

SUPREME POWER EQUIPMENT PRIVATE LIMITED
Reg. No. U31200TN2005PTC056666
2021

BOARD OF DIRECTORS : **Mr. VEE RAJMOHAN**
Managing Director
: **DIN NO: 0084 4400**

: **Mrs. SAVITHA PRADEEP**
Director
DIN NO: 0084 4425

AUDITORS : **CA.B. BALASUBRAMANIAN,**
CHARTERED ACCOUNTANT
NO.12, GANDHI STREET,
T. NAGAR, CHENNAI – 600 017

REGISTERED OFFICE : **NO.16C, SUSMITHA APARTMENTS,**
KANDAPPAN COLONY,
GILL NAGAR, CHOO LAIMEDU,
CHENNAI – 600 094.

BANKER : **STATE BANK OF INDIA**
KILPAUK BRANCH
CHENNAI – 600 010.

BOARD MEETING DATE IN WHICH BALANCE SHEET AND OTHER FINANCIAL REPORTS ARE APPROVED	29.11.2021
ANNUAL GENERAL MEETING DATE	29.11.2021

SUPREME POWER EQUIPMENT PRIVATE LIMITED

Reg. No. U31200TN2005PTC056666

SHORTER - NOTICE

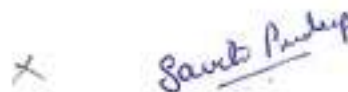
Shorter Notice is hereby given to the Shareholder of M/S SUPREME POWER EQUIPMENT PRIVATE LIMITED, that the **SIXTEENTH ANNUAL GENERAL MEETING** of the Company will be held at the Registered Office of the Company, No.16C, Susmith Apartments, Kandappan Colony, Gill Nagar, Choolaimedu, Chennai – 600 094 on Monday, the 29th day of November 2021 at 3.30 pm.

- 1) To received and adopt the Director Report and Auditor's Report and the statement of Account for the year ended 31st March 2021 and the Balance Sheet as on that date.
- 2) The appointed Auditor CA. B. BALASUBRAMANIAN, Chartered Accountant, appoint for a period of Five financial years from 2020 - 2021 to 2025 – 2026, has retired at the conclusion of this Annual General Meeting and consented to continue for the remaining period of his appointment of audit

For and on behalf of Board

X 

VEE RAJMOHAN
MANAGING DIRECTOR
DIN : 0084 4400

X 

SAVITHA PRADEEP
DIRECTOR
DIN : 0084 4425

Place: Chennai – 94.
Date: 29.11.2021

NOTE: A member entitled to attend and vote at the meeting is entitled to appoint one or more proxy/(is) to attend and on a Poll to vote instead of himself and a proxy need not be a member of the company. Proxies in order to be effective should be duly completed application, stamped and must be deposited at the office of the company not less than forty-eight hours before the time for commencement of the meeting.

SHORTER NOTICE CONSENT
[pursuant to provisions of Section 101(1) of the Companies Act, 2013]

To,
The Board of Directors
Supreme Power Equipment Private Limited,
No.16, Susmit Apartments, kandappan Colony Gill Nagar,
Choolaimedu, Chennai 600094

Subject: Consent to hold 16th Annual General Meeting at shorter Notice

I Sasikala W/o Vee Rajamohan, resident of No. 9/22, 1st Street A.V.M.Nagar, Virugambakkam, Chennai- 600092 holding 29,305 Equity shares of Rs. 100 each in the company, in my name, hereby give consent pursuant to provisions of Section 101(1) of the Companies Act, 2013 to hold the 16th Annual General Meeting of the company scheduled to be held on 30th November 2021 at the registered office of the company 1 No.16, Susmit Apartments, kandappan Colony Gill Nagar, Choolaimedu, Chennai 600094 at 3.30 P.M at shorter notice.


R. Siva

Date: 22.11.2021

Place: Chennai

SHORTER NOTICE CONSENT
[pursuant to provisions of Section 101(1) of the Companies Act, 2013]

To,
The Board of Directors
Supreme Power Equipment Private Limited,
No.16, Susmit Apartments, kandappan Colony Gill Nagar,
Choolaimedu, Chennai 600094

Subject: Consent to hold 16th Annual General Meeting at shorter Notice

I Savitha Pradeep W/o K.V. Pradeep, resident of No. 16-C, Susmitha Apts, Kandappan Colony, Gill Nagar, Choolaimedu, Chennai-94 holding 65,969 Equity shares of Rs. 100 each in the company, in my name, hereby give consent pursuant to provisions of Section 101(1) of the Companies Act, 2013 to hold the 16th Annual General Meeting of the company scheduled to be held on 30th November 2021 at the registered office of the company 1 No.16, Susmit Apartments, kandappan Colony Gill Nagar, Choolaimedu, Chennai 600094 at 3.30 P.M at shorter notice.

x Savitha Pradeep

Date: 22.11.2021
Place: Chennai

SHORTER NOTICE CONSENT
[pursuant to provisions of Section 101(1) of the Companies Act, 2013]

To,
The Board of Directors
Supreme Power Equipment Private Limited,
No.16, Susmit Apartments, kandappan Colony Gill Nagar,
Choolaimedu, Chennai 600094

Subject: Consent to hold 16th Annual General Meeting at shorter Notice

I K.V PRADEEP S/o Visvambrannaiar, resident of No. 16-C, Susmitha Apts, Kandappan Colony, Gill Nagar, Choolaimedu, Chennai-94 holding 50,782 Equity shares of Rs. 100 each in the company, in my name, hereby give consent pursuant to provisions of Section 101(1) of the Companies Act, 2013 to hold the 16th Annual General Meeting of the company scheduled to be held on 30th November 2021 at the registered office of the company 1 No.16, Susmit Apartments, kandappan Colony Gill Nagar, Choolaimedu, Chennai 600094 at 3.30 P.M at shorter notice.



Date: 22.11.2021

Place: Chennai

SHORTER NOTICE CONSENT
[pursuant to provisions of Section 101(1) of the Companies Act, 2013]

To,
The Board of Directors
Supreme Power Equipment Private Limited,
No.16, Susmit Apartments, kandappan Colony Gill Nagar,
Choolaimedu, Chennai 600094

Subject: Consent to hold 16th Annual General Meeting at shorter Notice

I Vee Rajmohan S/o R.Velusamy, resident of No.9/22, 1st Street A.V.M.Nagar, Virugambakkam, Chennai- 600092 holding 1,55,750 Equity shares of Rs. 100 each in the company, in my name, hereby give consent pursuant to provisions of Section 101(1) of the Companies Act, 2013 to hold the 16th Annual General Meeting of the company scheduled to be held on 30th November 2021 at the registered office of the company 1 No.16, Susmit Apartments, kandappan Colony Gill Nagar, Choolaimedu, Chennai 600094 at 3.30 P.M at shorter notice.

Date: 22.11.2021
Place: Chennai

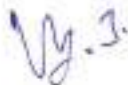


SHORTER NOTICE CONSENT
[pursuant to provisions of Section 101(1) of the Companies Act, 2013]

To,
The Board of Directors
Supreme Power Equipment Private Limited,
No.16, Susmit Apartments, kandappan Colony Gill Nagar,
Choolaimedu, Chennai 600094

Subject: Consent to hold 16th Annual General Meeting at shorter Notice

I Vivek. J S/o S.R. Jayaprakash, resident of Plot No.33, Sapthagiri Nagar Teachers colony III street Hozur - 635109 holding 69,285 Equity shares of Rs. 100 each in the company, in my name, hereby give consent pursuant to provisions of Section 101(1) of the Companies Act, 2013 to hold the 16th Annual General Meeting of the company scheduled to be held on 30th November 2021 at the registered office of the company I No.16, Susmit Apartments, kandappan Colony Gill Nagar, Choolaimedu, Chennai 600094 at 3.30 P.M at shorter notice.



Date: 22.11.2021
Place: Chennai

ANNEXURE - A

Information under Section 134(3) (m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors.

(A) Conservation of energy-

- (i) The steps taken or impact on conservation of energy : NIL
- (ii) The steps taken by the company for utilizing alternate sources of energy : NIL
- (iii) The capital investment on energy conservation equipments : NIL

(B) Technology absorption-

- i. The efforts made towards technology absorption : NIL
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution : NIL
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial years)- : NIL
- iv. The expenditure incurred on research and development : NIL

(C) Foreign exchange earnings and Outgo-

Particulars	31.03.2021	31.03.2021
Total Foreign Exchange Received (F.O.B. Value of Export)	94,074	3,66,771
Total Foreign Exchange used:	-	-
i. Raw Materials	-	-
ii. Consumable Stores	-	-
iii. Capital Goods	-	-
iv. Foreign Travels	-	-
v. Others	-	-

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of financial Statements

The financial statements have been prepared to comply in all material respects with the notified Accounting Standards by companies Accounting Standards Rules, 2014 and the relevant provisions of the companies Act 2013. The financial statements are prepared under the historical cost convention, on an accrual basis of accounting in accordance with the generally accepted accounting principles to the extent applicable and adopted in adherence to the accounting standards and guidance notes issued by the institute of Chartered Accountants of India (ICAI).

Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period like provision for employee benefits. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Future results may vary from these estimates.

Fixed Assets

The gross Block of Fixed Assets is stated at cost of acquisition including any cost attributable to bring the assets to their working condition for their intended use. The Fixed Assets are carried at cost less depreciation basis, as adopted straight line method on life of the Assts as per the Companies Act.

DEPRECIATION

Depreciation *is provided as per COMPANIES ACT, 2013* based on the useful life of the assets.

Taxes on Income

Income tax is computed in accordance with Accounting Standard-22 (AS-22)* Accounting for Taxes on income Tax expenses are accrued in the same period as the revenue and expenses to which they relate.

The Company is provided Income Tax provision in the Books of account and paying income tax regularly.



CA. B. BALASUBRAMANIAN, B.Com., F.C.A.,
CHARTERED ACCOUNTANT

Phone : 044 - 49577330
Mobile : 93835 28747 / 93444 33393

Sri Krishna Apartments, 2nd Floor,
New No.12, Gandhi Street,
T.Nagar, Chennai - 600 017.
E-mail : manioffice@gmail.com
auditor_bala@yahoo.com
auditorbbala@gmail.com

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SUPREME POWER EQUIPMENT PRIVATE LIMITED**

Report on the Financial Statements

I have audited the accompanying financial statements of Supreme Power Equipment Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, 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, of the state of affairs of the Company as at 31st March, 2021, and its profit for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified U/s. 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am 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 my audit of the Financial statements under the provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in Director's Report etc but does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone 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 the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 entities internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.


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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, I give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143 (3) of the Act, based on my audit I report that:
 - a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
 - b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my 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
 - d) In my opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016.

- e) In my opinion, there are no matters that may have an adverse effect on the functioning of the Company
- f) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- g) The Company is a Private Company as defined under section 2(68) of the Act and covered under the criteria specified in the Notification G.S.R.583(E) dated June 13, 2017 as amended from time to time by Ministry of Corporate Affairs and complies with conditions specified therein. Accordingly, reporting under section 143(3)(i) of the Act with respect to adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable to the Company
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in my opinion and to the best of my information and according to the explanations given to me:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts 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

Place: Chennai
Date: 29 November 2021


CA. B Balasubramanian
Chartered Accountant
Registration No. 024837
UDIN: 22024837AAAAAP1061





ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report of even date to the members of Supreme Power Equipment Private Limited on the financial statements for the year ended 31 March 2021)


- (i)
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The Company has a program of verification of fixed assets to cover all the items in a phased manner over a period of *three years*, which in my opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us and the records examined by us and based on the examination of the registered sale deed provided to us, I report that, the title deeds, comprising the immovable properties of land which are freehold, are held in the name of the Company as at the balance sheet date.
- (ii) As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification.
- (iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- (iv) The Company has not granted any loans, made investments or provide guarantees and hence reporting under clause (iv) of the CARO 2016 is not applicable.
- (v) In my opinion and according to the information and explanations given to us, there are no amounts outstanding which are in the nature of deposits as at 31 March 2021 and the Company has not accepted any deposits during the year
- (vi) The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company. Accordingly, the provisions stated under clause (vi) of the order are not applicable to the Company.
- (vii) According to the information and explanations given to us, in respect of statutory dues:
 - (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, GST, Customs Duty, cess and other material statutory dues applicable to it to the appropriate authorities.
 - (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Sales Tax, GST, Service Tax, Customs Duty, Excise Duty, Value Added Tax, cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.



- (c) There are no dues of Income-tax, GST, Customs Duty, Excise Duty and Value Added Tax as on March 31, 2021 on account of disputes.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The Company has not issued any debentures.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, clause (ix) of the Order is not applicable
- (x) During the course of my examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to me, I have neither come across any instance of material fraud by the Company or on the Company by its officers or employees during the course of my audit
- (xi) The Company is a private company and hence the provisions of section 197 of the Companies Act, 2013 do not apply to the Company.
- (xii) In my opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, clause (xii) of the Order is not applicable
- (xiii) The Company is a private company and hence the provisions of section 177 and section 188 of the Companies Act, 2013 are not applicable to the Company. In my opinion and according to the information and explanations given to us, the Company has disclosed the details of related party transactions in the financial statements etc. as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on my examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of clause (xiv) of the Order are not applicable to the Company
- (xv) In my opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable.
- (xvi) In my opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company

Place: Chennai

Date: 29 November 2021


CA. B Balasubramanian
Chartered Accountant
(Registration No. 024837)
UDIN: 22024837AAAAAP1061



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the date of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
 filed and verified]
 (Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAJCS0712P		
Name	SUPREME POWER EQUIPMENT PRIVATE LIMITED		
Address	16C , SUSMITHA APARTMENTS , KANDAPPAN COLONY GILL NAGAR , CHOOLAIMEDU , CHENNAI , 29-Tamil Nadu , 91-India , 600094		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	108882310010222

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		44,16,460
	Book Profit under MAT, where applicable	2	45,90,406
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	11,48,280
	Interest and Fee Payable	5	1,32,305
	Total tax, interest and Fee payable	6	12,80,585
	Taxes Paid	7	12,80,587
	(+)-Tax Payable /(-)-Refundable (6-7)	8	0
Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)-Tax Payable /(-)-Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)-Tax Payable /(-)-Refundable (17-18)	19	0

This return has been digitally signed by VEE. RAJAMOHAN in the capacity of Managing Director having PAN AECPR8008R from IP address 10.1.36.239 on 01-02-2022 15:30:53

DSC Sl. No. & Issuer 4203131 & 5932701605322992785CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C-IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME	: SUPREME POWER EQUIPMENT PRIVATE LIMITED	CORPORATE CIRCLE : 6 (2)
STATUS	: PRIVATE LIMITED	PAN : AAJCS0712P
REG. NO	: U31200TN2005PTC056666	
& DATE	21.06.2005	
ADDRESS	: No. 16C, SUSMITHA APARTMENTS, KANDAPPAN COLONY, GILL NAGAR, CHOLLAIMEDU, CHENNAI - 600 094.	

COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2021 - 2022

I. INCOME FROM BUSINESS OR PROFESSION:			
Profit as per Profit and Loss Account		4,590,405	
Add: Items Considerd Separtely			
(i) Depreciation as per Companies Act		3,359,272	
(i) Depreciation as per Compnies Act		-	
(i) Depreciation as per Compnies Act		124,724	
		8,074,401	
Less: Expenses Allowable			
(i) Depreciation Allowed as per Income Tax Act		3,657,944	4,416,457
	Gross Total Income		4,416,457
	Say		4,416,460
	Income Tax		1,104,115
Add: Surcharge 10%			-
	Tax payable		1,104,115
Add: Education Cess 4%			44,165
	Tax Payable		1,148,280
Add: Interest			132,305
	Total Income Tax		1,280,585
Less: Advance Tax			
	Self Asst Tax	792,230	
	TDS	338,254	
	TCS	150,103	1,280,587
			(0)

NAME	: SUPREME POWER EQUIPMENT PRIVATE LIMITED	CORPORATE CIRCLE : 6 (2)
STATUS	: PRIVATE LIMITED	PAN : AAJCS0712P
REG. NO	: U31200TN2005PTC056666	
& DATE	21.06.2005	
ADDRESS	: No. 16C, SUSMITHA APARTMENTS, KANDAPPAN COLONY, GILL NAGAR, CHOLLAIMEDU, CHENNAI - 600 094.	

COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2021 - 2022

I. INCOME FROM BUSINESS OR PROFESSION:			
Profit as per Profit and Loss Account		4,590,405	
Add: Items Considerd Separtely			
(i) Depreciation as per Companies Act		3,359,272	
(ii) Depreciation as per Compnies Act		-	
(i) Depreciation as per Compnies Act		124,724	
		8,074,401	
Less: Expenses Allowable			
(i) Depreciation Allowed as per Income Tax Act		3,657,944	4,416,457
	Gross Total Income		4,416,457
	Say		4,416,460
	Income Tax		1,104,115
	Add: Surcharge 10%		-
	Tax payable		1,104,115
	Add: Education Cess 4%		44,165
	Tax Payable		1,148,280
	Add: Interest		5,789
	Total Income Tax		1,154,069
	Less: Advance Tax		-
	Self Asst Tax		
	TDS	338,254	
	TCS	150,103	488,357
			665,714

SUPREME POWER EQUIPMENT PRIVATE LIMITED

BALANCE SHEET AS ON 31st MARCH 2021

Particulars	Notes	Current Year ended 31-03-2021	Previous Year ended 31-03-2020
I EQUITY AND LIABILITIES			
1. Shareholder's Funds:			
Share Capital	1	39,580,300	39,580,300
Reserves & Surplus	2	28,015,378	24,653,710
2. Non-Current Liabilities:			
Long Term Borrowings	3	49,154,282	42,082,021
Deffered Tax Liabilities		448,276	373,608
3. Current Liabilities:			
Trade Payables	4	56,721,286	55,785,570
Other Current Liabilities	5	155,796,000	100,849,353
Short Term Provisions	6	2,867,638	3,291,231
		332,583,160	266,615,793
II ASSETS			
4. Non-Current Assets			
Fixed Assets			
Tangible Assets	7	29,665,393	33,010,165
Long Term Loans and Advances	8	14,702,911	12,240,377
3. Current Assets			
Current Investments	9	1,000,000	1,000,000
Inventories	10	83,159,498	63,754,192
Trade Receivables	11	153,512,785	136,968,585
Cash and Cash Equivalents	12	27,171,437	2,662,027
Other Current Assets	13	23,371,136	16,980,447
Contingent liabilities & commitments	14		
		332,583,160	266,615,793
Notes on Accounts & Significant Accounting Policies	15		

For and on behalf of board

VEE.RAJMOHAN

Managing Director

DIN : 0084 4400

DATE: 29.11.2021

PLACE: CHENNAI

SAVITHA PRADEEP

Director

DIN : 0084 4425

"To be read with the report of even date"

CA.B.BALASUBRAMANIAN

Chartered Accountant

M.NO. 024837

UDIN: 22024837AAAAAP1061



SUPREME POWER EQUIPMENT PRIVATE LIMITED

Statement of Profit and Loss A/c for the year ended 31st March 2021

	Particulars	Notes	Current Year ended 03-2021	31 Previous Year ended 31-03-2020
I	Revenue from Operations	16	353,516,804	386,298,313
II	Other Income	17	1,134,838	2,237,060
	Total Revenue		354,651,642	388,535,373
III	Expenses			
	Cost of Materials Consumed	18	302,135,020	336,767,485
	Manufacturing Expenses	19	5,133,193	13,643,393
	Employees Benefit Expenses	20	5,459,117	5,740,297
	Finance Costs	21	20,675,127	11,932,379
	Depreciation & Amortization Exp.	7	3,359,271	2,694,729
	Other Expenses	22	13,299,509	12,411,839
	Total Expenses		350,061,236	383,190,122
	Profit Before Tax		4,590,405	5,345,251
	Tax Expenses			
	Current Tax		1,154,069	1,360,212
	Deferred Tax		74,668	129,593
	Profit After Taxation		3,361,668	3,855,446
	Profit from Previous Years		24,653,710	20,798,263
	Less: Transfer to General reserve		-	-
	Profit Carried to Balance Sheet		28,015,378	24,653,710
	Earning per Share		8	10

For and on behalf of board

"To be read with the report of even date"


VEE.RAJMOHAN
 Managing Director
 DIN : 0084 4400
 DATE: 29.11.2021
 PLACE:CHENNAI


SAVITHA PRADEEP
 Director
 DIN : 0084 4425


CA. B. BALASUBRAMANIAN
 Chartered Accountant
 M.No. 024837



UDIN: 22024837AAAAAP1061

SUPREME POWER EQUIPMENT PRIVATE LIMITED
NOTES OF BALANCE SHEET AS ON 31st MARCH 2021

Note: 1 Share Capital

Particulars		Current Year	Previous Year
		ended 31-03-2021	ended 31-03-2020
Equity Share Capital			
<i>Authorised Share Capital</i> (5,00,000 Equity Shares of Rs.100/- each)		50,000,000	50,000,000
<i>Issued, Subscribed and fully paid share Capital</i> (3,95,803 Equity Shares of Rs.100/- each Fully Paidup)		39,580,300	39,580,300
TOTAL		39,580,300	39,580,300
Details of Shareholding			
Shares outstanding at the beginning of the year		No. Shares 395,803	Value 39,580,300.00
Shares allotted during the year		-	-
Shares outstanding at the end of the year		395,803	39,580,300
DETAILS OF SHARES held by each SHARE HOLDER Holding more than 5 % Shares in the Company.			
Name of the Shareholder	%	No. Equity Shares	Amount
VEE, RAJMOHAN	39.35	155,750	15,575,000
K.V.PRADEEP	12.83	50,782	5,078,200
SAVITHA PRADEEP	16.67	65,969	6,596,900
SASIKALA	7.40	29,305	2,930,600
VIVEK. J	17.50	69,285	6,928,600

Note : 2 Reserves and Surplus

		Current Year	Previous Year
		ended 31-03-2021	ended 31-03-2020
General Reserve		-	-
Reserves and Surplus OP Balance		24,653,710	20,798,263
Add: Profit after Tax for the year		3,361,668	3,855,448
Total		28,015,378	24,653,710

Note: 3 Long Term Borrowings

Particulars		Current Year	Previous Year
		ended 31-03-2021	ended 31-03-2020
Secured			
Adhoc		-	-
INDUSIND BANK OCC A/C		16,621,493	41,652,543
IndusInd Bank -GECL - Covid Loan		6,937,000	-
KOTAK MAHINDRA BANK		295,790	429,478
CANARA BANK GECL Loan		25,100,000	-
Unsecured			
From Directors and Relatives		-	-
Total		49,154,283	42,082,021

Loan details			
Particulars	Security details	Interest and Repayment terms	
IndusInd Bank OD	Secured Against Primary Security Stock & Debtor and Secondary security Collateral	10%	
Canara Bank - GECL Covid Loan		7.50% & 36 months	
IndusInd Bank -GECL - Covid Loan	Secured Against Collateral	9.25% & 36 Months	
Kotak Mahindra Vehicle Loan	Secured Against Vehicle	9.88% & 23 Months	
Note: 4 Trade Payables			
Particulars		Current Year ended 31-03-2021	Previous Year ended 31-03-2020
Sundry Creditors for Purchase		56,721,286	55,785,570
Total		56,721,286	55,785,570
Note: Dues to Micro Enterprises and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. There are no interest due and outstanding as at the reporting date.			
Note: 5 Other Current Liabilities			
Particulars		Current Year ended 31-03-2021	Previous Year ended 31-03-2020
Trade Payables - Bill Discounting Advance from Buyers		155,796,000	100,849,353
Total		155,796,000	100,849,353
Note: 6 Short Term Provisions			
Particulars		Current Year ended 31-03-2021	Previous Year ended 31-03-2020
Salary Payable		638,075	1,045,242
Auditor Fees payable		100,000	60,800
Remuneration payable		786,100	777,100
Income tax Payable		1,154,069	1,360,212
TDS Payable		136,514	22,367
ESIC Payable		6,223	2,623
EPF Payable		46,657	22,887
Total		2,867,638	3,281,231

SUPREME POWER EQUIPMENT PRIVATE LIMITED
FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2021

Note - 7

DEPRECIATION STATEMENT AS PER COMPANIES Act 2013

S.no.	PARTICULARS	%	Op.Balance 01.04.2020	COST BLOCK		DEPRECIATION BLOCK			NET BLOCK		
				Addition	Deletions	TOTAL	01.04.2020	FOR THE YEAR	TOTAL	31.3.2021	31.3.2020
1	Land	0	2,517,520	-	-	2,517,520	-	-	-	2,517,520	2,517,520
2	Building	5%	22,652,828	-	-	22,652,828	11,509,246	286,682	11,795,928	10,856,900	11,143,582
3	Plant & Machinery	15%	12,751,947	9,250	-	12,761,197	10,858,987	951,697	11,810,684	1,150,513	2,092,960
4	Fire Extinguisher	15%	13,535	-	-	13,535	13,534	-	13,534	1	1
5	Electrical Fittings	10%	3,189,688	-	-	3,189,688	1,048,108	120,734	1,168,842	2,020,846	2,141,580
6	Testing Equipments	15%	25,713,270	-	-	25,713,270	11,628,636	1,757,241	13,385,877	12,327,393	14,084,634
7	Computer & Parts	40%	1,321,694	5,250	-	1,326,944	1,143,774	61,114	1,204,888	122,056	177,920
8	Furniture & Fittings	10%	1,374,182	-	-	1,374,182	1,296,518	52,955	1,349,473	24,709	77,664
9	Xerox Machine	15%	156,406	-	-	156,406	156,406	-	156,406	-	-
10	Telephone - EBFX	15%	35,449	-	-	35,449	35,449	-	35,449	-	-
11	Van	15%	1,617,702	-	-	1,617,702	843,398	128,848	972,246	645,456	774,304
	TOTAL		71,344,221	14,500	-	71,358,721	38,334,056	3,359,272	41,693,328	29,665,383	33,010,165

For SUPREME POWER EQUIPMENT PVT. LTD.


Managing Director

SUPREME POWER EQUIPMENT PRIVATE LIMITED
NOTES OF BALANCE SHEET AS ON 31st MARCH 2021

Note: 8 Long Term Loans & Advances		
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020 31-
Secured and Considered Good		
EMD	181,865.00	181,865.00
Gas Deposit	7,200.00	3,800.00
Interest Accrued on bank FD	927,318.91	254,366.44
Unsecured and Considered Good		
Bank Guarantee Margin deposit	9,517,514.00	6,873,084.00
Testing Charges - Amortization	3,961,923.00	4,622,242.00
Rent Advance	107,090.00	170,000.00
Advance Tax	-	135,000.00
Security Deposits	-	-
Total	14,792,910.91	12,240,377.44

Note: 9 Current Investments		
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020 31-
Canara bank - Mutual Funds	1,000,000.00	1,000,000.00
Total	1,000,000.00	1,000,000.00

Note: 10 Inventories		
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020 31-
Work-in-Progress	83,159,498.00	63,754,192.00
Total	83,159,498.00	63,754,192.00

Note: 11		Trade Receivables	
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020	31-
Unsecured considered good Outstanding for more than six months Sundry debtors - others	43,365,236.00 110,147,549.23	- 136,968,585.32	
Total	153,512,785.23	136,968,585.32	

Note: 12		Cash and Cash Equivalents	
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020	31-
Balances with Bank Cash on Hand	26,360,527 810,910	2,086,389 575,638	
Total	27,171,437.28	2,662,027.09	

Note: 13		Other Current Assets	
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020	31-
Unsecured Considered Good Income tax Receivable Duties & Taxes LC Margin deposit Staff Advance Canara bank - Interest deposit TDS receivable TCS receivable	36,945 11,194,359 2,227,767 1,133,336 8,290,332 338,254 150,103	- 7,580,349 1,518,173 1,661,583 5,735,494 284,658 -	
Total	23,371,135.89	16,980,447.46	

Note: 14		Contingent Liabilities and Commitment	
Particulars	Current Year ended 31-03-2021	Previous Year ended 03-2020	31-
Contingent Liabilities Claim against the Company not Acknowledge as debt Guarantees Other money for which the company is contingently liable	- - - - -	- - - - -	
Total	-	-	

Note: 15			
Particulars	As at 31 March 2021	Balance to be paid	Security details
Indusind Bank OD	16,821,492.53	16,821,492.53	Secured Against Primary Security Stock & Debtor and Secondary security Collateral
Canara Bank - GECL Covid Loan	25,100,000.00	19,344,675.00	-
Indusind Bank - GECL - Covid Loan	6,937,000.00	6,588,138.92	Secured Against Collateral
Kotak Mahindra Vehicle Loan	298,790.00	148,378.00	Secured Against Vehicle
Total	49,154,282.53	41,902,684.45	

SUPREME POWER EQUIPMENT PRIVATE LIMITED		
NOTES OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021		
Note: 16 Revenue From Operations		
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-2020
Revenue from - GST Sales	337,798,655	371,076,049
- Export Sales	94,074	366,771
<u>Other Operational Income</u>		
Labour charges received	13,758,250	6,674,320
Brokarage & Commission received	33,898	29,661
Freight & insurance	1,831,927	8,151,512
Total	353,516,804	386,298,313

Note: 17 Other Income		
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-220
Bank FD interest received	884,746	696,059
Discount Received	248,822	1,535,757
Duty Draw Back	1,270	5,245
Total	1,134,838	2,237,060

Note: 18 Cost of Materials consumed		
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-2020
Opening Stock	63,754,192	71,839,326
GST Purchase	321,540,326	328,682,351
Total	385,294,518	400,521,677
Less: Closing Stock	83,159,498	63,754,192
Total	302,135,020	336,767,485

Note: 19		Manufacturing Expenses	
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-2020	
Electricity Charges	1,037,709	1,967,898	
Labour Charges	2,526,572	10,232,699	
Machinery Maintenance	45,080	-	
Calibration Charges	170,250	84,500	
Security Charges	530,695	489,500	
Freight - Inward	747,275	793,440	
Consumables	75,612	75,355	
Total	5,133,193	13,643,393	

Note: 20		Employee Benefits Expenses	
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-2020	
Salary	4,914,777	5,279,810	
EPF & ESIC	154,382	172,635	
Staff Welfare	389,958	287,852	
Total	5,459,117	5,740,297	

Note : 21		Finance costs	
	Current Year ended 31-03-2021	Previous Year ended 31-03-2021	
Bank Charges	3,501,513	1,379,794	
Other interest & Processing fee	17,173,614	10,552,585	
	20,675,127	11,932,379	

Note: 22		Other Expenses	
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-2020	
Directors Remuneration	1,320,750	1,464,000	
Auditors Fees	60,000	40,000	
Printing & Stationery	65,627	53,473	
Rent paid	227,710	-	
Telephone Expenses	44,295	64,074	
Testing Expenses	3,458,149	2,245,694	
Travelling Charges	133,928	368,408	
Insurance	695,146	768,220	
General Expenses	213,056	246,250	
Advertisement	31,070	100,000	
Amc Charges	42,352	242,969	
Postal & Telegram	36,605	44,689	
Vehicle Maintenance	97,188	271,958	
Rates & Taxes	1,738,769	123,417	
Repairs & Maintenance	543,723	324,204	
Professional Charges	1,205,991	1,435,408	
Membership / vendor registration	20,000	20,000	
Transport Charges Paid	3,365,150	4,599,075	
Total	13,299,509	12,411,839	

Note: 23		Earnings per Share	
Particulars	Current Year ended 31-03-2021	Previous Year ended 31-03-2020	
Basic & Diluted			
Statement of Profit/(Loss) After Tax as per Profit and Loss (INR) - (A)	3,248,350	3,855,446	
Weighted Average Number of Shares outstanding for Basic and Diluted EPS (Nos.) - (B)	395,803	395,803	
Basic and Diluted EPS (INR) (A) / (B)	8.21	9.74	

Note: 24		Related Party Disclosures	
Description of relationship	Name of related parties		
Key Managerial Personnel (KMP)	A. Vee.Rajmohan B. Savitha Pradeep		
Entities in which KMP / Relatives of KMP can exercise significant influence	A. Jai Bharath Exchangers B. Danya Electric Company		


Disclosure in respect of Material Transactions with Related Parties		
Related Party	Current Year ended 31-03-2021	Previous Year ended 31-03-2020
Directors' Remueration		
Vee.Rajmohan	881,750	984,000
Savitha Pradeep	439,000	480,000
Purchase of goods		
Jai Bharath Exchangers	12,750,037	9,674,937
Danya Electric Company	4,645,532	2,222,161
Sale of goods		
Jai Bharath Exchangers	-	73,494
Danya Electric Company	2,692,020	1,065,700
Balances outstanding at the end of the year		
(Payable) / Receivale to Jai Bharath Exchangers	-6,345,275	-3,941,568
(Payable) / Receivale to Danya Electric Company	-5,863,603	-6,589,617

Note: 25	Previous year's figures
Previous year's figures have been regrouped / reclassified / rearranged wherever necessary to bring them in conformity with the current year figures.	

Note: 26	COVID-19 Impact
The Company has evaluated the impact of COVID - 19 resulting from the possibility of constraints to render services which may require revisions of revenue guidance and estimations of cost. The Company has concluded that the impact of COVID - 19 is not material based on such evaluation. Due to the nature of the pandemic, the Company will continue to monitor developments to identity significant uncertainties relating to revenue in future periods.	


VEE.RAJMOHAN
 Managing Director
 DIN : 0084 4400
 DATE: 29.11.2021
 PLACE: CHENNAI


SAVITHA PRADEEP
 Director
 DIN : 0084 4425


CA. B. BALASUBRAMANIAN
 Chartered Accountant
 M.NO. 024837
 UDIN: 22024837AAAAAP1061



SUPREME POWER EQUIPMENT PRIVATE LIMITED

FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2021

DEPRECIATION AS PER INCOME TAX ACT

S.no.	PARTICULARS	%	Op.Balance 01.04.2020	COST BLOCK			TOTAL	Dep YEAR	NET BLOCK 31.3.2021
				Before Sep	After Sep	Deletions			
1	Land	0	2,517,520	-	-	-	-	2,517,520	
2	Building	10%	12,529,857	-	-	-	1,252,986	11,276,871	
3	Plant & Machinery	15%	2,613,377	-	9,250	-	392,700	2,229,927	
4	Fire Extinguisher	15%	1,390	-	-	-	209	1,182	
5	Electrical Fittings	10%	1,232,155	-	-	-	123,216	1,108,940	
6	Testing Equipments	15%	11,267,818	-	-	-	1,690,173	9,577,645	
7	Computer & Parts	40%	73,222	-	5,250	-	30,339	48,133	
8	Furniture & Fittings	10%	474,742	-	-	-	47,474	427,268	
9	Xerox Machine	15%	23,969	-	-	-	3,595	20,374	
10	Telephone - EBFX	15%	4,419	-	-	-	663	3,756	
11	Van	15%	777,265	-	-	-	116,590	660,675	
	TOTAL		31,515,734	-	14,500	-	3,657,944	27,872,290	

For SUPREME POWER EQUIPMENT PVT. LTD.



Managing Director