in inventories of WIP	20	(4,086.18)	(1,522.39)
Employee benefit expense	21	214.05	172.89
Finance cost	22	279.55	40.05
Depreciation	23	72.40	106.50
Other expenses	24	1,157.89	257.94
Total Expenses		15,455.85	7,623.11
Profit/(Loss) before exceptional items and tax		1,992.52	325.55
Less: Exceptional Items		-	-
Profit/(Loss) before tax		1,992.52	325.55
Tax expense:			
(1) Current tax		(592.25)	(90.57)
(2) Taxes of Earlier years		-	-
(3) Deferred tax	28	4.23	36.74
Profit(Loss) from the period from continuing operations		1,404.51	271.72
Profit/(Loss) from discontinuing operations:		-	-
Less: Tax expense of discontinuing operations		-	-
Profit/(Loss) from Discontinuing operations		-	-
Profit/(Loss) for the period		1,404.51	271.72
Earning per equity share:*			
(1) Basic		12.88	5.38
(2) Diluted		12.88	5.38

See Accompanying Notes to Financial Statements

Significant Accounting Policies

1

The accompanying notes form an integral part of financial statements.

As per our report of even date attached.

For Murmuria & Associates

Chartered Accountants

Firm Regn No - 316188E

**For and on behalf of the Board of Directors of Delta Galaxy
Engineering Services Pvt. Ltd.**

Sunil Murmuria

Partner

M No. - 052943

Rohitash Singh

Managing Director

DIN : 07843216

Shashank Singh

Whole Time Director

DIN: 08317300

Date: 29-09-2024

Place: Kolkata

UDIN:

-

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED

Restated Summary Statement of Cash Flows

(All amounts are in INR Lakhs, unless stated otherwise)

Particulars	Notes	Year ended 31st March 2024	Year ended 31st March 2023
A. Cash flow from Operating Activities			
Net Profit Before Income tax & Extraordinary item		1,992.52	325.55
Add: Depreciation		72.40	106.50
Add: Interest Expenses		279.55	40.05
Add : Loss on Sales of Assets		33.61	-
Operating Profit before Working Capital changes		2,378.08	472.10
Changes In Working Capital			
Increase/(Decrease) in Long term liabilities		-	-
Increase/(Decrease) in Long term provisions		-	-
Increase/(Decrease) in Trade Payables		500.36	2,362.99
Increase/(Decrease) in Other current liabilities		2,822.14	11.68
Increase/(Decrease) in Short term provisions		(302.40)	(20.62)
(Increase)/Decrease in Trade Receivables		(1,880.70)	(1,993.16)
(Increase)/Decrease in Other Current Assets		240.35	-
(Increase)/Decrease in Non Current Assets		(10.45)	(170.39)
(Increase)/Decrease in Short term Loans & advances		(128.34)	(920.80)
(Increase)/Decrease in Inventory		(4,086.18)	(1,522.39)
		0	
Operating (Loss)/Profit after Changes in Working Capital		(2,845.24)	(2,252.69)
Less : Income Tax paid		90.57	-
Net Cash Generated from Operating Activities	[A]	(557.72)	(1,780.59)
B. Cash flows from Investing Activities			
Sales/(Purchase) of Fixed Assets		-	-
Interest on Bank Deposits		85.62	(511.12)
Interest on Bank Deposits		-	-
Movement in Fixed Deposits		-	-
Net Cash from Investing Activities	[B]	85.62	(511.12)
C. Cash flows from Financing Activities			
Issuance of Share Capital		995.00	-
Interest Expenses		(279.55)	(40.05)
Proceeds/(Repayment) of Long Term Borrowings		(105.71)	1,341.12
Proceeds/(Repayment) of Short Term Borrowings		(211.55)	1,163.63
Net Cash Generated from Financing Activities	[C]	398.19	2,464.69
Net Increase/ (Decrease) in Cash and Cash Equivalents	[A+B+C]	(73.91)	172.99
Cash and Cash Equivalents at the Beginning of the year		184.67	11.68
Cash and Cash Equivalents at the End of the year	[D]	110.75	184.67
Components of Cash and Cash Equivalents			
Cash in hand		67.99	89.72
With Banks		42.76	94.95
Total Cash and Cash Equivalents	[E]	110.75	184.67

Note:

The cash flow statement has been prepared in accordance with 'Indirect method' as set out in the Accounting Standard (AS)-3 on 'Cash Flow Statements' as specified in the section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

As per our report of even date attached.

For Murmuria & Associates

Chartered Accountants

Firm Regn No - 316188E

Sunil Murmuria

Partner

M No. - 052943

Rohitash Singh

Managing Director

DIN : 07843216

Shashank Singh

Whole Time Director

DIN: 08317300

Date: 29-09-2024

Place: Kolkata

UDIN:

-

-

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED

Restated Summary of Significant Accounting Policies

(All amounts are in INR Lakhs, unless stated otherwise)

1(i) Background

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED (the "Company") is a Bihar based company ventured into the products and solutions in molecular segment of diagnostics and testing. The Company was incorporated on December 27, 2011 under the Companies Act, 2013 as a private limited company. Delta Galaxy and Engineering Services is a company offering engineering and procurements, and constructions (EPC) services for turnkey solutions of water supply & irrigation projects, turnkey execution for hydropower projects, government building projects, road construction, civil construction, tunnel work, real estate and highway development, transportation services, machinery and equipment, electrical systems.

1 (ii) Significant accounting policies:

a. Basis of preparation

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the Companies (Accounts) Rules 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and provisions of Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Act. The Company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

b. Uses of Estimates

The presentation of financial statements in conformity with the Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities (including contingent liabilities) on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

c. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and revenue can be reliably measured.

Sale of Goods: -Revenue from sales of products is recognized when significant risks and rewards of ownership of goods are transferred to the customer as per the terms of the contract and are recognised, net of trade discounts, rebates, excise duties and taxes on sale, as applicable.

Sale of Services -Revenue from sales of Services (Work Contracts) is recognized as per percentage of Completion method, as per Accounting Standards - 7 .

d. **Fixed Assets**

i. **Property, plant & equipment**

Property, plant and equipment ('PPE' or 'Assets') are stated at cost of acquisition net of recoverable taxes (wherever applicable), less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent expenditure related to an item of asset 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 assets, including day to day repair and maintenance and cost of replacing parts are charged to the Statement of Profit and Loss for the year during which such expenses are incurred.

Assets retired from active use and held for disposal are stated at lower of book value and net realizable value as estimated by the Company and are shown separately in the financial statements under other current assets. Loss determined, if any, is recognized immediately in the Statement of Profit and Loss, whereas gain or loss on sale of such assets is recognized only upon completion of sale thereof.

e. **Depreciation and Amortization**

Depreciation on fixed assets is calculated on a Written - Down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Estimated useful lives of assets are as follows:

Type of Asset	Useful life (In years) on the basis of Management Estimate	Useful life (In years) as per Schedule II
Office Equipments	5	5
Computer & Laptops	3	3
Flat	60	60
Motor Vehicles	10	10

Residual value @ 5% has been considered the purpose of calculating depreciation on property, plant and equipment.

g. **Impairment**

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 at the weighted average cost of capital.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

h. **Leases (as a Lessee)**

Operating lease:

Lease arrangements, where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognized as an operating lease. Lease payments under operating lease are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

i. **Employee Benefits**

Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits and recognized in the year in which employee renders the related service.

Defined Contribution Plan

Employee State Insurance Corporation

In accordance with the provisions of the Employees' State Insurance Act, 1948, eligible employees of the company are entitled to receive benefits to ESI, a defined contribution plan in which both the company and the employee contribute monthly at a determined rate. The Company's contribution to ESI is charged to the Statement of Profit and Loss as and when incurred. The company has no further obligations under these plans beyond its monthly contribution.

j. **Inventory**

Inventories are valued at lower of cost and net realisable value. Cost is determined using the first-in, first-out (FIFO) method. The cost of finished goods and work-in-progress comprises design costs, raw materials, direct labour, other direct costs and related production overheads. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

k. **Taxes on income**

Tax expense for the year comprises current tax and deferred tax.

i) **Current tax**

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the prevailing Income Tax laws.

ii) **Deferred tax**

Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the year. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. However, where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence of realization of such assets. Deferred tax assets are reviewed at each Balance Sheet date and are written-down or written-up to reflect the amount that is reasonably / virtually certain (as the case may be) to be realized.

l. Provisions, contingent liabilities and contingent assets

Provision

A provision is recognized when the Company has a present obligation as a result of past event, 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 its present value and are determined based on best estimate 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.

Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

m. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, balances with bank and demand deposits with original maturity upto 3 months.

n. Earnings per share- Basic

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events such as bonus issue, share split or consolidation of shares.

o. Foreign Currency Transactions

Foreign Currency transactions are recorded, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency, at the date of transaction. Monetary items denominated in foreign currencies at the period end are translated at the exchange rates prevailing on the date of Balance Sheet. Non-monetary items denominated in foreign currency are carried at the values that were determined on the date of transaction.

Exchange differences either on settlement or on translation of transactions are recognised in the Statement of Profit and Loss.

p. Cash Flow Statement

Cash Flows are reported using indirect method, whereby profit before tax is adjusted for effects of transactions of non-cash nature and any deferral or accruals of any past or future cash receipts or payments. The Cash flows from regular revenue generating, financing and investing activity of the company are segregated.

ING SERVICES PRIVATE LIMITED
Notes to the financial statements
Lakhs, unless stated otherwise)

	As at		As at	
	31st March 2024		31st March 2023	
	Number	Amount	Number	Amount
2 Share capital				
Authorised share capital				
Equity shares of 10 each (Previous Year - Rs. 100 Each)	2,00,00,000	2,000.00	5,00,000	500.00
Issued, subscribed and fully paid up				
Equity shares of ` 10 each	1,50,00,000	1,500.00	5,000	5.00
Total issues, subscribed and fully paid up share capital	1,50,00,000	1,500.00	5,000	5.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares

	As at		As at	
	31st March 2024		31st March 2023	
	Number	Amount @ 10	Number	Amount @ 100
Equity Shares at the beginning of the period	5,000	0.50	5,000	5.00
Add: Shares issued during the period (Conversion of Loan in Equity)	5,97,000	59.70	-	-
Add: Shares issued during the period	3,98,000	39.80	-	-
Add: Share Increase due to Split	90,00,000	900.00		
Add: Issue of Bonus Share	50,00,000	500.00		
Equity shares at the end of the period	1,50,00,000	1,500.00	5,000	5.00

c. Details of shareholders holding more than 5% shares in the company

	As at		As at	
	31st March 2024		31st March 2023	
	Number	% of Holding	Number	% of Holding
Equity shares of Rs. 10 each (Previous Year Rs 100)				
Amit kumar	1,39,50,000	93.00%	3,000	60.00%
Abhinav Mayank	10,50,000	7.00%	-	0.00%
Mithlesh Kumar		0.00%	2,000	40.00%
Monika Singh		0.00%		0.00%
	1,50,00,000	100.00%	5,000	100.00%

d. Details of shares held by the promoters at the end of the period

Promoters' name	31st March 2024		
	No. of Shares	% of Total Equity share	% change during the year
Amit kumar	1,39,50,000	93.00%	33.00%
Abhinav Mayank	10,50,000	7.00%	7.00%
	-	0.00%	0.00%
	-	0.00%	0.00%
	1,50,00,000	100.00%	40.00%

Promoters' name	31st March 2023		
	No. of Shares	% of Total Equity share	% change during the year
Amit kumar	3,000	60.00%	#DIV/0!
Monika Singh	2,000	40.00%	#DIV/0!
	-	0.00%	#DIV/0!
	5,000	100.00%	#DIV/0!

e. Aggregate number of equity shares allotted as fully paid up by way of bonus shares:-

	As at	As at
	31st March 2024	31st March 2023
Equity shares allotted as fully paid-up bonus shares out of reserves and surplus	50,00,000	

f. No class of shares have been allotted as fully paid up pursuant to contract(s) without payment being received in cash, bought back since inception of the Company.

g. There were no securities convertible into equity/preference shares issued/outstanding at the year end (Previous year:Nil)

h. Calls unpaid including aggregate value of calls unpaid by Directors and Officers: Nil (Previous year:Nil)

i. Forfeited shares:Nil (Previous year:Nil)

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED

Restated Summary of Notes to the financial statements

(All amounts are in INR Lakhs, unless stated otherwise)

	As at <u>31st March 2024</u>		As at <u>31st March 2023</u>	
3 Reserves and surplus				
Surplus in the statement of Profit and Loss				
Opening balance of Profit & Loss Account		314.60		50.94
Add : Profit for the year		1,404.51		271.72
Less- Issue of Bonus Share		(500.00)		-
Less- Previous Year taxes				(8.06)
Closing balance		<u>1,219.10</u>		<u>314.60</u>
Securities Premium				
Opening balance		-		-
Add: received during the year		-		-
Closing Balance		<u>-</u>		<u>-</u>
		<u><u>1,219.10</u></u>		<u><u>314.60</u></u>

	As at <u>31st March 2024</u>		As at <u>31st March 2023</u>	
	Long Term	Short Term	Long Term	Short Term
4 Borrowings				
(a)Secured Loans				
Term Loan				
-from Bank (Current Maturities of Term Loans)	1,551.71	57.42	1,600.00	-
Cash Credit				
Cash credit from banks		478.92		123.29
Lease Hold property				
- Pending Installments of Leasehold Land	-	-		
Unsecured Loan (Repayable on Demand)				
-from related party		670.77		-
-from others		166.86		1,462.25
	<u>1,551.71</u>	<u>1,373.97</u>	<u>1,600.00</u>	<u>1,585.53</u>
Less: Current maturities of term loans	(57.42)	-	-	
	<u><u>1,494.29</u></u>	<u><u>1,373.97</u></u>	<u><u>1,600.00</u></u>	<u><u>1,585.53</u></u>

	As at <u>31st March 2024</u>		As at <u>31st March 2023</u>	
	Long Term	Short Term	Long Term	Short Term
5 Provisions				
Provisions for Income Tax		592.25		90.57
Less - Advance Tax , TDS & TCS		(302.39)		
		<u>289.86</u>		<u>90.57</u>
Provision for Gratuity		-		-
Provision for Compensated Abences		-	0.00	-
		<u><u>289.86</u></u>	<u><u>0.00</u></u>	<u><u>90.57</u></u>

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED**Restated Summary of Notes to the financial statements***(All amounts are in INR Lakhs, unless stated otherwise)*

	As at 31st March 2024	As at 31st March 2023
6 Trade payables		
a) Payable to Micro, Small & Medium Enterprises*		
-Undisputed	-	-
-Disputed	-	-
	-	-
b) Payable to Others		
-Undisputed	3,940.14	3,439.79
-Disputed		
	3,940.14	3,439.79
	3,940.14	3,439.79

	As at 31st March 2024	As at 31st March 2023
7 Other current liabilities		
Audit fees Payable	0.25	0.60
Employees dues payable	12.09	13.93
Advance from customers	2,631.77	-
Statutory dues payable	188.12	5.87
Interest accrued but not due on borrowings	8.63	-
Payable towards purchase of investment in subsidiary	-	-
Interest payables to Micro and Small Enterprises	-	-
Other payable	2.58	0.90
	2,843.44	21.31

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED
Restated Summary of Notes to the financial statements
(All amounts are in INR Lakhs, unless stated otherwise)

	As at 31st March 2024	As at 31st March 2023
10 Other Non Current Assets		
Security Deposit (Considered Good)	10.45	-
Fixed deposits with banks with more than 12 months maturity*	-	-
	10.45	-
	As at 31st March 2024	As at 31st March 2023
11 Inventories (valued at cost or lower of net realisable value)		
Raw Materials	-	-
Work-in-Progress	4,826.08	-
Finished Goods	-	1,727.44
Stock-In Trade	987.54	-
	5,813.62	1,727.44
	As at 31st March 2024	As at 31st March 2023
12 Trade receivables		
Trade receivables considered good - Undisputed	4,699.45	2,818.75
Trade receivables considered doubtful -Undisputed	-	-
Trade receivables considered good - Disputed	-	-
Trade receivables considered doubtful -Disputed	-	-
Less:- Provision for doubtful receivables	-	-
	4,699.45	2,818.75
	As at 31st March 2024	As at 31st March 2023
13 Cash and Bank Balances		
(a) Cash and cash equivalents		
- Cash in hand	67.99	89.72
ii) Balances with banks		
- in current accounts	42.76	94.95
- cheques-in-hand	-	-
iii) Deposits with banks	-	-
(b) Other bank balances	-	-
Fixed Deposits*		
Deposits with original maturity of more than 3 months and remaining maturity upto 12 months		
	110.75	184.67
	As at 31st March 2024	As at 31st March 2023
14 Short term loans and advances (Unsecured, Considered Good)		
Advance to suppliers	1,262.73	1,320.28
Advance to Employees	2.00	-
Balance with government authorities	160.63	-
Other Loan & advances	23.26	-
Earnest Money Deposits	-	-
Prepaid Expense	-	-
	1,448.62	1,320.28
	As at 31st March 2024	As at 31st March 2023
15 Other Current Assets		
GST inputs	-	133.46
TDS Challan	-	4.00
TDS & TCS	-	69.19
TDS Not Shown in 26AS	-	0.36
Income Tax refundable	-	1.31
Fixed Deposit for EMI Advance	-	30.00
Other Depsoit	-	2.02
	-	240.35

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED**Restated Summary of Notes to the financial statements***(All amounts are in INR Lakhs, unless stated otherwise)*

	For the year ended 31st March 2024	For the year ended 31st March 2023
16 Revenue from operations		
Sale of Goods		
-Traded Goods	4,459.59	7,417.00
Sale of Service		
-Construction & Work Contract Services	12,988.08	531.64
Less: Inter Branch Transfer	-	-
Revenue from operations (Net)	17,447.66	7,948.65
	For the year ended 31st March 2024	For the year ended 31st March 2023
17 Other income		
Miscellaneous Income	0.67	0.01
Discount Received	0.04	-
	-	-
	-	-
	0.71	0.01
	For the year ended 31st March 2024	For the year ended 31st March 2023
18 Cost of Material Consumed		
Opening Stock	-	-
Add: Purchase	371.20	5,367.28
Less:- Closing Stock	-	-
	371.20	5,367.28
Direct Expenses	-	-
Work Contract Service Cost	11,932.84	3,130.71
Rent (Plant & Machinery)	160.00	-
Power & Fuel(Disel)	176.10	70.12
	12,640.13	8,568.11
	For the year ended 31st March 2024	For the year ended 31st March 2023
19 Purchases of Stock-in-trade		
Purchases of Stock-in-trade	5,178.01	-
	5,178.01	-

	For the year ended 31st March 2024	For the year ended 31st March 2023
20 Change in Inventories in WIP		
Opening stock -WIP	1,685.14	-
Less: Closing stock -WIP	4,826.08	-
Opening stock -Finished Goods	-	205.04
Less: Closing stock -Finished Goods	-	1,727.44
Opening stock -Stock In Trade	42.29	-
Less: Closing stock -Stock-in- Trade	987.54	-
	-4,086.18	-1,522.39

	For the year ended 31st March 2024	For the year ended 31st March 2023
21 Employee benefit expense		
Salaries and Wages	196.20	67.43
Director's Remuneration	-	90.00
Contribution to ESIC, EPF	1.80	-
Staff Welfare Expenses	16.05	15.46
	214.05	172.89

	For the year ended 31st March 2024	For the year ended 31st March 2023
22 Finance cost		
Interest on		
'-Cash credit	14.14	-
'-Term loan from bank	138.85	-
'-Term loan from others	126.56	-
Interest on Bank Finance & BG		40.05
	279.55	40.05

	For the year ended 31st March 2024	For the year ended 31st March 2023
23 Depreciation Expenses		
Depreciation of property, plant and equipment	72.40	106.50
	72.40	106.50

	For the year ended 31st March 2024	For the year ended 31st March 2023
24 Other Expenses		
Auditor's Remuneration	0.25	0.30
Bank Charges	4.71	47.42
Consultancy Fees	500.98	71.10
Legal & Professional	21.89	7.03
Rates, Taxes & Fees	13.87	2.82
Rent	35.56	5.94
Office Expenses	40.10	29.46
Business Promotion	93.19	34.86
Tour & Travels	41.15	2.82
Insurance	4.45	7.64
Miscellaneous Expenses	0.07	0.51
Electricity	2.05	0.98
Printing & Stationery	0.85	0.40
Repair & Maintenance	30.43	10.33
Security Expenses	12.98	8.25
Site Maintenance Expenses	259.02	27.33
Software Expenses	2.54	-
Telephone Expenses	0.71	0.68
Vehicle Running & Maintenance	2.95	-
Testing Expenses	0.71	-
Statutory Late Fees, Interest & Penalties	45.08	0.08
Donation	10.72	-
Loss on Sale of Assets	33.61	-
	1,157.89	257.94

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED
Restated Summary of Notes to the financial statements
(All amounts are in INR Lakhs, unless stated otherwise)

25 Related Party Disclosure

a) Names of related parties with whom transactions has been taken place

Relationship	Relation
Managing Director Rohtas Kumar	Key Managerial Person
Directors Shashank Singh	Key Managerial Person

	As at 31st March 2024	As at 31st March 2023
26 Payment of Auditors Includes:		
Statutory Audit	0.25	0.30
Tax Audit Fee		
Other Professional services		
Total	0.25	0.30

	As at 31st March 2024	As at 31st March 2023
27 Foreign Currency Transactions		
a Earnings in Foreign Currency		
Export Sales	-	-
Advance from Customer		
	-	-
b Expenses in Foreign Currency		
Import Purchases	-	-
	-	-

DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED

28 Additional Regulatory Information

Dues to small and micro enterprises pursuant to section 22 of the Micro, Small and Medium Enterprises Development ('MSMED') Act, 2006 :

Particulars	For the year ended	
	31st March 2024	31st March 2023
Principal amount due and remaining unpaid	-	-
Interest due and unpaid on the above amount	-	-
Interest paid by the company in terms of section 16 of the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest accrued and remaining unpaid as at the end of year	0.00	-
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible		
# The details of amounts outstanding to micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 are as per available information with the Company.		

Other Regulatory Informations

- i) The Company has not granted Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.
- ii) The Company does not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.
- iii) The Company is not declared as a wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful
- iv) The Company does not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.
- v) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities
- vi) 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: (a)
- vii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961
- viii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

(xii) Following Ratios to be disclosed:-	Numerator	Denominator	2024		2023		As at 31.03.2024	As at 31.03.2023	Variance
			Numerator	Denominator	Numerator	Denominator			
(a) Current Ratio,	Current Assets	Current Liabilities	12,072.44	8,447.41	6,291.48	5,137.19	1.43	1.22	16.69
(b) Debt-Equity Ratio	Long Term Borrowings +Short Term Borrowings	Shareholder's Fund	2,868.26	2,719.10	3,185.53	319.60	1.05	9.97	-89.42
(c) Debt Service Coverage Ratio,	Earning for Debt services	Interest & Lease Payments + Principal Repayments	2,272.07	279.55	365.60	40.05	8.13	9.13	-10.95
(d) Return on Equity Ratio,	Net profit after tax - Preference Dividend	Shareholder's Equity	1,404.51	2,719.10	271.72	319.60	51.65%	85.02%	-39.24
(e) Inventory turnover ratio,	CoGS	Average Inventory	13,731.96	3,770.53	7,045.72	966.24	3.64	7.29	-50.06
(f) Trade Receivables turnover ratio,	Credit Sales	Average Trade Receivables	17,447.66	3,759.10	7,948.65	1,822.17	4.64	4.36	6.40
(g) Trade payables turnover ratio,	Credit Purchase	Average Trade Payables	5,549.21	3,689.97	5,367.28	2,258.29	1.50	2.38	-36.72
(h) Net capital turnover ratio,	Net Sales	Average Working Capital	17,447.66	3,625.03	7,948.65	1,154.29	4.81	6.89	-30.10
(i) Net profit ratio,	Net profit after Tax	Net Sales	1,404.51	17,447.66	271.72	7,948.65	8.05%	3.42%	135.48
(j) Return on Capital employed,	EBIT	Capital Employed	2,272.07	4,213.39	365.60	1,919.60	53.92%	19.05%	183.13
(k) Return on investment			NA	NA	NA	NA	NA	NA	NA

For Murmuria & Associates
Chartered Accountants
Firm Regn No - 316188E

For and on behalf of the Board of Directors of Delta Galaxy Engineering Services Pvt. Ltd.

Sunil Murmuria
Partner
M No. - 052943
Mem No - 568937
UDIN - 24568937/BK1Q1P4765

Rohitash Singh
Managing Director
DIN : 07843216

Shashank Singh
Whole Time Director
DIN: 08317300

Place : Greater Noida
Date : 08-09-2024