YOGENDRA ENGINEERING

Balance Sheet as at 31ST MARCH 2024

(All amounts in Indian ₹, unless otherwise stated)

ASSETS Non-current assets Property, plant and equipment Other intangible assets Financial assets (i) Other non current financial assets Other non-current assets Other non-current assets Total non-current assets Current assets I) 961,944 961,94	All amounts in Indian ₹, unless otherwise stated)	Note	As at 3/31/2024	As at 3/31/2023
Property, plant and equipment Other intangible assets Financial assets (i) Other non current financial assets Other tax assets Other non-current assets Total non-current assets Current assets Inventories Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Fotal assets Fotal assets Fotal assets Current assets Total current assets Current assets Current assets Total current assets Fotal assets Current assets Curren	ASSETS	1.000		
Other intangible assets (i) Other non current financial assets (i) Other non current financial assets Other tax assets Other tax assets Total non-current assets Total non-current assets Current assets Inventories Financial assets (ii) Tade receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Chora current financial assets Other current assets Total current assets Total current assets EQUITY AND LIABILITIES Equity Equity Sare capital Other equity Total equity Total equity Total equity Current liabilities Non-current liabilities Financial liabilities Current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities Other current liabilities Other current liabilities Other current liabilities Current liabilities Other current liabilities Current liabilities Other current liabilities on the current liabilities Other	Non-current assets			
Other intangible assets (i) Other non current financial assets (i) Other non current financial assets Other tax assets Other tax assets Total non-current assets Total non-current assets Current assets Inventories Financial assets (ii) Tade receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Chora current financial assets Other current assets Total current assets Total current assets EQUITY AND LIABILITIES Equity Equity Sare capital Other equity Total equity Total equity Total equity Current liabilities Non-current liabilities Financial liabilities Current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities Other current liabilities Other current liabilities Other current liabilities Current liabilities Other current liabilities Current liabilities Other current liabilities on the current liabilities Other	Property, plant and equipment	1	-	8.
(i) Other non current financial assets Other tax assets Other tax assets Other non-current assets Total non-current assets Total non-current assets Current assets Inventories Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Total current assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Total equity Total equity Total individual assets Current liabilities Frovisions Total non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Other current liabilities (ii) Ghorowings (iii) Other financial liabilities Other current			*	-
Other tax assets Other non-current assets Total non-current assets Current assets Inventories Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total urrent assets Total assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Total equity Total current liabilities Non-current liabilities Financial liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Frovisions Current tax liabilities Other current liabilities Current tax liabilities Other current liabilities Current liabilities Other current liabilities Current liabilities Other current liabilities Other current liabilities Other current liabilities Current liabilities Other current liabilities Current liabilities Other current liabilities Current liabilities Current liabilities Other current liabilities Current liabilities Other current liabilities Curre				
Other non-current assets Total non-current assets Total non-current assets Inventories Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Total assets Fotal assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Total equity Total equity Total indicates Non-current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities (ii) Borrowings (iii) Trade payables (iii) Other financial liabilities Other current li		1 1	961 944	961 944
Total non-current assets Current assets Inventories Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Fodal assets EQUITY AND LIABILITIES Equity Equity Share capital Other equity Total equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Other current liabilities Current tax liabilities Other current liabilities Current tax liabilities Other current liabilities Current tax liabilities Other current liabilities Current tax liabilities Other current liabilities Current tax liabilities (net)		1 1	501,544	,,,,,,,,
Current assets Inventories Financial assets		1 1	961 944	961.944
Inventories	Total non-current assets	1 1	901,944	701,744
Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Total current assets Fotal assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Total equity Liabilities Non-current liabilities Provisions Current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Current financial liabilities Other current liabilities Current financial liabilities Current fin	Current assets			
(ii) Trade receivables (ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Total current assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Other current liabilities Offer current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities Other current liabili	Inventories	1 1	~	
(ii) Cash and cash equivalents (iii) Loans (iv) Other current financial assets Other current assets Total current assets Total assets EQUITY AND LIABILITIES Equity Equity Saure capital Other equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current liabilities Other current liabilities		1		
(iii) Loans (iv) Other current financial assets Other current assets Total current assets Total current assets Total assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities Total non-current liabilities Current symbols Total non-current liabilities Total non-current liabilities Current liabilities Total non-current liabilities			102.500	00.010
(iv) Other current financial assets Other current assets Total current assets Total current assets Total assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Other financial liabilities Other current liabilities Other current liabilities Other current liabilities Financial liabilities Other current liabilities	(ii) Cash and cash equivalents	2	103,609	98,919
Other current assets Total current assets Total current assets Fotal assets EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Provisions Current thiabilities Provisions Current liabilities Provisions Current take liabilities Provisions Current take liabilities Current take liabilities Current take provisions Current take liabilities Current take liabilit		1 1	-1	
Total current assets Total assets 103,609 98,9 EQUITY AND LIABILITIES Equity Equity share capital Other equity Total equity Total equity 1,065,553 1,060,8 Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities Total non-current liabilities	(iv) Other current financial assets	1 1	3.70	
Total assets EQUITY AND LIABILITIES Equity Equity Share capital Other equity Total equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current liabilities	Other current assets	1 1	102 (00	00.010
EQUITY AND LIABILITIES Equity Equity share capital 3 1,065,553 1,060,8 Other equity Total equity 1,065,553 1,060,8 Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities	Total current assets		103,609	98,919
Equity Equity share capital Other equity Total equity 1,065,553 1,060,8 Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities	Total assets		1,065,553	1,060,863
Equity Equity share capital Other equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities	FOULTY AND LIABILITIES			
Equity share capital 3 1,065,553 1,060,8 Other equity Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities	•			
Other equity Total equity 1,065,553 1,060,8 Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)			1.065.553	1 060 863
Total equity Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	Equity share capital	3	1,003,333	1,000,802
Liabilities Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	Other equity	1 1	1	
Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	Total equity		1,065,553	1,060,863
Non-current liabilities Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	I jubilities			
Provisions Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)			1	
Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)		1 1	7E:	
Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)			120	12
Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	Current liabilities			
(i) Borrowings (ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)				
(ii) Trade payables (iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)				
(iii) Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	•		(4)	*
Other current liabilities Provisions Current tax liabilities (net)				=
Provisions			(+ :	
			-	
	Current tax liabilities (net)		-	-
			-	•
Total equity and liabilities 1,065,553 1,060,8	Total equity and lighilities		1,065,553	1,060,86

The accompanying notes form an integral part of the financial statements

In terms of our report attached

For AJH & Co.

Chartered Accountants Firm Registration No. 005302

Ajay Jain

Partner

Membership No. 084096 Date: 25-04-2024 Alok Sharma
Partner on behalf
of Uno Minda
Limited

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YOGENDRA ENGINEERING

Statement of Profit and Loss for the Year ended 31ST MARCH 2024

(All amounts in Indian ₹, unless otherwise stated)

All amounts in Indian C, unless other wise statedy	Note	Year Ended 3/31/2024	Year Ended 3/31/2023
Total Income			
Revenue from operations		(2)	5
Other income		1901	-
Total income		:=:	
Expenses			
Cost of materials consumed	1		=
Changes in inventory of finished goods and work-in-progress		540	-
Employee benefit expenses			
Finance costs	3	5,310	1,180
Depreciation and amortization		37.5	5.
Other expenses	4	-	-
Total expenses		5,310	1,180
Profit for the year before tax		(5,310)	(1,180)
Profit before tax		(5,310)	(1,180)
Income tax expense			
Current tax (including Minimum Alternate Tax)			
Deferred tax charge / (credit) [refer note 14]			
Tax Expense			
Profit for the year after tax		(5,310)	(1,180)
Other comprehensive income		1	
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit liability (asset)			
Income tax relating to items that will not be reclassified to profit or loss			
Other comprehensive income for the year, net of income tax			
Total comprehensive income for the year		(5,310)	(1,180

The accompanying notes form an integral part of the financial statements

In terms of our report attached

For AJH & Co.

Chartered Accountants

Firm Registration No. 005302N

Ajay Jain

Partner Membership No. 084096

Place: Delhi

Date: 25-04-2024

Alok Sharma

Partner on behalf of Uno Minda Limited

Notes forming part of the financial statements (All amounts in Indian ₹, unless otherwise stated)

	As at 31 March 2024	As at 31 March 2023
Notes No. 1		
Other current assets		
Prepaid Expenses	·	7(=)
Advance to staff	彩	197
Advances to suppliers	:=	S#3
Budgetary Support Receivable under GST	¥	222
interest on Security Deposit UPCL Receivable	<u></u>	(#.
GST - Sale under G I T	2) E
Income tax paid / Deducted at source (Net of provision)	961,944	961,944
	961,944	961,944
8	As at	As at
	31 March 2024	31 March 2023
Notes No. 2	·	
Cash and cash equivalents - Balances with banks		
On current accounts	103,609	98,919
	103,609	98,919
Cash on hand (including imprest)	€	<u>a</u>
= Silver coms*)#)'
	103,609	98,919



Notes forming part of the financial statements (All amounts in Indian ₹, unless otherwise stated)

		As at		As at
		31 March 2024		31 March 2023
Notes No. 3				
Equity share capital				
Partners Capital Account				
Smt. Suman Minda				
Opening Balance	228,310		28,830	5.00
Profit during the year	(2,342)		(520)	35
Addition during the year	10,000		200,000	
Drawings		235,968		228,310
Minda Industries Limited				
Opening Balance	832,553		833,213	. €
Profit during the year	(2,968)		(660)	
Drawings	161	829,585		832,553
	-	1,065,553	8	1,060,863



Notes forming part of the financial statements (All amounts in Indian ₹, unless otherwise stated)

Notes No.3 Finance costs	Year ended 31 March 2024	Year ended 31 March 2023
Bank Charges	5,310	1,180
	5,310	1,180
Notes No.4 Other expenses		
Fee & subscription	E#6	·
Printing and Stationery	等)	: 3
Travelling and Conveyance	¥.)	**
		121

