



**S P S Gupta & Associates**  
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF TECHBEC INDUSTRIES LIMITED**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **TECHBEC INDUSTRIES LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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 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 March 31, 2024, and its Loss and cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 thereunder, 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 for our opinion.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

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 in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## **Responsibility of Management for 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 specified under section 133 of the Act. This responsibility 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 statement 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. 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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

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 a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on Other Legal and Regulatory Requirements**

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 matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 it appears from our examination of those books.
- c) The Balance Sheet and 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 our opinion, the aforesaid financial statements comply with the 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) The Company is covered under the exemption Notification No. G.S.R. 583(E) dated June 13, 2017 read with Notification No. G.S.R. 464 (E) dated 05th June 2015 based upon its latest audited financial statements as of March 31, 2024, accordingly the reporting on adequacy of the



internal financial controls over financial reporting and operative effectiveness thereof is not required.

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact 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.
- 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 Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the 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 the like on behalf of the Ultimate Beneficiaries;
  - 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. The company has not paid or declared any dividend during the year, accordingly the provision of section 123 of the Act are not applicable to the company.



- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2024, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024

For and on behalf of

**For S P S GUPTA AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 513769C**

  
**CA. SUNIL GUPTA**

**Partner**

**M. No. 502282**

**Place: New Delhi**

**Date: 07/05/2024**

**UDIN: 24502282BKCUFS3112**





**“Annexure A” to the Auditor’s Report of even date to the members of TECHBEC INDUSTRIES LIMITED, on the Financial Statements for the year ended on March 31, 2024.**

Based on the audit procedures performed for the purpose of expressing an opinion on the true and fair view of the financial statements of the company and considering the information and explanations given to us and books of accounts and other records provided to us during the normal course of audit, we hereby report that:

- i) In respect of the Company’s Property, Plant and Equipment and Intangible Assets, according to information & explanations and representations given to us
  - (a)
    - i. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
    - ii. The Company has maintained proper records showing full particulars of intangible assets.
  - (b) Property, Plant and Equipment were physically verified by the management during the year. In our opinion, the frequency of verification of the fixed assets is reasonable having regard to the size of the company and the nature of its assets. 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, the Company has immovable property in the company, hence reporting under clause 3 (i) (c) of the order is not applicable to the company.
  - (d) According to the information and explanations given to us, Company has not revalued any of its Property, Plant and Equipment (including right of-use assets) and intangible assets during the year
  - (e) According to information & explanations and representations given to us by the management, no proceedings has been initiated or are pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- ii)
  - (a) The company has inventories and its physical verification has been conducted at regular intervals by the management. No material discrepancy noticed during the year.
  - (b) The company has been sanctioned working capital limits in excess of five crore rupees in aggregate, from banks or financial institutions. The quarterly returns or statements filed by the company with the banks are in agreement with the books of accounts of the company.
- iii) The Company has not made investments, provide any security or guarantee or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms and limited liability partnerships or other parties covered. Accordingly, the reporting under clause 3(iii) (a) to (f) of the order are not applicable to the company.
- iv) According to the information and explanations provided to us, the Company has not entered into any transactions in respect of loans, investments, guarantees, and security which are covered under section 185 of the Companies Act 2013 & in respect of grant of loans, making investments and providing guarantees and securities which are covered under section 186 of the Companies Act 2013. Accordingly the provision of clause 3(iv) of the order is not applicable to the Company.
- v) According to the information & explanation given to us, Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable
- vi) According to the information and explanations given to us, the Companies (Cost Records & Audit) Rules 2014, are not applicable to the company. Hence, reporting under clause 3(vi) of the Order is not applicable to the Company.



- vii) In respect of statutory dues,
- a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty, excise duty, value added tax and cess were outstanding, as at March 31, 2024 for a period of more than six months from the date they became payable.
  - b) As per the information and explanations given to us, no dispute is pending on account of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax.
- viii) According to the information & explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)
- ix)
- a) According to the information & explanation given to us, the Company has not defaulted in repayment of loans or other borrowings from any Bank or Financial institution or any government authority.
  - b) According to the information & explanation given to us, the Company has not been declared willful defaulter by any bank or financial institution or any government authority.
  - c) According to the information & explanation given to us, the Company has applied the term loan during the year for the purposes for which they are obtained.
  - d) According to the information & explanation given to us, on an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
  - e) According to the information & explanation given to us, 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.
  - f) According to the information & explanation given to us, Company has not raised any loans on pledge of securities held by its subsidiaries, joint ventures or associates and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x) According to the information & explanation given to us, the company has not raised money by way of initial public offer or further public offer (including debt instruments). Accordingly, the provision of clause 3(x)(a) of the order is not applicable. Company has not made any preferential allotment or private placement of share or convertible debentures. Accordingly, the provision of clause 3(x)(b) of the order is not applicable.
- xi)
- (a) To the best of our knowledge and According to the information & explanation given to us, no fraud by the Company or any fraud on the Company has been noticed or reported during the year. Accordingly, the provision of clause 3(xi) (a) & (b) of the order is not applicable.
  - (c) According to the information & explanation given to us, no whistle blower complaints have been received during the year by company.
- xii) In our opinion and according to the information & explanation given to us, the company is not a Nidhi company. Hence the provision of clause 3(xii) (a) to (c) of the order is not applicable to the company
- xiii) According to the information & explanations given to us, all transactions defined under Section 188 of the Act are in compliance with Section 188 and details of these transactions are properly disclosed in the Financial Statements. Further, Section 177 of the Act is not applicable to the Company



- xiv) According to the information & explanations given to us, Company does not have an internal audit system and is not required to have an internal audit system under provisions of Section 138 of the Act. Accordingly reporting under clause 3 (xiv) (a) and (b) of the Order is not applicable to the company.
- xv) In our opinion the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors as referred under provisions of section 192 of the Companies Act, 2013.
- xvi)
- a) In our opinion and according to the information & explanation given to us, the company is not required to be registered under section 45-IA of the Reserves Bank of India Act, 1934. Accordingly, the provision of clause 3(xvi) (a), (b) and (c) of the order is not applicable to the company.
- b) In our opinion there is no core investment company within the group. Accordingly, the provision of clause 3(xvi) (d) of the order is not applicable to the company.
- xvii) The Company has not incurred any cash losses during the financial year and during the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors of the Company during the year.
- xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating 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 facts up to the date of the 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) Sec 135 of Companies Act, 2013 is not applicable to the company, accordingly, reporting under clause 3(xx) of the order is not applicable.
- xxi) The reporting under clause 3(xxi) of the order is not applicable in respect of audit of financial statement. Accordingly, no comment in respect of the said clause has been included in this report.

For and on behalf of

**For S P S GUPTA AND ASSOCIATES**

**Chartered Accountants**

**FRN: 513769C**



**CA. SUNIL GUPTA**

**Partner**

**M. No. 502282**

**Place: New Delhi**

**Date: 07/05/2024**

**UDIN: 24502282BKCUFS3112**





**TECHBEC INDUSTRIES LIMITED**  
**CIN : U31900DL2022PLC404516**  
**Reg. Add. : G-8/31, 2ND, 3RD FLOOR, BLOCK-G POCKET-8, SECTOR-11, ROHINI DELHI-110085**  
**STATEMENT OF STANDALONE FINANCIAL STATEMENT 31 MARCH 2024**

		Amt (In INR)	
PARTICULARS	NOTE NO	Mar-24	Mar-23
<b>I. ASSETS</b>			
(1) Non-Current Assets			
a) Property, Plant and Equipment		-	-
b) Other Intangible Assets		-	-
c) Investment Property		-	-
c) Financial Assets		-	-
i) Investments		-	-
ii) Loans		-	-
iii) Other Financial Assets		-	-
d) Deferred Tax Assets (net)		-	-
f) Other-Non Current Assets		-	-
g) Trade Receivables		-	-
(2) Current Assets			
a) Inventories		-	-
b) Financial Assets			
i) Trade Receivables		-	-
ii) Cash and Cash Equivalents	1	9,63,448	10,00,000
iii) Other Bank Balances		-	-
iv) Loans		-	-
v) Other Financial Assets	2	12,663	16,884
c) Other Current Assets		-	-
<b>TOTAL ASSETS</b>		<b>9,76,111</b>	<b>10,16,884</b>
<b>II. EQUITY AND LIABILITIES</b>			
Equity			
a) Equity Share Capital	3	10,00,000	10,00,000
b) Other Equity	4	(32,100)	(16,679)
(1) Liabilities			
Non-Current Liabilities			
a) Financial liabilities			
i) Borrowings		-	-
ii) Other Financial Liabilities		-	-
b) Other Non-Current Liabilities		-	-
c) Deferred Tax Liabilities		-	-
d) Provisions		-	-
f) Trade Payables		-	-
(2) Current liabilities			
a) Financial Liabilities			
i) Borrowings		-	-
ii) Trade Payables		-	-
iii) Other Financial Liabilities	5	8,211	33,563
b) Other Current Liabilities		-	-
c) Provisions		-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>9,76,111</b>	<b>10,16,884</b>

For S P S GUPTA AND ASSOCIATES  
Chartered Accountants  
FRN: 513769C

CA. SUNIL GUPTA  
Partner  
M. No. 502282  
Place: New Delhi  
Date: 07/05/2024  
UDIN: 24502282BKCUFS3112



SANJAY KUMAR BHATT  
(DIRECTOR)  
DIN 09735739

Kulbir Singh  
(DIRECTOR)  
DIN 09735738

**TECHBEC INDUSTRIES LIMITED**  
**CIN : U31900DL2022PLC404516**  
**Reg. Add. : G-8/31, 2ND, 3RD FLOOR, BLOCK-G POCKET-8, SECTOR-11, ROHINI DELHI-110085**  
**STATEMENT OF PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31 MARCH,2024**

		Amount (INR)	
Particular	Notes	Mar-24	Mar-23
I <b>Continuing operations</b>			
Revenue from contracts with customers		-	-
Rental Income		-	-
II <b>Total Income</b>		-	-
Cost of sales		-	-
III <b>Gross profit</b>		-	-
Other operating income		-	-
Selling and distribution expenses		-	-
Administrative expenses		-	-
Other operating expenses	6	15,421	16,679
<b>Operating profit</b>		<b>(15,421)</b>	<b>(16,679)</b>
IV <b>Profit before tax from continuing operations</b>		<b>(15,421)</b>	<b>(16,679)</b>
Income tax expense		-	-
V <b>Profit for the year from continuing operations</b>		<b>(15,421)</b>	<b>(16,679)</b>
<b>Discontinued operations</b>			
Profit/(loss) after tax for the year from discontinued operations		-	-
VI <b>Profit/(Loss) for the year</b>		<b>(15,421)</b>	<b>(16,679)</b>
Attributable to:			
Equity holders of the parent		(9,792)	(10,591)
Non-controlling interests		(5,629)	(6,088)
		<b>(15,421)</b>	<b>(16,679)</b>
<b>Earnings per share</b>			
Basic		(0.15)	(0.17)
Diluted		(0.15)	(0.17)

**For S P S GUPTA AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 513769C**

**CA. SUNIL GUPTA**  
**Partner**  
**M. No. 502282**  
**Place: New Delhi**  
**Date: 07/05/2024**  
**UDIN: 24502282BKCUFS3112**



**For and on behalf of board of**  
**Directors Techbec Industries Limited**

**SANJAY KUMAR BHATT**  
**(DIRECTOR)**  
**DIN 09735739**

**Kulbir Singh**  
**(DIRECTOR)**  
**DIN 09735738**

Mar-24	Mar-23
9,63,448.00	10,00,000.00
9,63,448.00	10,00,000.00

12,663	16,884
12,663	16,884



*[Signature]*



NOTES TO BALANCE SHEET AS ON 31 MARCH 2024

## Note no : 3 Share Capital

PARTICULARS	Mar-24	Mar-23
The authorized, Issued subscribed and fully paid-up share capital comprises of equity shares having a par value of Rs. 10/- each.		
<u>AUTHORISED CAPITAL</u>		
.100000 Equity Shares of Rs. 10/- each.	10,00,000	10,00,000
	10,00,000	10,00,000
<u>ISSUED SUBSCRIBED &amp; PAID UP CAPITAL</u>		
To the Subscribers of the Memorandum		
100000 Equity Shares of Rs. 10/- each	10,00,000	10,00,000
	10,00,000	10,00,000

## NOTE - 3(a) Detail of shares holding more than 5% shares in the company

Particulars	% Holding	No of Shares
Equity shares of Rs. 10 each fully paid up		
1 Servotech Power Systems Limited	63.50%	63,500
2 Sangeeta Verma	20.00%	20,000
3 Kavita Gupta	15.00%	15,000

## Note No. 4 Other Equity

1 Share Premium		
2 Surplus in statement of profit & loss		
Opening Balance	(16,679)	-
Add : Net Profit For the current year	(15,421)	(16,679)
LESS: Income tax Adjustment of prior period		
Closing Balance	(32,100)	-
	(32,100)	(16,679)

## Note No. 5 Current Liabilities

Servotech Power Systems Ltd		19,863
Sanjay Kumar Bhatt Loan A/c		3,700
Audit Fee Payable	8,211	10,000
	8,211	33,563



*[Handwritten signature]*

# TECHBEC INDUSTRIES LIMITED

NOTES TO PROFIT & LOSS STATEMENT PERIOD ENDING AS ON 31th MARCH,2024

## NOTE- 6 OTHER OPERATING EXPENSES

	Mar-24	Mar-23
	Amount	
1 Audit Fees	10,000	10,000
2 Legal & professional Charges	-	2,500
3 Preliminary Expenses Written Off	4,221	2,979
4 ROC Fees	1,200	1,200
	15,421	16,679

For S P S GUPTA AND ASSOCIATES  
Chartered Accountants  
FRN: 513769C

  
CA. SUNIL GUPTA  
Partner  
M. No. 502282  
Place: New Delhi  
Date: 07/05/2024  
UDIN: 24502282BKCUS3112



For and on behalf of board of Directors Techbec Industries  
Limited

  
SANJAY KUMAR BHATT  
(DIRECTOR)  
DIN 09735739

  
Kulbir Singh  
(DIRECTOR)  
DIN 09735738