



S. M. SHARMA & CO.
CHARTERED ACCOUNTANTS

Off.: Shop No.2, Aai Building, Vyankatesh Park, Behind SVC Bank, Sanewadi, Badlapur (W).
Tel.: 7385093171, 9923768058, Email : smsharma.co@gmail.com

Independent Auditors' Report

**TO THE MEMBERS OF
MARCO CABLES PRIVATE LIMITED**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of MARCO CABLES PRIVATE LIMITED (the Company), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Management 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 and cash flows of the company in accordance with the accounting principles generally accepted in India, including Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also include 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 mis-statement, whether due to fraud or error.

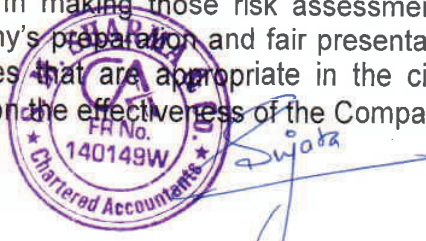
AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also





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includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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.

OPINION

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- (b) In the case of the Statement of Profit and Loss, of the profit of the Company for the year ended on that date; and
- (c) In the case of the Cash Flow Statement, of the cash flows of the Company for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2016 (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 statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

a. We have sought & 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 appears from our examination of those books.

c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.





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d. In our opinion, the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors as on March 31, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of Section 164(2) of the Act.

For S M SHARMA & Co.
Chartered Accountant



Sujata M Sharma (M No. 138933)
Proprietor (Firm No. 140149W)

Dated – 30th October, 2021
Place – Ulhasnagar



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**Annexure to Independent Auditors' Report
of our report of even date**

1. In respect of its fixed assets:

- a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.
- b) As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
- c) In our opinion, the Company has not disposed off a substantial part of its fixed assets during the year and the going concern status of the Company is not affected.

2. In respect of its inventories:

- a) The inventories have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable.
- b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
- c) The Company has maintained proper records of inventories. As explained to us, there were no material discrepancies noticed on physical verification of inventories as compared to the book records.

3. Accordingly to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3(iii) of the order is not applicable.

4. In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business for the purchases of inventory and fixed assets and for the sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in such internal control system.

5. The Company has not accepted any deposits from the public.

6. We have broadly reviewed the books of account maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under section 148(1) of the Act in relation to products manufactured, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records.





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7. According to the information and explanations given to us and on the basis of our examination of the books of account of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident fund, Employees' state insurance, Income tax, Sales tax, Value added tax, Wealth tax, service tax duty of Customs, duty of Excise, Cess and other material statutory dues have been generally regularly deposited with the appropriate authorities.
8. The Company does not have any accumulated losses at the end of the financial year and has not incurred cash losses in the current financial year and in the immediately preceding financial year
9. According to the information and explanations given to us, the Company has not given any guarantees for loans taken by others from banks or financial institutions.
10. According to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the year.

Annexure to Independent Auditors' Report Referred to in Paragraph 1 under the heading of "report on other legal and regulatory requirements" of our report of even date

For S M SHARMA & Co.
Chartered Accountant



Sujata M Sharma (M No. 138933)
Proprietor (Firm No. 140149W)

Dated – 30th October, 2021
Place – Ulhasnagar

MARCO CABLES PVT. LTD.

Balancesheet as on 31st March' 2021

Particulars	Note No.	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
I. Equity And Liabilities			
(1) Shareholder's Funds:			
(i) Capital	1	2,89,41,000	2,89,41,000
(ii) Reserves and Surplus	2	8,14,76,267	7,89,80,550
(iii) Money Received Against Share Warrant			
(2) Share Application Money		-	-
(3) Non Current Liabilities			
(a) Long Term Borrowing	3	16,08,33,296	14,91,53,434
(b) Deferred Tax Liabilities		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short Term Borrowings	4	19,13,88,709	12,33,88,164
(b) Trade Payables	5	8,58,40,732	10,91,92,236
(c) Other Current Liabilities	6	1,46,44,405	4,03,25,535
TOTAL		56,31,24,409	52,99,80,919
II. Assets			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	7	11,50,88,713	11,50,06,607
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible assets under development		-	-
Gross Block		11,50,88,713	11,50,06,607
Less Depreciation and Amortisation		5,00,07,668	4,55,28,454
Net Block		6,50,81,045	6,94,78,153
(b) Non Current Investments(Shares)		-	-
(c) Deffered Tax Assets		-	-
(d) Long term Loans and Advances		-	-
(e) Other Non Current Assets		-	-
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories	8	25,65,14,480	24,49,09,699
(c) Trade Receivables	9	16,22,79,815	12,85,80,061
(d) Cash and cash equivalents	10	4,49,13,568	6,63,30,408
(e) Short Term Loans and Advances	11	3,43,35,501	2,06,82,598
(f) Other Current Assets		-	-
TOTAL		56,31,24,409	52,99,80,919

As Per Our Report of Even Date

Notes on Accounts

For S M SHARMA & CO.

CHARTERED ACCOUNTANTS

Name: SUJATA SHARMA (MEM. No. 138933)

Proprietor (Firm No. 140149W)

Date - 18/10/2021

Place- Ulhasnagar



For MARCO CABLES PVT. LTD

(Director)

Date - 18/10/2021

Place- Ulhasnagar

Sunit

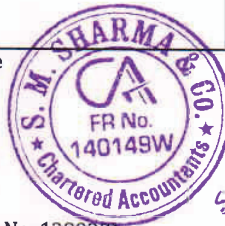
(Director)

MARCO CABLES PVT. LTD.

Statement of Income For The Year Ended 31st March'2021

Particulars	Note No.	Amount (in Rs.) 31st March, 2021	Amount (in Rs.) 31st March, 2020
I. Revenue From Operations	15	50,01,99,507	1,02,93,28,251
II. Other Income	16	9,02,853	5,47,451
III. Total Revenue		50,11,02,360	1,02,98,75,702
IV. Expenses:			
(a) Cost of material Consumed(Pur+op-clo)	17	36,08,31,457	77,86,60,873
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of Finished Goods work in Progress and Stock in Trade		-	-
(d) Employee Benefit Expenses	18	3,14,10,057	4,49,98,326
(e) Finance Costs	19	4,79,62,978	5,52,06,850
(f) Depreciation and amortization		44,79,211	44,13,785
(g) Other Expenses	20	5,34,22,940	13,73,24,953
Total Expenses		49,81,06,643	1,02,06,04,787
V. Profit (Loss) Before exceptional and extraordinary items and tax		29,95,717	92,70,915
Vi. Exceptional items		-	-
Vii. Profit before extraordinary items and tax		29,95,717	92,70,915
VIII. Extraordinary Items		-	-
IX. Profit Before Tax		29,95,717	92,70,915
X. Tax Expense			
(1) Current Tax provision		5,00,000	20,00,000
(2) Deferred Tax		-	-
XI. Profit (loss) for the period from continuing operations		24,95,717	72,70,915
XII. Profit/(loss) From discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(loss) from discontinuing operations (after tax)		-	-
XV. Profit (loss) for the Period		24,95,717	72,70,915
Number of Equity Shares outstanding		2,89,410	2,89,410
XVI. Earnings per equity share:			
(1) Basic		9	25
(2) Diluted		-	-

As Per Our Report of Even Date
Notes on Accounts
For S M SHARMA & CO.
CHARTERED ACCOUNTANTS



21
For MARCO CABLES PVT. LTD

Name: SUJATA SHARMA (MEM. No. 138933)
Proprietor (Firm No. 140149W)
Date - 18/10/2021
Place- Ulhasnagar

Sujata
(Director)
Date - 18/10/2021
Place- Ulhasnagar

Sumit
(Director)

MARCO CABLES PVT. LTD.

Cash Flow Statement for the year from April, 2020 till March, 2021

Particulars	Amount (In Rs.) 31/03/2021
Cash flows from operating activities	
Profit Before taxation	29,95,717.00
Adjustments For:	
Depreciation	44,79,211.00
Investment Income	(9,02,853.00)
Working Capital Changes :	
(Increase)/Decrease in receivable	(3,36,99,754.00)
(Increase)/Decrease in inventories	(1,16,04,781.00)
(Increase)/Decrease in loans and advances	(1,36,52,903.00)
Increase/(Decrease) in trade payables	(4,90,32,634.00)
	(10,14,17,997.00)
Cash generated from Operations:	
Income taxes paid	5,00,000.00
Dividends Paid	-
Net Cash from operating activities	(10,19,17,997.00)
Cash flows from Investing activities	
(Increase)/Decrease in investment	-
Purchase of property, plant & equipment	(82,099.00)
Proceeds from sale of equipment	-
Acquisition of portfolio investments	
Investment Income	9,02,853.00
Net Cash from investing activities	8,20,754.00
Cash flows from Financing activities	
Proceeds from issue of share capital	-
Proceeds from long term borrowings	1,16,79,862.00
Proceeds from short term borrowings	6,80,00,545.00
Net Cash from financing activities	7,96,80,407.00
Net Increase in cash and cash equivalents	(2,14,16,836.00)
Cash and cash equivalents at beginning of period	6,63,30,408.00
Cash and cash equivalents at end of period	4,49,13,568.00
Cash Balance as per Balance Sheet	4,49,13,568.00

For S M SHARMA & CO.

Chartered Accountants

SUJATA SHARMA (MEM. No. 138933)

Proprietor (Firm No. 140149W)

Date - 18/10/2021



FOR MARCO CABLES PVT. LTD.,

DIRECTOR

DIRECTOR

M/S. MARCO CABLES PVT. LTD.

SCHEDULE - 'J'

NOTES OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD 2020-2021

1 SIGNIFICANT ACCOUNTING POLICIES

a. Basis of preparation of financial statements :

The financial statements have been prepared and presented under the historical cost convention on an accrual basis of accounting and in accordance with the accounting principles generally accepted in India and comply with the accounting standards referred in the Companies (Accounting Standards) Rules, 2006 which continue to apply under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules, 2014 and other relevant provisions of the Companies Act, 1956 to the extent applicable.

b. Fixed Assets

Fixed Assets are stated at Cost net of modvat/cenvat less accumulated depreciation
The company hasn't revalued any of its fixed assets.

c. Depreciation

Depreciation of fixed assets is computed on straight line method & basis as per Section 350 and in accordance with rates specified in Schedule XIV of the Companies Act., 2013. Depreciation on the additions made during the year has been calculated as per the provision of the Company Act on prorata basis.

Pursuant to the notification of the Schedule II of the Companies Act 2013 w.e.f 1st April 2014, depreciation for the year has ben provided as per the rates determined in Part C of Schedule II or based on estimated useful life of the asset determined by the management. Accordingly, for assets, which has no residual life as at 1st April, 2014, the book value has been adjusted against Surplus (Net of deferred tax)

Depreciation on additions other than those stated hereinabove is provided on a pro-rate basis for the month of capitslisation. Depreciation on deletions during the year is provided upto the month in which the asset is sold/discarded.

d. Foreign Currency Transactions

i) During the year - company has imported Raw Material

ii) No transactions were being made for procurement of fixed assets in any such foreign currencies

e. Inventories

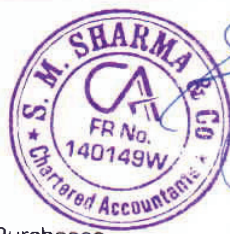
Raw materials and stock in process are valued at cost. Finished goods and stores spares are valued at cost or market value whichever is lower. In the case of stock in process the cost is determined by taking material, labour and related overheads based on absorbtion costing method.

f. Turnover

Turnover includes sale of goods, and GST.
Such policy has been consistently followed by the company.

g. GST

GST payment relating to purchases of input are being debited to Purchases account itself. Such GST account is utilised against despatch of finished goods.
Such policy has been consistently followed by the company over the years.



2 NOTE ON ACCOUNTS

a. Grouping & Regrouping

The Previous year's figures have been regrouped, rearranged and reclassified whenever wherever necessary.

b. Payment to Auditors

The payment to Auditors includes following :

Scope of Work	Amount in Rs.
Audit Fees	17,500
Tax Audit Fees	12,500

c. Managerial Remuneration

Nature of Payment	Amount in Rs.
Salaries (including sitting fees)	12,00,000

- d. As per accounting standard 18, issued by the Institute of Chartered Accountants of India, the disclosure of transactions with related parties as defined in the accounting standard are given below :

i) List of related parties with whom transactions have taken place and relationships

Sr. no	Name of Related Party	Relationship
1	Sugno Kukreja	Key Managerial Personnel
2	Sumit S. Kukreja	
1	Sugnomal M Kukreja (HUF)	Relatives of Key Managerial Personnel
2	Dolan M.Kukreja	
3	Manish Kukreja	
4	Manju S.Kukreja	
5	Komal S Kukreja	
6	Suman Kukreja	
7	Sumit S. Kukreja (HUF)	

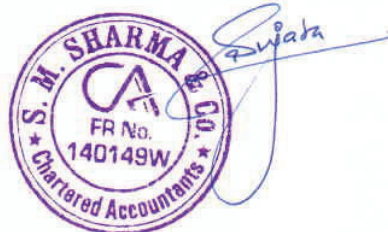
ii) Transaction during the year with related parties

Nature of Transaction	Key Managerial Personnel	Others	Total
Unsecured Loans (Liability)	1,12,95,637	(1,00,00,000)	12,95,637
Interest paid	15,29,479	21,15,511	36,44,990
Director's Remuneration	12,00,000	-	12,00,000

The above information given above have been recorded on the basis of information available with the company.

e. Segment reporting

The company has only one business segment i.e. Cables



f. Provision for Contingencies

The Company has been sanctioned some non-fund limits against margin money of 10%

The Performance Bank Guarantee have been issued to our customer against the orders executed.


No Provision for contingencies has been made against such Performance Guarantees issued by Bank on behalf of Company, as those are all considered good.

The management is optimistic about their performance and further based on past performance no such claim has ever been raised against such Bank Guarantees by any Beneficiary.

For S M SHARMA & CO.
Chartered Accountants



For MARCO CABLES PVT. LTD.


SUJATA SHARMA (MEM. No. 138933)
Proprietor (Firm No. 140149W)
Date - 18/10/2021
Place : Ulhasnagar.



Director.



Director.

MARCO CABLES PVT. LTD.

Notes of Statement of Balance sheet as on 31st March, 2021

Note 1: Share Capital

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Authorised Share Capital 300000 shares of Rs.100 Each	3,00,00,000	3,00,00,000
Issued, Subscribed and Paid Up Capital 289410 of Rs.100 Each	2,89,41,000	2,89,41,000
	2,89,41,000	2,89,41,000

Note 1A: Share Capital -Shares details

Particulars	No. of Shares 31st March, 2021	No. of Shares 31st March, 2020
Opening Share Capital	2,89,410	2,89,410
Add: Addition During the year	-	-
Less:- Buy -back / forfeited during the year	-	-
Closing Balance	2,89,410	2,89,410
	2,89,410	2,89,410

Note 2 : Reserves & Surplus

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Reserves & Surplus		
Opening Balance P & L A/C	7,89,80,550	7,17,09,635
Add : P & L Account	24,95,717	72,70,915
	8,14,76,267	7,89,80,550

Note 3 : Non Current Liabilities (Long Term Borrowing)

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
(i) Secured Loans		
Car Loan from Canara Bank	3,45,004	8,28,500
Covid Loan and GECL Loan	4,95,64,195	-
Other Loans		
From Directors & Members of the company	6,28,29,798	6,54,66,408
From Financial Institutions	4,80,94,299	8,28,58,526
	16,08,33,296	14,91,53,434



Sujata

Note 4 : Current Liabilities (Short Term Borrowings)

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
(a) Cash credit limit from Bank (Against Stock & book debts)	19,13,88,709	12,33,88,164
	19,13,88,709	12,33,88,164

Note 5 : Current Liabilities (Trade Payables)

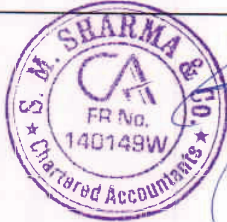
Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Outstanding of Micro Enterprises and Small Enterprises	64,56,619	1,22,98,465
Others	3,35,20,339	5,26,15,046
Bills Payable (Against LC)	4,58,63,774	4,42,78,725
	8,58,40,732	10,91,92,236

Note 6 : Other Current Liabilities

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Sundry creditors for Expenses & provisions	1,46,44,405	4,03,25,535
	1,46,44,405	4,03,25,535

Note 7 : Fixed Assets

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
(a) Tangible Assets		
Gross Block	11,50,88,713	11,50,06,607
Less: Depreciation	5,00,07,668	4,55,28,454
Net Block	-	-
(b) Intangible Assets	-	-
(c) Capital Work In Progress	-	-
(d) Intangible Assets Under Development	-	-
	6,50,81,045	6,94,78,153



Note 8 : Inventories

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Raw Materials & Stock in process	24,99,96,466	23,98,97,185
Raw Materials in Transit	-	-
Finished Goods	-	-
Closing Stock of Packing Material	65,18,014	50,12,514
	25,65,14,480	24,49,09,699

Note 9 : Sundry Receivables

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Outstanding for a period exceeding six months	-	-
Others	16,22,79,815	12,85,80,061
Total	16,22,79,815	12,85,80,061

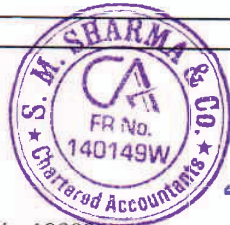
Note 10: Cash and Cash Equivalent

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
(a) Cash in Hand	11,14,832	16,99,375
(b) Deposits with Canara Bank	4,01,38,303	5,71,14,864
(c) Bank Balance		
Current A/c	1,04,551	10,71,584
SBI Sinner	12,734	2,59,025
RD with Syndicate Bank	-	61,85,560
RD with Canara Bank	35,43,148	-
Total	4,49,13,568	6,63,30,408

Note 11 : Short Term Loan and Advances

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
(i) Advance & Prepaid exp.	2,90,53,700	1,58,47,216
(ii) Deposits	52,81,801	48,35,382
Total	3,43,35,501	2,06,82,598

As Per Our Report of Even Date
For S M SHARMA & CO.
CHARTERED ACCOUNTANTS



For MARCO CABLES PVT. LTD

Name: SUJATA SHARMA (MEM. No. 138933)
Proprietor (Firm No. 140149W)
Date - 18/10/2021
Place - Ulhasnagar

(Director)
Date - 18/10/2021
Place -

(Director)

MARCO CABLES PVT. LTD.

Statement of Income For The Year Ended 31st March'2021

Notes of Statement of Income

Note 15 : Revenue from operations

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Sale of Product	50,01,99,507	1,02,93,28,251
Sale of Services	-	-
	50,01,99,507	1,02,93,28,251

Note 16 : Revenue from other source

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Interest Income	9,02,853	5,47,451
	9,02,853	5,47,451

Note 17 : Cost of Material Consumed

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Opening Stock in hand	23,98,97,185	21,99,13,047
Material Purchase (Net)	35,73,67,399	77,92,28,729
Import Duty	1,35,63,339	37,52,230
Goods Returned	-	1,56,64,052
Less:-		
Closing Stock in hand	24,99,96,466	23,98,97,185
	36,08,31,457	77,86,60,873

Note 18 : Employee Benefit expense

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Wages	2,48,59,818	3,10,16,815
PF/ESIC Contri.	18,53,910	34,16,182
Staff Welfare	8,28,195	39,00,974
Salaries	4,67,390	6,42,912
Directors Remuneration	12,00,000	24,00,000
Bonus	22,00,744	36,21,443
	3,14,10,057	4,49,98,326

Note 19 : Fianance Cost

Particulars	Amount (Rs.) 31st March, 2021	Amount (Rs.) 31st March, 2020
Bank Charges	24,05,588	16,54,620
Bank Interest	1,94,55,424	1,66,12,851
Commission on Bank Guarantee	7,23,702	44,45,921
Interest on Loans	39,74,990	76,10,595
Interest to NBFC	1,12,34,134	1,34,32,439
Interest on Car Loan	56,504	88,768
L C Discounting Charges	76,39,889	57,21,680
Interest on Canbank Factors	20,01,033	44,73,200
Bill Discounting Charges	5,43,694	10,91,256
NSIC Charges	(71,980)	75,520
	4,79,62,978	5,52,06,850



Note 20: Other Expenses

Particulars	Amount (Rs.)	
	31st March, 2021	31st March, 2020
Accounting Charges	1,80,000	1,80,000
Advertisement	46,895	15,000
Audit Fees	30,000	30,000
B I S License Charges	12,57,757	12,00,380
Carriage inward	4,70,865	34,41,567
Conveyance	60,540	10,44,325
Credit Analysis Charges	1,19,180	1,19,180
Discount & Difference	(625)	2,94,228
Diwali Expenses	1,08,500	8,96,554
ELECRAMA EXHIBITION EXPENSES	-	6,01,938
Electricity Charges	3,96,329	5,34,457
Factory Expenses	7,94,547	-
Factory licence renewal	1,22,523	1,68,660
Foreign Currency Loss / (Gain)	-	4,906
Freight outward	1,00,86,490	2,65,61,582
GST PAID	74,13,427	2,76,95,409
Insurance	(3,28,378)	8,11,775
Job Charges	8,54,485	8,31,825
Legal & Professional Charges	9,15,000	17,41,020
Liasing Charges	17,12,386	1,36,11,960
Loading & Unloading Charges	24,08,920	44,17,924
Membership & Subscription	4,500	3,540
Municipal Taxes	93,452	32,696
Packing Material	1,50,52,999	3,00,53,328
Postage & Courier	75,683	2,43,235
Power & Fuel	65,61,530	1,11,54,350
Priting & Stationary	74,810	3,18,637
Rent Paid	6,57,360	7,29,360
Repairs & Maintenance	4,07,919	17,98,186
Sales Promotion Expenses	12,44,991	20,38,407
Security Charges	9,10,720	9,54,234
Software Charges	11,443	9,350
Stice charges	89,224	1,94,821
Telephone Charges	64,225	68,885
Tender Fees	1,80,123	1,83,897
Testing Expenses	2,37,253	1,45,548
Travelling and Business promotion	8,88,417	49,06,107
Office Expenses	41,100	-
Vehicle Expenses	56,500	1,68,995
Water	1,21,850	1,18,487
Weigth Bridge Expenses	-	-
	5,34,22,940	13,73,24,953

As Per Our Report of Even Date
For S M SHARMA & CO.
CHARTERED ACCOUNTANTS

Name: SUJATA SHARMA (MEM. No. 138933)
Proprietor (Firm No. 140149W)
Date - 18/10/2021
Place- Ulhasnagar



For MARCO CABLES PVT. LTD

(Director)
Date - 18/10/2021
Place- Ulhasnagar

(Director)