

Balance Sheet as at 31st March 2024

₹ in hundred

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	3	1,000	1,000
Reserves and surplus	4	10,05,012.66	5,68,629.98
Money received against share warrants			
		10,06,012.66	5,69,629.98
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	5	43,759.15	56,000
Deferred tax liabilities (Net)	6		
Other long term liabilities			
Long-term provisions	7	28,314.62	29,653.12
		72,073.77	85,653.12
Current liabilities			
Short-term borrowings			23,195.23
Trade payables	9		
(A) Micro enterprises and small enterprises			
(B) Others		75,528.58	1,60,070.38
Other Current liabilities	10	1,50,489.09	1,48,240.48
Short-term provisions	7	1,85,739.33	1,027.87
		4,11,757	3,32,533.96
TOTAL		14,89,843.43	9,87,817.06
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		1,33,866.70	1,80,350.63
Intangible assets		4,471.42	6,033.49
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	12	28,570.41	27,656.56
Deferred tax assets (net)	6	25,209.74	18,752.99
Long-term loans and advances	13	68,562.60	62,297.60
Other non-current assets			
		2,60,680.87	2,95,091.27
Current assets			
Current investments			
Inventories	8	1,50,637.95	
Trade receivables	15	6,70,217.05	4,41,970.68
Cash and cash equivalents	16	2,60,647.75	48,479.05
Short-term loans and advances	13	9,584.53	1,965
Other current assets	17	1,38,075.28	2,00,311.06
		12,29,162.56	6,92,725.79
TOTAL		14,89,843.43	9,87,817.06

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

1-2

The accompanying notes are an integral part of the financial statements. (1-27)

As per our report of even date

For MUKESH A MITTAL & CO.

Chartered Accountants

(FRN: 016910N)

Manish
PARTNER

Membership No.: 534017

Place: Delhi

Date: 6th May, 2024

For Austere Systems Pvt. Ltd.

For AUSTERE SYSTEMS PRIVATE LIMITED

For and on behalf of the Board of Directors

Shikhir Gupta

Director

SHIKHIR GUPTA
Director
DIN: 08071850

PIYUSH GUPTA
Director
DIN: 08071837

Piyush Gupta

DIRECTOR

Statement of Profit and loss for the year ended 31st March 2024 ₹ in hundred

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	18	18,56,571.23	15,35,882.18
Less: Excise duty			
Net Sales		18,56,571.23	15,35,882.18
Other income	19	6,494.08	2,764.76
Total Income		18,63,065.31	15,38,646.94
Expenses			
Cost of material Consumed			18,730.77
Purchase of stock-in-trade			
Changes in inventories	20	(1,50,637.95)	24,006.32
Employee benefit expenses	21	5,80,203.15	5,16,183.35
Finance costs	22	7,015.61	1,618.88
Depreciation and amortization expenses	23	63,496.25	48,898.78
Other expenses	24	6,71,402.56	6,94,520.54
Total expenses		11,71,479.62	13,03,958.64
Profit before exceptional, extraordinary and prior period items and tax		6,91,585.69	2,34,688.30
Exceptional items			
Profit before extraordinary and prior period items and tax		6,91,585.69	2,34,688.30
Extraordinary items			
Prior period item			
Profit before tax		6,91,585.69	2,34,688.30
Tax expenses			
Current tax	25	1,84,785.33	
Deferred tax		(6,456.75)	(1,571.63)
Excess/short provision relating earlier year tax	26	(2,006.76)	
Profit(Loss) for the period		5,15,263.87	2,36,259.93
Earning per share-in ₹			
Basic	27		
Before extraordinary Items		5,152.64	2,362.60
After extraordinary Adjustment		5,152.64	2,362.60
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.(1-27)

As per our report of even date
For MUKESH A MITTAL & CO
Chartered Accountants
(FRN: 014910N)

Manish
PARTNER
Membership No.: 534017
Place: Delhi
Date: 6th May, 2024



For Austere Systems Pvt.Ltd

For and on behalf of the Board of Directors

SHIKHIR GUPTA
Director
DIN: 08071850

For AUSTERE SYSTEMS PRIVATE LIMITED
PIYUSH GUPTA
Director
DIN: 08071837

DIRECTOR