

Balance Sheet as at 31st March 2022

₹ in hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	3	1,000	1,000
Reserves and surplus	4	3,32,370.05	2,46,719.05
Money received against share warrants			
		3,33,370.05	2,47,719.05
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	5	1,000	1,000
Deferred tax liabilities (Net)	6		
Other long term liabilities			
Long-term provisions	7	21,956.92	
		22,956.92	1,000
Current liabilities			
Short-term borrowings	8		50,741.53
Trade payables	9		
(A) Micro enterprises and small enterprises			
(B) Others		1,31,012.51	3,39,618.04
Other Current liabilities	10	96,107.06	1,00,219.19
Short-term provisions	7	40,233.61	13,639.82
		2,67,353.18	5,04,218.58
TOTAL		6,23,680.15	7,52,937.63
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		1,24,633.82	91,162.82
Intangible assets		8,141.25	10,985.36
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	12	18,010.32	10,168.67
Deferred tax assets (net)	6	17,181.36	8,103.79
Long-term loans and advances	13	62,297.60	70,442.11
Other non-current assets			
		2,30,264.35	1,90,862.75
Current assets			
Current investments			
Inventories	14	24,006.32	8,849.71
Trade receivables	15	1,45,598.81	3,33,991.89
Cash and cash equivalents	16	81,095.13	1,11,581.68
Short-term loans and advances	13	1,500	74,832.07
Other current assets	17	1,41,215.54	32,819.53
		3,93,415.80	5,62,074.88
TOTAL		6,23,680.15	7,52,937.63

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

1-2

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: 01/09/2022



For AUSTERE SYSTEMS PRIVATE LIMITED

SHIKHIR GUPTA
Director
DIN: 08071850
DIRECTOR

For and on behalf of the Board of Directors

PIYUSH GUPTA
Director
DIN: 08071837

For AUSTERE SYSTEMS PRIVATE LIMITED

PIYUSH GUPTA
DIRECTOR

Statement of Profit and loss for the year ended 31st March 2022

₹ in hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	18	12,30,258.55	7,45,011.04
Less: Excise duty			
Net Sales		12,30,258.55	7,45,011.04
Other income	19	8,863.05	5,195.35
Total Income		12,39,121.60	7,50,206.39
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		46,799.53	1,30,883.01
Changes in inventories	20	(15,156.61)	(8,849.71)
Employee benefit expenses	21	3,85,571.86	2,03,116.29
Finance costs	22	699.80	1,796.36
Depreciation and amortization expenses	23	48,262.47	38,699.80
Other expenses	24	6,56,087.65	3,42,133.86
Total expenses		11,22,264.70	7,07,779.61
Profit before exceptional, extraordinary and prior period items and tax		1,16,856.90	42,426.78
Exceptional items			
Profit before extraordinary and prior period items and tax		1,16,856.90	42,426.78
Extraordinary items			
Prior period item			
Profit before tax		1,16,856.90	42,426.78
Tax expenses			
Current tax	25	39,547.57	13,639.82
Deferred tax		(9,077.57)	(4,987.14)
Excess/short provision relating earlier year tax	26	735.90	712.88
Profit(Loss) for the period		85,651	33,061.22
Earning per share-in ₹			
Basic	27		
Before extraordinary Items		856.51	330.61
After extraordinary Adjustment		856.51	330.61
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	1-2		

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: 01/09/2022



For AUSTERE SYSTEMS PRIVATE LIMITED

For and on behalf of the Board of Directors

SHIKHIR GURTA
Director
DIN: 08071850

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For AUSTERE SYSTEMS PRIVATE LIMITED


DIRECTOR