

Balance Sheet as at 31st March 2021

₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	1,00,000	1,00,000
Reserves and surplus	2	2,46,71,905	2,13,65,783
Money received against share warrants			
		<b>2,47,71,905</b>	<b>2,14,65,783</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings	3	1,00,000	1,00,000
Deferred tax liabilities (Net)	4		
Other long term liabilities			
Long-term provisions	5		
		<b>1,00,000</b>	<b>1,00,000</b>
<b>Current liabilities</b>			
Short-term borrowings	6	50,74,153	
Trade payables	7		
(A) Micro enterprises and small enterprises			
(B) Others		3,39,61,804	1,98,55,713
Other Current liabilities	8	1,00,21,919	54,16,940
Short-term provisions	5	13,63,982	34,39,539
		<b>5,04,21,858</b>	<b>2,87,12,192</b>
<b>TOTAL</b>		<b>7,52,93,763</b>	<b>5,02,77,975</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	9		
Tangible assets		91,16,282	1,14,91,073
Intangible assets		10,98,536	14,70,290
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	10	10,16,867	7,66,867
Deferred tax assets (net)	4	8,10,379	3,11,665
Long-term loans and advances	11	70,44,211	97,44,211
Other non-current assets			
		<b>1,90,86,275</b>	<b>2,37,84,106</b>
<b>Current assets</b>			
Current investments			
Inventories		8,84,971	
Trade receivables	12	3,33,99,189	1,97,58,474
Cash and cash equivalents	13	1,11,58,168	17,65,108
Short-term loans and advances	11	74,83,207	80,217
Other current assets	14	32,81,953	48,90,070
		<b>5,62,07,488</b>	<b>2,64,93,869</b>
<b>TOTAL</b>		<b>7,52,93,763</b>	<b>5,02,77,975</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date  
For MUKESH A MITTAL & CO.  
Chartered Accountants  
(FRN: 016910N)

Manish  
PARTNER  
Membership No.: 534017  
Place: Delhi  
Date: 04.10.2021

For Austere Systems Private Limited

For and on behalf of the Board of Directors

For Austere Systems Private Limited

SHIKHIR GUPTA  
Director  
DIN: 08071850

PIYUSH GUPTA  
Director  
DIN: 08071837

Director

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
<b>Revenue</b>			
Revenue from operations	15	7,45,01,104	9,99,60,762
Less: Excise duty			
<b>Net Sales</b>		<b>7,45,01,104</b>	<b>9,99,60,762</b>
Other income	16	5,19,535	2,62,745
<b>Total revenue</b>		<b>7,50,20,639</b>	<b>10,02,23,507</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade		1,30,88,301	3,47,50,160
Changes in inventories		(8,84,971)	
Employee benefit expenses	17	2,03,11,629	1,62,66,249
Finance costs	18	1,79,636	2,81,935
Depreciation and amortization expenses	19	38,69,980	38,68,689
Other expenses	20	3,42,13,386	3,28,73,102
<b>Total expenses</b>		<b>7,07,77,961</b>	<b>8,80,40,135</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>42,42,678</b>	<b>1,21,83,372</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>42,42,678</b>	<b>1,21,83,372</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>42,42,678</b>	<b>1,21,83,372</b>
<b>Tax expenses</b>			
Current tax	21	13,63,982	34,39,539
Deferred tax		(4,98,714)	(3,33,876)
Excess/short provision relating earlier year tax		71,288	5,00,194
<b>Profit(Loss) for the period</b>		<b>33,06,122</b>	<b>85,77,515</b>
<b>Earning per share</b>			
<b>Basic</b>	22		
Before extraordinary Items		330.61	857.75
After extraordinary Adjustment		330.61	857.75
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date  
For MUKESH A MITTAL & CO.  
Chartered Accountants  
(FRN: 016910N)

Manish  
PARTNER  
Membership No.: 534017  
Place: Delhi  
Date: 04.10.2021

For Austere Systems Private Limited

For and on behalf of the Board of Directors  
For Austere Systems Private Limited

SHIKHIR GUPTA  
Director  
DIN: 08071850

PIYUSH GUPTA  
Director  
DIN: 08071837

Director