

WEBTEL ELECTROSOFT PRIVATE LIMITED
110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008
CIN : U72900DL2000PTC104917

BALANCE SHEET AS ON 31st MARCH, 2022

(Rupees in Thousands)

Particulars	Note	March 31, 2022	March 31, 2021
	No.	Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	20,004.80	20,004.80
(b) Reserves and surplus	2	58,374.43	41,808.78
2 Share application money pending allotments			
3 Non-current liabilities			
(a) Long-term borrowings	3	863.62	0.00
(d) Long term provision	4	27,003.48	22,437.20
4 Current liabilities			
(a) Short Term Borrowings	5	5,689.00	0.00
(b) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises		0.00	0.00
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		3,016.63	3,641.96
(c) Other current liabilities	7	24,795.11	24,345.36
(d) Short-term provisions	8	6,121.92	8,120.13
TOTAL		145,868.99	120,358.24
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment	9	22,552.96	10,661.08
(b) Non-current investments	10	15,090.69	6,243.92
(c) Deferred Tax Assets	11	1,307.03	1,015.32
(d) Long term loans and Advances	12	4,178.60	2,420.39
2 Current assets			
(a) Current Investments	13	903.65	1,001.92
(b) Inventories	14	528.30	1,092.91
(c) Trade receivables	15	31,804.83	27,732.13
(d) Cash and cash equivalents	16	53,011.04	56,529.80
(e) Short-term loans and advances	17	15,414.32	12,381.64
(f) Other Current Assets	18	1,077.57	1,279.13
TOTAL		145,868.99	120,358.24

See accompanying notes forming part of the financial statements
 In terms of our report attached.


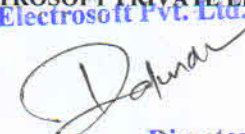
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For Harvinder Arora & Associates
 Chartered Accountants
 (Firm's Registration No. 014556N)



(CA Harvinder Singh)
 FCA, Proprietor
 M. No. : 094031
 UDIN : 22094031ATENKI5073
 Place : New Delhi
 Date : August 31, 2022

For & on Behalf of the Board of Directors
 WEBTEL ELECTROSOFT PRIVATE LIMITED
 For Webtel Electrosoft Pvt. Ltd.



 Director (Vijay Sahni) Director (Rajender Kapoor)
 Director Director
 DIN: 00001958 DIN: 00001972

WEBTEL ELECTROSOFT PRIVATE LIMITED 110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008 CIN : U72900DL2000PTC104917			
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022			
(Rupees in Thousands)			
Particulars	Note	March 31, 2022	March 31, 2021
	No.	Rs.	Rs.
I Revenue from operations (gross)	19	257,760.11	236,570.70
Revenue from operations (net)		257,760.11	236,570.70
II Other Income	20	3,514.04	2,690.90
III Total Income (I+II)		261,274.15	239,261.59
IV Expenses			
(a) Cost of materials consumed	21	1,363.56	632.31
(d) Employee benefits expenses	22	175,721.95	155,948.66
(e) Finance costs	23	219.39	101.10
(f) Depreciation and amortisation expenses	9	3,235.69	1,995.94
(g) Other expenses	24	59,728.03	52,027.23
Total Expenses		240,268.61	210,705.25
V Profit before exceptional and extraordinary item and tax		21,005.54	28,556.35
VI Exceptional Items		0.00	0.00
VII Profit before extraordinary item and tax		21,005.54	28,556.35
VIII Extraordinary Items		0.00	0.00
IX Profit before Tax		21,005.54	28,556.35
X Tax Expense:			
(a) Current tax expense		5,500.00	7,600.00
(b) Deferred tax		291.71	-41.75
(c) For Income Tax for earlier Years		793.72	0.00
XI Profit / (Loss) for the period from continuing operations		16,590.98	20,956.31
XII Profit / (Loss) from discontinuing operations		0.00	0.00
XIII Tax from discontinuing operations		0.00	0.00
XIV Profit/ (Loss) from discontinuing operations		0.00	0.00
XV (Profit) for the Period		16,590.98	20,956.31
XVI Earning per equity share:			
(1) Basic		8.41	10.45
(2) Diluted		8.41	10.45

In terms of our report attached.

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Chartered Accountants
(Firm's Registration No. 014556N)

(CA Harvinder Singh)
FCA, Proprietor
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For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT PRIVATE LIMITED
For Webtel Electrosoft Pvt. Ltd.

(Vijay Sahni)
Director
DIN: 00001958

Director
(Rajender Kapoor)
Director
DIN: 00001972

WEBTEL ELECTROSOFT PRIVATE LIMITED
110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008
NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

NOTE 1 :- ACCOUNTING POLICIES & NOTES TO ACCOUNTS

I Statement of significant Accounting Policies

Basis of Preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in india and the provisions of Companies Act, 2013.

Fixed Assets

Fixed Assets are stated at cost net of Value Added Tax, GST, rebates, less accumulated depreciation, amortisation and impairment loss, if any.

Depreciation

Fixed assets are depreciated / amortised over their estimated useful lives, after taking into account estimated residual value.

In case of fixed assets where the useful life of assets was NIL as at 01.04.2021, the Company has adjusted the net residual value aggregating to **Rs. 25,329.98** from Reserves & Surplus.

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reasonably measured.

Investments

Current & Long Term Investments are valued at cost.

Provision for diminution in the value of long-term investments is made only if in the opinion of the management such a decline is other than temporary.

Taxes on Income

Provision for Income Tax is made on the basis of estimated taxable income for the year at current rates. Tax expense comprise both current tax and deferred tax at the applicable enacted or substantively enacted rates. Current tax represents the amounts of income tax payable/recoverable in respect of the taxable income/loss for the reporting year. Deferred tax represents the effect of timing difference between taxable income and accounting income for the reporting year that originate in once year and are capable of reversal in one or more subsequent years.

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NOTES TO ACCOUNTS:-

I. Balance Sheet

Contingent Liabilities not provided for: NIL.

II. Profit & Loss Account

1. Auditors' Remuneration

(Rupees in Thousands)

	31.03.2022	31.03.2021
Statutory Auditors		
-Statutory Audit Fees	47.50	49.00
-Other Audit Fees	15.00	52.50
-Others	0.00	10.00
Total	62.50	111.50

2. Directors' Remuneration

	31.03.2022	31.03.2021
Amount of Directors' Remuneration	7,075.20	6,859.33

3. Related Parties as identified by the management are classified as below.

Related Party	Relation	Nature	31.03.2022	31.03.2021
Rajender Kapoor	Director	Remuneration, Deposit & Rent	2,794.47	2,117.37
Vijay Sahni	Director	Remuneration, Deposit & Rent	2,545.91	1,669.46
Sangeeta Sahni	Director	Remuneration, Deposit & Rent	1,803.36	1,468.17
Rajeev Khandelwal	Director	Remuneration	1,800.00	1,745.08
Sunita Khandelwal	Wife of Director	Remuneration	966.00	814.37
Sanjay Kapoor	Brother of Director	Remuneration	968.08	863.07
Aashna Sahni	Daughter of Director	Remuneration	349.72	0.00
Ansh Sahni	Son of Director	Deposit & Rent	873.32	0.00
Shivansh Kapoor	Son of Director	Deposit & Rent	873.32	0.00
Vinod Sahni (Scan Computer Services)	Brother of Director	Purchase of Assets	237.31	178.37
Rajeev Khandelwal HUF	Director's HUF	Deposit & Rent	780.03	0.00
Total			13,991.50	8,855.89

4. Expenditure incurred in foreign exchange:

During the year the Company has incurred an amount of **Rs. 361,843.10** in foreign exchange on business expenditure.

Export of services during the year:

During the year the Company earned **Rs. 18637368.00** in foreign exchange on account of Software services.

5. Previous Year figures have been regrouped & reclassified as and where required.

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014556N)

(CA Harvinder Singh)
FCA, Proprietor
M. No. : 094031
UDIN : 22094031ATENKI5073
Place : New Delhi
Date : August 31, 2022



For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT PRIVATE LIMITED
For Webtel Electrosoft Pvt. Ltd.

(Vijay Sahni)
Director
DIN: 00001958

(Rajender Kapoor)
Director
DIN: 00001972

WEBTEL ELECTROSOFT PRIVATE LIMITED				
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET				
Note -1. SHARE CAPITAL			(Rupees in Thousands)	
Particulars	March 31, 2022		March 31, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 2100000 Equity shares of Rs.10/- each with voting rights	2100000	21,000.00	2100000	21,000.00
(b) Issued, Subscribed and Paid up 2000480 Equity shares of Rs.10/- each with voting rights	2000480	20,004.80	2000480	20,004.80
Total	2000480	20,004.80	2000480	20,004.80
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mr. Vijay Sahni	678480	34%	10	6,784.80
M/s Live with True Value Developers Pvt. Ltd.	416000	21%	10	4,160.00
M/s Dhruv Greenfield Ltd.	184800	9%	10	1,848.00
Mr. Satish Rastogi	160000	8%	10	1,600.00
Others	561200	28%	10	5,612.00
TOTAL	2000480	100%		20,004.80
NOTE 1A. SHARES HELD BY PROMOTORS				
Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Shreekant	2	0.00010%	0%
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Shreekant	2	0.00010%	0%
NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY				
Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
2000480	0	2000480	0	2000480
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
2000480	0	2000480	0	2000480

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014556N)

(CA Harvinder Singh)
FCA, Proprietor
M. No. : 094031
UDIN : 22094031ATENKI5073
Place : New Delhi
Date : August 31, 2022



For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT PRIVATE LIMITED
For Webtel Electrosoft Pvt. Ltd.

(Vijay Sahni)
Director
DIN: 00001958

(Rajender Kapoor)
Director
DIN: 00001972

WEBTEL ELECTROSOFT PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

(Rupees in Thousands)

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
(A) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	41,808.78	20,916.67
Add: Profit / (Loss) for the year	16,590.98	20,914.60
Less:- WDV of Assets with Nil Useful Life as on 1-4-2021	-25.33	-22.49
Closing balance	58,374.43	41,808.78
Total	58,374.43	41,808.78

Note 3 LONG TERM BORROWINGS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
SECURED LOANS		
Term Loans from Banks	863.62	0.00
TOTAL	863.62	0.00

Note 4 LONG TERM PROVISION

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Provision for Leave Encashment	5,512.35	5,162.75
Provision for Gratuity	21,491.13	17,274.45
TOTAL	27,003.48	22,437.20

Note 5 SHORT TERM BORROWINGS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
SECURED LOANS		
GEN Cash Credit Limit Account	5,095.03	0.00
Current Maturities of Long term debt	593.97	0.00
TOTAL	5,689.00	0.00

Note 7 OTHER CURRENT LIABILITIES

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Salary Payable	12,988.44	14,331.48
Auditor Remuneration Payable	36.00	50.88
Other Expenses Payable	5,696.69	5,496.31
Duties & Taxes	6,073.98	4,466.70
Total	24,795.11	24,345.36

Note 8 SHORT TERM PROVISIONS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
(a) Provision for employee benefits		
Provision for Leave Encashment	129.16	137.36
Provision for Gratuity	492.77	382.77
(b) Provision - for TAX		
Provision for Income Tax (Current Year)	5,500.00	7,600.00
Total	6,121.92	8,120.13



For Webtel Electrosoft Pvt. Ltd.

Director

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014856N)



(CA Harvinder Singh)

FCA, Proprietor

M. No. : 094031

UDIN : 22094031ATENKI5073

Place : New Delhi

Date : August 31, 2022

For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED
or Webtel Electrosoft Pvt. Ltd.

A handwritten signature in blue ink, appearing to read "Vijay Sahni".

(Vijay Sahni)

Director

DIN: 00001958

A handwritten signature in blue ink, appearing to read "Rajender Kapoor".

(Rajender Kapoor)

Director

DIN: 00001972

WEBTEL ELECTROSOFT PRIVATE LIMITED

Note 10 NON CURRENT INVESTMENTS

(Rupees in Thousands)

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Term Deposit	13,815.69	6,243.92
Investment in Subsidiaries	1,275.00	0.00
Total	15,090.69	6,243.92

Note 11 DEFERRED TAX ASSETS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
On account of timing difference of depreciation-		
Opening Balance	1,015.32	1,057.07
Provision for current year	291.71	-41.75
Total	1,307.03	1,015.32

Note 12 LONG TERM LOANS AND ADVANCES

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Security Deposits	4,178.60	2,420.39
Total	4,178.60	2,420.39

Note 13 CURRENT INVESTMENTS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Investment in Shares	903.65	1,001.92
Total	903.65	1,001.92

Note 14 INVENTORIES

(At lower of cost and net realisable value)

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Finished Goods	528.30	1,092.91
Total	528.30	1,092.91

Note 16 CASH AND CASH EQUIVALENTS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
A) Cash In Hand	1,055.93	1,069.90
B) Bank Balance	28,960.22	11,215.02
C) Term Deposit	31,994.88	44,244.87
Less : Bank OD Gen against Term Deposit	-9000.00	0.00
Total	53,011.04	56,529.80

Note 17 SHORT TERM LOANS AND ADVANCES

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Advances to Suppliers	2,206.72	416.06
Salary Advances to Employees	1,462.03	421.49
Other Advances to Employees	349.89	179.80
Withholding & Other Tax Receivables	11,395.68	11,364.28
Total	15,414.32	12,381.64

Note 18 OTHER CURRENT ASSETS

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Interest Accrued on Term deposits	958.22	1,140.59
Prepaid Expenses	119.35	138.54
Total	1,077.57	1,279.13



For Webtel Electrosoft Pvt. Ltd.

[Signature]
Director

In terms of our report attached.

For Harvinder Arora & Associates

Chartered Accountants

(Firm's Registration No. 014556N)



(CA Harvinder Singh)

FCA, Proprietor

M. No. : 094031

UDIN : 22094031ATENK15073

Place : New Delhi

Date : August 31, 2022

For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED

For Webtel Electrosoft Pvt. Ltd.

A handwritten signature in blue ink, appearing to be "Vijay Sahni", written over a horizontal line.

(Vijay Sahni)

Director

DIN: 00001958

A handwritten signature in blue ink, appearing to be "Rajender Kapoor", written over a horizontal line.

(Rajender Kapoor)

Director

DIN: 00001972

Note 6 TRADE PAYABLES
Figures as on March 31, 2022

(Rupees in Thousands)

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	0.00	0.00	0.00	0.00	0.00
Others	3,016.63	0.00	0.00	0.00	3,016.63
Dispute dues-MSME	0.00	0.00	0.00	0.00	0.00
Dispute dues	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00
Total	3,016.63	0.00	0.00	0.00	3,016.63

Figures as on March 31, 2021

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	0.00	0.00	0.00	0.00	0.00
Others	3,641.96	0.00	0.00	0.00	3,641.96
Dispute dues-MSME	0.00	0.00	0.00	0.00	0.00
Dispute dues	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00
Total	3,641.96	0.00	0.00	0.00	3,641.96

Note 15 TRADE RECEIVABLES
Figures as on March 31, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	22,814.30	5,418.04	2,882.20	8.03	682.26	31,804.83
Undisputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00

Figures as on March 31, 2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	22,867.27	4,004.75	0.00	0.00	860.11	27,732.13
Undisputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00



For Webtel Electrosoft Pvt. Ltd.

[Signature]

[Signature]

Director

WEBTEL ELECTROSOFT PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT

Note 19 REVENUE FROM OPERATIONS (Rupees in Thousands)

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Income from Software & Other Services	2,57,760.11	2,36,570.70
Total Income	2,57,760.11	2,36,570.70

Note 20 OTHER INCOME

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Interest Income	2,814.81	1,921.76
Other Income	699.24	769.14
Total	3,514.04	2,690.90

Note 21 COST OF MATERIALS CONSUMED

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Opening stock	1,092.91	863.29
Add: Purchases		
Domestic	798.95	861.93
	798.95	861.93
Less: Closing stock	528.30	1,092.91
Cost of material consumed	1,363.56	632.31

Note 22 EMPLOYEE BENEFIT EXPENSES

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Salaries and wages	1,59,399.79	1,42,735.23
Director Remuneration	7,075.20	6,859.33
EPF Employer Contribution	5,881.77	5,333.50
ESI Employer Contribution	465.07	642.87
Staff Welfare	2,900.11	377.74
Total	1,75,721.95	1,55,948.66

Note 23 FINANCE COST

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Bank Charges	122.79	25.01
Interest on Taxes	3.53	69.99
Bank Interest	93.07	6.10
		0.00
Total	219.39	101.10

In terms of our report attached

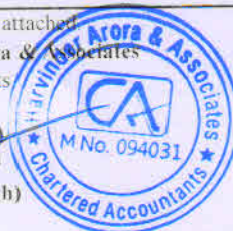
For Harvinder Arora & Associates
Chartered Accountants

(CA Harvinder Singh)

FCA, Proprietor

M. No. : 094031

UDIN:-22094031ATENKI5073



WEBTEL ELECTROSOFT PRIVATE LIMITED

(Vijay Sahni)

Director

DIN: 00001958

(Bhender Kapoor)

Director

DIN: 00001972

WEBTEL ELECTROSOFT PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT

Note 19 REVENUE FROM OPERATIONS (Rupees in Thousands)

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Income from Software & Other Services	2,57,760.11	2,36,570.70
Total Income	2,57,760.11	2,36,570.70

Note 20 OTHER INCOME

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Interest Income	2,814.81	1,921.76
Other Income	699.24	769.14
Total	3,514.04	2,690.90

Note 21 COST OF MATERIALS CONSUMED

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Opening stock	1,092.91	863.29
Add: Purchases		
Domestic	798.95	861.93
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Less: Closing stock	528.30	1,092.91
Cost of material consumed	1,363.56	632.31

Note 22 EMPLOYEE BENEFIT EXPENSES

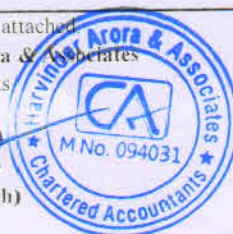
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	Rs.	Rs.
Salaries and wages	1,59,399.79	1,42,735.23
Director Remuneration	7,075.20	6,859.33
EPF Employer Contribution	5,881.77	5,333.50
ESI Employer Contribution	465.07	642.87
Staff Welfare	2,900.11	377.74
Total	1,75,721.95	1,55,948.66

Note 23 FINANCE COST

Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
Bank Charges	122.79	25.01
Interest on Taxes	3.53	69.99
Bank Interest	93.07	6.10
		0.00
Total	219.39	101.10

In terms of our report attached
For Harvinder Arora & Associates
Chartered Accountants

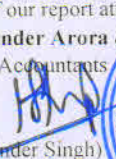



(CA Harvinder Singh)
FCA, Proprietor
M. No. : 094031
UDIN:-22094031ATENKI5073



WEBTEL ELECTROSOFT PRIVATE LIMITED

(Vijay Sahni)
Director
DIN: 00001958

(Rajender Kapoor)
Director
DIN: 00001972

Place : New Delhi		
Note 24 OTHER EXPENSES		
Particulars	March 31, 2022	March 31, 2021
	Rs.	Rs.
(A) DIRECT EXPENSES		
Generator Exp.	150.00	175.25
Power & Fuel Expenses	1,442.71	1,105.41
Total (A)	1,592.71	1,280.66
(B) INDIRECT EXPENSES		
Rent	9,512.83	8,426.89
Repair & Maintenance (Office)	2,547.94	1,401.97
Computer Repair & Maintenance	802.35	426.53
Vehicle Running & Maintenance Expenses	304.07	182.02
Vehicle Insurance	59.91	56.43
Fee & taxes	154.93	64.86
Communication Exp	1,786.51	2,043.02
Connectivity Charges	572.40	572.40
Travelling Expenses	186.00	265.21
Conveyance	4,711.25	3,493.77
Domain & Other development Expenses	13,948.22	9,719.91
Data Processing Charges	350.00	400.05
Advertisement Charges	472.92	302.86
Sales Promotion	405.72	141.85
Commission Paid	2,757.40	1,348.53
Auditors Remuneration	47.50	71.50
Festival Celebration & Gift Exp.	806.29	283.31
Legal & Professional	16,653.61	15,908.45
Printing & Stationery	809.99	3,739.96
Profit & Loss on Derivative Trading	0.00	88.40
Profit/Loss on Forex	166.20	0.00
Bad Debts	378.64	269.21
Miscellaneous Expenses	55.61	45.03
Office Expenses	32.50	77.79
Donation	5.00	756.00
Others	607.55	660.64
Total (B)	58,135.32	50,746.57
Total (A+B)	59,728.03	52,027.23
In terms of our report attached		
For Harvinder Arora & Associates		
Chartered Accountants		
 		
(CA Harvinder Singh)		
FCA, Proprietor		
M. No. : 094031		
UDIN:-22094031ATENK15073		
Place : New Delhi		
WEBTEL ELECTROSOFT PRIVATE LIMITED		
 		
(Vijay Sahni) (Randeep Kapoor)		
Director Director		
DIN: 00001958 DIN: 00001972		

Note - 9

WEETEL ELECTROSOFT PRIVATE LIMITED
STATEMENT OF FIXED ASSETS AS ON 31 ST MARCH 2022

(Rs. Thousand)

PARTICULARS	RATE OF DEPRECIATION	G R O S S					DEPRECIATION			N E T		AS ON
		AS ON	ADDITIONS Before	ADDITIONS After	SALE during the year	AS ON	UP TO	FOR THE YEAR	AS ON	Adjusted from Retained Earnings	AS ON	
		01/04/2021	30.09.2021	After 30.09.2021		31.3.2022	01.04.2021		31.03.2022		31.03.2022	31.03.2021
EQUIPMENT	0	5,763.52	383.51	609.82	0.00	6,756.85	3,836.68	427.99	4,264.67	7.08	2,485.10	1,919.76
PLANT & MACHINERY	0	16,702.42	656.18	9,571.95	0.00	26,930.55	15,100.18	1,621.74	16,721.92	580.65	9,627.98	1,046.92
MOTOR CARS	0	4,466.21	2,163.54	0.00	0.00	6,629.74	4,274.11	658.31	4,932.42	30.66	1,666.66	161.43
BUILDING	0	6,685.51	0.00	0.00	0.00	6,685.51	348.28	165.97	514.26	0.00	6,171.25	6,337.23
FURNITURE & FITTING	0	5,810.65	139.80	1,628.10	0.00	7,578.55	4,558.54	361.68	4,970.21	56.37	2,601.96	1,195.74
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL		39,428.31	3,343.03	11,809.87	0.00	54,581.21	28,117.79	3,235.69	31,353.48	674.77	22,552.96	10,661.08
PREVIOUS YEAR		32,491.68	183.45	6,753.18	0.00	39,428.31	26,121.85	1,995.94	28,117.79	649.44	10,661.08	

As per our report of even date attached
For Harvinder Arora & Associates
Chartered Accountants



(CA Harvinder Singh)
FCA, Proprietor
M. No. : 094031
LUDHIANA
Place : New Delhi
Date : August 31, 2022

For & on Behalf of the Board of Directors
WEETEL ELECTROSOFT PRIVATE LIMITED
(Vijay Sahni)
Director
DIN: 00001958
(Rajender Kapoor)
Director
DIN: 00001972

I Title deeds of immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promotor, director or director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters Directors KMPs Related Parties		

IV Capital Work In Progress (CWIP)

- (a) For Capital-work-in-progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 Years	
Projects in progress				
Projects temporarily suspended				

- (b) For capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in			Total
	Less than 1 year	1-2 years	2-3 Years	
Project 1				
Project 2				

V Intangible assets under development:

- (a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 Years	
Project 1				
Project 2				

- (b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in			Total
	Less than 1 year	1-2 years	2-3 Years	
Project 1				
Project 2				

For Webtel Electrosoft Pvt. Ltd.

Director

VI Details of Benami Property held

NA

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
Yes, we have been availing two Limits (i) CC Limit (ii) OD Gen Limit against FD.

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Wilful Defaulter

a. Date of declaration as wilful defaulter,
b. Details of defaults (amount and nature of defaults),

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
NA	Investments in securities	0	NA
NA	Receivables	0	NA
NA	Payables	0	NA
NA	Shares held by struck-off Company	0	NA
NA	Other outstanding balances (to be specified)	0	NA

x Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.
No, All registration of charges have been already filed with the registrar of companies.

XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.
Not Applicable



For Mehtel Electrosol Pvt. Ltd.
Director

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.08	0.00	0.08
Debt Service coverage ratio	EBITDA	Debt Service (Int+Principal)	52.55	0.00	52.55
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.30	0.56	-0.26
Inventory Turnover Ratio	COGS	Average Inventory	1.68	0.65	1.04
Trade Receivables turnover ratio	Net Sales	Average trade receivables	8.66	7.69	0.97
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.26	0.24	0.03
Net capital turnover ratio	Sales	Working capital (CA-CL)	4.08	3.70	0.38
Net profit ratio	Net Profit	Sales	0.08	0.12	-0.04
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.27	0.46	-0.19
Return on Investment	Net Profit	Investment	0.27	0.46	-0.19

XII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained

Not Applicable

XIII Utilisation of Borrowed funds and share premium:

Nil

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014556N)
(CA Harvinder Singh)
M. No. : 094031
UDIN : 22094031ATENKIS073
Place : New Delhi
Date : August 31, 2022

For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT PRIVATE LIMITED
For Webtel Electrosoft Pvt. Ltd.
(Vijay Sahni)
Director
DIN: 00001958

(Rajender Kapoor)
Director
DIN: 00001972

Current Investments

(Rupees in Thousands)

Quoted Investments	As on 31.03.2022		As on 31.03.2021	
	No. of Shares	Amount(Rs.)	No. of Shares	Amount(Rs.)
Punjab National Bank	17250	780.84	17250	780.84
Punjab & Sind Bank	4221	122.80	4221	122.80
National Aluminium Company Ltd.	-	0.00	3400	98.28
	21471	903.65	24871	1,001.92

Note:-

Market Value of Quoted Investments as on 31.03.2022

Quoted Investments	Price as on 31.03.22	As on 31.03.2022	
		No. of Shares	Amount(Rs.)
Punjab National Bank	35.05	17250	604.61
Punjab & Sind Bank	15.45	4221	65.21
		21471	669.83

Non-Current Investments

Investment in Subsidiaries	As on 31.03.2022		As on 31.03.2021	
	No. of Shares	Amount(Rs.)	No. of Shares	Amount(Rs.)
WEBTEL ENTERPRISE SOLUTIONS PRIVATE LIMITED	127500	1,275.00	-	-
	127500	1,275.00	-	-



For Webtel Electrosoft Pvt. Ltd.

Director