

Balance Sheet as at 31st March 2023

₹ in hundred

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	3	1,000	1,000
Reserves and surplus	4	5,68,629.98	3,32,370.05
Money received against share warrants			
		<b>5,69,629.98</b>	<b>3,33,370.05</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings	5	56,000	1,000
Deferred tax liabilities (Net)	6		
Other long term liabilities			
Long-term provisions	7	29,653.12	21,956.92
		<b>85,653.12</b>	<b>22,956.92</b>
<b>Current liabilities</b>			
Short-term borrowings		23,195.23	
Trade payables	9		
(A) Micro enterprises and small enterprises			
(B) Others		1,60,070.37	1,32,012.51
Other Current liabilities	10	1,48,240.48	95,107.06
Short-term provisions	7	1,027.87	40,233.61
		<b>3,32,533.95</b>	<b>2,67,353.18</b>
<b>TOTAL</b>		<b>9,87,817.05</b>	<b>6,23,680.15</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		1,80,350.62	1,24,633.83
Intangible assets		6,033.49	8,141.25
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	12	27,656.56	18,010.32
Deferred tax assets (net)	6	18,752.99	17,181.36
Long-term loans and advances	13	62,297.60	62,297.60
Other non-current assets			
		<b>2,95,091.26</b>	<b>2,30,264.36</b>
<b>Current assets</b>			
Current investments			
Inventories	8		24,006.32
Trade receivables	15	4,41,970.68	1,45,598.81
Cash and cash equivalents	16	48,479.05	81,095.13
Short-term loans and advances	13	1,965	1,500
Other current assets	17	2,00,311.06	1,41,215.54
		<b>6,92,725.79</b>	<b>3,93,415.80</b>
<b>TOTAL</b>		<b>9,87,817.05</b>	<b>6,23,680.16</b>
Difference			(0.01)
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: 016919N)

Manish  
PARTNER  
Membership No.: 534017  
Place: Delhi  
Date: 03-09-2023

For Austere Systems Pvt. Ltd.

For Austere Systems Pvt. Ltd.  
For and on behalf of the Board of Directors

Director

SHIKHIR GUPTA  
Director  
DIN: 08071850

PIYUSH GUPTA  
Director  
DIN: 08071837

Director

Statement of Profit and loss for the year ended 31st March 2023

₹ in hundred

Particulars	Note No.	31st March 2023	31st March 2022
<b>Revenue</b>			
Revenue from operations	18	15,35,882.18	12,30,258.55
Less: Excise duty			
<b>Net Sales</b>		<b>15,35,882.18</b>	<b>12,30,258.55</b>
Other income	19	2,764.76	8,863.05
<b>Total Income</b>		<b>15,38,646.94</b>	<b>12,39,121.60</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade		18,730.77	46,799.53
Changes in inventories	20	24,006.32	(15,156.61)
Employee benefit expenses	21	5,16,183.35	3,85,571.86
Finance costs	22	1,618.88	699.80
Depreciation and amortization expenses	23	48,898.78	48,262.47
Other expenses	24	6,94,520.54	6,56,087.65
<b>Total expenses</b>		<b>13,03,958.64</b>	<b>11,22,264.70</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>2,34,688.30</b>	<b>1,16,856.90</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>2,34,688.30</b>	<b>1,16,856.90</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>2,34,688.30</b>	<b>1,16,856.90</b>
<b>Tax expenses</b>			
Current tax	25		39,547.57
Deferred tax		(1,571.63)	(9,077.57)
Excess/short provision relating earlier year tax	26		735.90
<b>Profit(Loss) for the period</b>		<b>2,36,259.93</b>	<b>85,651</b>
<b>Earning per share</b>			
<b>Basic</b>	<b>27</b>		
Before extraordinary Items		2,362.60	856.51
After extraordinary Adjustment		2,362.60	856.51
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	<b>1-2</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: 03-09-23



For Austere Systems Pvt. Ltd.

SHIKHIR GUPTA  
 Director  
 DIN: 08071850

For Austere Systems Pvt. Ltd.  
 For and on behalf of the Board of Directors

PIYUSH GUPTA  
 Director  
 DIN: 08071837

Director