

OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
BALANCE SHEET AS AT 31ST MARCH 2024
(All amounts in lakhs, except share data and as stated otherwise)

S.NO.	PARTICULARS	NOTE NO.	AS AT March 31, 2024	AS AT March 31, 2023
I.	EQUITY AND LIABILITIES			
1	Shareholder's funds			
(a)	Share Capital	2	59.80	59.80
(b)	Reserves and Surplus	3	238.65	170.84
			298.45	230.64
2	Share Application money pending allotment		-	-
3	Non-current liabilities			
(a)	Long-term borrowings	4	668.87	103.65
(b)	Deferred Tax Liability	5	-	0.17
			668.87	103.82
4	Current liabilities			
(a)	Short-term borrowings	6	1,069.74	727.12
(b)	Trade payables			
(i)	Total Outstanding due to Micro and Small Enterprises	7	-	-
(ii)	Total Outstanding due to other than Micro and Small Enterprises		521.87	410.16
(C)	Other current liabilities	8	109.23	144.21
(d)	Short-term provisions	9	27.63	-
			1,728.48	1,281.49
			2,695.79	1,615.95
II.	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment & Intangible Assets	10		
(i)	Property, Plant and Equipments	10.1	368.42	381.45
(ii)	Intangible assets	10.2	-	-
			368.42	381.45
(b)	Deferred tax assets (net)	11	0.27	-
(c)	Other non-current assets	12	17.59	28.79
			17.86	28.79
2	Current assets			
(a)	Inventories	13	1,265.41	1,007.13
(b)	Trade receivables	14	840.33	183.32
(c)	Cash and cash equivalents	15	170.17	10.73
(d)	Other current assets	16	33.61	4.53
			2,309.52	1,205.71
			2,695.79	1,615.95

Summary of significant accounting policies

1

The accompanying notes are an integral part of the financial statements

As per our report of even date

For A G S J & CO

Chartered Accountants

FRN: 018096C

CA ABHISHEK GOEL
Partner
M.No.- 519478
UDIN : 245194788KAC09238
Place: Delhi
Date: 11th September 2024

For and on behalf of the Board of Directors of
OPTIMUS ENVIROPRO PRIVATE LIMITED

YOGESH TOMAR
Director
DIN:06799961

SANJIV KUMAR CHAUDHARY
Director
DIN:067998814

OPTIMUS ENVIROPRO PRIVATE LIMITED

PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103

CIN : U41000HR2012PTC047866

PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2024

(All amounts in lakhs, except share data and as stated otherwise)

S.NO.	PARTICULARS	NOTE NO.	AS AT March 31, 2024	AS AT March 31, 2023
I.	INCOME			
	(a) Revenue from operations	17	2,843.75	1,664.59
	(b) Other Income	18	14.61	0.35
	Total Income		2,858.36	1,664.94
II.	EXPENSES			
	(a) Cost of Material Consumed	19	2,416.09	1,591.47
	(b) Change in inventory	20	(258.28)	(449.70)
	(c) Employee benefits expense	21	277.10	215.52
	(d) Finance costs	22	111.92	66.50
	(e) Depreciation and amortization expenses	10	13.99	18.17
	(f) Other expenses	23	187.75	164.25
	Total Expenses		2,748.57	1,606.21
III.	Profit before tax (I-II)		109.79	58.73
IV.	Tax Expenses			
	(a) Current tax		27.63	-
	(b) Deferred Tax charge/ (credit)		(0.44)	0.01
	Total tax expenses		27.19	0.01
V.	Profit/ (Loss) for the period from continuing operations		82.60	58.72
VI.	Earnings per equity share:	25		
	(a) Basic (in Rs.)		13.81	9.82
	(b) Diluted (in Rs.)		13.81	9.82
	Summary of significant accounting policies	1		
The accompanying notes are an integral part of the financial statements				
As per our report of even date				
For AGSJ & CO Chartered Accountants FRN: 018096C			For and on behalf of the Board of Directors of OPTIMUS ENVIROPRO PRIVATE LIMITED	
  CA ABHISHEK GOEL Partner M.No.- 519478 UDIN : 24519478BKCA09338 Place: Delhi Date: 11th September 2024			 YOGESH TOMAR Director DIN:06799961	
			 SANJIV KUMAR CHAUDHARY Director DIN:06798814	

OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
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(All amounts in lakhs, except share data and as stated otherwise)

Annexed to and forming part of Balance Sheet

1 Accounting Policies

A Corporate Information

Optimus Enviropro Private Limited was incorporated on 11th December 2012 having its registered office at Plot No. 286, Industrial Estate Phase-I, Alipur, Barwala, Panchkula, Haryana-134103

The Company is engaged in the business of buying, selling, developing, of water treatment plants, sewage treatment plants, air pollution control system etc.

B Basis of preparation

(i) The financial statements of the company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). The financial statements have been prepared to comply in all material aspects with the accounting standards notified under the Companies (Accounts) Rules, 2014, (as amended) and relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

(ii) All Assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of provided and time between the rendering of and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

(iii) Cash flow statement is not prepared as the company is "small company" according to section 2(85) read with section 2 (40).

(iv) All amount are disclosed in rupees in lakhs.

The accounting policies adopted in the preparation of financial statements are policy explained below :

a) Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

b) Revenue recognition

The revenue in respect of sale of goods and services is recognised when:

(i) Domestic sales are recognized at the point of display/delivery of goods to the customers as per the terms of the contract, which is when substantial risks and rewards of ownership pass to the customers and are stated net of trade discounts, rebates, excise duty, and goods and services tax.

(ii) Export sales are recognized based on the date of the bill of lading except for sales to export, which are recognized when the goods cross Indian Territory, which is when substantial risks and rewards of ownership passes to the customers.

(iii) Revenue from services is recognised on rendering of services.

(iv) Interest and other income are recognized on an accrual basis.

(v) Income from export Incentives such as premium on the sale of import licenses, duty drawback, etc., are recognised on an accrual basis to the extent the ultimate realisation is reasonably certain;

(vi) Dividend income is recognised when right to receive dividend is established.

c) Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. Current investments are carried at lower of cost or fair value where fair value for mutual funds is based on net asset value. All other investments are classified as long term investments. Long term investments are stated at cost of acquisition. Provision for diminution in value of long term investments is made, only if such decline is other than temporary.

d) Valuation of inventories

Raw material, consumables and stores & spares have been valued at lower of cost and net realizable value, on FIFO method.

Work in progress is valued at estimated cost incurred or net realizable value, whichever is lower, as per physical verification carried out and certified by the management.

Finished goods are valued at lower of cost and net realizable value as per physical verification carried out and certified by the management, as per prevalent rates as on date of balance sheet.

e) Property Plant & Equipment & Intangible Assets

i) Property plant & equipments are stated at historical cost less provision for impairment losses, if any, depreciation and amortization.

ii) Intangible assets are recognized on the basis of recognition criteria as set out in Accounting Standard (AS) 26 - "Intangible Assets".

f) Depreciation & Amortization

Depreciation & amortization for the year has been accounted as per Written down value Method as per useful life of assets specified in Schedule II of Companies Act, 2013.

In the case of assets where an impairment loss is recognized, the revised carrying amount is depreciated over the remaining estimated useful life.

g) Impairment of assets

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount being the higher of the asset's net selling price and its value in use. Value in use is based on the present value of the estimated future cash flows relating to the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (i.e. cash generating units).

Previously recognised impairment losses are reversed where the recoverable amount increases because of a favourable change in the estimates used to determine the recoverable amount since the last impairment was recognised. A reversal of an asset's impairment loss is limited to its carrying amount that would have been determined (net of depreciation or amortization), had no impairment loss been recognized in prior years.

h) Retirement and other Employee benefits

(i) Defined Contribution Plan

Provident fund and Employees Insurance Scheme is defined contribution schemes and the company has no further obligation beyond the contributions made to the fund. Contributions are charged to profit and loss account in the year in which they accrue.

(ii) Defined Benefit Plans

Defined Benefit Plans comprising of gratuity which is provided for is based on the actuarial valuation carried out in accordance with revised AS 15 as at the end of the year.

(iii) Other long term employee benefits

Other Long term employee benefits comprise of leave encashment which is provided for is based on actuarial valuation carried out in accordance with revised AS 15 as at the end of the year.

However, the company has not followed Accounting standard 15 for Defined benefit plans and other long term employee benefits

i) Tax on Income

i) Current corporate tax is provided on the results for the year after considering applicable tax rates and laws.

ii) Deferred tax is provided on timing differences between tax and accounting treatments that originate in one period and are expected to be reversed or settled in subsequent periods.

Deferred tax assets and liabilities are measured using the enacted / substantively enacted tax rates and laws for continuing operations.

Deferred tax assets in the event of unabsorbed depreciation and carry forward losses under tax laws, that exceed the deferred tax liability, are recognized only where there is virtual certainty of realization.

Deferred tax assets on other accounts are recognized only to the extent there is reasonable certainty of realization.

The carrying amount of deferred tax assets is reviewed at each balance sheet date to reassess realization.



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(All amounts in lakhs, except share data and as stated otherwise)

Annexed to and forming part of Balance Sheet

- j) **Provisions and contingent liabilities**
Provisions are recognized for present obligations, of uncertain timing or amount, arising as a result of a past event where a reliable estimate can be made and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. Where it is not probable that an outflow of resources embodying economic benefits will be required or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability unless the possibility of outflow of resources embodying economic benefits is remote.

Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events, are also disclosed as contingent liabilities unless the possibility of outflow of resources embodying economic benefits is remote.
- k) **Earnings per share**
Basic earnings per share is computed by dividing the net profit after tax for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.
- l) **Cash and cash equivalents**
Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

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CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note 2: SHARE CAPITAL

S.No.	Particulars	As at March 31, 2024		As at March 31, 2023	
		Nos.	Amount	Nos.	Amount
	Authorised Capital				
	Equity Shares of Rs.10/- each	1,000,000	100.00	1,000,000	100.00
		1,000,000	100.00	1,000,000	100.00
	Issued, subscribed and fully paid-up share capital				
	Equity Shares of Rs.10/- each	598,000	59.80	598,000	59.80
		598,000	59.80	598,000	59.80
(a)	Reconciliation of the shares outstanding at the beginning and at the end of the reporting period				
	Equity Shares				
	At the beginning of the year	598,000	59.80	598,000	59.80
	Add: Changes during the year for Bonus Shares	-	-	-	-
	At the end of the year	598,000	59.80	598,000	59.80
(b)	Rights, preferences and restrictions attached to equity shares:				
	The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The ensuing Annual General Meeting.				
	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
(c)	Details of shareholders holding more than 5% shares in the Company				
	Name of the Shareholder	As at March 31, 2024		As at March 31, 2023	
		Nos.	% of holding in the class	Nos.	% of holding in the class
	Sanjiv Kumar Chaudhary	397329	66.44%	397329	66.44%
	Yogesh Tomar	200671	33.56%	200671	33.56%
	As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.				
(d)	Name of promoters holding equity shares at the end of the year along with percentage change during the year				
		As at March 31, 2024			
	Name of the Promoter	Number of shares transfer	Number of shares issue	Number of shares held	% of total shares
	Sanjiv Kumar Chaudhary	-	-	397329	66.44%
	Yogesh Tomar	-	-	200671	33.56%
		As at March 31, 2023			
	Name of the Promoter	Number of shares transfer	Number of shares issue	Number of shares held	% of total shares
	Sanjiv Kumar Chaudhary	-	-	397329	66.44%
	Yogesh Tomar	-	-	200671	33.56%



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CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note 3. RESERVES AND SURPLUS:

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	<u>Surplus in the statement of Profit and Loss</u>		
	Opening Balance	170.84	127.73
	Add/ (Less) : Profit for the year	82.60	58.72
	Less: Adjustment during the year	14.79	15.62
	Closing balance	238.65	170.84
	Total	238.65	170.84

Note 4 : LONG TERM BORROWINGS:

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	<u>Secured Loan</u>		
	Term Loan from banks	100.13	168.73
	Less: Current Maturities	30.96	156.34
		69.17	12.39
(b)	<u>Unsecured Loan</u>		
	Term Loan from banks	712.07	-
	Less: Current Maturities	227.19	-
		484.87	-
	Loans From Director	114.82	91.27
	Total	668.87	103.65

Secured Loan : The company has availed following limits from HDFC Bank:

- Cash Credit - INR 750.00 lakhs at ROI 8.75%
- Term Loan - INR 99.29 lakhs at ROI 8.80%
- Dropline Overdraft - INR 100 lakhs at ROI 8.80%
- Non Fund Based - Bank Guarantee - INR 100 lakhs

Security given to HDFC Bank:

First charge in favor of the bank by way of hypothecation of the company's entire stocks of Raw Materials, WIP, Semi-finished and finished goods, consumable stores spares including book debts.

- Security deposit - Retention money deposit with principals.
- Equitable mortgage of following properties:
 - Land & Building at plot no. 286, Market Industrial Estate Phase-1, HSIIDC Barwala, Village Alipur, Panchkula, Haryana
 - Flat no. 4048 on 3rd Floor plus scooter garage in pocket no. 5 & 6, Sector B, Housing Estate at Vasant Kunj, New Delhi
 - Unit no. 501, 5th floor, Tower No. 81, Sec-106, Gurugram, Haryana
 - Plot no. 2627 at village Jandpur, Sunny Enclave, Sec-123, Mohali, Punjab
 - Fixed deposit INR 150 lakhs

The above all properties are cross collateral with Optimus Enviropro Private Limited and RYSA Infratech Private Limited

Unsecured Loan: The company has availed unsecured term loan from various banks and financial institution.

- Aditya Birla Finance Limited
Principal Loan amount INR 45 lakhs at ROI 16.25% having tenure of 36 months
- Axis Bank
Principal Loan Amount INR 50 Lakh at ROI 15% having tenure of 36 months.
- Bajaj Finance Limited
Loan Amount INR 22.22 Lakhs at ROI 17% having tenure of 60 months.
- CLIX Capital Service Private limited
Loan Amount INR 35.16 Lakhs at ROI 17% having tenure of 24 months.
- Deutsche Bank
Loan Amount INR 50 lakh at ROI 16.5% having tenure of 36 months.
- Federal Financial Services Limited
Loan Amount INR 40.20 Lakhs at ROI 16% having tenure of 36 months.
- Godrej Finance Limited
Loan Amount INR 35.70 Lakhs at ROI 16.5% having tenure of 36 months.
- Hero Fin Corp Limited
Loan Amount INR 40 Lakhs at ROI 16.50% having tenure of 48 months.



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CIN: U41000HR2012PTC047866

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(All amounts in lakhs, except share data and as stated otherwise)

- (i) JICI Bank
Loan Amount INR 50 Lakhs at ROI 15.25% having tenure of 36 months.
- (j) IDFC First bank
Loan Amount INR 51 Lakhs at ROI 15.5% having tenure of 36 months.
- (k) Kisetsu Saison Finance Pvt Ltd
Loan Amount INR 50 Lakhs at ROI 17% having tenure of 36 months.
- (f) Poonawalla Fincorp Limited
Loan Amount INR 30.17 Lakhs at ROI 17% having tenure of 36 months.
- (m) SMFG India Credit Co. Ltd.
Loan Amount INR 35.11 Lakhs at ROI 16.25% having tenure of 31 months.
- (n) TATA capital limited
Loan Amount INR 40.24 Lakhs at ROI 16.25% having tenure of 36 months.
- (o) Ugro Capital Limited
Loan Amount INR 40.80 Lakhs at ROI 16.50% having tenure of 36 months.
- (p) UGRO Capital
Loan Amount INR 40.10 Lakhs at ROI 17% having tenure of 36 months.
- (q) Yes Bank
Loan Amount INR 40 Lakhs at ROI 15.75% having tenure of 24 months.
- (r) L&T Finance Holdings Limited
Loan Amount INR 40 Lakhs at ROI 15% having tenure of 24 months.

Unsecured Loan : An unsecured long term loan borrowed from Director is an interest free loan.

Note 5 : DEFERRED TAX LIABILITY (NET)

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
	<u>Deferred Tax Liability</u>		
(a)	Property, Plant and equipment	-	0.17
	Total	-	0.17

Note 6 : SHORT TERM BORROWINGS:

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	<u>Secured Loan</u>		
	Bank Loan Against The Hypothecation Of Finished Goods and book debts	811.59	570.78
	Current Maturities of Long Term Borrowings	258.16	156.34
	Total	1,069.74	727.12
Refer Note no. 4 related to Secured Loan			



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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note 7 : TRADE PAYABLE:

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023				
	<u>Trade Payables</u>						
	Total outstanding dues of micro and small enterprises (refer note no.37)	-	-				
	Total outstanding dues of other than micro and small enterprise	521.87	410.16				
	Total	521.87	410.16				
Trade payables as at March 31, 2024							
S.No.	PARTICULARS	Not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
1	Undisputed dues-MSME	-	-	-	-	-	-
2	Undisputed dues-Other	-	496.51	25.36	-	-	521.87
3	Disputed dues-MSME	-	-	-	-	-	-
4	Disputed dues-Other	-	-	-	-	-	-
	Total Trade Payable	-	496.51	25.36	-	-	521.87
Trade payables as at March 31, 2023							
S.No.	PARTICULARS	Not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
1	Undisputed dues-MSME	-	-	-	-	-	-
2	Undisputed dues-Other	-	390.51	18.67	0.98	-	410.16
3	Disputed dues-MSME	-	-	-	-	-	-
4	Disputed dues-Other	-	-	-	-	-	-
	Total Trade Payable	-	390.51	18.67	0.98	-	410.16



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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note. 8: OTHER CURRENT LIABILITIES:

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	Audit fee payable	5.00	3.50
(b)	Advance received from customers	90.09	75.43
(c)	Expenses Payable	7.84	4.92
(d)	Salary Payable	0.13	16.06
(e)	Statutory tax Payable	6.17	44.30
	Total	109.23	144.21

Note. 9: SHORT TERM PROVISIONS

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	<u>Other provisions</u>		
	Provision for Income Tax	27.63	-
	Total	27.63	-

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CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in thousand of Rupees, except share data and as stated otherwise)

Note 10. Property, Plant & Equipment

10.1 Property, Plant & Equipment

Description	Useful Life	Gross Carrying Value				Accumulated Depreciation				Net Carrying Value	
		As at	Additions	Sale/	As at	As at	For the Year	Sale/	As at	As at	As at
		01st April 2023		Adjustment	31st March 2024	01st April 2023	year	Adjustment	31st March 2024	31st March 2024	31st March 2023
Computers	3	15.03	0.36	-	15.38	12.01	1.28	-	13.29	2.09	3.01
Office Equipments	5	4.01	-	-	4.01	3.19	0.20	-	3.39	0.62	0.82
Mobile	5	2.67	-	-	2.67	2.15	0.12	-	2.27	0.39	0.52
Furniture & Fixtures	10	3.42	-	-	3.42	2.45	0.15	-	2.61	0.81	0.97
Building	30	391.02	-	-	391.02	25.01	9.64	-	34.65	356.37	366.01
Plant & Machinery	12	3.89	4.65	-	8.54	2.19	0.29	-	2.48	6.06	1.70
Motor Vehicle	8	52.72	-	35.96	16.76	44.29	2.30	31.91	14.69	2.07	8.43
Total		472.75	5.01	35.96	441.79	91.30	13.99	31.81	73.38	368.42	381.45
Previous Year		471.92	0.83	-	472.75	73.13	18.17	-	91.30	381.45	398.80

10.2 Intangible Assets

Description		Gross Carrying Value				Accumulated Depreciation				Net Carrying Value	
		As at	Additions	Sale/	As at	As at	For the Year	Sale/	As at	As at	As at
		01st April 2023		Adjustment	31st March 2024	01st April 2023	year	Adjustment	31st March 2024	31st March 2024	31st March 2023
Computer software and licenses	5	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Previous Year		-	-	-	-	-	-	-	-	-	-

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OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note 11 : DEFERRED TAX ASSETS (Net)

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
	Deferred Tax Assets (Net)		
	Property, Plant and equipment	0.27	-
	Total	0.27	-

Note. 12: OTHER NON CURRENT ASSETS

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	Security Deposit	7.13	7.13
(b)	Earmarked fixed deposit towards bank guarantee (Including Interest accrued on Fixed deposit)	10.45	21.66
	Total	17.59	28.79

Note. 13: INVENTORIES

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	Finished Goods (As certified by the management)	1,265	1,007
	Total	1,265.41	1,007.13

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OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note. 14: TRADE RECEIVABLES

S. No.	PARTICULARS	As at	
		31st March 2024	31st March 2023
	<u>Trade Receivables</u>		
	Unsecured		
	Considered good	840.33	183.32
	Total	840.33	183.32

<u>Ageing Schedule of Trade Receivables as at March 31, 2024</u>								
S. No.	PARTICULARS	Not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Month	6 Months - 1 years	1-2 years	2-3 years	More than 3 years		
	1 Undisputed-considered good	767.46	19.67	37.26	15.94	-	840.33	
	2 Undisputed-considered doubtful	-	-	-	-	-	-	
	3 Disputed-considered good	-	-	-	-	-	-	
	4 Disputed-considered doubtful	-	-	-	-	-	-	
	Total Trade Receivables	767.46	19.67	37.26	15.94	-	840.33	

<u>Ageing Schedule of Trade Receivables as at March 31, 2023</u>								
S. No.	PARTICULARS	Not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Month	6 Months - 1 years	1-2 years	2-3 years	More than 3 years		
	1 Undisputed-considered good	122.14	5.77	55.40	-	-	183.32	
	2 Undisputed-considered doubtful	-	-	-	-	-	-	
	3 Disputed-considered good	-	-	-	-	-	-	
	4 Disputed-considered doubtful	-	-	-	-	-	-	
	Total Trade Receivables	122.14	5.77	55.40	-	-	183.32	

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OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note. 15: CASH AND CASH EQUIVALENTS

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	Balances with banks:		
	– On current accounts	13.81	2.48
	– On deposit accounts having maturity less than 3 months	150.00	-
(b)	Cash on hand	6.36	8.26
	Total	170.17	10.73

Note. 16: OTHER CURRENT ASSETS

S. No.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
(a)	Staff Advance	0.41	-
(b)	TDS Receivable	12.38	3.27
(c)	GST receivable	0.21	0.21
(d)	Advance to Supplier	20.02	-
(e)	Prepaid Expenses	0.58	1.04
	Total	33.61	4.53

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OPTIMUS ENVIROPRO PRIVATE LIMITED

PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103

CIN: U41000HR2012PTC047866

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(All amounts in lakhs, except share data and as stated otherwise)

Note. 17: REVENUE FROM OPERATIONS:

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Revenue from sale of products	2,731.22	1,664.59
(b)	Revenue from sale of services	112.53	-
	Total	2,843.75	1,664.59

Note. 18: OTHER INCOME

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Interest on Fixed Deposit	1.26	0.35
(b)	Profit on sale of fixed assets	8.66	-
(c)	Miscellaneous Income	2.77	-
(d)	Amount written back	1.93	-
	Total	14.61	0.35

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OPTIMUS ENVIROPRO PRIVATE LIMITED

PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103

CIN: U41000HR2012PTC047866

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(All amounts in lakhs, except share data and as stated otherwise)

Note. 19: COST OF MATERIAL CONSUMED

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Purchase during the year	2,409.25	1,581.97
(b)	Direct Expenses		
	-Freight inward	0.45	-
	-Job Work Charges	6.40	9.49
	Total	2,416.09	1,591.47

Note. 20: Change in inventories of Raw Material, Stock In Process, Consumables & Finished Goods

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Inventories at beginning of the year		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	1,007.13	557.43
(b)	Inventories at closing of the year		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	1,265.41	1,007.13
	Total	(258.28)	(449.70)

Note. 21: EMPLOYEE BENEFITS EXPENSES

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Director Remuneration	42.00	42.00
(b)	Salaries, wages and bonus	217.11	165.80
(c)	Staff welfare expenses	14.65	5.01
(d)	Contribution towards ESI & PF	2.89	2.71
(e)	Gratuity Expenses	0.45	-
	Total	277.10	215.52

Note. 22: FINANCE COSTS

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Bank Charges	6.81	1.27
(b)	Bank Interest	88.00	65.23
(c)	Processing Fess	17.10	-
	Total	111.92	66.50

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OPTIMUS ENVIROPRO PRIVATE LIMITED

PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103

CIN: U41000HR2012PTC047866

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(All amounts in lakhs, except share data and as stated otherwise)

Note. 23: OTHER EXPENSES

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
(a)	Audit Fee	5.00	3.50
(b)	Advertisement Expenses	0.60	-
(c)	Business Promotion Exps	1.05	0.66
(d)	Commission Expenses	27.84	-
(e)	Computer Exps	0.58	0.02
(f)	Consumables	0.91	2.05
(g)	Domain Charges	0.15	1.86
(h)	Dues & Subscription	0.87	0.72
(i)	Electricity & Water Expenses	4.15	4.49
(j)	Festival Expenses	4.14	0.88
(k)	Freight & Carriage	22.17	38.59
(l)	Insurance	1.65	2.97
(m)	Interest on TDS/EPF/GST Penalty	9.15	8.13
(n)	Miscellaneous Expenses	3.10	7.96
(o)	Office Expenses	7.71	21.77
(p)	Other Site Exps	5.64	6.81
(q)	Parking Charges	0.47	0.42
(r)	Postage and Courier	0.79	1.15
(s)	Printing & Stationary	2.68	1.71
(t)	Professional & Consultancy Charges	7.77	2.87
(u)	Rates and Taxes	1.89	0.04
(v)	Rent	31.34	29.36
(w)	Repair & Maintenance	2.72	2.96
(x)	Telephone & Internet Expense	3.58	2.30
(y)	Travelling & Conveyance Expense	41.81	23.06
	Total	187.75	164.25

Note. 24:

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
	Payment to statutory auditors		
	As auditors:		
	- Statutory Audit Fee	4.00	3.50
	- Tax Audit Fees	1.00	-
		5.00	3.50

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OPTIMUS ENVIROPRO PRIVATE LIMITED

PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103

CIN: U41000HR2012PTC047866

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(All amounts in lakhs, except share data and as stated otherwise)

Note. 25: EARNINGS PER SHARE

S. No.	PARTICULARS	Year ended 31st March 2024	Year ended 31st March 2023
	Basic earnings		
(a)	Calculation of weighted average number of equity shares of Rs. 10 each		
	Number of equity shares at the beginning of the year	598,000.00	598,000.00
	Equity shares at the end of the year	598,000.00	598,000.00
	Weighted average number of equity shares outstanding during the year	598,000.00	598,000.00
(b)	Net Profit after tax available for equity share holders	82.60	58.72
(c)	Basic earnings per share	13.81	9.82
(d)	Nominal value of share (Rs.)	10.00	10.00
	Diluted Earnings		
(a)	Calculation of weighted average number of equity shares of Rs. 10 each	-	-
(b)	Number of equity shares at the beginning of the year (post adjusting bonus issue during the year)	598,000.00	598,000.00
(c)	Equity shares at the end of the year	598,000.00	598,000.00
(d)	Weighted average number of equity shares outstanding during the year	598,000.00	598,000.00
(e)	Net Profit after tax available for equity share	82.60	58.72
	Diluted earnings per share	13.81	9.82
	Nominal value of share (Rs.)	10.00	10.00

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OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
RATIO AS AT 31st March 2024
(All amounts in lakhs, except share data and as stated otherwise)

Note : 26

Ratio	Numerator	Denominator	2023-2024			2022-23			Variance	Remarks
			Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
(a) Current Ratio	Current Assets	Current Liabilities	2,309.52	1,728.48	1.34	1,205.71	1,281.49	0.94	42%	Increase in ratio due to good CCE
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1,738.61	298.45	5.83	830.78	230.64	3.60	62%	Due to increase in debt
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	235.69	1,850.53	0.13	143.41	897.28	0.16	-20%	Due to increase in profit and Debt
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholders Equity	235.69	264.54	0.89	143.41	209.09	0.69	30%	NA
(e) Inventory turnover ratio	Turnover	Average Inventory	2,843.75	1,136.27	2.50	1,664.59	782.28	2.13	18%	NA
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2,843.75	511.82	5.56	1,664.59	254.05	6.55	-15%	NA
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	2,409.25	466.02	5.17	1,581.97	330.93	4.78	8%	NA
(h) Net capital turnover ratio	Total Sales	Average Working Capital	2,843.75	581.04	4.89	1,664.59	-75.78	-21.97	-122%	Working capital got optimized
(i) Net profit ratio	Net Profit	Net Sales	82.60	2,843.75	0.03	58.72	1,664.59	0.04	-18%	NA
(j) Return on Capital employed	Earning Before Interest & tax	Total Assets- Current Liabilities	221.71	967.31	0.23	125.24	334.46	0.37	-39%	Due to increase in liabilities
(k) Return on investment	Current value of investment - cost of investment	Cost of Investment	-	-	NA	-	-	NA	NA	NA

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OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I,ALIPUR,BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

27 Related party disclosures

Following the information regarding related parties has been determined on the basis of criteria speceified in AS-18 "Related Party Discloures.

a) Related parties with whom transactions have taken place during the year

i) Key management personnel

- | | |
|---------------------------|----------|
| 1. Sanjiv Kumar Chaudhary | Director |
| 2. Yogesh Tomar | Director |

ii) Parties having significant influence

1. Indus Waterways
2. RYSA Infratech
3. RYSA Infratech Private Limited
4. Aadys Components Private Limited

Transactions with related parties:	As at 31st March 2024		As at 31st March 2023	
	Transaction during the period	Closing Balance	Transaction during the period	Closing Balance
<u>Purchases of goods</u>				
Indus Waterways	416.15	36.76	262.59	(4.50)
Aadys Components Private Limited	21.77	-	-	-
<u>Sale of Goods</u>				
Aadys Components Private Limited	181.50	-	-	-
RYSA Infratech	-	-	-	-
RYSA Infratech Private Limited	580.52	440.95	71.96	(68.77)
<u>Director Remuneration</u>				
Sanjiv Kumar Chaudhary	21.00	-	21.00	1.38
Yogesh Tomar	21.00	-	21.00	1.38

28 Contingent Liabilities not provided for :-

- (i) There is demand INR .93 lakhs on account of tax deducted at source as per income tax traces portal which management believes that company position will likely to be upheld and accordingly no provision has been accrued in the financial statements.

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29 In the opinion of the management, the value on realization of current assets, loans and advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities have been made. Trade and other payables, advance from customer, trade receivables and other receivables and other parties' balance are subject to confirmations & reconciliation.

30 Auditor's Remuneration	As at March, 24	As at March, 23
- Statutory Audit	4.00	3.00
- Others	1.00	-
Total	5.00	3.00

31 Foreign Currency Details:	As at March, 24	As at March, 23
a) Foreign Exchange Difference credited to Profit & Loss A/c	-	-
b) Earning in foreign currency :		
Value of Export Service Charges	-	-
c) Expenditure in foreign currency :		
Royalty Expenses	-	-
Foreign agent Commission	-	-
FOB Value of Purchases	-	-
d) Advance Payment for Import of goods	-	-
Total	-	-

32 Other Statutory Information

- a. The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- b. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- c. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
- (ii) Provide any Guarantee, Security, or the like to or on behalf of the Ultimate Beneficiaries.
- d. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- e. The Company did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.
- f. The Company has not been declared as wilful defaulter by any bank or financial institution or any other lender.
- g. The Company does not have any Benami property and further, no proceedings have been initiated or are pending against the Company, in this regard.
- h. The Company does not have any form pending for satisfaction of charges with ROC beyond the statutory period

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OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in lakhs, except share data and as stated otherwise)

33 Exceptional Items

There are no exceptional items in the current and previous year for the company

34 Extra Ordinary Items

There are no extra ordinary items in the current and previous year for the company

35 There is no transaction exceeding limit in the financial Year with respect to "Specified Domestic Transaction" as per sec 92E of Income Tax Act, 1961

36 Discounting Operations

The Company has no other objective of work that was discontinued.

37 As per the requirements of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), the company has not received any intimation or information from its suppliers regarding their status under the Act. Accordingly, disclosures relating to amounts due to Micro and Small Enterprises as defined under the MSMED Act have not been provided. Further, in the absence of such information and any claims for interest from these suppliers, the company has not accrued any interest on outstanding amounts due to Micro and small enterprises under the MSMED Act. Any interest liability, if applicable, will be recognized as and when the status of such suppliers is confirmed and the interest, if any, becomes due.

38 Operations of the Company do not qualify, for reporting as either Business or Geographic Segment, as per the criteria set out under Accounting Standard (AS) 17 on Segment Reporting.

39 The Company has also reclassified / regrouped the previous year figures in accordance with the requirements applicable in the current year.

40 As informed by the management, there is no litigation pending in any court against the company

41 As informed by the management, there is no material uncertainty regarding Going concern

42 All amounts in the financial statements are presented in Rupees in lakhs and up to two decimals .



For & On Behalf of Board of Directors of
OPTIMUS ENVIROPRO PRIVATE LIMITED

YOGESH TOMAR
Director
DIN:06799961

SANJIV KUMAR CHAUDHARY
Director
DIN:06798814

OPTIMUS ENVIROPRO PRIVATE LIMITED
PLOT NO. 286 INDUSTRIAL ESTATE PHASE-I, ALIPUR, BARWALA PANCHKULA, HARYANA-134103
CIN: U41000HR2012PTC047866

Notes forming part of the Financial Statements for the year ended 31st March, 2024
(All amounts in lakhs, except share data and as stated otherwise)

Depreciation As Per Income Tax										AY. 2024-25
BLOCK 'A'	PARTICULARS	Rate	WDV As At	Additions		Adjustments During the year	Total	Depreciation for the year	WDV As At	
			1-Apr-2023	Upto 3-Oct-2023	After 3-Oct-2023				31-Mar-2024	
i)	Plant & Machinery	15%	26.95	0.36	4.65	12.71	19.25	2.54	16.71	
			26.95	0.36	4.65	12.71	19.25	2.54	16.71	
								-		
BLOCK 'B'										
i)	Furniture	10%	104.10	-	-	-	104.10	10.41	93.69	
			104.10	-	-	-	104.10	10.41	93.69	
BLOCK 'C'										
i)	Computer	40%	2.74	-	-	-	2.74	1.10	1.64	
			2.74	-	-	-	2.74	1.10	1.64	
BLOCK 'D'										
	Land		257.45	-	-	-	257.45	-	257.45	
	Total		391.24	0.36	4.65	12.71	383.54	14.04	369.49	



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OPTIMUS ENVIROPRO PRIVATE LIMITED

Calculation of Deferred Tax Liability / Assets
(Assessment Year 2024 - 25)

ASSETS

1. On Depreciation on Fixed Assets

Written Down Value Except Land as per Income Tax Act	369.49
Written Down Value Except Land as per Companies Act	368.42
Excess depreciation claimed in Companies Act over Income Tax Act	1.08
Deferred Tax Assets upto Current year @25.168	0.27
Deferred Tax Assets (Round off) up to 31.03.2024	0.27

ASSETS

2. On Provision

Gratuity Provision	-
Leave Encashment Provision	-
Total Provisions	-
Deferred Tax Assets upto Current year @26	-
Deferred Tax Assets (Round off) up to 31.03.2024	-
Net Deferred Tax Assets up to 31.03.2024	0.27
Deferred Tax Assets provided up to 31.03.2023	(0.17)
Restate Deferred Tax Assets for the year 31.03.2024	(0.17)
Reversal Deferred Tax Assets due to provision of Section 115BAA	-
Deferred Tax Assets to be provided up to 31.03.2024	0.44

Rate of Tax for the Assessment Year 2023 - 24	22
Surcharge @ 10%	2.2
Total	24.2
Education Cess & SHE Cess @ 4%	0.968
Total Tax, Education and SHE Cess	25.17



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