TECHNO-HIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P
Sneh-Kusum Kunj, W26/F154, Near- Govt Middle School, NayaTola, Muzaffarpur, Bihar, PIN - 842 001

Statement of Profit and Loss for the year ended 31st March 2024

(Amount in INR)

Particulars	Note	For the year ending 31st March, 2024	For the year ending 31st March, 2023
Revenue			
Revenue from Operations - Sales		-	-
Revenue from Operations - Services		-	-
Other Income		-	-
Total Revenue		-	-
Expenses			
a) Purchase Consumable		-	-
b) Employee Bebefits Expenses		269,000.00	-
c) Financial Cost		141,056.78	5,640.00
d) Depreciation		-	-
e) Amortisation of Preliminary Expenses		-	-
f) Other Expenses (Including Direct Expenses)	7	314,658.98	201,882.66
g) Audit Fee		25,000.00	25,000.00
h) Director Fee and Salary		2,160,000.00	1,370,000.00
Total Expenses		**2,909,715.76**	**1,602,522.66**
Profit/Loss before exceptional items		-2,909,715.76	-1,602,522.66
Exceptional Items		-	-
Profit Before Extraordinary Items and Tax		-2,909,715.76	-1,602,522.66
Extraordinary Items		-	-
Profitr Before Tax		-2,909,715.76	-1,602,522.66
Tax Expenses			
a) Income Tax Expenses for Current Year		-	-
b) Less MAT credit		-	-
c) Current Tax Expenses relating to prior year		-	-
d) Net Current Tax Expenses		-	-
e) Deffered Tax Expenses		-	-
Profits/(Loss) for the Year		-2,909,715.76	-1,602,522.66
Earning Per Share of Rs. 10.00 each			
a) Basic			
i) Continuning Opeartions		-290.97	-160.25
ii) Total Operations		-290.97	-160.25
b) Diluted			
i) Continuning Opeartions		-290.97	-160.25
ii) Total Operations		-290.97	-160.25

Notes are forming part of the financial statement

In Term of our report attached
For AKBN & Associates
Chartered Accountants

CA. Alok Kumar
Partner
Mem No. - 519185
FRN - 019905C
UDIN: 24519185BKFURT5754

AKBN & Associates FRN-019905C Chartered Accountants

For and on behalf of the Board of Directors

TECHNO-HIGHTS PVT LTD.
Sd/-
Rakesh Ranjan Verma
Director
DIN - 07739357
DIRECTOR

TECHNO-HIGHTS PVT LTD.
Sd/-
Amit Kumar Verma
Director
DIN - 06372446
DIRECTOR

TECHNO-HIGHTS PVT LTD.
Sd/-
Kaushik Kumar Sharma
Director
DIN - 07739349
DIRECTOR

Place : Muzaffarpur
Date : 30th September 2024

TECHNO-HIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P
Sneh-Kusum Kunj, W26/F154, Near- Govt Middle School, NayaTola, Muzaffarpur, Bihar, PIN - 842 001

Balance Sheet as at 31st March 2024

Particulars	Note No	As At 31st March, 2024	As At 31st March, 2023
Equity And Liabilities			
1. Share Holders Fund			
a) Share Capital	3	100,000.00	100,000.00
b) Reserve & Surplus	4	-10,976,580.98	-8,066,865.22
2. Share application money pending allotment		-	-
3. Non - Current Liabilities			
a) Long term borrowings - Director		-	-
b) Deffered Tax Liabilities (Net)		-	-
c) Other Long Term Liabilities		-	145,419.44
d) Long Term Provisions		-	-
4. Current Liabilities			
a) Short Term Borrowings From Director		23,512,970.00	26,800,000.00
b) Trade Payables		9,010,256.00	8,895,487.50
c) Other Current Liabilities	5	15,875,000.00	2,750,000.00
Total		37,521,645.02	30,624,041.72
Assets			
1. Non Current Assets			
a) Fixed Assets			
(i) Tangible Assets			-
(ii) Intangible Assets		-	-
b) Non Current Investments		-	-
c) Deffered Tax Assets (Net)		-	-
d) Long Term Loans and Advances		-	-
e) Other Non-Current Assets		-	-
2. Current Assets			
a) Current Investments		-	-
b) Inventories		-	-
c) Trade Receivables		-	-
d) Cash and Cash Equivalents	6	176,427.86	5,087,659.72
e) Under Construction Assets		36,335,149.16	24,526,314.00
f) Other Current Assets		1,010,068.00	1,010,068.00
Total		37,521,645.02	30,624,041.72

Notes are forming part of the financial statement
In Term of our report attached
For AKBN & Associates
Chartered Accountants

Sd/-
CA. Alok Kumar
Partner
Mem No. - 519185
FRN - 019905C
UDIN: 24519185BKFURT5754

AKBN & Associates ★ FRN-019905C ★ Chartered Accountants

For and on behalf of the Board of Directors

TECHNO-HIGHTS PVT. LTD.
Director

Sd/-
Rakesh Ranjan Verma
Director
DIN - 07739357

TECHNO-HIGHTS PVT. LTD.
DIRECTOR

Sd/-
Amit Kumar Verma
Director
DIN - 06372446

TECHNO-HIGHTS PVT. LTD.
DIRECTOR

Sd/-
Kaushik Kumar Sharma
Director
DIN - 07739349

Place : Muzaffarpur
Date : 30th September 2024

TECHNO-HIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P

Notes - 3
Share Capital

Particulars	As At 31st March 2024		As At 31st March 2023	
	No of Shares	Amount	No of Shares	Amount
(A) Authorised				
Eq. Share of Rs. 10.00 each	400,000	4,000,000.00	400,000	4,000,000.00
	400,000	4,000,000.00	400,000	4,000,000.00
(B) Issued & Subscribed and fully Paid				
Eq. Share of Rs. 10.00 each				
Kumar Gyanendra [PAN: APGPG1962E]	-	-	5,500	55,000.00
Amit Kumar Verma [PAN: AGAPV4197M]	3,300	33,000.00	1,500	15,000.00
Kaushik Kumar Sharma [PAN: DLXPS6141D]	3,300	33,000.00	1,500	15,000.00
Rakesh Ranjan Verma [PAN: ACMPV9037G]	3,400	34,000.00	1,500	15,000.00
	10,000	100,000	10,000	100,000
(C) Details of shares held by each shareholder holding more than 5% shares				
Kumar Gyanendra (In %age) [PAN: APGPG1962E]	-	-	5,500	55%
Amit Kumar Verma (In %age) [PAN: AGAPV4197M]	3,300	33%	1,500	15%
Kaushik Kumar Sharma (In %age) [PAN: DLXPS6141D]	3,300	33%	1,500	15%
Rakesh Ranjan Verma (In %age)[PAN: ACMPV9037G]	3,400	34%	1,500	15%
Total	10,000	100%	10,000	100%
(D) Promoter Details and Holdings				
Kumar Gyanendra (In %age) [PAN: APGPG1962E]	-	-	5,500	55%
Amit Kumar Verma (In %age) [PAN: AGAPV4197M]	3,300	33%	1,500	15%
Kaushik Kumar Sharma (In %age) [PAN: DLXPS6141D]	3,300	33%	1,500	15%
Rakesh Ranjan Verma (In %age)[PAN: ACMPV9037G]	3,400	34%	1,500	15%
Total	10,000	100%	10,000	100%
(E) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year				
Equity Share				
Balance at the beginning of the period	10,000	100,000.00	10,000	100,000.00
Add: Shares issued and paid up during the year	-	-	-	-
Balance at the end of the year	10,000	100,000.00	10,000	100,000.00

Note - 4
Reserve and Surplus

Particulars	As At 31st March 2024	As At 31st March 2023
(A) Surplus/(Deficit) in Statement of Profit and Loss	2,909,715.76	-1,602,522.66
(B) Opening Balance	-8,066,865.22	-6,464,342.56
Total	-10,976,580.98	-8,066,865.22

Note -5
Other Current Liabilities

Particulars	As At 31st March 2024	As At 31st March 2023
(A) Auditors Fee	50,000.00	25,000.00
(B) Professional & Compliance Fee	50,000.00	25,000.00
(C) Creditors	-	200,000.00
(D) Adv Receipts from Customer	15,775,000.00	2,500,000.00
Total	15,875,000.00	250,000.00

Note - 6
Cash and Cash Equivalents

Particulars	As At 31st March 2024	As At 31st March 2023
(A) Cash in Hand	121,669.86	5,056,841.00
(B) Balances with Bank	54,758.00	30,818.72
Total	176,427.86	5,087,659.72

Note - 7
Other Expenses

Particulars	As At 31st March 2024	As At 31st March 2023
(a) Conveyance	1,256.00	2,444.00
(b) General Expenses	3,641.00	2,758.00
(C) Professional & Compliance Fee	25,000.00	25,000.00
(d) Rent	143,000.00	141,000.00
(e) Duties & Taxes	107,612.98	500.00
(f) Professional tax	2,500.00	2,500.00
(g) Bank Charges	649.00	6,120.66
(h) Electricity Bill	31,000.00	21,560.00
	314,658.98	201,882.66

AKBN & Associates
FRN-019905C
Chartered Accountants

TECHNO-HIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2024

1.0 Corporate Information

TECHNO-HIGHTS PRIVATE LIMITED is a limited liability company incorporated on 10th March 2017 under the Companies Act, 2013. Company involved in Real Estate Business as Developers and Builders of Reseidential and Commercial Structure.

2.0 Significant Accounting Policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with mandatory Accounting Standards as specified in the Rule 7 of the Companies (accounts) Rules, 2014 and the provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

2.2 Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Future results could differ due to changes in these estimates and the difference between the actual results and the estimates are recognised in the period in which the results are known/materialise.

2.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.4 Depreciation and amortisation

Depreciation on all tangible fixed assets is provided on the written down value (WDV) method at rates specified in Schedule II to the Companies Act, 2013. Leasehold improvements are depreciated under the straight line method over the period of lease. Softwares, rights under licensing agreement and Trademarks are amortised on a straight line method over the period of the license.

Depreciation on addition to fixed assets is provided on pro-rata basis from the date the assets are acquired/installed. Depreciation on sale/deduction from fixed assets is provided for upto the date of sale, deduction and discardment, as the case may be.

2.5 Revenue recognition

Sale of services

Company is involve in construction business and revenue recognised as per Guideline issue by ICAI. No Revenue recognised for this Financial Year. Receipts from customer on account of booking of Flats are categorised under Advanced receipts from customer. Construction is going on after approval from RERA-Bihar for Project Sneh-Kunj located at Agohariya Bazar Muzaffarpur - 842001

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Interest income

Interest income from bank deposits is recognised on the time proportion method taking into consideration the amount outstanding and the applicable interest rates. Dividends are recorded when the right to receive payment is established.

Other Income

Any other income is recognised to the extent that economic benefit will flow to the Company and revenue can be reliably measured.

2.6 Property, plant and equipment

Fixed assets are carried at cost of acquisition less accumulated depreciation and impairment losses, if any. Cost is inclusive of freight, duties, taxes and any other directly attributable costs to bring the assets to their working condition for intended use and net of any trade discounts and rebates.

Subsequent expenditure on fixed asset after its purchase/completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the fixed asset.

Gain or loss arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the assets and are recognised in the Statement of Profit and Loss when fixed assets are derecognised.

2.7 Foreign currency transactions and translations

Foreign exchange transactions are recorded using the exchange rate prevailing on the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognised in the Statement of Profit and Loss of the year.

Monetary assets and liabilities denominated in foreign currencies remaining unsettled as at the balance sheet date are translated at the exchange rates on that date and the resultant exchange differences are recognised in the Statement of Profit and Loss.

2.8 Employee Benefits

Defined Contribution Plans

The employees of the company are entitled to receive benefits under the provident fund, a defined contribution plan, in which both employees and the company make monthly contribution at a specified percentage of the covered employee's salary (currently 12% of the employee's salary), which is recognised as an expense in the Statement of Profit and Loss in the year in which they occur.

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Defined Benefit Plans
For Defined Benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date.

Short- term employee benefits
The undiscounted amount of short- term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employee renders the service.

2.9 Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

Reversal of impairment loss is recognised as income in the statement of profit and loss.

2.10 Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

2.11 Taxes on income

Income tax expense comprises current tax (i.e amount of tax for the year determined in accordance with the Income-tax Act, 1961) and deferred tax charge or credit (reflecting the tax effects of timing difference between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liability or deferred tax asset is recognised using the tax rates that have been enacted or substantially enacted as at the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty of realisation. Such assets are reviewed at each balance sheet date to reassess realisation. However, where there are carried forward losses or unabsorbed depreciation under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. The credits arising from Minimum Alternate Tax paid are recognised as receivable only if there is reasonable certainty that the Company will have sufficient taxable income in future years in order to utilise such credits.

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2.12 Segment reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company.

2.13 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds are stated at the lower of cost and fair value.

2.14 Classification of current/non-current assets and liabilities

All assets and liabilities are classified into current and non-current.

Asset

An asset has been classified as 'current' when it satisfies any of following criteria:

a) It is expected to be realised in, or is intended for sale or consumption in the Company's normal op

b) It is held primarily for the purpose of being traded;

c) It is expected to be realised within twelve months after the reporting date; or

d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current.

Liability

A liability has been classified as 'current' when it satisfies any of following criteria:

a) It is expected to be settled in the Company's normal operating cycle;

b) It is held primarily for the purpose of being traded;

c) It is due to be settled within twelve months after the reporting date; or

d) The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by issue of equity instrument do not affect its classification.

All other liabilities are classified as non-current.

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Chartered Accountants

TECHNO-NIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2024

8 Related Party Transactions

In the normal course of business, the Company enters into transactions with its related parties. The names of related parties (as identified by the management of the Company) as required to be disclosed under Accounting Standard 18 are as follows:

(a) Details of related parties:

Description of relationship	Name of related parties
Director	Kumar Gyanendra
Director	Amit Kumar Verma
Director	Kaushik Kumar Sharma
Director	Rakesh Ranjan Verma

(b) Details of related party transactions during the year and outstanding balances at the end of the year

	As at 31st March 2024	As at 31st March 2023
Payments made on behalf of the company by:		
Kumar Gyanendra		
Amit Kumar Verma		
Kaushik Kumar Sharma		
Rakesh Ranjan Verma		
outstanding balance at the end of the year		
Kumar Gyanendra		
Amit Kumar Verma		
Kaushik Kumar Sharma		
Rakesh Ranjan Verma		

9 EARNING PER SHARE

Particulars	Year ended 31st March, 2024		Year ended 31st March, 2023	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	Basic	Diluted	Basic	Diluted
Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Shareholders	(2,909,715.76)	(2,909,715.76)	(1,602,522.66)	(1,602,522.66)
Weighted Average number of Equity Shares used as denominator for calculating EPS	10,000.00	10,000.00	10,000.00	10,000.00
Earning Per Share (in Rs.)	(290.97)	(290.97)	(160.25)	(160.25)

10 Particulars of unhedged foreign currency exposure

Particulars	Year ended 31st March, 2024			Year ended 31st March, 2023		
	Currency	Amount in foreign currency	Equivalent to INR thousand	Currency	Amount in foreign currency	Equivalent to INR thousand
Trade receivables						

11 Disclosure in respect of employee benefits under Accounting Standard 15 (Revised 2005) on "Employee Benefits"

(a) Defined contribution plans

No Amount has been recognized as an expense in respect of the Company's contribution to Provident Fund and Employee State Insurance Fund deposited with the relevant authorities and has been shown under employee benefits expenses in the Statement of Profit and Loss.

(b) Defined Benefit Plan

Gratuity plan (Unfunded): The Company operates on an unfunded gratuity plan wherein every employee is entitled to the benefit equivalent to 15 days of basic salary last drawn for each completed year of service. Gratuity is payable to all eligible employees of the Company on retirement or separation or death or permanent disablement in terms of the provisions of the Payment of Gratuity Act, 1972.

The company employee doesn't eligible for Gratutity and company not created provision for Gratuity.

12 Earnings in foreign currency

Particulars	For the Year Ended 31st March, 2024			For the period from 31st March 2023		
	Currency	Amount in foreign currency	Equivalent to INR	Currency	Amount in foreign currency	Equivalent to INR
Income from services	USD			USD		

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Chartered Accountants

	INR	-	-	INR	-	
Total			-			-

13 **Segment reporting**

A. Primary segment

The Company operates only in one business segment viz Construction of Residential and Commercial Buildings

B. Secondary segment: Geographical segment

Particulars	FY 2023-24		FY 2024-25	
	Within India	Outside India	Within India	Outside India
Segment revenue by location of customers	-	-	-	-
Total	-	-	-	-

14 In the opinion of the Board of Directors of the Company, the current Assets and Non-Current Assets are of the value stated, if realized in the ordinary course of business. Except otherwise stated, the provision for all the known liabilities is adequate and not in excess of the amount considered reasonable necessary.

15 Estimated amount of contracts remaining to be executed on capital account and not provided for - NIL

16 Other Information

(i) The company does not have any Benami property where any proceedings has been initiated or pending against the company for holding any benami property

(ii) The company does not have any borrowings from bank on the basis of security of current assets. The company has not filed quarterly returns and statements of current assets with the banks.

(iii) The company does not have transactions or balances outstanding with the companies struck off u/s 248 of the Companies Act, 2013.

(iv) The company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies beyond the statutory period.

(v) The company has not traded or invested in crypto currency or virtual currency during the financial year

(vi) The company has not been declared willful defaulter by any bank or financial institution or government or any government authority

(vii) The company has not advanced or loaned or invested funds to any other person or entity including foreign entity (intermediaries) with the understanding that the intermediary shall:

a) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary) or

b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

(viii) The company has not received any fund from any person or entity including foreign entity (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:

a) Directly or indirectly lend or investment in any other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary) or

b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

(ix) The company has no transactions 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)

(x) The company does not have any investments through more than two layers of investment companies as per section 2(87) (d) and section 186 of Companies Act, 2013

(xi) No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III relating to borrowing of funds:-

a) Wilful defaulter
b) Utilisation of borrowed funds & share premium
c) Borrowings obtained on the basis of security of current assets
d) Discrepancy in utilisation of borrowings
e) Current maturity of long term borrowings

17 Balances of parties appearing under head - Short term borrowings, Other current liabilities and Trade receivables are subject to confirmation, reconciliation and consequential adjustments, if any.

18 Previous Year Figure available for comparision.

AKBN & Associates FRN:019905C Chartered Accountants

TECHNO-HIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2024

20 Accounting Ratios

S. No.	Particulars	Numerator	Denominator	FY 2023-24	FY 2022-23	% Variance	Remark
1	Current Ratio (in times)	Current assets	Current liabilities	0.95	1.04	NA	See note below*
2	Debt - Equity Ratio (in times)	Total debt	Equity	NA	NA	NA	NA
3	Debt Service coverage ratio (in times)	Earnings available for debt service	Total debt service	NA	NA	NA	NA
4	Return on equity (in %)	Net profit - preferred dividends	Average shareholder equity	0%	NA	NA	See note below*
5	Inventory Turnover Ratio (in times)	Sales	Average inventory	NA	NA	NA	NA
6	Trade receivables turnover ratio (in times)	Net sales	Average accounts receivables	NA	NA	NA	See note below*
7	Trade payables turnover ratio (in times)	Net purchases	Average trade payables	NA	NA	NA	NA
8	Net capital turnover ratio (in times)	Net sales	Working Capital	NA	NA	NA	See note below*
9	Net profit ratio (in %)	Net profit	Net sales	0%	NA	NA	See note below*
10	Return on capital employed (in %)	Earning before interest and taxes	Capital employed	0%	NA	NA	See note below*
11	Return on investment (in %)	Net Income	Capital employed	0%	NA	NA	NA

Note: Since this is the first year of operation, hence previous year's ratios are not available for comparison.

Definitions

(a) Earning available for debt service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortisations + Interest + other adjustments like loss on sale of Fixed assets etc.

(b) Debt service = Interest & Lease Payments + Principal Repayments

(c) Average inventory = (Opening inventory balance + Closing inventory balance) / 2

(d) Net credit sales = Net credit sales consist of gross credit sales minus sales return

TECHNO-HIGHTS PRIVATE LIMITED
CIN: U45309BR2017PTC033976 PAN: AAGCT1576P
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2024

(e)	Average trade receivables	=	(Opening trade receivables balance + Closing trade receivables balance) / 2
(f)	Net credit purchases	=	Net credit purchases consist of gross credit purchases minus purchase return
(g)	Average trade payables	=	(Opening trade payables balance + Closing trade payables balance) / 2
(h)	Working capital	=	Current assets - Current liabilities.
(i)	Earning before interest and taxes	=	Profit before exceptional items and tax + Finance costs - Other Income
(j)	Capital Employed	=	Tangible Net Worth + Total Debt + Deferred Tax Liabilities

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

CA. Alok Kumar
Partner
Mem No. - 519185
FRN - 019905C
UDIN: 24519185BKFURT5754

AKBN & Associates ★ FRN-019905C ★ Chartered Accountants

Place : Muzaffarpur
Date : 30th September 2024

For and on behalf of the Board of Directors of
TECHNO-HIGHTS PVT. LTD.

राकेश रंजन वर्मा
Rakesh Ranjan Verma
Director
DIN - 07739357

Amit Kum Verma
Amit Kumar Verma
Director
DIN - 06372446

TECHNO-HIGHTS PVT. LTD.
Kaushik Kumar Sharma
Director
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