ROOPA SCREEN PRIVATE LIMITED
Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405.
CIN: U28112GJ2013PTC074471
Email Id: accounts@roopaindia.in

NOTICE

NOTICE is hereby given that the **11th Annual General Meeting** of the Members of the **ROOPA SCREEN PRIVATE LIMITED** ("the Company")will be held on Tuesday, September 24, 2024 at 01:00 P.M. at the Registered Office of the Company situated at 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, 382405 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements including Balance Sheet as at March 31, 2024, Statement of Profit and Loss Account and Cash Flow Statement for the year ended on March 31, 2024 and the Report of the Directors' Report and Auditors' Report thereon.

BY ORDER OF THE BOARD OF DIRECTORS OF,
FOR, ROOPA SCREEN PRIVATE LIMITED

Date: September 03, 2024
Place: Ahmedabad

Kunal G.Thakker	Ghanshyambhai R. Thakkar
Director	Director
DIN: 06495373	DIN: 06601057

Registered Office: 6, Sudama Estate, B/h, Swastik
Bansidhar Opp. Sudama Furniture, Narol Ahemdabad 382405

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/ HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

2. A person can act as proxy on behalf of Members not exceeding Fifty (50) and holding in the aggregate not more than 10 percent of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a Member holding more than 10 percent of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.

3. The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY-EIGHT HOURS before the commencement of the AGM. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/ authority, as applicable.

4. The Notice is being sent to the Members, whose names appear in the Register of Members/List of Beneficial Owners as on 03/09/2024 and voting rights shall be reckoned on the paid up value of the shares registered in the name of the Members as on the said date.

5. Members/proxies should bring the Attendance Slip duly filled in for attending the meeting. The form of attendance slip and proxy form are attached at the end of the Annual Report.

6. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 will be available for inspection by the members at the AGM.

7. The Register of Contracts or Arrangements in which directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.

8. Section 72 of the Companies Act, 2013 extends nomination facility to individual shareholders of the Company. Therefore, shareholders willing to avail this facility may make nomination in Form SH-13 as provided in the Companies (Share Capital and Debentures) Rules, 2014.

9. Members desirous of seeking any information as regards the accounts are requested to write to the Director at least 7 days prior to the Annual General Meeting, so as to enable the Company to keep the information ready.

Form No. MGT-11
Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U28112GJ2013PTC074471
Name of the Company: ROOPA SCREEN PRIVATE LIMITED
Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Ahmedabad, Gujarat, India, 382405

Name of the Member(s): **Registered address:** **E-mail Id:** **Folio No/ Client Id:** **DP ID:**

I/ We, being the member (s) of ________________ shares of the above named company, hereby appoint

1. Name: ____________
   Address:
   E-mail Id:
   Signature: ________________, or failing him

2. Name: ____________
   Address:
   E-mail Id:
   Signature: _______________, or failing him

3. Name: ___________
   Address:
   E-mail Id:
   Signature: _______________,

As my/ our proxy to attend and vote (on a poll) for me/us and on my/ our behalf at the 11th Annual General Meeting of members of the Company, to be held on Tuesday, September 24, 2024 at 01:00 P.M. at Registered Office situated at 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad -382405 and at any adjournment thereof in respect of such resolutions as are indicated below:

ROOPA SCREEN PRIVATE LIMITED

Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405.

CIN: U28112GJ2013PTC074471

Email Id: accounts@roopaindia.in

Resolution:

1. To receive, consider and adopt the Audited Financial Statements including Balance Sheet as at March 31, 2024 and Statement of Profit and Loss Account for the year ended on March 31, 2024 and the Report of the Directors' Report and Auditors' Report thereon.

Signed this _____day of…… 2024

Signature of Shareholder

Signature of Proxy holder(s)

Affix Revenue Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ROOPA SCREEN PRIVATE LIMITED

Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405.

CIN: U28112GJ2013PTC074471

Email Id: accounts@roopaindia.in

ATTENDANCE SLIP

PLEASE COMPLETE THIS ATTENDANCE SLIP AND HAND IT OVER AT THE ENTRANCE OF THE MEETING HALL

I hereby record my presence at the 11th Annual General Meeting of the Company convened on Tuesday, September 24, 2024 at 01:00 P.M. at the registered office of the Company situated at 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad -382405.

Registered Folio No	
No of Shares	

Name and Complete Address of the Equity Shareholder	
Signature	

Name of the Proxy Holder/ Authorized Representative:	
Signature	

NOTE: Equity shareholders attending the meeting in Person or by Proxy or through Authorized Representative are requested to complete and bring the Attendance Slip with them and hand it over at the entrance of the Meeting Venue.

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BOARD'S REPORT

To,
The Members,

The Board of Directors are pleased to present the Company's 11th Annual Report together with the Audited Financial Statements and Auditors' report thereon for the year ended March 31, 2024.

FINANCIAL RESULTS

The Company's financial performance for the year ended March 31, 2024 is summarised below:

(Amount in Lakhs)

PARTICULARS	Current Financial Year (2024)	Previous Financial Year (2023)
Revenue from Operations	3,572.40	3,471.22
Other Income	14.01	0.60
Total Income	**3,586.41**	**3,471.82**
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	**451.5**	**238.24**
Less: Depreciation/ Amortization/ Impairment	121.62	65.93
Profit /loss before Finance Costs, Exceptional items and Tax Expense	**329.88**	**172.31**
Less: Finance Costs	129.34	96.52
Profit /loss before Exceptional items and Tax Expense	**200.54**	**75.79**
Add/(less): Exceptional items	0	0
Profit /loss before Tax Expense	**200.54**	**75.79**
Less: Tax Expense: Current Tax Deferred Tax Credit	 56.45 0.02	 22.11 1.19
Profit /loss for the year	**144.07**	**52.49**

TRANSFER TO RESERVES

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the year under review.

DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances has decided that it would be prudent, not to recommend any Dividend for the year under review.

STATE OF COMPANY AFFAIRS

During the year under review, company made total income of Rs. **3,586.41** /- (in lakhs) as against Rs. **3,471.82** /- (in lakhs) in the previous year. The company has made Profit before Depreciation, Finance Cost, Exceptional Item and Tax Expenses Rs. **451.5**/- (in lakhs) as against profit of Rs. **238.23**/- (in lakhs) in the previous year in the financial statement.

Your Company has Net Profit of Rs. **144.07**/- (in lakhs) as against Net Profit of Rs. **52.49**/- (in lakhs) in the previous year in the financial statement.

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there is no change in the nature of the business of the Company.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

CHANGE IN SHARE CAPITAL

During the year under review, there is no change in share capital of the Company.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

During the year under review, the Company did not transfer any unclaimed dividend and shares to Investors Education and Protection Fund.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

APPOINTMENT/ RE-APPOINTMENT

During the year under review, there is no appointment of Director of the Company.

CESSATION

During the year under review, there is no cessation of director from the Board.

INDEPENDENT DIRECTORS

The provisions of Section 149(4) pertaining to the appointment of Independent Directors do not apply to our Company.

KEY MANAGERIAL PERSONNEL

The provisions related to appointment of Key Managerial Personnel are not applicable to your company.

BOARD MEETINGS

During the year under review, 05 (Five)Board Meetings were held. The details of such meetings are as follows:

Date of Board Meetings	Name of the Directors			
	Ghanshyambhai R. Thakkar	Preksha K. Thakkar	Bhartiben G. Thakkar	Kunal G. Thakker
25/06/2023	Yes	Yes	Yes	Yes
02/09/2023	Yes	Yes	Yes	Yes
15/12/2023	Yes	Yes	Yes	Yes
20/02/2024	Yes	Yes	Yes	Yes
28/03/2024	Yes	Yes	Yes	Yes

Total number of meetings attended	05/05	05/05	05/05	05/05
***During the year no Extra Ordinary General Meeting was held.**				

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of provisions of Section 134(5) of the Board of Directors, to the best of their knowledge and ability, confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the **profit** of the company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis; and

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

DETAILS OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL CONTROL

The Company has in place an adequate internal financial control system, which is commensurate with the size of the Company and the nature of its business. The internal financial control system of the Company is monitored and evaluated, periodically reviewed, discussed and corrective actions thereon are taken and reported.

This ensures orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention of errors, accuracy and completeness of the accounting records and the timely preparation of reliable financial information. The internal financial controls with reference to the financial statements were adequate and operating effectively.

DETAILS OF FRAUD REPORTING BY AUDITOR

During the year under review, there were no frauds reported by the auditors to the Board under section 143(12) of the Companies Act, 2013.

DISCLOSURES RELATING TO SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any Subsidiary, Joint venture or Associate Company in terms of Companies Act, 2013.

DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

LOANS, GUARANTEES ,INVESTMENTS & SECURITY UNDER SECTION 186 OF THE COMPANIES ACT,2013

Particulars of investments given by the Company, during the year under review are as mentioned in Note 2.7 forming part of the Financial Statements

The Company has not given any guarantee, advanced any loan, provided security under Section 186 of the Companies Act, 2013 during the year under review.

LOANS FROM DIRECTOR/RELATIVE OF DIRECTOR

The balances of monies accepted by the Company from Directors/ relatives of Directors at the beginning of the year were Rs. 432.36/-(in lakhs) and at the close of year was also Rs. 543.13 /- (in lakhs).

The Funds has been given out of Directors owned Funds and is not being given out of funds acquired by borrowing from others.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All Related Party Transactions that were entered during the financial year ended on 31st March, 2024 were on an arm's length basis and in the ordinary course of business and is in compliance with the applicable provisions of the Act. There were no Related Party Transactions made by the Company during the year that required shareholders' approval.

The Company has entered into related party transactions which fall under the scope of Section 188(1) of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC-2 are given in **Annexure I** of this Director's Report for Financial Year 31stMarch, 2024.

CORPORATE SOCIAL RESPONSIBILITY

As the Company doesnot fall under the mandatory bracket of Corporate Social Responsibility as per Section 135 of the Companies Act, 2013, the Company hadnot taken any initiative on Corporate Social Responsibility.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not applicable to the Company.

VIGIL MECHANISM:

The provisions of Section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not applicable to the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Disclosures pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo, are not applicable to your company during the year under review.

RISK MANAGEMENT POLICY AND ITS IMPLEMENTION

The Company is Private Limited Company hence it is not covered under the purview for constituting Risk Management Committee under the provision of Listing Agreement. The Company has developed and implemented Risk Management Policy for identification of element of risk which may threaten the existence of the Company and also developed tool to overcome such elements.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There are no significant material orders passed by the Regulators or Courts or Tribunal, which would impact the going concern status of the Company and its future operation.

AUDITORS

STATUTORY AUDITOR

In the Annual General Meeting (AGM) M/s Ashok K. Bhatt & Co., Chartered Accountants (FRN: 100657W) were appointed as Statutory Auditors of the Company for tenure of 5 years till the conclusion of the Annual General Meeting to be held in the year 2026. They have furnished a certificate of their eligibility under Section 139(1) of the Act and the Rules framed thereunder and that they are not disqualified for such appointment within the meaning of Section 141 of the Companies Act, 2013.

The report of the Statutory Auditor does not contain any qualification, reservation, adverse remark or disclaimer. The observations made in the Auditor's Report are self-explanatory and therefore do not call for any further comments.

SECRETARIAL STANDARDS

The Institute of Company Secretaries of India had revised the Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) with effect from October 1, 2017.The Company has devised proper systems to ensure compliance with its provisions and is in compliance with the same.

ANNUAL RETURN

In accordance with Sections 134(3)(a) & 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, The annual return in Form No.MGT-7A for the financial year 2023-24 will be available on the website of the Company (www.roopaindia.com). The due date for filing annual return for the financial year 2023-24 is within a period of sixty days from the date of annual general meeting. Accordingly, the Company shall file the same with the Ministry of Corporate Affairs within prescribed time and a copy of the same shall be made available on the website of the Company i.e (www.roopaindia.com) as is required in terms of Section 92(3) of the Companies Act, 2013.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

There was no case filed during the year, under the sexual harassment of women at workplace (Prevention, Prohibition &Redressed) Act, 2013. Further Company ensures that there is a healthy and safe atmosphere for every women employee at the workplace and made the necessary policies for safe and secure environment for women employee.

INDUSTRIAL RELATIONS

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review.

PARTICULARS OF EMPLOYEES

ROOPA SCREEN PRIVATE LIMITED
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The provisions of Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company as none of the Employees of the Company has received remuneration above the limits specified in the Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2023-24.

MAINTENANCE OF COST RECORDS

The provisions relating to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, are not applicable to the Company and accordingly such accounts and records are not required to be maintained.

INSOLVENCY AND BANKRUPTCY CODE

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

ACKNOWLEDGEMENT

The Directors wish to convey their appreciation to all of the Company's employees for their enormous personal efforts as well as their collective contribution to the Company's performance. The Directors would also like to thank the employee unions, shareholders, customers, dealers, suppliers, bankers, Government and all other business associates for their continuous support to the Company and their confidence in its management.

BY ORDER OF THE BOARD OF DIRECTORS OF,
FOR, ROOPA SCREEN PRIVATE LIMITED

Date: September 03, 2024
Place: Ahmedabad

K. Thakker

Kunal G. Thakker
Director
DIN: 06495373

G R Thakkar.

Ghanshyambhai R. Thakkar
Director
DIN: 06601057

Ashok K. Bhatt & Co.
CHARTERED ACCOUNTANTS
B-603, Signature- 2, Nr. Sarkhej-Sanand Circle, S.G. Highway, Ahmedabad-382210 M. .9879500202

INDEPENDENT AUDITORS' REPORT

To:
The Members,
ROOPA SCREEN PRIVATE LIMITED.
Ahmedabad.

Opinion

We have audited the accompanying financial statements of Roopa Screen Private Limited which comprise the Balance Sheet as at 31 March, 2024, and the Statement of Profit and Loss and cash flow statement for the year ended on that date, and notes to the financial statement including a summary of the significant accounting policies and other explanatory information.

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, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March,2024, and its profit for the year ended on that date.

Basis Of Opinion

We conducted our audit in accordance with the standard of Auditing [SAs] specified under Section 143(10) of the Companies Act,2013. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of Ethics.

we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

Other Information

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to the Board's Report, but does not include the Financial Statements and our auditor's report thereon.

The aforesaid information is expected to be made available to us after the date of this auditor's report.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the above mentioned other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 Companies Act, 2013 ["the Act'] with respect to preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of 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 the Board of Directors, and 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 the Board of Directors, and 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objective are to obtain reasonable assurance about whether the financial statement 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 it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists . Misstatement can arise from fraud or error and are considered material if ,individually or in 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 skepticism throughout the audit, we also;

(a) 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 then for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override off internal control.

(b) Obtain an understanding of internal control 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 with reference to financial statements in place and the operating effectiveness of such controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(d) 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 require to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are in adequate to modify our opinion.

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the Company to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the financial statements, including thee disclosures, and whether the financial statements represent the underlying transections and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work ; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We 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.

We also provide those charged with governance with 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.

Report on Other Legal And Regulatory Requirements

1. . As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, We give in the Annexure -A - a statement on the maters specified in paragraph 3 And 4 of the order , to the extent applicable.

2. 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 purposes of our audit

b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books

c) The Balance Sheet and Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statement, comply with the Accounting standards specified under section 133, of the Act, read with the Companies (Indian Accounting standards) Rules,2015 ,as amended;

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

e) On the basis of written representations received from the directors and taken on record by the Board of directors, none of the directors is disqualified as on 31st March, 2024, from being appointed as a director in terms of sub-section (2) of section 164of the Companies Act, 2013

f) Since the Company's turnover as per last audited financial statement is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the Year is less than Rs. 25 crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting to the company and the operating effectiveness of such controls vide notification dated June 13, 2017, and

g) With respect to the other matters to be included in the Auditor's report in accordance with Rule 11 of the Company's (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 litigation which would impact Its financial position.

II The company did not have any long-term contract including derivative contracts for which there were any material foreseeable losses.

III There were no amounts which were 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 (which are material either individually or in the aggregate) 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 person or entity, including foreign entity (Intermediaries) ; with the understanding, whether recorded in writing or otherwise, that the company shall, whether , directly or indirectly , lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or like on behalf of the Ultimate Beneficiaries

(b) The Management has represented that, to the best of its knowledge and belief , no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entity (Funding Parties) with the understanding, whether recorded in writing or otherwise, that the company shall, whether , directly or indirectly , lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or like on behalf of the Ultimate Beneficiaries ;

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

Ashok K. Bhatt & Co.
CHARTERED ACCOUNTANTS
B-603, Signature- 2, Nr. Sarkhej-Sanand Circle, S.G. Highway, Ahmedabad-382210 M. .9879500202

(c) Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e) , as provided under (a) and (b) above , contain any material misstatement.

(v) Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

(vi) The company has neither declared nor paid any dividend during the year.

For ASHOK K. BHATT & CO.
Chartered Accountants
FRN.100657W

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

Ashatt

ASHOK K. BHATT
Proprietor
M. No.036439

Place: Ahmedabad
Date: 03/09/2024

UDIN: 24036439BKFSSX4755

Annexure - A to the Independent Auditor's Report of Even date on financial statements of ROOPA SCREEN PRIVATE LIMITED .

(i)(a)(A) The Company is under Process of maintaining proper Records showing full particulars , Including quantitative details and situation of property, plant &equipment .

(B) The Company is under Process of maintaining proper Records showing full particulars , Of Intangible Assets.

(b) The Company has a program of verification to cover all the items of PPE in a phased Manner which , in our opinion , is reasonable having regard to the size of the company And the nature of its assets. According to the information and explanation given to us No material discrepancies were notice on verification .

(c) Based on the information provided to us the title deed of all the immovable properties Disclosed in the financial statements are held in the name of the company.

(d) The Clause Regarding Revaluation of PPE is not applicable.

(e) The Clause is not applicable because there are no Benami Properties.

(ii)(a) According to information and explanation given to us , the Management of the company Has conducted physical verification of inventory at reasonable intervals and no Material discrepancies were noticed on such physical verification during the year .

(b) According to information & Explanation given to us , the company has not taken Working capital limits in excess of Rs. 5 crore , in aggregate , during the year , from Banks on the basis of security of current assets and Hence this clause is not applicable.

(iii)(a) During the year the company has not made any investments and also not provided any Loans or advances in the nature of loans or guarantee to companies , firms , LLP and Other parties .

(b) As the company has not made any investment and not provided any loans or advances As mentioned (iii)(a) above this clause is not applicable.

(iv) In our opinion and according to the information and explanations given to us , the Company has not given any loan or guarantee or has not made investment covered Under sections 185 and 186 of the Act.

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 26439 AHMEDABAD

(v) According to the information and explanations given to us and based on our audit Procedure , the company has not accepted any deposits with in the meaning of section 73 to 76 of the Act or any other relevant provisions of the companies Act , 2013.

(vi) The provisions of section 148(1) of the companies Act , 2013 with regard to maintenance Of cost records are not applicable to the company .

(vii)(a) According to the information given to us , in our opinion , the company is generally Regular in depositing with appropriate authorities undisputed statutory dues including GST , PF , ESI ,Income Tax , Sales Tax , Wealth Tax ,custom duty , excise duty , VAT , Cess and other material statutory dues as may be applicable to it from time to time.

(b) There are no disputed statutory dues therefore this clause is not applicable.

(viii) According to information and explanations given to us , the company has not surrendered Or disclosed any unrecorded transaction as income during the year in the tax Assessments under the Income Tax Act, 1961 . Accordingly this clause is not applicable to The company .

(ix)(a) According to the information and explanations given to us and on the basis of our Examination of the records of the company , the company has not defaulted in Repayment of loans or other borrowings or in the payment of interest thereon to Any lender .

(b) According to the information and explanations given to us , the company has not been Declared as wilful defaulter by any bank or financial institution or other lender .

(c) According to the information and explanations given to us , in our opinion the company Has utilised the money obtained by way of term loans during the year for the purposes For which they were obtained .

(d) According to the information and explanations given to us , and on an overall examination Of the financial statement of the company we report that no funds raised on short term Basis have been used for long term purposes by the company .

(e) According to the information and explanations given to us , and on an overall examination Of the financial statement of the company we report that the company has not taken any Funds from any entity or person on account of or to meet the obligations of its subsidiaries, Associates or joint ventures .

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.No. 36439 AHMEDABAD

(f) According to the information and explanations given to us , and on an overall examination Of the financial statement of the company we report that the company has not raised loans During the year on the pledged of securities held in its subsidiaries , joint ventures or Associates companies .

(x)(a) According to the information and explanations provided to us the company has not raised Money by way of Initial Public Offer or further public offer (including debt instruments) During the year. Accordingly the provision of this clause are not applicable to the company.

(b) According to the information and explanations provided to us the company has not made Any preferential allotment or private placement of shares or convertible debenture (fully , Partially or optionally convertible) during the year. Accordingly the provision of this clause Are not applicable to the company .

(xi)(a) According to the information and explanations provided to us , no fraud by the company or No fraud on the company has been noticed or reported during the year. Accordingly the provision of this clause are not applicable to the company.

(b) To the best of our knowledge and information with us , no report under sub-section (12) Of section 143 of the companies Act has been filled by the Auditors in Form ADT- 4 as Prescribed under rule 13 of the companies (Audit And Auditors) Rules 2014 with the Central Government .Accordingly the provision of this clause are not applicable to the Company .

(c) As represented by the management , there are no whistle blower complaints received by The company during the year .

(xii) In our opinion and According to the information and explanations provided to us , the Company is not a NidhiCompany .Accordingly the provision of this clause are not Applicable to the company .

(xiii) In our opinion and According to the information and explanations provided to us Transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details have been disclosed in the financial statements as Required by the applicable accounting standards .

(xiv) The company need not have an internal audit system for the year under audit .

(xv) In our opinion and According to the information and explanations provided to us during the Year the company has not entered into any non-cash transactions with its directors or Persons connected with its directors and hence the provisions of section 192 of the Companies Act,2013 are not applicable to the company .

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

(xvi)(a) In our opinion , the company is not required to be registered under section 45 – IA of the Reserve Bank of India Act , 1934 . Hence reporting under this clause is not applicable .

(b) In our opinion , there is no core investment company within the group { as defined in the Core Investment Companies (Reserve Bank) Directions , 2016 } and accordingly Reporting under this clause is not applicable .

(xvii) In our opinion and According to the information and explanations provided to us , the company has not incurred cash losses during the current financial year and in the immediately preceding financial year .

(xviii) During the year there has not been any resignation of the statutory Auditors .Accordingly this clause is not applicable .

(xix) According to the information and explanations provided to us and on the basis of financial Ratios , ageing and expected date of realisation of financial assets and payment of Financial liabilities , other information accompanying the financial statements , our Knowledge of the Board Of Directors and Management plans and based on our examination Of the evidence , nothing has come to our attention , which causes us to believe that any Material uncertainty exists as on the date of Audit Report that company is not capable of Meeting its liabilities existing at the date of Balance sheet as and when they fall due within A period of one year from the balance sheet date . we ,however, state that this is not an Assurance as to the future viability of the company .we further state that our reporting is Based on the information available and explanation provided up to the date of Audit Report And we neither give any Guarantee nor any assurance that all liabilities falling due within A period of one year from the balance sheet date , will get discharged by the company as and When they fall due .

(xx) In our opinion and according to the information and explanation given to us , the company Does not have net worth of Rupees five hundred crore or more , or turnover of rupees one Thousand crore or more or a net profit of Rupees five crore or more during immediately Preceding financial year. Hence , reporting under clause 3(xx) (a) and (b) of the order is Not applicable .

(XXI) There have been no qualifications or adverse remarks by the auditors in the Companies (Auditor's Report) Order (CARO) report of the company included in the financial statements.

FOR ASHOK K .BHATT & CO.
Chartered Accountants
[Firm Registration No. 100657W]

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

Ashatt

ASHOK K. BHATT
Proprietor
Mem. No. 036439

Place: Ahmedabad
Date : 03/09/2024

UDIN : 24036439BKFS9X4755

ROOPA SCREEN PRIVATE LIMITED
Balance Sheet as at 31st March, 2024

(Rs. In Lakhs)

Particulars	Notes	As at 31st March, 2024		As at 31st March, 2023
Equity and Liabilities				
Shareholders' Fund				
Share Capital	2.1	115.25		115.25
Reserves and Surplus	2.2	401.21		257.19
			516.46	372.44
Non-Current liabilities				
Long term borrowings	2.3	898.06		1068.35
Deferred tax liabilities (Net)		0.00		0.00
Long term provisions		0.00		0.00
			898.06	1068.35
Current liabilities				
Short term borrowings				-
Trade payables	2.4	464.90		780.85
Other current liabilities	2.5	27.16		36.97
Short term provisions(Income Tax)		56.45		22.11
			548.51	839.93
Total			1963.04	2280.72
Assets				
Non-Current assets				
Fixed assets	2.6	672.57		539.18
Tangible assets		0.00		0.00
Intangible assets		0.00		0.00
Capital work-in-progress				
Intangible assets under development				
		672.57		539.18
Non-current investments	2.7	9.85		24.33
Deffered Tax Asset (Net)	2.8	2.01		2.03
Long term - loans and Advances				
Other non-current assets				
Current Assets				
Inventories	2.9	448.62		219.95
Trade receivables	2.10	702.36		1402.37
Cash & cash equivalents	2.11	19.60		10.00
Short term - Loans & advances	2.12	17.76		19.94
Other current assets	2.13	90.26		62.90
		1278.60		1715.17
Total :			1963.04	2280.72
Significant Accounting Policies	1			
Notes forming part of accounts	2			

The accompanying notes are an integral part of the financial statements.
As per our report of even date

FOR ASHOK K. BHATT & CO.
[Firm Registration No. 100657W]
Chartered Accountants

Ashatt

ASHOK K. BHATT
Proprietor
Mem. No. 036439

FOR AND ON BEHALF OF THE BOARD

K. Thakkar

KUNAL THAKKAR
DIRECTOR
DIN:06495373

GR Thakker

GHANSHYAM THAKKAR
DIRECTOR
DIN:06601057

Place : Ahmedabad
Date : 03/09/24
UDIN :
24036439BKFSSX4755

Place : Ahmedabad
Date : 03-09-24

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

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

(Rs. In Lakhs)

Particulars	Notes	2023-2024		2022-2023
Income				
Revenue from operations	2.14	3572.40		3471.22
Other Income	2.15	14.01		0.60
Total Revenue			3586.41	3471.82
Expenses				
Puchase of Stock in Trade				0.00
Changes in inventories	2.16	-96.77		-25.91
Employee benefits expenses	2.17	266.12		228.54
Finance costs	2.18	129.34		96.52
Depreciation and amortization expenses		121.62		65.93
Trading and other expenses	2.19	2965.57		3030.96
Total Expenses			3385.87	3396.04
Profit before Tax			200.54	75.79
Tax Expenses				
Provision for Income Tax (Current year)		56.45		22.11
Deferred Tax Adjustment		0.02		1.19
			56.47	23.29
Profit/(Loss) for the period carried to Balance sheet			144.07	52.49
Earnings per equity share:(Basic)			12.50	4.55
Significant Accounting Policies	1			
Notes forming part of accounts	2			

The accompanying notes are an integral part of the financial statements.

As per our report of even date

FOR ASHOK K. BHATT & CO.
[Firm Registration No. 100657W]
Chartered Accountants

ASHOK K. BHATT
Proprietor
Mem. No. 036439

Place : Ahmedabad
Date : 03/09/24
UDIN :
24036439BKFGGX4755

FOR AND ON BEHALF OF THE BOARD

KUNAL THAKKAR
DIRECTOR
DIN:06495373

GHANSHYAM THAKKAR
DIRECTOR
DIN:06601057

Place : Ahmedabad
Date : 03-09-24

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

ROOPA SCREEN P LTD

CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2024

Rs. In Lakhs

Particulars		F. Y 2023-24 (in Rs.	F. Y 2022-23 (in Rs.)
A. Cash flow from operating activities:			
Profit / (Loss) for the year before taxation		200.50	75.78
Adjustments for :			
Depreciation and Amortisation		121.62	65.93
Interest on Fixed Deposit		-0.58	-0.47
Interest on Income		-5.31	-0.13
Interest Expenses		129.38	96.52
Loss on Sale of Fixed Asset		0.00	0.00
Operating profit before working capital changes		445.60	237.63
Adjustments for (increase)/decrease in operating assets.			
Trade Receivables, Loans & Advances, Other Current Assets		674 84	-329.88
Inventories		-228.67	-67.14
Adjustments for increase / (decrease) in operating liabilities:			
Other Liabilities		-9.80	9.78
Trade and other Payables		-315.95	459.65
Provisions and deferred tax		0.00	0.00
Cash generated from operations		566.01	310.04
Taxes Paid (Net of Refunds)*		-22.11	-15.51
Net cash from operating activities	[A]	543.91	294.53
B. Cash flow from investing activities:			
(Purchase) / Sale Property, Plant & Equipment including CWIP		-255.01	-268.24
Investment		14.48	-0.42
Interest Received		5.89	0.60
Net cash used in investing activities	[B]	-234.64	-268.06
C. Cash flow from financing activities:			
Issue of Equity Shares		0.00	0.00
Procurement / (Repayment) of borrowings		-170.29	74.46
Interest Paid		-129.38	-96.52
Net cash flow from financial activities	[C]	-299.69	-22.06
Net Increase/(Decrease) in cash and cash equivalents	[A+B+C]	9.60	4.41
Opening cash and cash equivalents		10.00	5.59
Closing cash and cash equivalents		19.60	10.00
Components of Closing cash and cash equivalents			
Balances with scheduled banks		0.00	0.00
Cash on hand		19.60	10.00
		19.60	10.00

Explanatory Notes to Cash Flow Statement

1 The Cash Flow Statement is prepared under Indirect Method in accordance with the Accounting Standard 3 as prescribed by The Institute of Chartered Accountants of India.

2 In Part A of the Cash Flow Statements, figures in brackets indicates deductions made from the net profit for deriving the cash flow from operating activities. In part B & part C, figures in brackets indicates cash outflows.

As per our attached report of even date.

FOR ASHOK K. BHATT & CO.
Chartered Accountants

Abhatt

ASHOK K. BHATT
Proprietor
Mem. No. 036439

Place : Ahmedabad
Date 03/09/24

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

FOR AND ON BEHALF OF THE BOARD

K. Thakkar GR Thakkar

Kunal Thakkar
Director
DIN : 06495373

Ghanshyam Thakkar
Director
DIN : 06601057

Place : Ahmedabad
Date 03-09-24

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.1 Share Capital

	31/03/2024 (Rs.)	31/03/2023 (Rs.)
a) Authorised		
15,00,000 equity shares of Rs. 10 each (P.Y.15,00,000 equity shares of Rs. 10 each)	1 50 00 000	1 50 00 000
b) Issued, Subscribed and Paid up		
11,52,500 equity shares of Rs. 10 each fully paid up (P.Y.11,52,500 equity shares of Rs. 10 each fully paid up)	1 15 25 000	1 15 25 000

c) Reconciliaton of Issued, Subscribed and Paid up shares

Particulars	31.3.2024 No. of Shares	31.3.2023 No. of Shares
At the beginning of the year	11 52 500	11 52 500
Addition during the year	0	0
Outstanding at the end of the year	11 52 500	11 52 500

d) Terms/Rights attached to eqity shares

The company has only one class of equity shares having a par value Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.
The company declares and pays dividends in Indian Rupees.

e) Shareholders holding more than 5% shares

Particulars	31.03.2024	31.03.2023
Kunal G. Thakkar	4 41 000 38.26%	4 41 000 38.26%
Ghanshyambhai Thakkar	4 02 500 34.92%	4 02 500 34.92%
Bhartiben Thakkar	149000 12.93%	149000 12.93%
Preksha K Thakkar	105000 9.11%	105000 9.11%

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 6439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.2 Reserves and Surplus

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Share Premium .....(A)	116.75	116.75
Surplus/(Deficit) in Statement of Profit & Loss		
Balance as per previous financial statement	140.44	87.95
Add: Profit/-Loss for the period	144.03	52.49
Balance available for appropriation....(B)	284.46	140.44
Net Surplus/(Deficit) (A+B)	401.21	257.19

2.3 Long Term Borrowings

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Secured:		
Bank of Baroda CC/a/c 46	6.29	157.85
(Secured against stocks and Debtors)		
BOB Construction Loan -2525	63.21	58.94
(secured against factory)		
Bank Of Baroda Loan A/C -2645	45.83	50.00
(secured against factory)		
BOB Term Loan M/C -2526	161.23	86.89
(Secured against Machineries)		
Bank of Baroda CC/a/c 50	0.00	99.68
(Secured against stocks and Debtors)		
Bank of Baroda Term Loan a/c. 1984	21.20	35.49
(Secured against Machineries)		
Bank of Baroda Term Loan a/c. 1680	27.50	62.11
(Secured against Machineries)		
BOB Car Loan a/c. 1765	0.00	1.12
(Secured against car no.		
BOB Car Loan a/c. 2024	12.69	16.77
(Secured against Fortuner car)		
BOB Bolero Picup Loan A/c 2949	6.67	8.41
(Secured against Bolero Pic Up)		
Yes Bank Ltd. TATA 710 Loan	2.60	5.21
(Secured Against TATA 710 Vehicle)		
Bank Of Baroda COVID LOAN a/c-2127	7.70	38.51
The above loans are further Secured by Residential Premises and office at Surat of a director.		
(A)	354.93	620.98
Unsecured (From Directors and a share holder)		
Bank of baroda loan a/c no 2137	0.00	15.00
Ghanshyam R Thakkar Loan A/c	216.06	154.21
Kunal Ghanshyambhai Thakkar	244.94	212.45
Bhartiben G Thakkar	38.77	32.62
Preksha K Thakkar	33.34	17.57
Deval G Thakkar	10.01	15.51
(B)	543.13	447.37
(A+B)	898.06	1068.35

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.4 Trade Payables

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
For goods:		
Outstanding for the period :		
Less Than 1 Year	451.29	694.07
1 Year - 2 Year	0.71	1.08
2 Year - 3 Year	4.09	6.30
More Than 3 Year	2.30	3.54
Others (Net)		
Less Than 1 Year	6.51	75.86
TOTAL	464.90	780.85

2.5 Other current liabilities

Particulars	31.3.2024	31.3.2023
Other liability(Cr. Bal. of Debtor's)	1.08	16.77
Other payables:		
Electricity Exp Payable	12.18	10.25
Unpaid Loan interest BOB	1.48	1.68
TDS Payable	4.51	5.66
GST Payable	7.15	0.00
Prof. Tax Payable	0.12	0.11
Unpaid GST Audit Fees	0.45	0.00
Other Unpaids Exp. (TCS On Sales)	0.14	0.00
Advance against order	1.99	2.49
GST Panipat Br. (Credit Balance)	-1.94	0.00
TOTAL	27.16	36.97

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

Ahmedabad

FIXED ASSETS

Year Ended 31.3.2024

Rs. In LAKHS As per Companies Act

SR NO	NAME OF THE ASSET	Rate %	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Bal. As At 1-4-2023	Additions During The Year	Deduction During The Year	Bal. As at 31.3.24	Bal. Upto 31.3.23	Deduction During The Year	For the year	Bal. Upto 31.3.24	Bal. Upto 31.3.24	Bal. Upto 31.3.23
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Factory Building	9.5	44.96		0.00	44.96	17.46	0.00	2.61	20.08	24.89	27.50
	Building Construction Factory Gallops Plot 189		0.00	122.31		122.31			10.97	10.97	111.33	0.00
	TOTAL		**44.96**	**122.31**	**0.00**	**167.27**	**17.46**	**0.00**	**13.58**	**31.05**	**136.22**	**27.50**
2	Plant & Machinery :	18.1										
	Plant & Machinery (Narol)		32.80	3.18	0.00	35.97	11.87	0.00	3.88	15.74	20.23	20.93
	Plant & Machinery-New Unit (Changodar)		550.92	346.93	0.00	897.84	347.85	0.00	85.92	433.78	464.07	203.06
	Machinery Tools		2.84	0.19	0.00	3.04	1.54	0.00	0.24	1.79	1.25	1.30
	Electric Equipments (consider Plant & Mach.)		0.48		0.00	0.48	0.30	0.00	0.03	0.33	0.14	0.17
	Air Cooler (consider Plant & Mach.)		0.07	0.14	0.00	0.21	0.06	0.00	0.03	0.08	0.13	0.02
	TOTAL		**587.11**	**350.44**	**0.00**	**937.54**	**361.63**	**0.00**	**90.10**	**451.73**	**485.82**	**225.48**
3	Equipment	25.89										
	Electrical Installation (Changodar)		23.27	7.31	0.00	30.58	15.30	0.00	3.56	18.86	11.72	7.97
	ELECTRIC INSTALLATION CHANGODAR GST@18%			5.29		5.29			0.41	0.41	4.88	
	Electrical Installation (Narol)		1.88		0.00	1.88	1.55	0.00	0.09	1.63	0.24	0.33
	Scooter		1.54		0.00	1.54	1.25	0.00	0.07	1.33	0.21	0.28
	Laboratory Equipments		0.88		0.00	0.88	0.81	0.00	0.02	0.83	0.05	0.06
	Furniture & Fittings		7.36	0.82	0.00	8.18	2.42	0.00	1.39	3.81	4.37	4.94
	Kitchen Equipments		0.00	1.06	0.00	1.06	0.00	0.00	0.02	0.02	1.04	0.00
	TOTAL		**34.92**	**14.48**	**0.00**	**49.40**	**21.33**	**0.00**	**5.56**	**26.89**	**22.51**	**13.59**

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

Ahmedabad

FIXED ASSETS

Year Ended 31.3.2024

Rs. In LAKHS **As per Companies Act**

SR NO	NAME OF THE ASSET	Rate %	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Bal. As At 1-4-2023	Additions During The Year	Deduction During The Year	Bal. As at 31.3.24	Bal. Upto 31.3.23	Deduction During The Year	For the year	Bal. Upto 31.3.24	Bal. Upto 31.3.24	Bal. Upto 31.3.23
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4	Office Equipment:	45.07										
	Airconditioners & Refrigerators		4.13	0.08	0.00	4.21	3.68	0.00	0.23	3.92	0.29	0.44
	Airconditioners & Refrigerators (changodar)		0.49	8.91	0.00	9.40	0.42	0.00	2.24	2.67	6.73	0.07
	Telephones & Mobiles		2.77	1.14	0.00	3.91	2.00	0.00	0.61	2.61	1.30	0.77
	Intercom system - Telephone		0.14		0.00	0.14	0.02	0.00	0.05	0.07	0.07	0.12
	Thermometer(corona test)		0.12		0.00	0.12	0.10	0.00	0.01	0.10	0.01	0.02
	Fan		0.25	0.31	0.00	0.56	0.09	0.00	0.15	0.24	0.32	0.17
	Water Cooler		0.21		0.00	0.21	0.19	0.00	0.00	0.20	0.01	0.01
	Water Tank (Plastic)		0.58		0.00	0.58	0.54	0.00	0.02	0.56	0.02	0.04
	Weighing Scale		0.26	0.27	0.00	0.53	0.17	0.00	0.07	0.24	0.29	0.09
	LED TV		0.19		0.00	0.19	0.15	0.00	0.02	0.16	0.02	0.04
	CCTV Camera		2.41	2.46	0.00	4.87	1.89	0.00	0.82	2.71	2.16	0.51
	Oven		0.00	0.13	0.00	0.13		0.00	0.03	0.03	0.10	0.00
	TOTAL		**11.53**	**13.30**	**0.00**	**24.83**	**9.26**	**0.00**	**4.26**	**13.52**	**11.31**	**2.28**
5	Computer Printer(PANIPAT)	63.16		0.12	-	0.12			0.01	0.01	0.11	-
	Computer Printer		2.64		0.00	2.64	1.53	0.00	0.70	2.23	0.41	1.11
	TOTAL		**2.64**	**0.12**	**0.00**	**2.76**	**1.53**	**0.00**	**0.71**	**2.24**	**0.52**	**1.11**
6	Computer Software	39.3	1.33	0.23	0.00	1.56	1.12	0.00	0.17	1.29	0.26	0.21
	TOTAL		**1.33**	**0.23**	**0.00**	**1.56**	**1.12**	**0.00**	**0.17**	**1.29**	**0.26**	**0.21**
7	Motor cars:	31.23										
	Motor Car (GJ 1 HX 7555)		8.16		0.00	8.16	6.77	0.00	0.43	7.21	0.95	1.38
	Motor Car (Totota fortuner)		33.68		0.00	33.68	24.39	0.00	2.90	27.29	6.39	9.28
	Tata 710 (loading Vehical)		11.75		0.00	11.75	6.33	0.00	1.69	8.02	3.73	5.42
	Bolero pickup		7.45		0.00	7.45	0.38	0.00	2.21	2.58	4.86	7.07
	TOTAL		**61.03**	**0.00**	**0.00**	**61.03**	**37.88**	**0.00**	**7.23**	**45.11**	**15.92**	**23.16**
	Grand Total		**743.53**	**500.87**	**0.00**	**1244.40**	**450.21**	**0.00**	**121.62**	**571.83**	**672.57**	**293.32**
	Assets Not Put o Use In PY :											

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36435 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

Ahmedabad

FIXED ASSETS

Year Ended 31.3.2024

Rs. In LAKHS — As per Companies Act

SR NO	NAME OF THE ASSET	Rate %	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Bal. As At 1-4-2023	Additions During The Year	Deduction During The Year	Bal. As at 31.3.24	Bal. Upto 31.3.23	Deduction During The Year	For the year	Bal. Upto 31.3.24	Bal. Upto 31.3.24	Bal. Upto 31.3.23
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Building Construction Factory Gallops Plot 189		97.60	0.00	97.60	0.00	0.00	0.00	0.00		0.00	97.60
	Plant & Machinery-New Unit (Changodar)		148.26	0.00	148.26	0.00	0.00	0.00	0.00	0.00	0.00	148.26
	Current Year Total		989.39	500.87	245.86	1244.40	450.21	0.00	121.62	571.83	672.57	539.18
	P.Y.Total		721.15	268.56	0.32	989.39	384.28	0.00	65.94	450.21	539.18	336.21

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 38439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.7 Non-Current Investment

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Bank of Baroda F.D. A/c no 1588	0.00	15.00
Bank of Baroda F.D. -52968	9.85	9.33
TOTAL	9.85	24.33

2.8 Deffered Tax Assets (Net)

Particulars	F. Y. 2023-2024	F. Y. 2022-2023
(a) Timing difference on account of depreciation :	Amount	Amount (Rs)
Depreciation as per Income tax	113.80	58.03
Depreciation as per Books	121.62	65.93
	7.82	7.90
Deferred Tax Assets @ 25.75 %	2.01	2.03

2.9 Inventories

(As taken, valued and certified by the management)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Raw Materials	266.40	134.50
Finished Goods	182.22	85.45
TOTAL	448.62	219.95

NOTE:
Inventory items have been valued considering the significant accounting policy 1.7 disclosed in Note no. 1 to these financial statement.

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.10 Trade Receivables

(Unsecured, considered good, unless otherwise stated)

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Debt outstanding for the period :		
Less Than 6 Months	623.45	1244.81
6 Months - 1 Year	16.43	74.98
1 Year - 2 Year	8.75	39.92
2 Year - 3 Year	6.03	27.50
More Than 3 Year	47.71	15.16
TOTAL	702.36	1402.37

2.11 Cash and Cash Eqivalents

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Balance with banks:		
Current accounts	0	0
Cash on hand : Ahmedabad	18.47	9.74
Panipat	1.13	0.26
TOTAL	19.60	10.00

2.12 Short - term Loans and Advances

(Considered good unless otherwise stated)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
TCS On Purchase	1.24	0.98
Advance incometax(F.Y.2022-23)	0.00	18.20
TDS Receivable(A.Y.2023-24)	0.00	0.76
TDS Receivable(A.Y.2024-2025)	1.57	0.00
Advance incometax(F.Y.2023-24)	15.00	
Provision of income tax (F.Y.2022-23)	-0.06	
TOTAL	17.76	19.94

2.13 Other Current Asset

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Deposit with UGVCL	63.51	25.34
GST Receivable	0.00	23.77
Jay Shree Khodiyar Gas Agency (Deposit)	0.11	0.11
Maheshkumar house rent (Deposit)	0.10	0.10
Susmit B Sutariya(Rent Deposit)	0.51	0.51
Torrent power Deposit	7.98	1.95
Adani Gas Limited Deposit	4.50	4.50
Staff Loan	4.24	4.40
Other Advances	5.61	1.29
Dr.Bal from creditors ledger	3.69	0.95
TOTAL	90.26	62.90

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.No. 36439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.14 Revenue from Operations

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
	(Rs. In lakhs)	
Sale of Products (Net of returns, rate diff. etc)		
Finished Goods:		
- Manufacturing	3526.44	3399.48
- Trading	45.96	71.74
Total	3572.40	3471.22

2.15 Other Income

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Other Income (Scrap Sales)	5.31	0.00
Gov. Subsidy Exhibition Stoll	2.00	0.00
Interest From Bank FD	0.58	0.47
Interest from Adani Gas	0.00	0.13
Round Off	0.00	0.00
Renting Of Commercial Vehicale	6.12	0.00
Interest On I/T Refund	0.00	0.00
Total	14.01	0.60

2.16 Changes in Inventories

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Opening Stock: Finished goods	85.45	59.54
Closing Stock: Finished goods	182.22	85.45
(Increase)/Decrease in Inventories	-96.77	-25.91

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

(Rs. In lakhs)

2.17 Employees Benefits expense

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Salary	47.01	42.02
Bonus	12.50	9.41
Bonus Incentive	0.00	6.00
Leave Encashment Exps	6.60	5.96
Directors' Remuneration	51.00	37.60
ESIC-(company)	3.58	2.80
Wages (Changodar)	77.07	53.25
Wages (Narol)	36.30	34.70
Wages Labour Contract	15.95	18.01
Daily Wages	0.36	3.70
PF-Expenses	12.32	9.19
EDLI & ADM Charges	1.03	0.77
Staff Welfare	1.64	1.69
Worker/Staff Compensation	0.00	3.45
Production Incentiv For Workers	0.77	0.00
Total	266.12	228.54

2.18 Finance Cost

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Interest on:		
BOB Loan Interest A/C-2127	2.36	4.95
BOLERO Pick up - BOB 2949	0.77	0.13
Bank OD Interest - BOB	42.88	29.01
Bank Term Loan	0.00	0.00
Bank Term Loan - BOB 2645	4.17	4.43
Bank Term Loan - BOB 1680	5.63	6.06
Bank Term Loan - BOB 1984	3.44	1.12
Bank Term Loan - BOB 2525	7.50	2.73
Bank Term Loan - BOB 2526	18.99	6.16
Directors' Loans	33.04	31.27
Bank Mortgage Property Charges	0.15	0.00
GST Interest	0.00	0.19
Other Interest	1.22	2.29
Interest on car loans	1.35	1.68
Legal & Docu. Charges for Loans	2.17	1.36
Service Charges for CGTMS Loan - BOB	0.83	2.39
Bank Charges & Commission	0.81	1.04
TATA Truck Yes Bank	0.34	0.56
Loan Processing Charges	3.68	1.16
Interest On TDS	0.00	0.00
Total	129.34	96.52

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.No. 36139 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.19(a) Selling and Distribution Expenses

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Advertisement	0.35	0.00
Bad Debt Account	7.76	9.72
Loading, Unloading Exp.	1.29	2.21
Sales Commission	11.16	42.84
Sales Incentive	0.81	9.25
Sales Promotion Exp.	3.64	5.30
Sales & Marketing Exps.	0.00	0.85
Tempo Fare	8.69	8.72
Transport And Freight Charges	2.28	2.18
Website Maintenance Charges	0.06	0.06
Total	36.04	81.13

2.19(b) Repais and Maintenance Charges

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Air Conditioners Repairs and Services	0.10	0.54
Camera cctv repairing Exp.	0.03	0.28
Computer and Printer repairing	0.54	0.50
Factory Maintenance - Gallop Inds. Park		0.00
Factory Repairs & Maintenance	7.49	1.90
Maintainance charges for Plot-D-37B/189		0.00
Machinery Repairs & Maintenance	11.16	27.41
Scale Repairing Exps.	0.02	0.03
Telephone & Mobile Repairing Exp.	0.02	0.00
Truck Repair & Maintenance Exp	2.44	1.12
Total	21.78	31.78

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.19 C Rent, Rates and Taxes

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Rasoi Premises Rent	0.76	0.76
Muncipal Tax	0.30	0.61
Factory Rent - Gallops Ind. Park	1.80	1.44
Factory Rent - Sudama Estate	4.14	3.78
Plot no.189 Gallops Ind.Park	1.44	1.44
Rent for staff Quarters	6.15	5.07
Office Rent - Surat Branch	1.20	1.20
Ofice Rent - Panipat Branch	2.52	0.24
State Border Tax	0.13	0.07
TOTAL	18.43	14.62

2.19(d) Legal & Professional Charges

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Auditor's Remuneration	0.29	0.29
Consultation Charges	0.99	3.77
GST Audit Fees	0.45	0.20
Professional Charges	1.58	2.28
Trademark Registration Charges	0.00	0.15
Bank Audit Fees (Stock)	0.20	0.32
TOTAL	3.51	7.01

2.19(e) Vehicle Expenses

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Diesel For TATA 710	7.77	9.56
Diesel for BOLERO Pick up	1.61	0.43
Repairs & Maintenance BOLERO Pick up	0.00	0.79
Car Insurance	0.92	0.88
Car Petrol - Director	1.84	2.91
Car Repairs & Maintenance	0.94	1.33
Petrol Exp. - Staff	2.42	4.58
Scooter Repairs	0.47	0.66
Vehicle Insurance (TATA 710)	0.23	0.25
Vehicle Insurance (Scooter)	0.00	0.03
Vehicle Insurance (BOLERO Pick up)	0.24	0.00
TOTAL	16.44	21.43

2.19(f) Power & Fuel Expenses

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Diesel for Boiler - Changodar	7.35	7.42
Gas for Boiler - Narol	1.46	3.15
Electricity	293.75	197.18
TOTAL	302.56	207.74

K. BHATT & CO. CHARTERED ACCOUNTANTS AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.19 Trading and other expenses

(Rs. In lakhs)

Particulars		31.3.2024 (Rs.)		31.3.2023 (Rs.)
R.M.consumed:				
Opening Stock	134.50			93.27
Purchase	2,571.91			2,547.46
Less: Clg Stock	266.40			134.50
			2,440.01	2,506.23
Trading Purchase			40.18	64.16
Selling and Distribution Exp. **{2.19 (a)}**		36.04		81.13
Repais and Maintenance Charges **{2.19 (b)}**		21.78		31.78
Rent, Rates and Taxes **{2.19 (c)}**		18.43		14.62
Legal & Professional Charges **{2.19 (d)}**		3.51		7.01
Vehicle Expenses **{2.19 (e)}**		16.44		21.43
Power & Fuel Expenses **{2.19(f)}**		302.56		207.74
Donation Exp. 80G			0.25	0.02
Electric Exp.			2.17	1.30
Factory Exp.			5.87	8.08
Insurance - Stock,machinery & Building			1.08	0.95
Freight Inward			7.61	9.82
Kasar			0.36	0.30
Laboratory Testing Exp.			0.71	0.91
Office Exp.			1.36	1.18
Postage & Courier			0.46	0.41
Profession Tax - Company			0.05	0.05
Rasoi Exp.			28.30	26.58
ROC Exp.			0.05	0.07
Stationery			2.47	1.95
Tea & Refrashment			6.99	8.77
Telephone Exp.			2.23	2.32
Travelling Exp. -Staff			2.77	2.95
Travelling Exp.-Director			1.96	8.32
Toll Tax (Fast Tag Services)			1.10	1.40
Staff Medical Expense			0.49	0.92
Water Exp.			3.36	2.82
Cash Discount On Sales			0.32	0.00
Rate Diff.				0.45
Conveyance Expense			4.87	4.29
Exhibition Expenses				7.33
Factory License Fees				0.23
Damage Goods				2.38
Discount			11.33	0.69
Rate Difference Of Sales				2.33
Subscription Exp				0.07
GPCB Certificate License Fee			0.47	
TOTAL			2965.57	3030.96

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.20 Related party disclosure

(a) List of related parties with whom transactions have taken Place during the period:

Key Management Personnel :

Bharatiben G Thakkar
Ghanshyam R Thakkar
Prekshaben Thakkar
Kunal G Thakkar

Associate firms:

Roopa Engineers

Other Related Party:

Deval G Thakkar

(b) Transaction with related party:

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
(i) Key Management Personnel		
(a) Factory Rent- Sudama estate	1.80	1.44
Office Rent - Surat	1.20	1.20
Factory rent-changodar plot -D/189 to Ghanshyam H Thakkar	1.44	1.44
(b) Facatory Rent - Changodar to Kunal Thakkar (plot D/37A)	1.80	1.44
(c) Remunerations to directors	51.00	37.60
(d) Interest	33.04	31.27
(ii) Associated Firms		
Sales	108.79	60.85
Rent	7.23	
(iii) Other Related Parties		
Interest	1.22	2.29
Salary	0.25	2.99

ASHOK K. BHATT & CO. CHARTERED ACCOUNTANTS M.NO. 36439 AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

(c) Outstanding balances at the end of the period:

(Rs. In lakhs)

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
(i) Key Management Personnel Unsecured Loan Cr.	543.13	416.86
(ii) Associated Firms	0.00	0.00
(iii) Other Related Parties	10.01	15.51

2.21 Earning per share

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Profit after Tax	144.03	52.49
No. of equity shares	11.53	11.53
Face value per share	10	10
Earning per share (Basic)	12.5	4.55

2.22 Remuneration to Managing Director

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
Salary	51.00	37.60

2.23 Statutory Auditor Remuneration

Particulars	31.3.2024 (Rs.)	31.3.2023 (Rs.)
1) As Auditor	0.29	0.29
	0.29	0.29

ASHOK K. BHATT & CO.
CHARTERED ACCOUNTANTS
M.NO. 36439
AHMEDABAD

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.24 Additional information, to the extent applicable, required under para 5(8) of Part-II of the Schedule VI to the Companies Act,1956

(A) Particulars of Stock and Sales **(Rs. In lakhs)**

Particulars		31.3.2024		31.3.2023	
		Qty. Nos.	(Rs.)	Qty. Nos.	(Rs.)
Opening Stock		0.03	85.45	0.04	59.54
	Total	0.03	85.45	0.04	59.54
Closing Stock		0.06	182.22	0.03	85.45
	Total	0.06	182.22	0.03	85.45
Sales (Net)					
- Manufacturing		1.06	3526.44	0.98	3399.48
- Trading		0.03	45.96	0.04	71.74
		1.10	3572.40	1.02	3471.22

(B) Raw Material Consumption	2,440.00	2506.23
(C)CIF Value of Imports	----	NIL
(D) Analysis of Imported and Indigenous Spares consumption ---- N. A.		
(E) Expenditure in foreign currency (on payment basis)		
(F) Earnings in Foreign Exchange	----	NIL

2.25 Statement of Management

(A) The current assets,loans and advances are good and recoverable and are approximately of the values, if realised in the ordinary course of business unless and to the extent stated otherwise in the accounts. Provision for all known liablities is adequate and not in excess of amount reasonably necessary.

(B) Balance sheet and statement of Profit and loss read together with Notes to the accounts thereon are drawn up so as to disclose the information required under Companies act,2013 as well as give a true and fair view of the statement of affairs of the company as at the end of the year and results of the company for the year under review.

ROOPA SCREEN PRIVATE LIMITED

2 Notes to Financial Statements for the period ended 31st March, 2024

2.26 Ratio Analysis **(Rs. In lakhs)**

A. *CURRENT RATIO =* Current Asset/Current Liablities
1278.60 / 492.06 = 2.60 : 1

B. *Debt Equity Ratio = Short term + long term loon/shoreholders equity*
898.06 /516.46 = 1.74 : 1

C. *Return on Equity* = A Net profit after Tax/Shareholders equity (No. of shares)
144.03 / 11.53 = 12.50

D *Inventory turnover Ratio = Closing Stock of Finished goods / Turnover*
182.22 / 3572.40 =25.10%

E *Capital Turnover ratio = Total sales/shareholders equity*
3572.40/ 516.46 =6.92%

F *Net Profit Ratio = Profit Before Tax/turnover*
200.50/ 3572.40 =5.61%

2.27 Previous year figures

The previous years figures have been reworked, regrouped and reclassified wherever necessary so as to make them comparable with those of the current year.

FOR ASHOK K. BHATT & CO.
[Firm Registration No. 100657W]
Chartered Accountants

ASHOK K. BHATT
Proprietor
Mem. No. 036439
UDIN:
24036439BKFGSX4755
Place : Ahmedabad
Date : 03/09/24

FOR AND ON BEHALF OF THE BOARD

KUNAL THAKKAR
DIRECTOR
DIN:06495373

GHANSHYAM THAKKAR
DIRECTOR
DIN:06601057

Place : Ahmedabad
Date : 03-09-24