ANNUAL REPORT
2022-23

F.Y. – 01.04.2022 TO 31.03.2023

OF

ARMOUR SECURITY (INDIA) PVT. LTD.

CIN NO:U74920DL1999PTC101313

Reg. Office: B-87, SECOND FLOOR DEFENCE COLONY,

NEW DELHI-110024

ARMOUR SECURITY (INDIA) PVT. LTD.

CIN - U74920DL1999PTC101313

Regd. Office Address: **B-87, SECOND FLOOR DEFENCE COLONY, NEW DELHI-110024**

Email Id: accounts@armoursecurities.com

NOTICE OF THE ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the members **ARMOUR SECURITY (INDIA) PVT. LTD.** will be held on **Saturday**, the 30th day of September, 2023 at 11:00 A.M. at the registered office of the company at **B-87, SECOND FLOOR DEFENCE COLONY NEW DELHI-110024** to transact the following business:

ORDINARY BUSINESS:

1. **ADOPTION OF ANNUAL ACCOUNTS, DIRECTOR'S REPORT AND AUDITOR'S REPORT**

   To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution

   "**RESOLVED THAT** the audited Balance Sheet & Statement of Profit and Loss Account for the financial year ended March 31, 2023 along with the Auditor's Report and the Directors' Report as circulated to the shareholders and laid before the meeting, be received, considered and adopted."

For and on behalf of the Board of Directors
ARMOUR SECURITY (INDIA) PVT. LTD.

For ARMOUR SECURITY (INDIA) PVT. LTD.

Director

VINOD GUPTA
DIRECTOR
DIN:00530291
ADDRESS: B-87, 2nd FLOOR,
DEFENCE COLONY
NEW DELHI 110024 DELHI

DATE: 06.09.2023
PLACE: New Delhi

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF, AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**
2. The instrument appointing the proxy, duly completed, stamped and signed, must be deposited at the Company's Registered Office not less than 48 hours before the commencement of the meeting.
3. Members are requested to notify immediately change of address (including e-mail address), if any, to Company's Registered Office.
4. All documents referred to in the Notice will be available for inspection at the Company's registered office during normal business hours on working days up to the date of AGM. Members/Proxies are requested to bring their attendance slip, sent herewith, duly filled in, for attending the meeting.
5. Since there is no special business mentioned in the notice, therefore the explanatory statement as required by Section 102 of the Companies Act, 2013, is not annexed to the notice.
6. Route map of the AGM venue pursuant to the Secretarial Standard on General Meetings, & Consent for shorter notice is also annexed herewith for convenience of members.

For and on behalf of the Board of Directors
ARMOUR SECURITY (INDIA) PVT. LTD.

For ARMOUR SECURITY INDIA PVT. LTD.

Director

VINOD GUPTA
DIRECTOR
DIN: 00530291
ADDRESS: B-87, 2nd FLOOR ,
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Email Id: accounts@armoursecurities.com

DIRECTOR'S REPORT

To Members,
ARMOUR SECURITY (INDIA) PVT. LTD.

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the Year ending on March 31, 2023.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2023:

(In Hundreds.)

Particulars	**Financial Year ended 31st March, 2023**	**Financial Year ended 31st March, 2022**
Net Sales/Income from Business Operations	27,81,600.00	2,680,844.88
Other Income	12,436.17	10,002.11
Total Income	**27,94,036.17**	**2,690,846.99**
Less: Expenses	25,92,761.24	2,630,455.56
Profit / Loss before tax and Extraordinary / exceptional items	2,01,274.92	60,391.42
Less: Extraordinary / exceptional items	-	-
Profit before tax	**2,01,274.92**	**60,391.42**
Less: Current Income Tax	51,286.94	36,247.37
Less: Previous year adjustment of Income Tax	-	-
Less Deferred Tax	191.41	478.29
Net Profit after Tax	**1,50,179.39**	**24,622.34**
Earnings per share (Basic)	15.02	2.46
Earnings per Share(Diluted)	15.02	2.46

2. RESULTS OF BUSINESS OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS:

During the year under review, the Company has achieved income from business operations of **Rs 27,81,60,000/-.** The Net Profit after tax during the year has been **Rs. 1,50,17,939/-.**

3. CHANGE IN NATURE OF BUSINESS

There has been no change in the business of the Company during the financial year.

4. CHANGE IN REGISTERED OFFICE OF THE COMPANY

There has been no change in the registered office of the company during the period under review.

5. DIVIDEND

To plough back the profits into the business activities, no dividend is recommended for the financial year 2022-23.

6. TRANSFER TO RESERVE

No amount was transferred to the reserves during the financial year ended 31st March, 2023. However, the profit of **Rs. 1,50,17,939/-** carried forward during the year.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCTION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

8. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company.

9. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

Following are the directors of the company:

S. No.	Name of the Director	Designation	Date of Appointment	Date of Resignation
1.	VINOD GUPTA	Director	27/08/1999	Not Applicable

2.	ARNIMA GUPTA	Director	01/07/2008	Not Applicable

The Company is not required to appoint Key Managerial Personnel during the period under review as the Company doesn't meet the criteria laid down in the Companies Act, 2013 read with applicable rules.

11. STATUTORY AUDITOR

At the Annual General Meeting of the Company, **Mr. Nikhil Arora, Chartered Accountant**, New Delhi (Membership Number: 526476), appointed as statutory auditor of the Company in accordance with the provision of Section 139 of the Companies Act, 2013 to hold office for a period of 5 years i.e. till the conclusion of the Annual General Meeting to be held for the financial year ended on 31st March 2025 at such remuneration to be decided by the Board.

Further, Mr. Nikhil Arora, Chartered Accountant, New Delhi having Membership Number: 526476, confirmed her eligibility to act as the Statutory Auditors of the Company for the financial year 2023-24, as per the provisions of the Companies Act, 2013.

12. BOARD'S COMMENT ON THE STATUTORY AUDITORS' REPORT

The Statutory Auditors have provided an unqualified Auditor's Report. The Notes on financial statement referred to in the Auditors' Report are self–explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark. Your directors are therefore, not required to provide any explanations as prescribed under Section 134 of the Companies Act, 2013.

13. SECRETARIAL AUDIT

The provisions of section 204 of the Companies Act, 2013, are not applicable on the Company and hence the Company has not engaged the Secretarial Auditor to conduct secretarial audit on the Company.

14. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

15. DISCLOSURE ABOUT COST AUDIT

The provision of maintenance of cost audit records and filing the same is not applicable to the Company.

16. MEETINGS OF BOARD OF DIRECTORS

Four Board Meetings were held during the financial year ended on March 31,2022. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days.

The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the Financial Year
1. VINOD GUPTA	4/4
2. ARNIMA GUPTA	4/4

S.No.	Date of meeting	Total Number of directors associated as on the date of meeting.	Number of directors attended	% of attendance
1.	13/06/2022	2	2	100
2.	02/09/2022	2	2	100
3.	30/11/2022	2	2	100
4.	12/03/2023	2	2	100

17. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

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

Further, Sec 197 of the Companies Act, 2013 read with Rule V of Companies (appointment and remuneration of Managerial Personnel) rules, 2014 are not applicable to the company and hence not commented upon here.

18. PARTICULARS OF EMPLOYEES

As required by provisions of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial personnel), Amendment Rules, 2016, there is no employee who is in receipt of a remuneration of Rs. 1,02,00,000/- per year, if employed for the whole year or Rs. 8,50,000/- per month, if employed for the part of the year.

19. PARTICULARS OF LOANS AND INVESTMENT

The Company has not made any Investment, given guarantee and securities under section 186 of Companies Act, 2013.

20. EXTRACT OF ANNUAL RETURN

As per the notification of the Companies (Management and Administration) Amendment Rules 2021, dated 05th March, 2021 ('Amendment notification 2021') the erstwhile Rule 12 of the MGT Rules has been substituted to do away with the requirement of attaching the extract of annual return with the

Board's report completely. Therefore, the Board's report would not require Form MGT-9 as an additional compulsory annexure to Board's report.

21. CONSOLIDATED FINANCIAL STATEMENTS

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F. Y. 2022-23.

22. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. Thus, the provisions of Section 188(1) of the Companies Act, 2013 are not applicable. During the year, the Company has not entered into any contract / arrangement / transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

23. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO

(A) CONSERVATION OF ENERGY	
The steps taken or impact on conservation of energy	NA
The steps taken by the company for utilizing alternate sources of Energy	NA
The capital investment on energy conservation equipment's	NA
(B) TECHNOLOGY ABSORPTION	
The efforts made towards technology absorption	NA
The benefits derived like product improvement, cost reduction, product development or import substitution	NA
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	NA
The expenditure incurred on research and development	NA
(C) Foreign Exchange earnings and Outgo	
Income in Foreign Currency during the year.	NA
Expenditure in Foreign Currency during the year.	NA

24. REPORTING OF FRAUDS

There are no frauds on or by the Company which were required to be reported by the Statutory Auditors of the Company to the Central Government.

25. RISK MANAGEMENT POLICY

The Company has not developed and implemented a risk management policy as company is not required to appoint any independent director and also to constitute an audit committee. Thus provisions of Section 134(3) (n) read with section 177 (4) (vii) and Schedule IV Code for Independent Director are not applicable to our company. Hence, there is no need to formulate the risk management policy for the company.

26. SHARES

a) **Equity shares with differential rights:** The Company has not issued any equity share with differential rights during the year under review.
b) **Buy Back of Securities:** The Company has not bought back any of its securities during the year under review.
c) **Sweat Equity:** The Company has not issued any Sweat Equity Shares during the year under review.
d) **Bonus Shares:** No Bonus Shares were issued during the year under review.
e) **Employees Stock Option Plan:** The Company has not provided any Stock Option Scheme to the employees.

27. SHARE CAPITAL

During the year under review there was no change in the Issued, Subscribed and Paid up Share Capital of the Company.

The Authorized Share Capital of the Company is Rs. 1,00,000/- (Rupees one lakh only) divided into 10,000 (Ten Thousand) Equity Shares of Rs. 10/- (Rupees Ten) each and the Paid-up Share Capital of the Company is Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 (Ten Thousand) Equity Shares of Rs. 10/- (Rupees Ten) each.

28. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

The Company is committed to provide a safe and conducive work environment to its employees during the year under review.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

29. HUMAN RESOURCES

Your Company treats its "human resources" as one of its most important assets.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

30. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 of the Companies Act, 2013 pertaining to the appointment of Independent Directors do not apply to our Company.

31. DEPOSITS

The Company has not accepted any deposits during the year under review.

32. LISTING WITH STOCK EXCHANGES

The company is not listed with any stock exchanges.

33. MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

34. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any policy on Corporate Social Responsibility initiatives as the provisions of section 135 of Companies Act, 2013 are not applicable.

35. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

36. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31,2023 and of the profit of the Company for the year ended on that date.

c) The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system is adequate and operating effectively.

37. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors
ARMOUR SECURITY (INDIA) PVT. LTD.

For ARMOUR SECURITY INDIA PVT. LTD.

Director

VINOD GUPTA	**ARNIMA GUPTA**
DIRECTOR	**DIRECTOR**
DIN: 00530291	**DIN: 02212966**
ADDRESS: B-87, 2nd FLOOR ,	ADDRESS: B-87, 2nd FLOOR ,
DEFENCE COLONY	DEFENCE COLONY
NEW DELHI 110024	NEW DELHI 110024

DATE: 06.09.2023
PLACE: New Delhi

Nikhil Arora & Associates
Chartered Accountants

FCA Nikhil Arora
+91 9818002828, 011 47557301
fcanikhilarora1987@gmail.com
fcanikhilarora03@gmail.com

AUDITOR'S REPORT

To,

THE MEMBERS OF

ARMOUR SECURITY INDIA PRIVATE LIMITED
B-87, SECOND FLOOR DEFENCE COLONY
NEW DELHI- 110024

Report on the Financial Statements

Opinion

We have audited the standalone financial statements of **M/s Armour Security India Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss, 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 standalone 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, 2023, and profit/loss, 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.

NIKHIL ARORA
M. No.526476
Chartered Accountants

Responsibilities of Management 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 standalone financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This 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 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.

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.

- 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

NIKHIL ARORA
M.No:526476
Chartered Accountants

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

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, not applicable to the company.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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

(e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(f) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the company is not applicable"

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

i. The Company does not have any pending litigations which would impact 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.

For Nikhil Arora & Associates
FRN: 027760N

NIKHIL ARORA ★ Chartered Accountants ★ CA M.No.526476

CA. Nikhil Arora
Chartered Accountants
Membership No: 526476
Place: New Delhi
Date: 06.09.2023
UDIN: 23526476BGUOVX8459

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2023:

1. a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

   B) The Company has no Intangible Assets, the provisions of the Order are not applicable.

   b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

   c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

   d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

   e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

2. a) The Company does not have any inventory, accordingly, the provisions of clause 3(ii) of the Order are not applicable.

   b) The Company have no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

3. The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

4. According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;

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M.No.5[illegible]476
Chartered Accountants

5. The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

6. To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

7. (a) The Company is not regular in depositing undisputed statutory dues including Goods and Services Tax, 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, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

   (b) There are no dues in respect of Goods and Services Tax, 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 that have not been deposited with the appropriate authorities on account of any dispute.
   Further the demand cum show cause notice issued dated 09/02/2022 against the company for recovery of service tax amount to Rs. 3,29,74,693/- and case is not yet finanlized the same is under dispute.

8. According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

9. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

   (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

   (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

   (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

NIKHIL ARORA
Membership No. 526476
CHARTERED ACCOUNTANTS

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

10. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

    (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year

11. (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

    (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

    (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

12. Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:

13. According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

14. According to the information and explanations given to us, the company has no internal audit system;

15. The company has entered into non-cash transactions with directors or persons connected with him and According to the information and explanations given to us, the requirements of section 192 of the Companies Act, 2013 have been complied with;

NIKHIL ARORA
Membership No. 626476
CHARTERED ACCOUNTANTS

16. According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

17. According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

18. There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

19. 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, 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 incapable 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.

20. The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

21. The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Nikhil Arora & Associates
FRN: 027760N

CA. Nikhil Arora
Chartered Accountants
Membership No: 526476
Place: New Delhi

Date: 06.09.2023
UDIN: 23526476BGUOVX8459

ARMOUR SECURITY INDIA PRIVATE LIMITED

B-87,2nd Floor,Defence Colony,New Delhi-110024

CIN No.U74920DL1999PTC101313

Balance Sheet As On 31st March, 2023

(Figures in Rupees Hundred)

Particulars	Note No.	Figures as at the end of current Rs.	Figures as at the end of previous Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,000.00	1,000.00
(b) Reserves and surplus	2	2,69,229.59	1,20,466.85
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	51,280.38	70,030.16
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	34,147.55	-
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		4,12,696.63	3,97,392.05
(c) Other current liabilities	6	2,30,765.66	1,76,088.89
(d) Short-term provisions	7	4,43,970.26	4,24,685.83
TOTAL		**14,43,090.08**	**11,89,663.78**
B ASSETS			
1 Non-current assets			
(a(i) Property, Plant and Equipment	8	-	-
(ii) Intangible assets		74,870.40	83,082.91
(iii) Capital Work in progress			-
(iv) Intangible Assets under Development			-
(b) Non-current investments	9	2,02,456.98	2,07,466.89
(c) Deferred Tax Assets		11,251.72	11,060.31
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets	-	-	-
2 Current assets			
(a) Current Investments	10		
(b) Inventories	11	-	-
(c) Trade receivables	12	8,23,664.17	6,34,522.77
(d) Cash and cash equivalents	13	42,203.06	39,769.92
(e) Short-term loans and advances	14	2,88,643.76	2,13,760.98
(f) Other Current Assets	15	-	-
TOTAL		**14,43,090.08**	**11,89,663.78**

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

NIKHIL ARORA
M.No.526476
Chartered Accountants

Nikhil Arora
Membership No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta	Arnima Gupta
(DIRECTOR)	(DIRECTOR)
DIN -09530291	DIN: 02212966

ARMOUR SECURITY INDIA PRIVATE LIMITED
B-87,2nd Floor,Defence Colony,New Delhi-110024
CIN No.U74920DL1999PTC101313

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Figures in Rupees Hundred)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	27,81,600.00	26,80,844.88
Less: Excise Duty		-	-
Revenue from operations (net)		**27,81,600.00**	**26,80,844.88**
II Other Income	17	12,436.17	10,002.11
III Total Income (I+II)		**27,94,036.17**	**26,90,846.99**
IV Expenses			
(a) Cost of materials consumed	18	-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	24,35,863.44	20,39,756.66
(e) Finance costs	21	3,446.22	5,612.64
(f) Depreciation and amortisation expense	8	19,245.82	21,717.34
(g) Other expenses	22	1,34,205.77	5,63,368.92
Total Expenses		**25,92,761.24**	**26,30,455.56**
V Profit before exceptional and extraordinary items and tax		**2,01,274.92**	**60,391.43**
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax		2,01,274.92	60,391.43
VIII Extraordinary Items		-	-
IX Profit before Tax		2,01,274.92	60,391.43
X Tax Expense:			
(a) Current tax expense		51,286.94	36,247.37
(b) Deferred tax		191.41	478.29
XI Profit / (Loss) for the period from continuing operations		1,50,179.39	24,622.35
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the Period		**1,50,179.39**	**24,622.35**
XVI Earning per equity share:			
(1) Basic		15.02	2.46
(2) Diluted		15.02	2.46

In terms of our report attached
For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

Nikhil Arora
Membership No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta
(DIRECTOR)
DIN -00530291

Aruima Gupta
(DIRECTOR)
DIN: 02212966

ARMOUR SECURITY INDIA PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
10000 Equity shares of Rs.10/- each with voting rights	10,000.00	1,000.00	10,000.00	1,000.00
(b) Issued, Subscribed and Paid up	10,000.00	1,000.00	10,000.00	1,000.00
10000 Equity shares of Rs.10 each with voting rights	10,000.00	1,000.00	10,000.00	1,000.00
Total	10,000.00	1,000.00	10,000.00	1,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Vinod Gupta	5000	50.00	10	500.00
Arnima Gupta	5000	50.00	10	500.00
				-
TOTAL	10,000.00	100.00		1,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Vinod Gupta	5000	50	-
2	Arnima Gupta	5000	50	-
TOTAL	-	10,000.00	100	-

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Vinod Gupta	5000	50	-
2	Arnima Gupta	5000	50	-
TOTAL	-	10,000.00	100	-

In terms of our report attached.
For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

NIKHIL ARORA Chartered Accountants M.No.526476 CA

Nikhil Arora
Membership No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta
(DIRECTOR)
DIN -00530291

Arnima Gupta
(DIRECTOR)
DIN: 02212966

ARMOUR SECURITY INDIA PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	1,20,466.85	1,05,984.31
Add: Profit / (Loss) for the year	1,50,179.39	24,622.35
Add: Excess/Short Provision of Income Tax	1,159.90	
Less:- Income Tax Refund Short Recd due to late payment of ESIC+PF (AY-2019-20)		5,322.70
Less:- Income Tax Refund Short Recd due to late payment of ESIC+PF (AY-2020-21)		4,817.10
Less:- Income Tax Refund Short Recd due to late payment of ESIC+PF (AY-2021-22)	2,576.55	
Closing balance	2,69,229.59	1,20,466.85
Total	2,69,229.59	1,20,466.85

Note 3 LONG TERM BORROWINGS

(Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
UNSECURED LOANS	-	
Loan from Director & Relatives		
Bhavnesh Gupta	1,510.00	1,510.00
Shashi Gupta	-	300.00
Arnima Gupta	39,112.94	61,477.54
Malkeet Singh	1,500.00	-
From Bank		
Axis Babk Limited (Car Wagon RLXI CNG	767.95	2,259.60
HDFC Car loan (Against Wagon -R)	3,945.99	4,483.02
ICICI Bank -LADEL00045769512	4,443.50	-
TOTAL	51,280.38	70,030.16

Note 4 SHORT TERM BORROWINGS (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
SECURED LOANS		
Tata Capital Finance Ltd.	34,147.55	-
TOTAL	34,147.55	-

NIKHIL ARORA
M.No.526476
Chartered Accountants

Note 6 OTHER CURRENT LIABILITIES (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advance From Customers :-		
EE ,PWD DIV,M-121 (N) -Dwarka	-	21,589.79
EE ,PWD DIV,M-312 -West Enclave,Sanik Vihar	35,981.64	35,981.64
Executive Engg.CBMD M-422 Saket Court	11,910.70	4,167.82
Executive Engg PWD GNCTD- Sanik Vihar	37,501.21	13,454.80
Executive Engg PWD District Court	13,902.19	
EXECUTIVE ENGINEER CRM M-141	25,637.49	21,174.11
Executive Engineer PWD -Dabri Janak Puri	-	10,376.85
Executive Engineer PWD-Malviya Nagar	7,060.62	10,355.42
Executive Engineer PWD- Najafgarh	-	16,626.30
Ex. Engg, RR Line, Ring Road, PWD Dhula Kuan	93,318.18	36,908.53
Hort.Division North PWD- Haiderpur	5,453.63	5,453.63
Total	2,30,765.66	1,76,088.89

Note 7 SHORT TERM PROVISIONS (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
EPF Employees Contribution Payable	26,682.56	51,401.23
ESI Employers Contribution Payable	3,149.27	11,643.02
Professional Tax	3,638.00	4,922.00
Salary/Wages Payable	2,06,661.46	1,32,069.69
(b) Provision - for TAX		
Provision for Income Tax(Current Years)	51,286.94	36,247.37
TDS Payable	20,321.83	14,025.58
GST Payable	1,16,244.89	1,60,269.27
Service Tax Payable	11,746.91	11,746.91
(c) Provision - Others	-	
Power Payable	138.40	238.80
Telephone Exp. Payable	-	21.96
Accountancy Charges Payable	900.00	900.00
Audit Fees Payable	3,200.00	1,200.00
	-	
Total	4,43,970.26	4,24,685.83

In terms of our report attached.
For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

NIKHIL ARORA Chartered Accountants M.No.526476

Nikhil Arora
Membership No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta
(DIRECTOR)
DIN -00530291

Arnima Gupta
(DIRECTOR)
DIN: 02212966

ARMOUR SECURITY INDIA PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Fixed Deposit -Agst Bank Gurantics	2,02,456.98	2,07,466.89
Total	2,02,456.98	2,07,466.89

Note 11 INVENTORIES

(At lower of cost and net realisable value) (Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	-	-
Total	-	-

Note 13 CASH AND CASH EQUIVALENTS

(Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	9,101.22	11,913.23
B) Bank Balance		
HDFC Bank -0762	21,060.65	15,218.37
HDFC Bank -9680	6,270.14	-
ICICI Bank Limited	95.74	195.31
Axis Bank Limited	406.56	813.44
IDBI Bank	214.13	49.00
Punjab National Bank	3,742.27	1,248.32
UCO Bank	1,312.35	10,332.26
Total	42,203.06	39,769.92

Note 14 SHORT TERM LOANS AND ADVANCES

(Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances To Parties :-		
Vinod Gupta & Sons (HUF)	42,302.96	22,828.03
Aruna Gupta	9,270.00	9,270.00
Vinod Gupta	50,842.65	53,359.42
Manone Hospitality Private Limited	5,000.00	5,000.00
Viam Infrastructure Private Limited	10,748.06	8,165.70
RBL Bank Limited	819.50	819.50
Ravinder Gupta	1,200.00	1,200.00
Maruti Techno Rubber Private Limited	2,712.34	2,712.34
Mohd.Javed	-	2,614.98
DRUG AID PHARMACEUTICALS DIVISION	1,500.00	-
Rajender Kumar Sharma	2,000.00	-
Royal Hospitality	2,000.00	-

NIKHIL ARORA Chartered Accountants M.No.526476

Earnest Money Deposit :-		
Registrar Gutam Buddha University	29,968.01	-
Medical Sup.Moti Nagar	4,300.00	-
DPS Maruti Kunj	200.00	-
Prateek Laurd Appointment ,Noida	100.00	-
Finance of FICER, Veterinary University Mathura	1,200.00	-
High Court of Delhi	5,000.00	-
High Court of Allahabad	5,000.00	-
RR -Rajghat Khadi	-	4,000.00
Sardar Patel Medical College	1,000.00	1,000.00
Security Deposit Rent :-		
Arnima Gupta	3,000.00	3,000.00
Mona Kalsi	240.00	240.00
Rekha/Suneet Ummat B-87	1,950.00	1,950.00
Metro Devlopers- Zirakpur	-	167.00
Nagpur	50.00	-
Noida	55.00	-
Security Deposit with Parties:-		
PWD- Sanik Vihar	1,609.75	1,609.75
PWD -Dabri Janak Puri	1,713.72	-
PWD Shadara	-	1,249.20
PWD Shadara-Minimum Wages	-	500.00
PWD GNCTD- Sanik Vihar	1,129.46	553.12
PWD West Enclave Sanik Vihar	887.63	887.63
PWD DIV,M-121 (N) -Dwarka	1,361.09	1,079.48
EXECUTIVE ENGINEER CRMD M-141	-	529.35
PWD- Haiderpur	-	285.86
PWD -Saket Court	297.77	104.20
PWD -Malviya Nagar	-	164.74
PWD Najafgarh	1,945.97	831.32
PWD DISTRICT COURT	-	1,123.08
PWD-RR Lines,Dhula Kuan	3,646.22	2,813.16
Withheld District Court (EPF /ESI)	-	2,250.00
TDS Receivable P.Y :-		
Income Tax Refund-(AY-2022-23)	20,663.00	-
Income Tax Refund-(AY-2021-22)	-	15,599.56
TDS Receivable A.Y 2022-23	-	55,750.38
TDS Receivable A.Y 2023-24	56,803.39	-
Interest Accrued on FDR	16,244.64	9,762.64
Prepaid Expenses	257.80	715.75
GST Recoverable on SEZ Sale	1,624.80	1,624.80
Total	2,88,643.76	2,13,760.98

Note 15 OTHER CURRENT ASSETS

(Figures in Rupees Hundred)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
other	-	-
Total	-	-

In terms of our report attached.
For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

NIKHIL ARORA Chartered Accountants M.No.526476

Nikhil Arora
Membership No. 526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta
(DIRECTOR)
DIN -00530291

Arnima Gupta
(DIRECTOR)
DIN: 02212966

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period (Figures in Rupees Hundred)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-		-		
Others	1,13,190.61	2,99,506.02	-		4,12,696.63
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-		-		-
Others		-	-	-	-
Total					4,12,696.63

Figures For Previous Reporting Period (Figures in Rupees Hundred)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	3,97,392.05	-	-	-	3,97,392.05
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					3,97,392.05

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period (Figures in Rupees Hundred)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	5,50,160.20	3,287.59	1,786.22	-		5,55,234.01
Undisputed Trade Receivables-Considered Doubtful	-	-		-		-
Disputed Trade Receivables-Considered Goods	-	-	32,006.00	-	2,36,424.15	2,68,430.15
Disputed Trade Receivables-Considered Doubtful	-	-		-		-
Others				-		8,23,664.17

Figures For Previous Reporting Period (Figures in Rupees Hundred)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	3,49,249.25	30,149.74	14,638.21	47,585.08	5,671.72	4,47,294.00
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	1,87,228.77	-	-	1,87,228.77
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						6,34,522.77

NIKHIL ARORA
M.No. 526476
Chartered Accountants

Note - 8

(Figures in Rupees Hundred)

ARMOUR SECURITY INDIA PRIVATE LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

PARTICULARS	RATE OF DEPRI-CIATION	GROSS — BLOCK					DEPRECIATION			NET - BLOCK	
		AS ON 01-04-2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
FURNITURE & FIXTURES	25.89%	25,260.54	-	-	-	25,260.54	20,428.40	1,251.04	21,679.44	3,581.10	4,832.14
MOBILE PHONE	18.10%	2,692.92	-	149.14	-	2,842.06	1,973.79	139.26	2,113.05	729.01	719.13
AIR CONDITIONER	18.10%	4,885.53	562.50	-	-	5,448.03	3,551.03	318.53	3,869.56	1,578.47	1,334.50
EQUIPMENTS	18.10%	85,036.69	2,248.29	1,103.00	-	88,387.98	45,716.74	7,549.18	53,265.92	35,122.06	39,319.95
INVERTER	18.10%	4,168.49	-	-	-	4,168.49	2,095.78	375.16	2,470.94	1,697.55	2,072.71
SCOOTER	25.89%	593.67	-	-	-	593.67	459.04	34.86	493.90	99.77	134.63
TELEVISION	18.10%	2,893.46	-	53.52	-	2,946.98	1,888.93	182.38	2,071.31	875.67	1,004.53
METAL DETECTOR	18.10%	30,824.65	-	-	-	30,824.65	17,139.15	2,477.08	19,616.23	11,208.42	13,685.50
COMPUTER	63.16%	7,363.58	-	483.05	-	7,846.63	6,901.96	391.03	7,292.99	553.64	461.62
CAR	25.89%	1,29,169.03	6,433.81	-	-	1,35,602.84	1,09,650.83	6,527.30	1,16,178.13	19,424.70	19,518.20
TOTAL		2,92,888.56	9,244.60	1,788.70	-	3,03,921.86	2,09,805.65	19,245.82	2,29,051.47	74,870.40	83,082.91
PREVIOUS YEAR											

As per our report of even date attached
For Nikhil Arora & Associates
Firm No.027768N
Chartered Accountants

NIKHIL ARORA ★ Chartered Accountants ★ M. No. 526476

Nikhil Arora
Membership No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta
(DIRECTOR)
DIN -00530291

Arpana Gupta
(DIRECTOR)
DIN: 02212966

ANNEXURE - A

(Figures in Rupees Hundred)

ARMOUR SECURITY INDIA PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 31.03.2022	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2023
				More than 180 days	Less than 180 days				
1	INVERTER	15%	2,262.22	-	-	-	2,262.22	339.33	1,922.88
2	FURNITURE & FIXTURES	10%	11,771.28	-	-	-	11,771.28	1,177.13	10,594.15
3	AIR CONDITIONER	15%	2,076.00	562.50	-	-	2,638.50	395.77	2,242.72
4	SCOOTER	15%	263.42	-	-	-	263.42	39.51	223.90
5	MOBILE PHONE	15%	626.05	-	149.14	-	775.19	105.09	670.09
6	EQUIPMENTS	15%	43,268.83	2,248.29	1,103.00	-	46,620.12	6,910.29	39,709.82
7	TELEVISION	15%	981.04	-	53.52	-	1,034.55	151.17	883.38
8	METAL DETECTOR	15%	15,058.46	-	-	-	15,058.46	2,258.77	12,799.69
9	COMPUTER	40%	967.00	-	483.05	-	1,450.05	483.41	966.64
10	CAR	15%	32,731.65	6,433.81	-	-	44,165.46	6,624.82	37,540.64
	Current Year Total :-		1,15,005.92	9,244.60	1,788.70	-	1,26,039.22	18,485.30	1,07,553.92

As per our report of even date attached

For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

NIKHIL ARORA ★ M.No.526476 ★ Chartered Accountants

Nikhil Arora
Membership No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

FOR ARMOUR SECURITY INDIA PVT LTD

Vinod Gupta
(DIRECTOR)
DIN -00530291

Arnima Gupta
(DIRECTOR)
DIN: 02212966

Note 16 REVENUE FROM OPERATIONS (Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Service of Receipts	27,81,600.00	26,80,844.88
Total - Sales	27,81,600.00	26,80,844.88

Note 17 OTHER INCOME (Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
FDR Interest	10,945.55	8,794.92
Other Income	451.83	-
Interest Recd From Income Tax	1,038.79	1,207.19
Total	12,436.17	10,002.11

Note 18 COST OF MATERIALS CONSUMED (Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
Cost of material consumed	-	-

NIKHIL ARORA ★ Chartered Accountants ★ M.No.526476

Note 19 CHANGE IN INVETORIES

(Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods		-
Work-in-progress		-
	-	-
Inventories at the beginning of the year:		
Finished goods	-	-
Work-in-progress	-	-
	-	
Net (increase) / decrease	-	-

Note 20 EMPLOYEE BENEFIT EXPENSES

(Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	21,72,952.67	18,00,335.49
Bonus	25,871.23	-
Uniform & badges	13,556.65	11,745.08
Managerial (Director's Remuneration)	36,000.00	36,000.00
ESI Employer's Contribution	34,157.01	39,045.03
EPF Employer's Contribution	1,47,782.61	1,18,282.45
Labour Cess	1,629.60	2,353.90
Incentive Paid	248.00	29,657.60
Staff Welfare	3,665.67	2,337.12
Total	24,35,863.44	20,39,756.66

Note 21 FINANCE COST

(Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	1,425.32	3,587.58
Interest on Car loan	2,020.90	1,895.46
Bank Interest on OD	-	129 3/5
Total	3,446.22	5,612.64

In terms of our report attached.
For Nikhil Arora & Associates
Chartered Accountants

Nikhil Arora
M.No.526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BG[illegible]

ARMOUR SECURITY INDIA PRIVATE LIMITED

Vinod Gupta
(DIRECTOR)
DIN -00530291

Archna Cupta
(DIRECTOR)
DIN: 02212966

Note 22 OTHER EXPENSES

(Figures in Rupees Hundred)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Consumables	-	-
Total (A)	-	-
(B) INDIRECT EXPENSES		
Audit Fees	2,000.00	300.00
Accountancy Charges	-	300.00
Business promotional Expenses	3,673.74	5,033.45
Bad Debts	4,839.95	9,401.04
Vehicle Insurance	843.49	1,233.67
Consumable Items	24,071.22	12,371.53
Conveyance Expenses	4,464.23	3,799.25
Certification Fees	-	40.00
Donation	51.00	-
Electricity & Water Expenses	4,954.88	4,008.77
Late Fees on GST	215.50	215.00
Interest on late payment of GST	4,262.87	1,732.11
Festive /Diwali Expenses	2,3[illegible]4.50	876.00
Purchase	-	2,035.36
Miscellaneous Expenses	363.98	169.41
Newspaper Expenses	54.68	86.97
Office Expenses	2,071.47	2,020.64
PWD- Late Payment Recovery	909.00	-
Software Rent	396.00	-
Freight & Forwarding Charges	245.60	153.29
Printing & Stationery Expenses	2,379.96	1,937.12
ROC Fees	15.00	6.00
ROC Additional Charges	11.00	-
Rent	30,070.00	29,417.97
Repair & Maintenance	5,231.05	4,006.52
Manpower Support	-	4,58,694.19
Service Charge on Manpower Supply	14,563.14	-
Short & Excess	922.45	1,450.68
Tour & Travelling	5,864.11	5,569.17
Telephone & Internet /Website Developing Exp.	1,499.69	1,545.61
Tender Fees & Forms	1,767.20	2,648.67
Vehicle Running & Maintenance	4,540.93	4,507.35
Postage & Telegram	290.37	321.58
Membership Fees /Subscriptions	250.00	223.45
Processing Fees	-	200.00
Parking & Toll Tax	92.53	34.45
Demand late payment of ESIC	-	411.62
Demand Interest on EPF	-	646.15
EPF Arrear 20-21	-	4,063.49
EPF Arrear 21-22	1,445.46	-
Legal & Professional Charges	9,506.77	3,908.40
Total (B)	1,34,205.77	5,63,368.92
Total (A+B)	1,34,205.77	5,63,368.92

In terms of our report attached.

For Nikhil Arora & Associates
Firm No.027760N
Chartered Accountants

NIKHIL ARORA ★ M. No. 526476 ★ Chartered Accountants

Nikhil Arora
Membership No. 526476
Place: New Delhi
Date: 06-09-2023
UDIN : 23526476BGUOVX8459

ARMOUR SECURITY INDIA PRIVATE LIMITED

Vinod Gupta	**Arnima Gupta**
(DIRECTOR)	**(DIRECTOR)**
DIN -00530291	DIN: 02212966

ARMOUR SECURITY INDIA PRIVATE LIMITED
CALCULATION OF DEFERRED TAX

(Figures in Rupees Hundred)

PARTICULARS	AMOUNT	
Calculation of Deferred Tax as per AS-22		
-Opening Balance of Deferred Tax Assets		11,060.31
Timing Difference		
For Depreciation under section 32		
-Depreciation As per Companies Act, 2013	19,245.82	
-Depreciation As per Income Tax Act, 1961	- 18,485.30	
-Timing Difference Created during the Year Resulted in Deferred Tax Assets	760.52	
NET DEFERRED TAX Asset For The Year	760.52	
-Provision For Deferred tax asset @ 22%	167.31	
Add: Surcharge @ 10%	16.73	
Add: Education Cess @ 4%	7.36	
Add: Net Deferred Tax Income	191.41	
Provision of DTA For the Year		191.41
-Closing Balance of Deferred Tax Assets (Transferred to Balance Sheet)		11,251.72

NIKHIL ARORA
Chartered Accountants
M.No.526476

XI Ratios

S.No	Ratios	31st March'23	31st March'22	31st March'23	31st March'22	Changes	% Changes
1	Current Ratio						
	Current Assets	11,54,510.93	8,83,053.68				
	Current Liabilities	11,21,580.10	9,99,166.77	1.03	0.89	0.14	15.73
		32,930.88	(1,16,113.09)				
2	Return on Equity						
	Profit after tax	1,50,179.39	24,622.35				
	Equity (Capital + RS)	2,70,229.59	1,21,466.85	0.56	0.2	0.36	180
3	Debtors turnover ratio (in days)						
	Avg. Debtors	7,29,093.47	6,60,735.73				
	Turnover	98,46,695.77	88,02,380.91	13.51	13.32	0.19	1.43
	Avg. Debtors						
	TR March 23	8,23,664.17					
	TR March 22	6,34,522.77	6,34,522.77				
	TR March 21	-	6,86,948.70				
	Avg. Debtors	7,29,093.47	6,60,735.73				
4	Debt-Service Coverage Ratio						
	EBIT	2,01,274.92	60,391.43				
	Finance Cost	3,446.22	5,612.64	58.4	10.76	47.64	442.75
5	Trade payables turnover ratio						
	Avg. Trade Payable	4,05,044.34	5,18,465.04				
	Purchases	32,15,962.26	27,98,846.19	7.94	5.40	2.54	47.05
	Avg Trade Payable						
	TP March 23	4,12,696.63					
	TP March 22	3,97,392.05	3,97,392.05				
	TP March 21		6,39,538.03				
		4,05,044.34	5,18,465.04				
6	Net capital turnover ratio						
	Avg working capital	(38,591.11)	(82,726.41)				
	turnover	27,81,600.00	26,80,844.88	(72.08)	(32.41)	(39.67)	122.42
7	Avg. Working Capital						
	TR March 23	32,930.88	-				
	TR March 22	(1,10,113.09)	(1,10,113.09)				
	TR March 21	-	(55,339.72)				
	Avg. WC	(38,591.11)	(82,726.41)				
8	Net Profit turnover Ratio						
	Net Profit after tax	1,50,179.31	24,622.35				
	Turnover	27,81,600.00	26,30,844.88	0.05	0.01	0.04	400
9	Return on Capital Employed						
	EBIT	8,59,609.41	8,18,077.09				
	Avg. Capital Employed	2,56,503.49	3,00,910.17	3.35	2.72	0.63	23.16
	Avg. Capital Employed						
	Total Assets - CL (March 23)	3,21,509.97					
	Total Assets - CL (March 22)	1,91,497.01	1,91,497.01				
	Total Assets - CL (March 21)	-	2,18,826.31				
	Avg. Capital Employed	2,56,503.49	3,00,910.17				

NIKHIL
M.No.526476
Chartered Accountants

i. Title deeds of Immovable Property not held in name of the Company

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

ii. Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

iii. where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

[illegible]

Type of Borrower	[illegible]	[illegible]
Promoters Directors KMPs Related Parties		

iv. Capital Work in Progress (CWIP)

[illegible]

CWIP	[illegible]				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress Projects temporarily suspended					

[illegible]

CWIP	[illegible]				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project 1 Project 2					

v. Intangible assets under development:

[illegible]

Intangible assets under Development	[illegible]				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project 1 Project 2					

[illegible]

Intangible assets under Development	[illegible]				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project 1 Project 2					

vi. Details of Benami Property held

vii. Where the Company has borrowings from banks or financial institutions on the basis of current assets

[illegible]

viii. Wilful Defaulter

a. [illegible]
b. [illegible]

ix. Relationship with Struck off Companies

[illegible]

Name of struck off Company	Nature of transactions with struck-off Company	[illegible]	[illegible]
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck off Company		
	Other outstanding balances (to be specified)		

x. Registration of charges or satisfaction with Registrar of Companies

[illegible]

xi. Compliance with number of layers of companies

[illegible]

xii. Compliance with approved Scheme(s) of Arrangements

[illegible]

xiii. Utilisation of Borrowed funds and share premium:

NIKHIL ARORA
M.No.526476
Chartered Accountants

ARMOUR SECURITY INDIA PRIVATE LIMITED

Notes forming part of the Financial Statements

Note No.-23

1. Company Overview:
   Armour Security (India) Pvt. Ltd. is a Private incorporated on 27 August 1999 .The Company is involved in one of the premier consultancy firms of India offering a broad range of Security services. Consultancy services include Transition and Deputation Process Service, Mechanical Clean Service, House Keeping Service, Fire Fighting Service, Supervision Service and Reviews of the Service.

2. Basis of Presentation:

   The financial statements of the Company are prepared under historical cost convention in accordance with the Generally Accepted Accounting Principles (GAAP) applicable in India and the accounting standards and statements issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 2013.

3. Use of Estimates:

   The Preparation of the financial statements in conformity with the GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of revenue and expenses during the reported year. Actual results could differ from those estimates.

4. Inventory:

   There is no inventory since company is a service provider.

5. Revenue Recognition:

   i) Revenue from Rendering of Services on fixed-price, fixed-time frame contracts is recognized as per the proportionate completion method. On time-and-materials contracts, revenue is recognized as the related services are rendered. Annual Technical Services revenue and revenue from fixed-price maintenance contracts are recognized proportionately over the period in which services are rendered. Revenue from the sale of Services is recognized on transfer of the title in the user license, except in multiple arrangement contracts, where revenue is recognized as per the proportionate completion method.

   ii) Interest Income:
   Income from interest is accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

   iii) Rental Income:

Rental income is accounted for on accrual basis except in cases where ultimate collection is considered doubtful.

6. Property, plant and equipment:

All items of property, plant and equipment except Land property are accounted as per Cost Model defined in AS 10 (Revised) Property, Plant and Equipment. In this way items of property, plant and equipment are carried at its cost less any accumulated depreciation and any accumulated impairment losses, if any Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. Borrowing costs directly attributable to acquisition of fixed assets which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.
The Company has not revalued its Property, Plant and Equipment.

7. Depreciation:

Depreciation is provided on pro rata basis on Written down value method at the rates determined based on estimated useful lives of assets, where applicable, prescribed under Schedule II of the Companies Act2013.

8. Income Tax Expense:

i) Current Tax:

The current charge for income taxes is calculated in accordance with the relevant tax regulations applicable to the Company.

ii) Deferred Tax:

Deferred Tax or credit reflects the tax effects of timing differences between accounting income & taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. However, where there is unabsorbed Depreciation or carry forward of losses, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are revised at each Balance Sheet date & written down or written up to reflect the amount that is reasonably / virtually certain (as case may be) to be realized.

9. Earnings per share:

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares

NA

outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

10. **Provisions, Contingent Liability and Contingent Assets:**

A provision is recognized when the Company has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. A present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount cannot be made, is also termed as contingent liability. A contingent asset is neither recognized nor disclosed in the financial statements.

There is a contingent liability with respect to service tax, as demand cum show cause notice issued dated 09/02/2022 againts the company for recovery of service tax amounting amounting to Rs. 3,29,74,693/- .

Further the above case not yet finalisedand the same is under dispute.

11. **Cash and cash equivalents:**

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with balance maturity period of three months or less as on the balance sheet date.

12. **Dues to Micro and Small Enterprises:**

Disclosure of trade payables and other liabilities is based on the information available with the Company regarding the status of the suppliers as defined under the "Micro, Small & Medium Enterprises Development Act, 2006".

13. **Remuneration to Statutory Auditors:**

(Figures in Rs. Hundred)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Statutory Audit Fees	2000.00	300.00
Others	-	-
Total	2000.00	300.00

NA

14. Segment Information:

As the Company has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.

15. Managerial Remuneration:

(Figures in Rs. Hundred)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Executive Directors Remuneration		
Salaries and Allowances	36,000.00	36,000.00
Other Fees	-	-
Sitting Fees	-	-
Non-Executive Directors Remuneration	-	-
Sitting Fees	-	-
Total	36,000.00	36,000.00

16. Related Party Transactions:

i) Key Managerial Personnel:

For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Mr. Vinod Gupta	Mr. Vinod Gupta
Mrs. Arnima Gupta	Mrs. Arnima Gupta

ii) Relatives of Key Managerial Personnel:

For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Bhavnesh Gupta	Bhavnesh Gupta
Shashi Gupta	Shashi Gupta
Vinod Gupta & Sons Huf	Vinod Gupta & Sons Huf

17. Balance Confirmations:

The balances of sundry creditors, advances, loans and other liabilities are unconfirmed and are as per books of account.

18. Expenditure in Foreign Currency:

(Figures in Rs. Hundred)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Royalty	-	-
Know-how	-	-
Professional Fee	-	-
Interest	-	-
Travelling	-	-
Other Matters	-	-
Total	-	-

19. Value of Imported Raw Material:

(Figures in Rs. Hundred)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
i) Value of Indigenous raw material, spare parts and Components consumed during the financial Year	-	-
ii) Value of Imported raw material, spare parts and components consumed during the financial Year	-	-
iii) Percentage of each to the total consumption:	-	-
(a) Imported raw material, spare parts & components	-	-
(b) Indigenous raw material, spare part &component	-	-

20. Earnings in Foreign Exchange:

(Figures in Rs. Hundred)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Export of goods calculated on FOB basis	-	-
Export of services	-	-
Know-how Royalty, Know-how, Professional Fee, Travelling etc.,	-	-
Interest and Dividends	-	-
Other Income	-	-
Total	-	-

21. Previous period's figures have been regrouped wherever necessary to conform to current year's classification.

22. Other Disclosures as per Revised Schedule-III

i. The company has no Capital WIP

ii. The company has no Intangible Assets under development.

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iii. The Company is not holding any benami property and no proceedings were initiated or pending against the Company for holding any benami property under the Benami Transactions(Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

iv. The Company has not been declared as wilful defaulter by any bank or financial institution or other lender (as defined under Companies Act, 2013).

v. The Company does not have any transactions with struck off companies under Section 248 of the Companies Act, 2013.

vi. The Company does not have any charges or satisfaction which were yet to be registered with Registrar of Companies beyond the statutory period.

vii. Ratios- Attached with Balance sheet Notes.

As per our Report attached
For Nikhil Arora & Associates
FRN: 027760N

NIKHIL ARORA ★ M.No.526476 ★ Chartered Accountants

Nikhil Arora
Chartered Accountants
Membership No.: 526476

Place : New Delhi
Dated : 06.09.2023

UDIN : 23526476BGUOVX8459

For Armour Security India Private Limited

For ARMOUR SECURITY INDIA PVT. LTD.

Director

Vinod Gupta
Director
DIN : 00530291

Arnima Gupta
Director
DIN NO:- 02212966

Director