



AMOD KUMAR & ASSOCIATES

Chartered Accountants

**Add:- 3rd Floor, Metro pillar No. 779, Raj Hospital, Dwarka More,
Metro Station, Main Road plot No. 66/93/96, Gram Sabha, Sewak Park,
Uttam Nagar, New Delhi- 110059**

M. 8851288594, 8882735353, 9311235353

Email: info@eaamodkumar.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS SUGS LLOYD PRIVATE LIMITED

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

Auditor's Responsibility

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the



reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

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 31st March, 2021, and its profit/loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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, the Statement of Profit and Loss, 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 31st March, 2021 Taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

For Amod Kumar & Associates

Chartered Accountants (FRN 012502C)



Amod Kumar
(Partner)

M.NO-504036

Place: New Delhi

Date: 05/11/2021

UDIN NO : 21504036AAAAGB9019

ANNEXTURE TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in our report to the members of M/S SUGS LLOYD PRIVATE LIMITED for the year ended 31st March, 2021.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

(b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.

(c) Total Assets of the company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.
2. Inventories have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
3. (a) The company has granted loans secured or unsecured to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the companies act, 2013.

(b) All terms and conditions are as per the benefits of company and are not prejudicial to the company's Interest.

(c) Schedule of repayment of principal and interest has been stipulated and receipts are regular.

(d) There is no such amount which is overdue more than 90 Days of above mentioned loan.
4. In respect of loans, investment, guarantees and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-section [1] of section 148 of the Companies Act, 2013.
7. (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.

(b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been

Deposited on time there is no dispute is pending on the part of company.



8. The company hasn't made any default in repayment of loans or borrowing to a financial institutions, bank, Government or dues to debenture holders.
9. The Company doesn't raise any money by way of initial public offer or further public offer [Including debt Instruments]
10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.
11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with schedule V to the Companies act.
12. Company is not a nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. The Company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Amod Kumar & Associates

Chartered Accountants(FRN 012502C)



Amod Kumar
(Partner)
M.NO-504036

Place: New Delhi

Date: 05/11/2021

UDIN NO : 21504036AAAAGB9019

SUGS LLOYD PRIVATE LIMITED

(Formerly known as SUGS LLOYD ENERGY PRIVATE LIMITED)

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

BALANCE SHEET AS AT MARCH 31, 2021

Particulars	Note No.	As at 31.03.2021 Rs.	As at 31.03.2020 Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	2,500,000	2,500,000
(b) Reserves and Surplus	2	36,360,135	20,396,565
(c) Money received against share warrants		-	-
		38,860,135	22,896,565
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities	4	101,259,017	89,133,155
(d) Long Term Provisions		-	-
		101,259,017	89,133,155
(4) Current Liabilities			
(a) Short-Term Borrowings			
(c) Other Current Liabilities	5	56,674,313	5,874,406
(d) Short-Term Provisions	6	5,377,967	4,102,941
		62,052,280	9,977,347
Total in		202,171,433	122,007,068
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
Tangible assets	7	1,695,304	1,310,570
Intangible assets		-	-
Capital work in progress		-	-
Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		145,037	136,040
(d) Long term loans and advances		-	-
(e) Other non-current assets	8	142,572,325	52,492,543
		144,412,666	53,939,153
(2) Current Assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	9	35,007,851	45,773,515
(d) Cash and cash equivalents	10	15,704,669	9,992,520
(e) Short-term loans and advances		-	-
(f) Other current assets	11	7,046,247	12,301,880
		57,758,767	68,067,914
Total in		202,171,433	122,007,068

18. Schedules referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

FOR AMOD KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. AMOD KUMAR)
PARTNER
Membership No. : 504036
UDIN-21504036AAAAGB9019
Place : New Delhi
Dated : 05/11/2021

For SUGS LLOYD PRIVATE LIMITED SUGS LLOYD PRIVATE LIMITED
FOR SUGS LLOYD PRIVATE LIMITED

Alok Kumar Tiwari

(ALOK KUMAR TIWARI)
DIRECTOR
DIN NO :- 09135249

Prati Shah

(PRITI SHAH)
DIRECTOR
DIN NO :- 06553013

Director

SUGS LLOYD PRIVATE LIMITED

(Formerly known as SUGS LLOYD ENERGY PRIVATE LIMITED)

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021

Sr. No	Particulars	Note No.	Year ended as on 31st March, 2021	Year ended as on 31st March, 2020
I	Revenue from operations	12	207,589,894	168,930,330
II	Other Income	13	5,921,354	1,179,078
III	III. Total Revenue (I + II)		213,511,248	170,109,408
IV	Expenses:			
	Cost of materials consumed			
	Purchase of Stock-in-Trade		142,800,827	112,078,435
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	11,111,245
	Direct Expenses	14	253,892	283,674
	Employee Benefit Expense	15	34,611,771	13,459,009
	Financial Costs			
	Depreciation and Amortization Expense	16	581,090	539,696
	Other Administrative Expenses	17	13,931,128	18,113,446
	Total Expenses (IV)		192,178,708	155,585,504
V	Profit before exceptional and extraordinary items and tax	(III - IV)	21,332,540	14,523,904
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		21,332,540	14,523,904
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		21,332,540	14,523,904
X	Tax expense:			
	(1) Current tax		5,377,967	4,102,941
	(2) Deferred tax / Laibilities		(8,997)	64,141
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	15,963,570	10,485,104
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		15,963,570	10,485,104
XVI	Earning per equity share:			
	(1) Basic		64	42
	(2) Diluted		64	42

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR AMOD KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. AMOD KUMAR)
PARTNER

Membership No. : 504036

UDIN:- 21504036AAAAGB9019

Place : New Delhi

Dated :05/11/2021

For SUGS LLOYD PRIVATE LIMITED For SUGS LLOYD PRIVATE LIMITED For SUGS LLOYD PRIVATE LIMITED

Alok Kumar Tiwari

(ALOK KUMAR TIWARI) Director

DIRECTOR

DIN NO :- 09135249

P. Chakraborty

(PRITI SHAH) Director

DIRECTOR

DIN NO :- 06553013

SUGS LLOYD PRIVATE LIMITED*Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021***Note: 1 Share Capital**

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	AUTHORIZED CAPITAL 2,50,000 Equity Shares of Rs. 10/- each.	2,500,000	2,500,000
		2,500,000	2,500,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL To the Subscribers of the Memorandum 2,50,000 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment 2,50,000 Equity Shares of Rs. 10/- each, Fully	2,500,000 2,500,000	2,500,000 2,500,000
	Total in	2,500,000	2,500,000
a) Reconciliation of number and amount of equity share out standing at the beginning and at the end of the reporting period :			
	Outstanding at the begning of the reporting period Add:	2,500,000	2,500,000
	(I) Issued on exercise of employees stock options	-	-
	(II) Issued for consideration other than cash	-	-
	(iii) Issued for cash	-	-
	less :Shares bought back	-	-
	Out standing at the end of the reporting period	2,500,000	2,500,000

For SUGS LLOYD PRIVATE LIMITED

Alok Kumar Dhan
Director

For SUGS LLOYD PRIVATE LIMITED

P Chauhary

Director

Note : 2 Reserve & Surplus

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Capital Reserve	-	-
	a) Gasifier Subsidy	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium reserve	-	-
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Profit & Loss Account)	36,360,135	20,396,565
	Balance brought forward from previous year	20,396,565	9,911,462
	Less: Tax on Regular Assessment Paid	-	-
	Add: Profit for the period	15,963,570	10,485,104
Total in		36,360,135	20,396,565

Note : 3 Long Term Borrowings

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1		-	-
		-	-
Total in		-	-

Note : 4 Other Long Term Liabilities

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Sundry Creditor	101,259,017	89,133,155
2	provision	-	-
Total in		101,259,017	89,133,155

Note : 5 Other Current Liabilities

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Other Liabilities/Payable	678,528	639
2	Salary & Wages Payable	766,586	6,426,237
3	Audit Fees Payable	201,750	100,000
4	EPF & ESIC Payables	1,143,835	-
5	Gst Payable	5,370,648	(652,470)
6	ROC Payable	3,000	-
7	Cheque paid but not cleared	48,509,966	-
Total in		56,674,313	5,874,406

Note : 6 Short Term Provisions

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Provision for Income Tax	5,377,967	4,102,941
Total in		5,377,967	4,102,941

For SUGS LLOYD PRIVATE LIMITED

For SUGS LLOYD PRIVATE LIMITED



Alok Kumar Tiwari

Director

P. Chaudhary

Director

SUGS LLOYD PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : 8 Other Non Current Assets

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	FDR	142,572,325.00	52,492,543.00
	Total in	142,572,325.00	52,492,543.00

Note : 9 Trade receivables

Sr. No	Discount	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Sundry Debtors	35,007,850.97	45,773,514.57
	Total in	35,007,850.97	45,773,514.57

Note : 10 Cash & Cash Equivalent

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Cash-in-Hand		
	Cash Balance	157,623.39	173,246.39
	Sub Total (A)	157,623.39	173,246.39
2	Bank Balance		
	Current Account Bank Balance	15,521,612.14	9,809,302.65
	ICICI overdraft Account	25,433.22	9,970.50
	Sub Total (B)	15,547,045.36	9,819,273.15
3	Cheques on Hand		
		-	-
	Total [A + B + C]	15,704,668.75	9,992,519.54

Note: 11 Other Current Assets

Sr. No	Particulars	Balance As at 31.03.2021	Balance As at 31.03.2020
1	Advance to Supplier	-	-
2	TDS Receivable(A.y 16-17)	-	-
3	TDS Receivable(A.y 17-18)	-	-
4	TDS Receivable(A.y 18-19)	-	-
5	TDS Receivable(A.y 19-20)	-	-
6	TDS Receivable	5,523,942.00	4,958,658.00
7	Vat Receivable	-	-
8	Vat Refundable	12,284.50	1,960.32
9	Earnest Money	1,180.00	-
10	Advance tax	1,000,000.00	1,250,000.00
10	E STAMP PAYMENT RECOVERABLE	38,400.00	38,400.00
11	Loan & Advances(Assest)	470,440.32	6,052,862.00
		7,046,246.82	12,301,880.32

For SUGS LLOYD PRIVATE LIMITED

Alok Kumar Dine

Director

For SUGS LLOYD PRIVATE LIMITED

PChauhan

Director



SUGS LLOYD PRIVATE LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2021

Note: 12 Revenue from Operations

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Sales	207,589,894	168,930,330
	Total in	207,589,894	168,930,330

Note: 13 Other Income

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Interest Income	5,915,007	1,179,078
2	Discount	6,347	0
3	Misc. Balance Written Off	0	0
	Total in	5,921,354	1,179,078

Note : 14 Direct Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Custom Duty	64,975	251,693
2	Warehouse Charges	2,145	7,325
3	Job work	0	0
4	Custom Clearance Charges	3,000	0
6	Freight Charges	183,772	24,656
7	Insurance Expenses	0	0
	Total in	253,892	283,674

Note :15 Employment Benefit Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Salary & Wages	20,069,202	1,430,356
2	Director Remuneration A/c	14,400,000	12,000,000
3	Staff Welfare Expenses & incentive	142,569	28,653
	Total in	34,611,771	13,459,009

Note : 16 Depreciation & Amortised Cost

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Preliminary Expenses W/O	0	0
2	Depreciation	581,090	539,696
	Total in	581,090	539,696

For SUGS LLOYD PRIVATE LIMITED



Adole Kumar Tiwari

Director

For SUGS LLOYD PRIVATE LIMITED

P Chauhan

Director

Note : 17 Other Administrative Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Audit Fee	110,000	100,000
2	Bank Charges	353,562	36,871
3	Business Promotion Expenses	0	105,922
4	Advertisement & Marketing Expenses	24,000	6,420,000
5	Conveyance Expenses	5,445	179
6	Legal & Professional Fees	0	5,000
7	Bonus (Incentives)	475,500	4,811,133
8	Miscellaneous Expenses	15,260	12,553
9	Software Expenses	57,924	21,851
10	Printing & Stationery Expenses	61,429	10,280
11	EPF & ESIC	1,869,821	166,306
12	Office Rent	908,350	260,000
13	Vehicle Hiring Charges	2,033,088	
14	Telephone Expenses	42,425	35,549
15	Tour & Travelling Expenses	266,786	23,649
16	Site Expenses	794,461	
17	Electricity Expenses	245,644	35,039
18	AMC Charges	0	27,000
19	Insurance Expenses	89,200	
20	Employees Reimbursement Expenses	605,822	0
21	Training & Recruitment Expenses	563,885	
22	Cess Expenses	131,682	
23	ESIC & EPF Late Fees	2,504	
24	Commision Expenses	2,625,000	
25	ROC Expenses	3,000	
26	BSES Penalty	517,709	
27	GST Audit Fee	0	25,000
28	Interest Expenses	16,586	0
29	Office Expenses	18,004	66,682
30	Festival Expenses	95,827	53,977
31	Postage & Courier	16,032	4,055
32	Professional and legal charges	291,815	5,081,900
33	Interest & Late Fees on GST	44,665	411,616
34	Interest & Penalty on TDS	58,297	89,166
35	Repair & Maintainces	126,110	21,225
36	Bad debts	1,269,557	88,860
37	Short & Excess	(2,610)	(5,810)
38	Car Insurance	0	32,408
39	Computer Expenses	50,149	7,550
40	Vehicle Runing & Maintenance	57,717	117,739
41	Tender Fees	86,481	47,747
	Total in	13,931,128	18,113,446

For SUGS LLOYD PRIVATE LIMITED



Alok Kumar Tiwari

Director

For SUGS LLOYD PRIVATE LIMITED

R. Chaudhary

Director

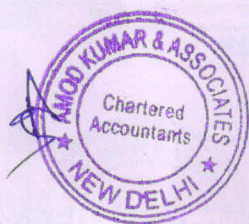
Note No. 7

SUGS LLOYD PRIVATE LIMITED

(Amount in Rs.)

Name of the Asset	Depreciation As Per Companies Act												
	GROSS BLOCK				DEPRECIATION							NET BLOCK	
	Value as on 01.04.2020	Additions	Delitions/ Adjustmen t	Value as on 31.3.2021	01.04.2020	on op. balance(Dep. For the year)	On Additons	Delitions /Adjust ment	Dep. for the year	Total Dep. as on 31.03.2021	closing value as on 31.03.21	closing value as on 31.03.20	Useful Lives
Mobile	260,799	38,562	-	299,360	160,053	68,588	12,984	-	81,572	241,625	57,735	100,746	3
Computer	268,996	625,374	-	894,370	199,185	25,998	110,993	-	136,991	336,176	558,194	69,811	6
Electrical Equipment	93,846	288,387	-	382,234	49,681	11,682	37,859	-	49,541	99,222	283,012	44,165	10
Furniture & Fixture	842,318	13,500	-	855,818	390,356	117,076	1,924	-	119,001	509,357	346,461	451,962	10
Printer	18,100	-	-	18,100	16,754	441	-	-	441	17,195	905	1,346	6
Monitor	5,250	-	-	5,250	4,886	101	-	-	101	4,987	283	364	6
Aircondition	215,320	-	-	215,320	134,977	21,486	-	-	21,486	156,463	58,857	80,343	10
Inverter	14,800	-	-	14,800	13,105	523	-	-	523	13,627	1,173	1,695	10
Car	1,357,360	-	-	1,357,360	834,394	164,252	-	-	164,252	998,646	358,714	522,966	8
scooty(Tvs Jupiter)	50,528	-	-	50,528	22,795	7,182	-	-	7,182	29,977	20,551	27,733	10
Trademark	9440	-	-	9,440	-	-	-	-	-	-	9,440	-	-
	3,136,757	965,823	-	4,102,580	1,826,186	417,329	163,760	-	581,090	2,407,276	1,895,305	1,301,131	

For SUGS LLOYD PRIVATE LIMITED



Adole Kumar Pina

Director For SUGS LLOYD PRIVATE LIMITED

P Chauhan

Direct

SUGS LLOYD PRIVATE LIMITED
Appendix-IV
CALCULATION OF DEPRECIATION AS PER INCOME TAX RULES, 1962

Particulars	W.D.V. as on April 1, 2020 Rs.	Additions during the year		Sales during the year Rs.	Total Rs.	Rate of depreciation %	Depreciation		Total depreciation Rs.	W.D.V. as on March 31, 2021 Rs.
		More than 180 days Rs.	Less than 180 days Rs.				More than 180 days Rs.	Less than 180 days Rs.		
Computer	54,153.84	502,082.05	123,292.18	-	679,528.07	0.40	222,494.35	24,658.44	247,152.79	432,375.28
Furniture	635,115.48	13,500.00	-	-	648,615.48	0.10	64,861.55	-	64,861.55	583,753.94
Aircondition	119,641.28	-	-	-	119,641.28	0.15	17,946.19	-	17,946.19	101,695.09
Inverter	4,032.86	-	-	-	4,032.86	0.15	604.93	-	604.93	3,427.93
Mobile	177,567.09	17,460.17	21,101.70	-	216,128.96	0.15	29,254.09	1,582.63	30,836.72	185,292.24
Electrical Equipment	62,089.78	277,702.00	10,684.75	-	350,476.53	0.15	50,968.77	801.36	51,770.12	298,706.41
Car	833,588.71	-	-	-	833,588.71	0.15	125,038.31	-	125,038.31	708,550.40
Trade Mark	8,260.00	-	-	-	8,260.00	0.25	2,065.00	-	2,065.00	6,195.00
Scooty	33,768.49	-	-	-	33,768.49	0.15	5,065.27	-	5,065.27	28,703.22
Total	1,928,217.54	810,744.22	155,078.63		2,894,040.39		518,298.46	27,042.42	545,340.88	2,348,699.51

For SUGS LLOYD PRIVATE LIMITED

Alok Kumar Tiwari

Director

For SUGS LLOYD PRIVATE LIMITED

Ranjan

Director



18 .ACCOUNTING POLICIES

(i) Concepts & Conventions

The Company draws up its statements of account according to the historical cost convention and on a going concern concept.

The statements of account are drawn up in accordance with recognised accounting principles and as per requirements of the Companies Act, 2013.

(ii) Income & Expenditure

Income is accounted for on accrual basis.

Expenditure is accounted for on accrual basis.

(iii) Miscellaneous Expenditure

Miscellaneous Expenditure is being amortised over a period of five years after commencing its business.

Signatures to the above schedules

which form an integral part of the
Balance Sheet and Profit and Loss Account.

For SUGS LLOYD PRIVATE LIMITED

For SUGS LLOYD PRIVATE LIMITED

Alok Kumar Tiwari
Director

(ALOK KUMAR TIWARI)

DIRECTOR

DIN NO :- 09135249

P. Chauhan

(PRITI SHAH)

DIRECTOR

DIN NO :- 06553013

Director

