

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

**BALANCE SHEET AS ON 31st MARCH, 2023**

(Rs. in Thousands)

Particulars	Note	March 31, 2023	March 31, 2022
	No.	Rs.	Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	20,004.80	20,004.80
(b) Reserves and surplus	2	62,368.44	58,374.43
<b>2 Share application money pending allotments</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	1,705.02	863.62
(d) Long term provision	4	33,647.58	27,003.48
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	992.34	593.97
<b>(b) Trade payables</b>	6		
(A) total outstanding dues of MSMEs		4,605.42	3,016.63
(B) total outstanding dues of Others			
(c) Other current liabilities	7	39,320.60	29,890.14
(d) Short-term provisions	8	5,362.43	6,121.92
<b>TOTAL</b>		<b>1,68,006.63</b>	<b>1,45,868.99</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) <b>(i) Property, Plant and Equipment</b>	9	21,746.05	22,552.96
(b) Non-current investments	10	44,900.84	15,090.69
(c) Deferred Tax Assets	11	428.84	1,307.03
(d) Long term loans and Advances	12	3,902.28	4,178.60
<b>2 Current assets</b>			
(a) Current Investments	13	903.65	903.65
(b) Inventories	14	718.13	528.30
(c) Trade receivables	15	28,477.14	31,804.83
(d) Cash and cash equivalents	16	47,390.69	53,011.04
(e) Short-term loans and advances	17	17,561.05	15,414.32
(f) Other Current Assets	18	1,977.97	1,077.57
<b>TOTAL</b>		<b>1,68,006.63</b>	<b>1,45,868.99</b>


See accompanying notes forming part of the financial statements

In terms of our report attached.

For Harvinder Arora & Associates

Chartered Accountants

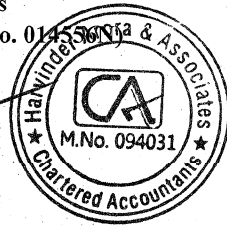
(Firm's Registration No. 01453012)

  
 (CA Harvinder Singh)  
 FCA, Proprietor  
 M. No. : 094031

UDIN : 23094031BGUXEM6568

Place : New Delhi


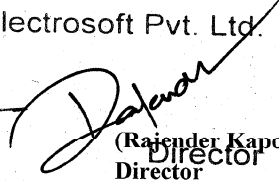
Date : August 31, 2023



For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED

Webtel Electrosoft Pvt. Ltd.

   
 (Vijay Sahni) Director  
 DIN: 00001958

(Rajender Kapoor)  
 Director  
 DIN: 00001972

<b>WEBTEL ELECTROSOFT PRIVATE LIMITED</b> <b>110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008</b> <b>CIN : U72900DL2000PTC104917</b>			
<b>STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023</b>			
(Rs. in Thousands)			
Particulars	Note	March 31, 2023	March 31, 2022
	No.	Rs.	Rs.
<b>I Revenue from operations (gross)</b>	19	2,83,332.69	2,57,760.11
Revenue from operations (net)		<b>2,83,332.69</b>	<b>2,57,760.11</b>
<b>II Other Income</b>	20	3,511.68	3,514.04
<b>III Total Income (I+II)</b>		<b>2,86,844.37</b>	<b>2,61,274.15</b>
<b>IV Expenses</b>			
(a) Cost of materials consumed	21	907.44	1,363.56
(d) Employee benefits expenses	22	1,94,307.47	1,75,721.95
(e) Finance costs	23	263.45	219.39
(f) Depreciation and amortisation expenses	9	10,453.82	3,235.69
(g) Other expenses	24	71,217.49	59,728.03
<b>Total Expenses</b>		<b>2,77,149.67</b>	<b>2,40,268.61</b>
<b>V Profit before exceptional and extraordinary item and tax</b>		<b>9,694.70</b>	<b>21,005.54</b>
<b>VI Exceptional Items</b>		0.00	0.00
<b>VII Profit before extraordinary item and tax</b>		<b>9,694.70</b>	<b>21,005.54</b>
<b>VIII Extraordinary Items</b>		0.00	0.00
<b>IX Profit before Tax</b>		<b>9,694.70</b>	<b>21,005.54</b>
<b>X Tax Expense:</b>			
(a) Current tax expense		4,500.00	5,500.00
(b) Deferred tax		878.20	291.71
(c) For Income Tax for earlier Years		304.45	793.72
<b>XI Profit / (Loss) for the period from continuing operations</b>		<b>4,012.05</b>	<b>16,590.98</b>
<b>XII Profit / (Loss) from discontinuing operations</b>		<b>0.00</b>	<b>0.00</b>
<b>XIII Tax from discontinuing operations</b>		<b>0.00</b>	<b>0.00</b>
<b>XIV Profit/ (Loss) from discontinuing operations</b>		<b>0.00</b>	<b>0.00</b>
<b>XV (Profit) for the Period</b>		<b>4,012.05</b>	<b>16,590.98</b>
<b>XVI Earning per equity share:</b>			
(1) Basic		2.01	8.29
(2) Diluted		2.01	8.29

In terms of our report attached.

For Harvinder Arora & Associates  
Chartered Accountants  
(Firm's Registration No. 0143560)

(CA Harvinder Singh)

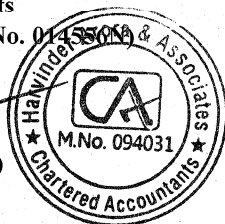
FCA, Proprietor

M. No. : 094031

UDIN : 23094031BGUXEM6568

Place : New Delhi

Date : August 31, 2023



For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED  
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, 2023**

**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 01.04.2022, the Company has adjusted the net residual value aggregating to Rs. 18037.09 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 reliably 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.



Cont... 2 ...

Webtel Electrosoft Pvt. Ltd.

  
\_\_\_\_\_  
Director



**NOTES TO ACCOUNTS:-****I. Balance Sheet**

Contingent Liabilities not provided for: NIL.

**II. Profit & Loss Account****1. Auditors' Remuneration**

(Rs. in Thousands)

	31.03.2023	31.03.2022
<b>Statutory Auditors</b>		
-Statutory Audit Fees	47.50	47.50
-Other Audit Fees	0.00	15.00
-Others	-	-
<b>Total</b>	<b>47,500.00</b>	<b>62,500.00</b>

**2. Directors' Remuneration**

	31.03.2023	31.03.2022
Amount of Directors' Remuneration	7,075.20	7,075.20

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

Related Party	Relation	Nature	Security Rent B/f	31.03.2023	31.03.2022
Rajender Kapoor	Director	Remuneration, Deposit & Rent	523.26	3,230.52	2,794.47
Vijay Sahni	Director	Remuneration, Deposit & Rent	519.48	2,760.96	2,545.91
Sangeeta Sahni	Director	Remuneration, Deposit & Rent	144.72	1,658.64	1,803.36
Rajeev Khandelwal	Director	Remuneration	0.00	1,800.00	1,800.00
Sunita Khandelwal	Wife of Director	Remuneration	0.00	966.00	966.00
Sanjay Kapoor	Brother of Director	Remuneration	0.00	1,016.47	968.08
Aashna Sahni	Daughter of Director	Remuneration	0.00	589.28	349.72
Ansh Sahni	Son of Director	Deposit & Rent	554.45	450.36	873.32
Shivansh Kapoor	Son of Director	Deposit & Rent	554.45	450.36	873.32
Vinod Sahni (Scan Computer Services)	Brother of Director	Purchase of Assets	0.00	3,627.34	237.31
Rajeev Khandelwal HUF	Director's HUF	Deposit & Rent	520.02	1,040.04	780.03
Webtel Enterprise Solutions P Ltd.	Subsidiary Company	Professional Fee	0.00	6,719.27	0.00
<b>Total</b>			<b>2,816.37</b>	<b>24,309.24</b>	<b>13,991.50</b>

**4. Expenditure incurred in foreign exchange:**

During the year the Company has incurred an amount of **Rs. 793,340.86** in foreign exchange on business expenditure. And we have foreign currency equivalent to **Rs. 197983.91** in hand.

**Export of services during the year:**During the year the Company earned **Rs. 9881169.24** in foreign exchange on account of Software services.

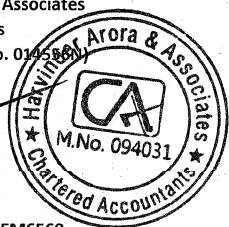
5. A Loan of Rs. 10,00,000 given to subsidiary company "Webtel Enterprise Solutions Private Limited".

6. Previous Year figures have been regrouped &amp; reclassified as and where required.

**In terms of our report attached.**

For Harvinder Arora & Associates  
Chartered Accountants  
(Firm's Registration No. 014558)

(CA Harvinder Singh)  
FCA, Proprietor  
M. No. : 094031  
UDIN : 23094031BGUXEM6568  
Place : New Delhi  
Date : August 31, 2023



For &amp; on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED  
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**

(Rs. in Thousands)

Particulars	March 31, 2023		March 31, 2022	
	Number of shares	Rs.	Number of shares	Rs.
<b>(a) Authorised</b>				
2100000 Equity shares of Rs.10/- each with voting rights	2100000	21,000.00	2100000	21,000.00
<b>(b) Issued, Subscribed and Paid up</b>				
2000480 Equity shares of Rs.10/- each with voting rights	2000480	20,004.80	2000480	20,004.80
<b>Total</b>	<b>2000480</b>	<b>20,004.80</b>	<b>20,00,480</b>	<b>20,004.80</b>

**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

In terms of our report attached.

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

(CA Harvinder Singh)  
 FCA, Proprietor  
 M. No. : 094031  
 UDIN : 23094031BGUXEM6568  
 Place : New Delhi  
 Date : August 31, 2023



**For & on Behalf of the Board of Directors**  
**WEBTEL ELECTROSOFT PRIVATE LIMITED**  
 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**

(Rs. in Thousands)

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	58,374.43	41,808.78
Add: Profit / (Loss) for the year	4,012.05	16,590.98
Less:- WDV of Assets with Nil Useful Life as on 1-4-2022	-18.04	-25.33
<b>Closing balance</b>	<b>62,368.44</b>	<b>58,374.43</b>
<b>Total</b>	<b>62,368.44</b>	<b>58,374.43</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
<b>SECURED LOANS</b>		
Term Loans from Banks	1,705.02	863.62
<b>TOTAL</b>	<b>1,705.02</b>	<b>863.62</b>

**Note 4 LONG TERM PROVISION**

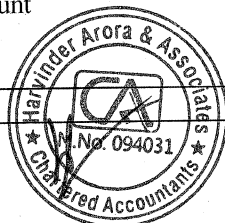
Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Provision for Leave Encashment	6,389.72	5,512.35
Provision for Gratuity	27,257.86	21,491.13
<b>TOTAL</b>	<b>33,647.58</b>	<b>27,003.48</b>

**Note 5 SHORT TERM BORROWINGS**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
<b>SECURED LOANS</b>		
Current Maturities of Long term debt	992.34	593.97
<b>TOTAL</b>	<b>992.34</b>	<b>593.97</b>

**Note 7 OTHER CURRENT LIABILITIES**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Salary Payable	18,036.60	12,988.44
Auditor Remuneration Payable	36.00	36.00
Other Expenses Payable	1,918.46	5,696.69
Duties & Taxes	5,381.58	6,073.98
Cash Credit Limit Account	13,947.96	5,095.03
<b>Total</b>	<b>39,320.60</b>	<b>29,890.14</b>



Webtel Electrosoft Pvt. Ltd.

*[Signature]*  
Director

**Note 8 SHORT TERM PROVISIONS**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
Provision for Leave Encashment	160.04	129.16
Provision for Gratuity	702.39	492.77
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Current Year)	4,500.00	5,500.00
<b>Total</b>	<b>5,362.43</b>	<b>6,121.92</b>

In terms of our report attached.

**For Harvinder Arora & Associates**

**Chartered Accountants**

(Firm's Registration No. 01455670)

(CA Harvinder Singh)

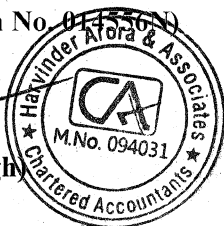
**FCA, Proprietor**

**M. No. : 094031**

**UDIN : 23094031BGUXEM6568**

**Place : New Delhi**

**Date : August 31, 2023**



**For & on Behalf of the Board of Directors**

**WEBTEL ELECTROSOFT PRIVATE LIMITED**

**Webtel Electrosoft Pvt. Ltd.**

(Vijay Sahni)

**Director**

**DIN: 00001958**

(Rajender Kapoor)

**Director**

**DIN: 00001972**

**WEBTEL ELECTROSOFT PRIVATE LIMITED**

**Note 10 NON CURRENT INVESTMENTS**

(Rs. in Thousands)

Particulars	March 31, 2023	March 31, 2022
	<b>Rs.</b>	<b>Rs.</b>
Term Deposit	43,625.84	13,815.69
Investment in Subsidiaries	1,275.00	1,275.00
<b>Total</b>	<b>44,900.84</b>	<b>15,090.69</b>

**Note 11 DEFFERED TAX ASSETS**

Particulars	March 31, 2023	March 31, 2022
	<b>Rs.</b>	<b>Rs.</b>
<b>On account of timing difference of depreciation-</b>	0.00	0.00
Opening Balance	1,307.03	1,015.32
Provision for current year	-878.20	291.71
<b>Total</b>	<b>428.84</b>	<b>1,307.03</b>

**Note 12 LONG TERM LOANS AND ADVANCES**

Particulars	March 31, 2023	March 31, 2022
	<b>Rs.</b>	<b>Rs.</b>
Security Deposits	3,902.28	4,178.60
<b>Total</b>	<b>3,902.28</b>	<b>4,178.60</b>

**Note 13 CURRENT INVESTMENTS**

Particulars	March 31, 2023	March 31, 2022
	<b>Rs.</b>	<b>Rs.</b>
Investment in Shares	903.65	903.65
<b>Total</b>	<b>903.65</b>	<b>903.65</b>

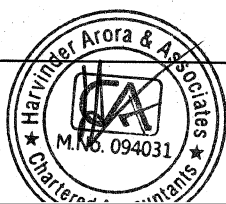
**Note 14 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	March 31, 2023	March 31, 2022
	<b>Rs.</b>	<b>Rs.</b>
Finished Goods	718.13	528.30
<b>Total</b>	<b>718.13</b>	<b>528.30</b>

**Note 16 CASH AND CASH EQUIVALENTS**

Particulars	March 31, 2023	March 31, 2022
	<b>Rs.</b>	<b>Rs.</b>
A) Cash In Hand	749.33	1,055.93
B) Foreign Currency( Cash and Card)	197.98	0.00
C) Bank Balance	39,841.26	28,960.22
D) Term Deposit	15,506.59	31,994.88
Less : Bank OD Gen against Term Deposit	-8904.48	-9000.00
<b>Total</b>	<b>47,390.69</b>	<b>53,011.04</b>



Webtel Electrosoft Pvt. Ltd.

*[Signature]*

*[Signature]*  
Director



**Note 17 SHORT TERM LOANS AND ADVANCES**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Advances to Suppliers	749.80	2,206.72
Salary Advances to Employees	2,030.61	1,462.03
Other Advances to Employees	430.58	349.89
Loan to Subsidiary company	1,000.00	0.00
<b>Others</b>	0.00	0.00
Withholding & Other Tax Receivables	13,350.07	11,395.68
<b>Total</b>	<b>17,561.05</b>	<b>15,414.32</b>

**Note 18 OTHER CURRENT ASSETS**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
C) other		
Interest Accrued on Term deposits	584.39	958.22
Prepaid Expenses	1,393.58	119.35
<b>Total</b>	<b>1,977.97</b>	<b>1,077.57</b>

In terms of our report attached.

For Harvinder Arora & Associates

Chartered Accountants

(Firm's Registration No. 0145567)

(CA Harvinder Singh)

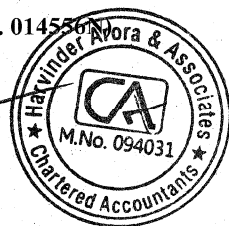
FCA, Proprietor

M. No. : 094031

UDIN : 23094031BGUXEM6568

Place : New Delhi

Date : August 31, 2023



For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED

Webtel Electrosoft Pvt. Ltd.

(Vijay Sahni)

Director

DIN: 00001958

(Rajender Kapoor)

Director

DIN: 00001972

**Note 6 TRADE PAYABLES**  
**Figures as on March 31, 2023**

(Rs. in Thousands)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	4,605.42	0.00	0.00	0.00	4,605.42
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
<b>Total</b>	<b>4,605.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,605.42</b>

**Figures as on March 31, 2022**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
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
<b>Total</b>	<b>3,016.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,016.63</b>

**Note 15 TRADE RECEIVABLES**

**Figures as on March 31, 2023**

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	22,003.29	4,027.90	200.00	1,370.08	875.88	28,477.14
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

**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



Webtel Electrosoft Pvt. Ltd.

*[Signature]*  
 Director

**Note No. 13****Current Investments**

Quoted Investments	As on 31.03.2023		As on 31.03.2022	
	No. of Shares	Amount(Rs.)	No. of Shares	Amount(Rs.)
Punjab National Bank	17,250	780.84	17,250	780.84
Punjab & Sind Bank	4,221	122.80	4,221	122.80
	<b>21471</b>	<b>903.65</b>	<b>21471</b>	<b>903.65</b>

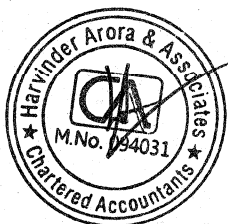
**Note:-**

Market Value of Quoted Investments as on 31.03.2023

Quoted Investments	Price as on 31.03.23	As on 31.03.2023	
		No. of Shares	Amount(Rs.)
Punjab National Bank	46.60	17250	803.85
Punjab & Sind Bank	25.65	4221	108.27
		<b>21,471.00</b>	<b>912.12</b>

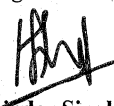
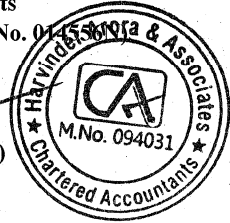
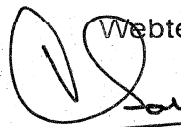
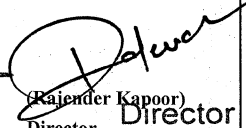
**Non-Current Investments**

Investment in Subsidiaries	As on 31.03.2023		As on 31.03.2022	
	No. of Shares	Amount(Rs.)	No. of Shares	Amount(Rs.)
WEBTEL ENTERPRISE SOLUTIONS PRIVATE LIMITED	127500	1,275.00	127500	1,275.00
	<b>127500</b>	<b>1,275.00</b>	<b>1,27,500</b>	<b>1,275.00</b>



Webtel Electrosoft Pvt. Ltd.

  
Director

WEBTEL ELECTROSOFT PRIVATE LIMITED		
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT		
Note 19 REVENUE FROM OPERATIONS		(Rs. in Thousands)
Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Income from Software & Other Services	2,83,332.69	2,57,760.11
<b>Total Income</b>	<b>2,83,332.69</b>	<b>2,57,760.11</b>
Note 20 OTHER INCOME		
Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Interest Income	3,090.44	2,814.81
Other Income	421.24	699.24
<b>Total</b>	<b>3,511.68</b>	<b>3,514.04</b>
Note 21 COST OF MATERIALS CONSUMED		
Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Opening stock	528.30	1,092.91
Add: Purchases		
Domestic	1,097.27	798.95
	1,097.27	798.95
Less: Closing stock	718.13	528.30
<b>Cost of material consumed</b>	<b>907.44</b>	<b>1,363.56</b>
Note 22 EMPLOYEE BENEFIT EXPENSES		
Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Salaries and wages	1,80,245.07	1,59,399.79
Director Remuneration	7,075.20	7,075.20
EPF Employer Contribution	5,063.87	5,881.77
ESI Employer Contribution	332.83	465.07
Staff Welfare	1,590.49	2,900.11
<b>Total</b>	<b>1,94,307.47</b>	<b>1,75,721.95</b>
Note 23 FINANCE COST		
Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
Bank Charges	68.86	122.79
Interest on Taxes	4.52	3.53
Bank Interest	190.07	93.07
		0.00
<b>Total</b>	<b>263.45</b>	<b>219.39</b>
In terms of our report attached.		
For Harvinder Arora & Associates		
Chartered Accountants		
(Firm's Registration No. 014536992)		
 		
(CA Harvinder Singh)		
FCA, Proprietor		
M. No. : 094031		
UDIN : 23094031BGUXEM6568		
Place : New Delhi		
Date : August 31, 2023		
For & on Behalf of the Board of Directors		
WEBTEL ELECTROSOFT PRIVATE LIMITED		
Webtel Electrosoft Pvt. Ltd.		
 		
(Vijay Sahni)		
Director		
DIN: 00001958		
(Rajender Kapoor)		
Director		
DIN: 00001792		

**Note 24 OTHER EXPENSES**

Particulars	March 31, 2023	March 31, 2022
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Generator Exp.	170.00	150.00
Power & Fuel Expenses	1,842.99	1,442.71
Domain & Other development Expenses	15,298.41	13,948.22
Software Expenses	1,967.37	345.93
Data Processing Charges	350.00	350.00
Connectivity Charges	572.40	572.40
Professional Fees	19,857.76	10,848.94
<b>Total (A)</b>	<b>40,058.93</b>	<b>27,658.19</b>
<b>(B) INDIRECT EXPENSES</b>		
Rent	9,224.17	9,512.83
Repair & Maintenance (Office)	1,900.08	2,547.94
Computer Repair & Maintenance	645.83	802.35
Vehicle Running & Maintenance Expenses	395.68	304.07
Vehicle Insurance	80.95	59.91
Fee & taxes	123.99	154.93
Communication Exp	1,929.04	1,786.51
Travelling Expenses	1,962.53	186.00
Conveyance	5,992.19	4,711.25
Other Legal and Professional Fees	2,001.63	5,804.67
Advertisement Charges	580.70	472.92
Sales Promotion	720.40	405.72
Commission Paid	3,638.78	2,757.40
Auditors Remuneration	51.50	47.50
Festival Celebration & Gift Exp.	909.56	806.29
Printing & Stationery	302.67	809.99
Profit/Loss on Forex	31.97	166.20
Bad Debts	97.55	378.64
Miscellaneous Expenses	56.10	55.61
Office Expenses	165.22	32.50
Donation	2.10	5.00
Others	345.92	261.62
<b>Total (B)</b>	<b>31,158.55</b>	<b>32,069.84</b>
<b>Total (A+B)</b>	<b>71,217.49</b>	<b>59,728.03</b>

In terms of our report attached.

**For Harvinder Arora & Associates****Chartered Accountants**

(Firm's Registration No. 014556)

(CA Harvinder Singh)

FCA, Proprietor

M. No. : 094031

UDIN : 23094031BGUXEM6568

Place : New Delhi

Date : August 31, 2023



For &amp; on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED

Webtel Electrosoft Pvt. Ltd.

(Vijay Sahni)

Director

DIN: 00001958

(Rajendra Kapoor)

Director

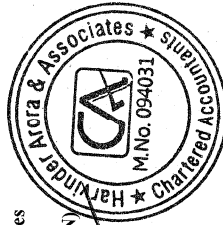
DIN: 00001972

**Note - 9**

**WEBTEL ELECTROSOFT PRIVATE LIMITED.**  
**STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2023**

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K					DEPRECIATION			(Rs. in Thousands)		
		AS ON 01/04/2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.3.2023	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	Adjusted from Retained Earnings	AS ON 31.03.2023	AS ON 31.03.2022
EQUIPMENT	13.91%	6,756.85	537.85	578.35	0.00	7,873.05	4,264.67	526.49	4,791.16	15.12	3,066.76	1,919.76
PLANT & MACHINERY	40.00%	26,930.55	2,479.30	2,105.51	0.00	31,515.37	16,721.92	7,631.19	24,333.11	590.27	6,571.99	1,046.92
MOTOR CARS	13.91%	6,629.74		2,249.40	0.00	8,879.14	4,932.42	1,050.11	5,982.53	30.66	2,865.95	161.43
BUILDING	5.00%	6,685.51			0.00	6,685.51	514.26	146.39	660.65	0.00	6,024.87	6,337.23
FURNITURE & FITTING	18.10%	7,578.55	1,670.54	44.00	0.00	9,293.08	4,920.21	1,099.64	6,019.86	56.74	3,216.48	1,195.74
<b>TOTAL</b>		<b>54,581.21</b>	<b>4,687.69</b>	<b>4,977.26</b>	<b>0.00</b>	<b>64,246.15</b>	<b>31,353.48</b>	<b>10,453.82</b>	<b>41,807.31</b>	<b>692.80</b>	<b>21,746.05</b>	<b>10,661.08</b>
<b>PREVIOUS YEAR</b>		<b>39,428.31</b>	<b>3,343.03</b>	<b>11,809.87</b>	<b>0.00</b>	<b>54,581.21</b>	<b>28,117.79</b>	<b>3,235.69</b>	<b>31,353.48</b>	<b>674.77</b>	<b>22,552.96</b>	<b>0.00</b>

As per our report of even date attached for Harvinder Arora & Associates Chartered Accountants Firm's Registration No. 014556(N)



CA, Proprietor  
L. No. : 094031  
DIN : 23094031BGUXEM6568  
Place : New Delhi  
Date : August 31, 2023

For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT PRIVATE LIMITED.

*(Signature)*  
(Vijay Sahni)  
Director  
DIN: 00001958

*(Signature)*  
(Rajender Kapoor)  
Director  
DIN: 00001972