



Tanvi Agrawal & Co
(Chartered Accountant)

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INDEPENDENT AUDITOR'S REPORT

To
The Members,
Super Luminent Engineers Private Limited
(CIN: U25202MP1985PTC002860)

Opinion

We have audited the accompanying financial statements of M/s **Super Luminent Engineers Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date, notes to the financial statement and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the



financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no such key Audit Matters to be reported.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows and the dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act and rules made there under, as applicable;
 - e) On the basis of written representations received from management as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) This report does not includes our opinion on 'internal financial controls with reference to financial statements' as the Company is covered within the exception granted from the applicability of clause (i) of sub section 3 of section 143 of the Companies Act, 2013, vide notification no. G.S.R. 583(E) dated 13.06.2017.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information



and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact on its financial position.
 - ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.
 - iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv.
 - a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
 - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
 - c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv)(a) and (iv)(b) contain any material mis-statement.
 - v. No Dividend is declared or paid by the company during the year.

PLACE : INDORE

DATED : 07.09.2023

For Tanvi Agrawal & Co.

Chartered Accountant

(FRN : 032550C)

Tanvi Agrawal



(Tanvi Agrawal)

Proprietor M.No.458541

UDIN: 23458541BGDSFP5912

SUPER LUMINENT ENGINEERS PRIVTE LIMITED

CIN: U25202MP1985PTC002860

Balance Sheet as at 31 March, 2023

(Amount in '000)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
(A) EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	1500.00	1500.00
(b) Reserves and surplus	2	-8782.11	-7003.45
(c) Money received against share warrants		0.00	0.00
		-7282.11	-5503.45
(2) Share application money pending allotment		0.00	0.00
(3) Non-current liabilities			
(a) Long-term borrowings	3	7600.00	7600.00
(b) Deferred tax liabilities (Net)	4	259.36	259.36
(c) Other long-term liabilities		0.00	0.00
(d) Long-term provisions		0.00	0.00
		7859.36	7859.36
(4) Current liabilities			
(a) Short-term borrowings	5	0.00	0.00
(b) Trade payables	6	0.00	0.00
(c) Other current liabilities	7	24336.32	17818.31
(d) Short-term provisions	8	1680.64	1673.64
		26016.96	19491.95
		26594.20	21847.85
(B) ASSETS			
(1) Non - Current Assets			
(a) Property, Plant and Equipment and intangible assets			
(i) Property, Plant & Equipment	9	796.44	897.11
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible asset under development		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred tax Assets (net)		0.00	0.00
(d) Long-term loans and advances	10	11219.63	11219.63
(e) Other non-current assets		0.00	0.00
		12016.07	12116.75
(2) Current assets			
(a) Current investments	10a	183.22	183.22
(b) Inventories	17	13355.06	9065.73
(c) Trade receivables	11	0.00	0.00
(d) Cash and bank balances	12	895.70	338.00
(e) Short-term loans and advances	13	0.00	0.00
(f) Other current assets	14	144.15	144.15
		14578.13	9731.10
		26594.20	21847.85
Notes attached hereto form an integral part of these financial statements	1 to 25	0.00	0.00

For and on behalf of the Board of Directors
SUPER LUMINENT ENGINEERS PRIVTE LIMITED

In terms of our report attached.

For Tanvi Agrawal & Co
Chartered Accountants
(FRN : 032550C)



(Tanvi Agrawal)

Proprietor - M. No. 458541
UDIN: 23458541BGDSFP5912

Seema Bakliwal
DIN: 06521026
Director
Place : Indore
Date : 07.09.2023

Pawan Kumar Bakliwal
DIN: 06448438
Director

Place : Indore
Date : 07.09.2023

SUPER LUMINENT ENGINEERS PRIVTE LIMITED

CIN: U25202MP1985PTC002860

Statement of Profit and Loss for the period ended 31 March, 2023

(Amount In '000)					
		Particulars	Note No.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1		Revenue from operations (gross)	15	4144.04	2418.97
		Revenue from operations (net)		4,144.04	2418.97
2		Other income		2.42	7.68
3		Total Income (1+2)		4,146.46	2426.66
4		Expenses			
		(a) Cost of materials consumed/Direct Expenses		0.00	0.00
		(b) Purchases of stock-in-trade	16	6354.00	1463.11
		(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17	-4289.33	1378.39
		(d) Employee benefits expense	18	655.80	666.00
		(e) Depreciation and amortisation expense	9	100.68	187.66
		(f) Financial Cost	19	1377.05	1847.80
		(g) Other expenses	20	86.40	1119.35
		Total expenses		4,284.60	6662.32
5		Profit before exceptional and extraordinary items and tax (3 - 4)		-138.13	-4235.66
6		Exceptional items		0.00	0.00
7		Profit before extraordinary items and tax (5 + 6)		-138.13	-4235.66
8		Extraordinary items		0.00	0.00
9		Profit before tax (7 + 8)		-138.13	-4235.66
10		Tax expense:			
		(a) Current tax expense for current year		0.00	0.00
		(b) Deferred Tax Asset/Liability		0.00	0.00
11		Profit for the year (9 + 10)		-138.13	-4235.66
12		Earnings per share (of Rs. 10/- each): (Basic and diluted)		-0.01	-0.28
		Notes attached hereto form an integral part of these financial statements	1 to 25		

For and on behalf of the Board of Directors
SUPER LUMINENT ENGINEERS PRIVTE LIMITED

Seema Bakliwal
DIN: 06521026
Director
Place : Indore
Date : 07.09.2023

Pawan Kumar Bakliwal
DIN: 06448438
Director



In terms of our report attached.

For Tanvi Agrawal & Co
Chartered Accountants
(FRN: 032550C)

(Tanvi Agrawal)
Proprietor - M. No. 458541
UDIN: 23458541BGDSFP5912

SUPER LUMINENT ENGINEERS PRIVTE LIMITED**Notes forming part of the financial statements**

Note 15 Revenue from operations		(Amount In '000)	
S.No.	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Sales Taxable	4,144.04	2418.97
	Total	4,144.04	2418.97

Note 16 Purchase during the year		(Amount In '000)	
S.No.	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Purchase	6,354.00	1463.11
	Total	6,354.00	1463.11

Note 17 Change in Inventory		(Amount In '000)	
S.No.	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Opening Balance	9,065.73	10444.12
2	Closing Balance	13,355.06	9065.73
	Total	-4289.33	1378.39

Note 18 Employee Benefit			
S.No.	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Salary (Directors)	366.00	360.00
2	Salary (Employees)	289.80	276.00
3	Incentives to Staff	0.00	0.00
	Total	655.80	636.00

Note 19 Financial Cost			
S.No.	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Interest on CC	1,316.74	1,386.04
2	Bank Charges	60.31	57.44
	Total	1,377.05	1443.48

Note 20 Other expenses			
S.No.	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Electricity Expenses	57.48	54.74
2	Stationery & printing	12.01	11.44
3	Audit Remuneration	7.00	6.50
4	Tax Late Fee & Penalty	0.00	21.63
5	Other Expenses	6.42	6.11
6	Other Fees	3.50	2.50
	Total	86.40	102.92

SUPER LUMINENT ENGINEERS PRVTE LIMITED**CIN: U25202MP1985PTC002860****Notes forming part of the financial statements****Note 1 - Share capital****Rs. In '000**

	Particulars	As at 31st March, 2023		As at 31st March, 2022	
		Number of shares	Amount	Number of shares	Amount
	<u>(a) Authorised</u>				
	Equity shares of Rs. 100/- each with voting rights	15000	1500.00	15000	1500.00
	Total	15000	1500.00	15000	1500.00
	<u>(b) Issued, Subscribed and fully paid up</u>				
	Equity shares of Rs. 100/- each with voting rights	15000	1500.00	15000	1500.00
	Total	15000	1500	15000	1500.00

1A: Share capital reconciliation

	Number of shares	Amount	Number of shares	Amount
<u>Equity shares with voting rights</u>				
Balance as at commencement of the year	15000	1500.00	15000	1500.00
Issued during the year	0	0.00	0	0.00
Balance as at the end of the year	15000	1500	15000	1500.00

1B: Details of shares held by each shareholder holding more than 5% shares

Class of shares / Name of shareholder	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
<u>Equity shares with voting rights</u>				
1) Pawan Kumar Bakliwal	10000	66.67	10000	66.67
2) Seema Bakliwal	2500	16.67	2500	16.67
3) Sapan Bakliwal	2500	16.67	2500	16.67

1C: Shares held by promoters at the end of the year 31st March 2023

Name of Promoter	No. of shares	% Held	% Change during the year
1) Pawan Kumar Bakliwal	10000	66.67	-
2) Seema Bakliwal	2500	16.67	-
3) Sapan Bakliwal	2500	16.67	-

1D: Shares held by promoters at the end of the year 31st March 2022

Name of Promoter	No. of shares	% Held	% Change during the year
1) Pawan Kumar Bakliwal	10000	66.67	-
2) Seema Bakliwal	2500	16.67	-
3) Sapan Bakliwal	2500	16.67	-

Note 2 - Reserves and surplus

Particulars	As at 31st March, 2023	As at 31st March, 2022
<u>Surplus in Statement of Profit and Loss</u>		
Opening balance	-8643.98	-4408.31
Add: Profit (Loss) for the year	-138.13	-4235.66
	-8782.11	-8643.98

Note 3- Long Term Borrowing

Particulars	As at 31st March, 2023	As at 31st March, 2022
Other Loans & Advances	7600.00	7600.00

	7600.00	7600.00
Note 4- Deffered Tax Liability		
Particulars	As at 31st March, 2023	As at 31st March, 2022
Deffered Tax Liability	259.36	259.36
	259.36	259.36

Note 5- Short Term Borrowing			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Short Term Borrowing	0.00	0.00
		0.00	0.00

Note 6- Trade Payable			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Trade Payables	0.00	0.00
		0.00	0.00

Note 7- Other Current Liabilities			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Short term borrowing from Bank	16422.29	16422.29
	Other Payables	7914.03	1396.02
		24336.32	17818.31

Note 8- Short term provisions			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
	Audit Fee Payable	36.80	29.80
	Provision for Tax	0.00	0.00
	Sundry Provision	1643.84	1643.84
		1680.64	1673.64

Note 10- Long Term Loans Advances & Deposits			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
(a)	Security Deposit to MPEB	176.37	176.37
(b)	Other Deposit	55.11	55.11
(c)	Loans & Advances to related parties	9551.15	9551.15
(d)	Other Loans & Advances	1437.00	1437.00
Total		11219.63	11219.63

Note 10a- Current Investment			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
(a)	Short term Fixed Deposit	183.22	183.22
Total		183.22	183.22

Note 11-Trade receivables			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
(a)	Outstanding for more than 6 month	0.00	0.00
(b)	Other	0.00	0.00
Total		0.00	0.00

Note 12- Cash and Cash Equivalents			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Cash in Hand	895.70	338.00
2	Bank Account	0.00	0.00
Total		895.70	338.00

Note 8- Other Current Assets			
S.No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	VAT Receivables	32.35	32.35
2	TDS of ealier period	77.89	77.89
3	MAT Credit	33.91	33.91
Total		144.15	144.15

SUPER LUMINENT ENGINEERS PRIVTE LIMITED
CIN: U25202MP1985PTC002860

Depreciation Schedule

Note 9

Assets	As on 01.04.2022	Rate of Depreciation	Additions		sale during the year	Total	Depreciation	As on 31.03.2023
			> 180 days	<180 days				
Land	139.23	0%	0.00	0.00	0.00	139.23	0.00	139.23
Plant & Machinery	391.30	15%	0.00	0.00	0.00	391.30	58.69	332.60
Factory Building	247.69	10%	0.00	0.00	0.00	247.69	24.77	222.92
Furniture & Fixture	12.44	10%	0.00	0.00	0.00	12.44	1.24	11.19
Office Equipement	106.38	15%	0.00	0.00	0.00	106.38	15.96	90.43
Electric Machinery	0.08	15%	0.00	0.00	0.00	0.08	0.01	0.06
Total	897.1143		0.00	0.00	0.00	897.11	100.68	796.44

SUPER LUMINENT ENGINEERS PRIVATE LIMITED

CIN: U25202MP1985PTC002860

Notes forming part of the financial statements for the period ended 31.03.2023

Note	Particulars
21.0 Corporate information	
	Company was incorporated on 10.05.1985. The principal Place of business of the company is 1 Plot No. 125, SECTOR-1, Pithampur, Dhar, Madhya Pradesh, India, 454775
22.0 Significant accounting policies	
22.1 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 the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention in accordance with the requirements of the Companies Act, 2013 in terms of schedule III.
22.2 Revenue recognition	
	(i) Revenue from operations is recognized based on invoices made and billed to the customers. (ii) All other items of Income and Expenditure are considered payable and receivable as at the year end have been accounted for on accrual basis.
22.3 Fixed assets	
	As on Balance Sheet date, Fixed Assets is Nil.
22.4 Depreciation and amortisation	
	Not Applicable
22.5 Valuation of inventories	
	At the year end, Inventory is Nil.
22.6 Impairment of assets	
	No impairment of asset has been done during the financial year.
22.7 Foreign Currency Transactions	
	As at the Balance Sheet date, no Foreign Currency Transactions has taken Place.
22.8 Extraordinary items	
	The extraordinary items are income or expenditure that arise from events of transactions that are clearly distinct from the ordinary business activities of the company and therefore not expected to recur frequently or regularly. No such Transactions has taken place upto 31st March, 2023.
22.9 Income Tax liability	
	(a) Income tax liability for current tax (under normal calculation or under MAT, as the case may be) is provided for in the accounts.
	(b) Deferred tax liability (asset) is recognised in the accounts in terms of AS-22 in respect of timing differences originating in the current year and reversing later at the tax rate enacted on the balance sheet date.
22.10 Contingent liabilities not provided for	
	(a) Claims against the Company not acknowledged as debts - NIL.
	(b) Other contingent liability NIL.
23.0	None of the employees of the company were in receipt of remuneration in excess of limits specified under various provisions of the Companies Act, 2013.

- 24.0** In the opinion of the Board, all the items of current assets, long term loans and advances and other non current assets have a value on realisation in the ordinary course of the business at least equal to the amount at which they are stated.
- 25.0** The various balances of long term loans and advances, other non current assets, trade payables, trade receivables and other items of current assets, as well as current and non current liabilities are unconfirmed from the parties concerned.
- 26.0** As per informations available with the company, none of the creditors are covered with in the definition of MSME creditors and hence Company has nothing to report under the Micro, Small and Medium Enterprises Development Act, 2006. Details is as under-

	Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
1	Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	0	0
2	Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	0	0
3	Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	0	0
4	Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed	0	0
5	Interest paid, under Section 16 of MSMED Act, to suppliers	0	0
6	Interest due and payable towards suppliers registered under MSMED Act, for payments already made	0	0
7	Further <u>interest remaining due and payable</u> for earlier years	0	0

- 27.0** While preparing the financial statements company has complied with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

28.0 Details of payment to auditors

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Payments to the auditors comprises:		
As auditors	7.00	6.50
Total	7.00	6.50

29.0 Related party transactions

Information as required under AS-18 in respect of Related party transactions is as follows:

Name of the related party- Nature of relation	Nature of transaction	2022-23	2021-22
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Total	0.00	0.00
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- 30.0** As required vide Rule 16A of Companies (Acceptance of Deposit) Rules, 2014, during the year, we have mention the amount of which Company has received sum from its Directors or Relatives of Directors in the nature of Unsecured Loans and/or Deposits.

31.0 Earning per share (basic and diluted)

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Net profit / (loss) available for equity shareholders	-138.13	-4235.66
Weighted average number of equity shares	15000	15000
Par value per share	10	10
Earnings per share from continuing operations - Basic and diluted	-0.01	-0.28

32.0 In terms of AS-22, company has recognised deferred tax liability/(asset) for the year as follows:

Particulars	As at 31st March, 2023	As at 31st March, 2022
Deferred tax (liability) / asset		
<u>Tax effect of items constituting deferred tax liability</u>		
On difference between book balance and tax balance of fixed assets	0.00	0.00
On Preliminary Exp. written off	0.00	0.00
Sub Total	0.00	0.00
<u>Tax effect of items constituting deferred tax assets</u>		
On difference between book balance and tax balance of fixed assets	0.00	0.00
On Preliminary Exp. written off	0.00	0.00
On Carried Forward Business Loss	0.00	0.00
Sub Total	0.00	0.00
Net Deferred tax Asset/liability	0.00	0.00

33.0 As per Rule 11(g) Companies (Audit and Auditors) Rules, 2014, company's accounting software has a feature for recording an audit trail (edit log) that is non-configurable and has been operational throughout the year, However, the software used by company does not provide the same.

For and on behalf of the Board of Directors
SUPER LUMINENT ENGINEERS PRIVATE LIMITED

Seema Bakliwal
DIN: 06521026
Director

Pawan Kumar Bakliwal
DIN: 06448438
Director

Place : Indore
Date : 07.09.2023

In terms of our report attached.

For Tanvi Agrawal & Co
Chartered Accountants
(FRN: 032550C)



(Tanvi Agrawal)
Proprietor - M. No. 458541
Udin: 23458541BGDSFP5912

Place : Indore
Date : 07.09.2023