

AESTHETIK ENGINEERS PRIVATE LIMITED

CIN: U74210WB2008PTC124716

REGISTERED ADDRESS: 5TH FLOOR, UNIT 503, ACROPOLIS MALL, 1858/1, RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700107

EMAIL ID - fn@aesthetk.in; Contact No. 9836000052

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 14TH ANNUAL GENERAL MEETING OF M/S. AESTHETIK ENGINEERS PRIVATE LIMITED, HELD AT THE REGISTERED OFFICE OF THE COMPANY AT 5TH FLOOR, UNIT 503, ACROPOLIS MALL, 1858/1, RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700107 ON FRIDAY , THE 30TH SEPTEMBER, 2022 AT 3.00 P. M., TO TRANSACT THE FOLLOWING BUSINESS:-

ORDINARY BUSINESS :

1. To receive, consider and adopt the Financial Statements including Audited Balance Sheet as at 31st March, 2022 and the Audited Profit & Loss Account of the Company for the year ended on that date together with Report of Directors' and Auditors' thereon.
2. To modify the terms of re-appointment of Statutory Auditors and to fix their remuneration and in this respect to pass with or without modification the following resolution as an Ordinary resolution :

“ RESOLVED THAT pursuant to the provisions of Sections 139 of the Companies Act, 2013 and the Rules made thereunder, M/s. N.K. CHIRANIA & CO, Chartered Accountant, (FIRM REGISTRATION NUMBER: 317007E) be and is hereby re-appointed as the statutory auditor of the Company for 5 (Five) years, to hold office from the conclusion of 11TH Annual General Meeting (AGM) till the conclusion of 16TH Annual General Meeting of the Company for the financial year 2023-2024. The requirement of Annual ratification of Auditors appointment at the AGM has been omitted pursuant to Companies (Amendment) Act, 2017, notified on May 7, 2018.

**Registered office :
5TH FLOOR, UNIT 503, ACROPOLIS MALL
ACROPOLIS MALL, 1858/1,
RAJDANGA MAIN ROAD, KASBA,
KOLKATA - 700107**

By Order of the Board,

FOR AESTHETIK ENGINEERS PRIVATE LIMITED

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

Avinash Agarwal
Director
DIN:01889340

Date: 5th September, 2022

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on poll instead of himself and such proxy need not be a member of the Company. A person can act as proxy on behalf of members not exceeding fifty (50) who are holding, in the aggregate, not more than ten percent of the total share capital of the Company.

The enclosed proxy form, if intended to be used, should reach the registered office of the Company duly completed not less than forty eight hours before the scheduled time of the meeting.

2. Corporate members intending to send their authorized representatives to attend the meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.

AESTHETIK ENGINEERS PRIVATE LIMITED

**1858/1, 5TH FLOOR, UNIT – 503, ACROPOLIS MALL,
RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700 107**

CIN: U74210WB2008PTC124716

Director's Report to the Shareholders for the year ended 31st March, 2022

Dear Members,

Your Directors have pleasure in presenting their 14th Annual Report along with Audited Statement of Accounts of the Company for the year ended 31.03.2022.

1. **FINANCIAL RESULTS :**

PARTICULARS	(IN Rs. '000)	
	31.03.2022	31.03.2021
Turnover (Including other Income)	259337.11	137343.46
Profit/Loss before Depreciation	10908.13	5615.03
Depreciation	(3420.90)	(3471.89)
Profit/(Loss) before taxation	7487.23	2143.14
<u>Provision for Income Tax</u>		
Current year taxes	(1772.01)	(434.49)
Earlier Year taxes	(9689.73)	---
Deferred Tax (Liability)/Asset	(115.90)	431.98
Profit/(Loss) after Tax	(4090.41)	2140.63
Balance brought forward from last year	44597.96	42457.33
Balance carried to Balance Sheet	40507.55	44597.96

2. **DIVIDEND :**

Your Directors do not recommend any dividend for the year under review.

3. **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION 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.

4. **REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS :**

The outbreak of Covid-19 pandemic caused significant disruption and slow down of economic activity in FY 20-21. Measures taken against it included closure of non- essential services, quarantine and nationwide lockdown. However the sluggishness in FY 20-21 was followed by unprecedented demand in FY 21-22. There was a boom in the reality sector in the Financial Year 2021-22. The company did very good business during the year under consideration and has also earned handsome profit (before tax) as compared to last year. We have also cleared our pending Income Litigation by opting for Direct Tax Vivad se Vishwas Scheme.

The total revenue of the Company (comprising of revenue from operations and other income) for the financial year under review was Rs. 259337.11/- Thousand as compared to Rs. 137343.46/- Thousand during the previous financial year. The company has earned a Profit before tax of Rs. 7487.23/- Thousand.

5. **MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT :**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

6. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO :**

There is no such usage of energy or technology absorption that warrants us to make a policy for Conservation Of Energy & Technology Absorption. Accordingly the provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agawal
Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director/Authorised Signatory

7. **STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:**

Risk management includes identifying types of risks and its assessment, risk handling and monitoring and reporting. The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

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

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

9. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

10. **PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

All contracts or arrangements with related parties entered into during the Financial Year were on arm's length basis & in the ordinary course of business. All relevant transaction with Related Parties have been reported in form No. AOC 2 in terms of Sec 134 of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014.

11. **EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report are not applicable to the Company.

12. **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.

13. **ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Annexure A and is attached to this Report.

14. **NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW**

The Company had Ten (10) Board meetings during the financial year under review.

15. **DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits that:—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had 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 at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. **SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

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

V. K. Agawal
Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.
A. Agawal
Director/Authorised Signatory

17. DEPOSITS

The government has exempted private limited companies to accept deposit from shareholders vide Notification No. GSR 464(E) dated 5th June , 2015. In wake of the above exemption our company has accepted deposits from time to time in the last financial year the details of which are given below.

<u>Opening Balance of Deposit</u>		
Principal b/f	11769691	
Add: Accrued Interest b/f	<u>5422023</u>	17191714
Add: Interest on Deposit during the year	1404498	
Less: TDS on Interest on Deposits	<u>(140450)</u>	1264048
Less: Principal Repaid	(1219691)	
Accrued Interest Paid	<u>(366489)</u>	(1586180)
<u>Deposits unpaid and unclaimed as at the end of the year :</u>		16869582

(Deposit 10550000 + Interest Accrued 6319582)

In pursuance of disclosure requirement we have to state that

- (a) There has been no default in repayment of deposits or in payment of its interest.
- (b) All Deposits have been taken in compliance with the Requirements of Chapter V of the Act.
- (c) The company maintains adequate internal control in respect of the process of deposit taking and its maintenance.

18. CHANGE IN DIRECTORS

During the Financial year 2021-2022, there has been a change with respect to directors. Director Santosh Mishra (DIN: 018893333) has resigned with effect from 10th August, 2021.

19. DECLARATION OF INDEPENDENT DIRECTORS

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

20. STATUTORY AUDITORS

N. K. Chirania & Co. Chartered Accountants, (Firm Registration No : 317007E) were appointed as Statutory Auditors of the Company to hold office for a period of Five consecutive years from the conclusion of the 11th Annual General Meeting held on 30th September 2019 till the conclusion of the 16th AGM for the financial year 2023-24. The requirement for the Annual ratification of Auditors appointment at the AGM has been omitted pursuant to Companies (Amendment) Act, 2017, notified on May 7, 2018.

21. 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.

22. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

V. K. Agsmd
Director/Authorised Signatory
Director

AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director/Authorised Signatory
Director

Date: THE 05TH DAY OF SEPTEMBER, 2022

Place: KOLKATA

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies, Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of Contracts or arrangements or transactions not at arm's length basis

- | | |
|---|------|
| (a) Name(s) of the related party and nature of relationship | : NA |
| (b) Nature of contracts/arrangements/transaction | : NA |
| (c) Duration of the contracts / arrangements/ transaction | : NA |
| (d) Salient terms of the contracts or arrangements or transactions including the value, if any | : NA |
| (e) Justification for entering into such contracts or arrangements or transactions | : NA |
| (f) date(s) of approval by the Board | : NA |
| (g) Amount paid as advances, if any | : NA |
| (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188 | : NA |

2. Details of material contracts or arrangement or transactions at arm's length basis

(a) Name of the related party and nature of relationship	AS PER ANNEXURE
(b) Nature of contracts / arrangements/transactions	
(c) Duration of contracts / arrangements/transactions	
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	
(e) Date(s) of approval by the Board, if any:	
(f) Amount paid as advances, if any:	

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal

Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal

Director/Authorised Signatory

ASTHETIK ENGINEERS PRIVATE LIMITED

1858/1, 5TH FLOOR, UNIT – 503, ACROPOLIS MALL

RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700 107

RELATED PARTY DISCLOSURE

		(IN RS.)					
(a)	Name of the related party and nature of relationship	AVINASH AGARWAL (HUF) (DIRECTOR IS THE KARTA OF HUF)	AVINASH AGARWAL (DIRECTOR OF THE COMPANY)	SHYAMA AGARWAL (DIRECTOR'S MOTHER)	VIJAY KUMAR AGARWAL (DIRECTOR OF THE COMPANY)	VIJAY KUMAR AGARWAL (DIRECTOR OF THE COMPANY)	SREETI AGARWAL (DIRECTOR OF THE COMPANY)
(b)	Nature of contracts / arrangements/transactions	OFFICE RENT	FACTORY RENT	OFFICE RENT	OFFICE RENT	DIRECTOR'S REMUNERATION	DIRECTOR'S REMUNERATION
(c)	Duration of contracts / arrangements/transactions	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	RS. 1200000/-	RS. 4800000/-	RS. 1200000/-	RS. 1200000/-	RS. 240000/-	RS. 240000/-
(e)	Date(s) of approval by the Board, if any:	05-04-21	05-04-21	05-04-21	05-04-21	05-04-21	05-04-21
(f)	Amount paid as advances, if any:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

ASTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director/Authorised Signatory

ASTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director/Authorised Signatory

Form No. MGT-9
EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31/03/2022

[Pursuant to Section 92(1) of the Companies Act, 2013 and rule 11(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i)	CIN	: U74210WB2008PTC124716
ii)	Registration Date	: 02-04-08
iii)	Name of the Company	: AESTHETIK ENGINEERS PRIVATE LIMITED
iv)	(A)Category of the Company	: PRIVATE LIMITED
	(B)Sub-Category of the Company	: COMPANY LIMITED BY SHARES
v)	Address of the Registered office and contact details	: 1858/1, 5TH FLOOR, UNIT – 503, ACROPOLIS MALL RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700 107 PH NO.(9836000052)
vi)	Whether listed company	: NO
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any :	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	SALE OF SERVICES (JOB WORK)	4330	98.03%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

SL. NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY / ASSOCIATE	% of shares held	Applicable Section
1					
2					

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)*i) Category-wise Share Holding*

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/IIUF	-	394000	394000	46.70%	-	397150	397150	47.07%	0.37%
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total									
(A) (1):-	-	397150	397150	47.07%	-	397150	397150	47.07%	-
(2) Foreign									
a) NRIs-Individual	-	-	-	-	-	-	-	-	-
b) Other-Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any Other	-	-	-	-	-	-	-	-	-
Sub-total									
(A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	397150	397150	47.07%	-	397150	397150	47.07%	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-									

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
 Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
 Director/Authorised Signatory

2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	70000	70000	8.30%	-	70000	70000	8.30%	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	8350	8350	0.99%	-	8350	8350	0.99%	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	212560	212560	25.19%	-	212560	212560	25.19%	-
c) Others (specify)-HUF	-	155685	155685	18.45%	-	155685	155685	18.45%	-
Sub-total (B)(2):-	-	446595	446595	52.93%	-	446595	446595	52.93%	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	446595	446595	52.93%	-	446595	446595	52.93%	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	843745	843745	100.00%	-	843745	843745	100.00%	-

ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year		Share holding at the end of the year		% change in share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
1	AVINASHI AGARWAL	397150	47.07%	397150	47.07%	-
2	VIJAY KUMAR AGARWAL	129,060	15.30%	129,060	15.30%	-
3	SREETI AGARWAL	55,500	6.58%	55,500	6.58%	-
	TOTAL	452650	53.65%	452650	53.65%	-

iii) Change in Promoters' Shareholding

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Avinash Agarwal				
	At the beginning of the year	397150	47.07%	397150	47.07%
	Date wise Increase / Decrease in Promoters Share holding during the year			-	-
	At the End of the year	397150	47.07%	397150	47.07%
2	Vijay Kumar Agarwal				
	At the beginning of the year	129060	15.30%	129060	15.30%
	Date wise Increase / Decrease in Promoters Share holding during the year			-	-
	At the End of the year	129060	15.30%	129060	15.30%
3	Sreeti Agarwal				
	At the beginning of the year	55500	6.58%	55500	6.58%
	Date wise Increase / Decrease in Promoters Share holding during the year			-	-
	At the End of the year	55500	6.58%	55500	6.58%

iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Top 10 Shareholders				
1	Vijay Kumar Agarwal (HUF)				
	At the beginning of the year	105475	12.50%	105475	12.50%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	105475	12.50%	105475	12.50%
2	Anukaran Suppliers Private Limited				
	At the beginning of the year	70000	8.30%	70000	8.30%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	70000	8.30%	70000	8.30%
3	Avinash Agarwal (HUF)				
	At the beginning of the year	47860	5.67%	47860	5.67%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	47860	5.67%	47860	5.67%
4	Shyama Agarwal				
	At the beginning of the year	28000	3.32%	28000	3.32%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	28000	3.32%	28000	3.32%

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director/Authorised Signatory

5	Dinesh Jalan				
	At the beginning of the year	1000	0.12%	1000	0.12%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	1000	0.12%	1000	0.12%
6	Priyanka Jalan				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
7	Manisha Sureka				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
8	Kissen Lal Agarwal				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
9	Chirag Dalmiya				
	At the beginning of the year	450	0.05%	450	0.05%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	450	0.05%	450	0.05%
10	Radheshyam Bhuwalka (HUF)				
	At the beginning of the year	450	0.05%	450	0.05%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	450	0.05%	450	0.05%

v) **Shareholding of Directors and Key Managerial Personnel:**

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Directors and KMP				
1	Avinash Agarwal				
	At the beginning of the year	397150	47.07%	397150	47.07%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	397150	47.07%	397150	47.07%
2	Vijay Kumar Agarwal				
	At the beginning of the year	129060	15.30%	129060	15.30%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	129060	15.30%	129060	15.30%
3	Ranjit Mishra				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
4	Sreeti Agarwal				
	At the beginning of the year	55500	6.58%	55500	6.58%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	55500	6.58%	55500	6.58%

V. **INDEBTEDNESS**

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	20865147	23750000	17191714	61806861
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	20865147	23750000	17191714	61806861
Change in Indebtedness during the financial year				
* Addition	2126584	7300000	1264048	10690632
* Reduction	18632176	16300000	1586180	36518356
Net Change	-16505591	-9000000	-322132	-25827723
Indebtedness at the end of the financial year				
i) Principal Amount	4359556	14750000	16869582	35979138
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	4359556	14750000	16869582	35979138

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agawal
Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director/Authorised Signatory

Responsibility of Management for the Financial Statements

The Company's Management is responsible for the matters stated in Section 134(5), of the Companies Act, 2013('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 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.

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

Auditor's Responsibility for the Audit of the Financial Statements

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances *but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.*
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If 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.



- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year. Hence, this clause is not applicable on the company.

For: N. K. CHIRANIA & CO.
(Chartered Accountants)
(Firm Reg. No. 317007E)


(N. K. Chirania)
Proprietor
(Membership No. 053009)



X

DATED :- The 05th Day of September, 2022
PLACE :- KOLKATA
UDIN :- 22053009AWKEEC1148

- (iii) According to the information and explanations given to us, the company has not made any investments during the year. The company has neither provided any guarantee or security nor granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties. So further reporting for paragraph 3(iii) of the Companies (Auditor's Report) Order, 2020 is not applicable.
- (iv) The company has not given any loans, investments, guarantees and security which would attract the provisions of section 185 and 186 of the Companies Act, 2013, hence paragraph 3(iv) of the Companies (Auditor's Report) Order, 2020 is not applicable.
- (v) According to the information and explanations given to us the company has accepted deposits during the year as per the directives of RBI (as much applicable) and the provisions of section 73 & 76 of the Companies Act, 2013.
- (vi) According to the information and explanations given to us, the provisions regarding maintenance of cost records are not applicable to the company.
- (vii) (a) According to the information and explanations given to us and the records placed before us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Service Tax, provident fund, employees' state Insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues as applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of aforesaid dues were in arrears, as at 31st March, 2022 for a period of more than six months from the date they became payable. However we have not been able to reconcile GST balance.
- (b) The Company has preferred an appeal against scrutiny assessment for Assessment Year 2012 - 13 before Income Tax Appellate Tribunal. The Company has preferred an appeal against scrutiny assessment for Assessment Year 2011 - 12 before CIT(A). However, the company has opted for the Direct tax Vivaad se Vishwas Scheme and hence the particular appeal has been relinquished.

According to the information and explanations given to us, there are no other Statutory dues which have not been deposited on account of any dispute.

- (viii) There are no such transaction which were not recorded in the books of account and have now been surrendered or disclosed as income during the year in the Tax Assessments under the Income Tax Act, 1961 (43 of 1961) voluntarily.
- (ix) (a) During the current year the Company has not defaulted in the repayment of Loans or Interest to any Lender.
- (b) During the current year the Company has not been declared a wilful defaulter by any bank or Financial Institution or any other lender.
- (c) The company has applied term loan for the purpose for which the loan were obtained.
- (d) The funds raised on Short term Basis has not been utilized for Long term purposes.
- (e) The company does not have Subsidiaries, associates or Joint Ventures. So the provisions of the Paragraph 3(ix)(c) of the Order are not applicable to the Company.
- (f) The company does not have any associate or subsidiary Company. Also, The Company is not in any joint venture.



A handwritten signature or mark consisting of a stylized 'X' or similar symbol.

- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the current year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures during the year.
- (xi) (a) Based upon the audit procedures performed and according to the information and explanations given to us, no case of fraud by the company or on the company has been noticed or reported during the course of our audit.
- (b) 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 the rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) No whistle blower complain has been made in the company and so this para is not applicable on the company.
- (xii) (a) to (c) The Company is not a Nidhi Company, therefore, the reporting under clause 3(xii) of the Order is not applicable to the Company.
- (xiii) Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with 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 standard.
- (xiv) The company is not required to appoint Internal Auditor as Section 138 of companies Act, 2013 is not applicable to the company. Accordingly, the reporting under Clause 3(xiv) of the order is not applicable to the company.
- (xv) In our opinion and according to the information and explanation given to us, during the year the company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence provision of Section 192 of the Act are not applicable.
- (xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) The company has not conducted any Non Banking Financial or Housing Finance activity without a valid Certificate of Registration from The Reserve Bank of India.
- (c) The Company is not a Core Investment company as defined in the regulations made by the Reserve Bank of India, hence this clause is not applicable to the company.
- (d) The group does not have any CIC, hence this clause is not applicable to the company.
- (xvii) The company has not incurred any cash losses in the current Financial Year or immediately preceding Financial Year, hence this para is not applicable on the company.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly the reporting under Clause (xviii) is not applicable.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to



X

M/S. AESTHETIK ENGINEERS PRIVATE LIMITED
1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022

(IN Rs. '000)

Particulars	AS AT 31ST MARCH, 2022		AS AT 31ST MARCH, 2021	
	Details	Amount	Details	Amount
A. Cash Flow from Operating Activities:				
Net profit before tax and extraordinary items:		7,487.23		2,143.14
Adjustments for:				
Depreciation	3,420.90		3,471.89	
Damaged Assets Written Off	-		2,165.78	
Interest Income	(853.26)		(1,264.92)	
Interest and loan processing charges Expense	3,098.97		5,418.11	
Loss on Sale of Fixed Asset	0.11	5,666.71	-	9,790.87
Operating profit before Working Capital changes		13,153.94		11,934.01
Adjustments for:				
Increase/(Decrease) in Trade Payable	52,215.96		(26,888.09)	
Increase/(Decrease) in Other Current Liabilities	9,395.46		(2,917.07)	
(Increase)/Decrease in Inventories	(5,676.28)		11,425.58	
(Increase)/ Decrease from Long Term Loans & Advances	7,355.94		15,306.89	
(Increase)/ Decrease in Other Non current Assets	(21,624.81)		-	
(Increase)/Decrease in Trade Receivable	(31,057.37)		(12,084.76)	
(Increase)/Decrease in Short Term Loans & Advances	(9,963.06)		8,731.65	
(Increase)/Decrease in Other Current Assets	(3,793.72)	(3,147.88)	297.90	(6,127.90)
Less: Income Tax		10,006.06		5,806.11
Earlier Year Tax		(1,772.01)		(434.49)
Net Cash Flows From/(used in) Operating Activities (Total A)		(1,455.68)		5,371.62
B. Cash Flows from Investing Activities				
Purchase of Fixed Asset	(1,612.52)		(5,242.60)	
Sale of Fixed Assets	40.00		689.95	
Interest Received	853.26		1,264.92	
Net Cash Flows From/ (used in) Investing Activities (Total B)		(719.26)		(3,287.73)
C. Cash Flows from Financing Activities				
Proceeds from long term Borrowing (Net of Re-payment)	(26,093.57)		8,927.17	
Interest and loan processing charges Expense	(3,098.97)		(5,418.11)	
Net Cash Flows From/(used in) Financing Activities (Total C)		(29,192.54)		3,509.05
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)		(31,367.48)		5,592.94
Add: Cash and Cash equivalent at the beginning of the year		30,230.59		24,637.66
Cash and Cash equivalent at the end of the year		(1,136.88)		30,230.59
NOTE: CLOSING BALANCE OF CASH AND CASH EQUIVALENTS IN NEGATIVE DUE TO INCLUSION OF CREDIT BALANCE OF OD FACILITY				

Significant Accounting policies & Notes On Accounts
The accompanying notes are an Integral part of the Financial Statements

1

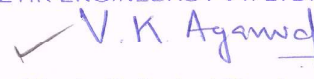
AUDITOR'S REPORT
SIGNED IN TERMS OF OUR REPORT OF
EVEN DATE ANNEXED HERewith
For: N. K. CHIRANIA & CO.
(Chartered Accountants)
(Firm Regn No. 317007E)


N. K. CHIRANIA
PROPRIETOR
(Membership No. 053009)



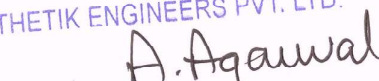
FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AESTHETIK ENGINEERS PVT. LTD.


Director/Authorised Signatory

PLACE: KOLKATA
DATED: THE 05TH DAY OF SEPTEMBER, 2022
UDIN: 22053009AWKEEC1148

AESTHETIK ENGINEERS PVT. LTD.


Director/Authorised Signatory

AESTHETIK ENGINEERS PRIVATE LIMITED

**1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL,
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**

NOTES.1 NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

- A) **Basis of Preparation:**
These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) of Companies Act, 1956, Companies (Accounting Standards) Rules, 2006, as amended and other relevant provisions of the Companies Act, 2013.
- B) **Preparation and disclosure of financial statements:**
As per Statutory requirement, these financial statements have been prepared as per Schedule III of Companies Act, 2013.
- C) **Revenue Recognition :**
(a) Sale of goods
Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns and exclusive of Sales tax, Value added tax (VAT), Goods and Services Tax (GST). Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer and recovery of the consideration is probable.
(b) Other income
All other income are recognized on accrual basis.
- D) **Property Plant and Equipment & Intangible Assets :**
Property Plant and Equipment are stated at cost inclusive of incidental expenses e.g. taxes, freight etc. incurred by the Company and all other expenses attributable to acquisition, construction and setting up such fixed assets. The company does not have any intangible assets.
- E) **Depreciation & Amortization :**
Depreciation on fixed assets is charged on Straight Line Method for some of the assets over the useful life as determined on internal assessment and for some assets over the Useful life prescribed as per Schedule II of the Companies Act, 2013. The Company believes the useful life of Tools & Machinery based on internal assessment and technical advice from a Consultant, represent the actual useful life which is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013. So in respect of the above asset class the company has charged depreciation over useful life as follows: -

SL NO.	NAME	USEFUL LIFE AS PRESCRIBED UNDER SCHEDULE II OF COMPANIES ACT, 2013	USEFUL LIFE AS PER INTERNAL ASSESSMENT	USEFUL LIFE ADOPTED
1	TOOLS & MACHINERY	15	8	8

Contd.....2/

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director/Authorised Signatory



AESTHETIK ENGINEERS PVT. LTD.
A. Agarwal
Director/Authorised Signatory

P) There are no material dues owed by the Company to Micro and Small Enterprises as on 31.03.2022. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified by the management based on information gathered by the Company. As on the date of this balance sheet, the company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as micro, small or medium enterprises. This has been relied upon by the auditors.

Q) Contingent Liabilities

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 or 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 a reliable estimate of the amount cannot be made, is termed as a contingent liability.

The company's case was selected for scrutiny w.r.t Assessment Year 2012-13 and Assessment Year 2011-12 and the company had preferred for an appeal for the said assessments. The company opted for Direct Tax Vivaad se Vishwas Scheme and paid the applicable amount to close our pending demands.

R) Related party transactions :

Related party disclosures as required by AS-18 and relevant provisions of Companies Act has been annexed to the Director's Report in AOC - 2.

S) Balances lying as Debtors, Creditors, Loans & Advances are subject to confirmation to be received from parties.

T) Additional Regulatory Information

- a) The Company has not been declared wilful defaulter by any bank or financial institution or lender in the financial year 2020-21 and financial year 2021-22. Further, Borrowings from Bank or Financial Institutions have been utilised for the purposes for which they have been taken as at 31.03.2022
- b) The Company does not have any Benami Property. Further, no proceedings has been initiated or pending against the company in the financial year 2020-21 and financial year 2021-22 for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- c) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to promoters, directors, KMPs and the related parties.
- d) The Company does not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.
- e) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.
- f) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director/Authorised Signatory



AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director/Authorised Signatory

Contd./4

- g) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or
(b) provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.
- h) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- i) The Company has complied with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017.
- j) The Company has not filed any Scheme of Arrangements in terms of Sections 230 to 237 of the Companies Act, 2013 with any Competent Authority.
- k) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

DATED :- THE, 05TH DAY OF SEPTEMBER, 2022
PLACE :- KOLKATA
UDIN :- 22053009AWKEEC1148

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director/Authorised Signatory



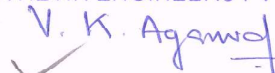
M/S AESTHETIK ENGINEERS PRIVATE LIMITED1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL,
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

NOTES TO AND FORMING PART OF BALANCE SHEET & STATEMENT OF PROFIT & LOSS AS AT 31.03.2022

(IN Rs.'000)

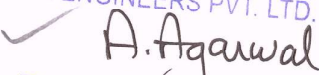
NOTE NO.	S.N	PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
2		SHARE CAPITAL:		
		(1) AUTHORIZED:	10000.00	10000.00
		10,00,000 (LAST YEAR 10,00,000) EQUITY SHARES OF RS.10/- EACH		
		(2) ISSUED, SUBSCRIBED & PAID UP		
		SHARES AT THE BEGINNING OF THE ACCOUNTING PERIOD		
		8,43,745 (L.Y. 8,43,745) EQUITY SHARES OF RS.10/- EACH	8437.45	8437.45
		ADDITIONS DURING THE YEAR		
		NIL (L.Y. NIL) EQUITY SHARES OF RS.10/- EACH		
		SHARES AT THE END OF THE ACCOUNTING PERIOD		
		8,43,745 (L.Y. 8,43,745) EQUITY SHARES OF RS.10/- EACH	<u>8,437.45</u>	<u>8,437.45</u>
3		RESERVE & SURPLUS:		
1		SECURITIES PREMIUM ACCOUNT		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	37250.55	37250.55
		ADDITIONS DURING THE YEAR	-	-
		AT THE END OF THE ACCOUNTING PERIOD	<u>37,250.55</u>	<u>37,250.55</u>
2		SURPLUS		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	44597.96	42457.33
		ADDITIONS DURING THE YEAR	-4090.41	2140.63
		(BALANCE IN STATEMENT OF PROFIT & LOSS)		
		AT THE END OF THE ACCOUNTING PERIOD	<u>40,507.55</u>	<u>44,597.96</u>
		TOTAL	<u>77,758.10</u>	<u>81,848.51</u>
4		LONG TERM BORROWINGS		
1		SECURED TERM LOANS FROM BANKS		
		ICICI BANK (A/C NO. LBCAL000053600100)	-	3652.23
		YES BANK	<u>622.79</u>	<u>4359.56</u>
			<u>622.79</u>	<u>8,011.78</u>
2		UNSECURED LOANS		
			<u>14750.00</u>	<u>23750.00</u>
			<u>14,750.00</u>	<u>23,750.00</u>
3		DEPOSITS		
		DEPOSITS	<u>16869.58</u>	<u>17191.71</u>
			<u>16,869.58</u>	<u>17,191.71</u>
		TOTAL	<u>32,242.38</u>	<u>48,953.50</u>

AESTHETIK ENGINEERS PVT. LTD.



Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.



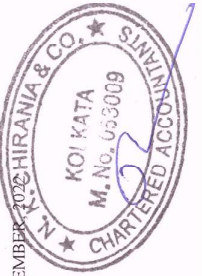
Director/Authorised Signatory


AESTHETIK ENGINEERS PRIVATE LIMITED
1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAIDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

Depreciation of Property, Plant and Equipment and Intangible Assets as per Companies Act, 2013 for the year ended 31.03.2022

Note-8 to Balance Sheet
PROPERTY, PLANT & EQUIPMENT

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	As on 01.04.2021	Addi- tion	Dele- tion	As on 31.03.2022	As on 01.04.2021	During the yr. On Disposal	As on 31.03.2022	as on 31.03.22	As on 31.03.21
FURNITURE & ELECTRICAL FITTINGS	6206.46	33.71	0.00	6240.17	2213.02	592.11	2305.14	3435.03	3993.44
TOOLS & MACHINERY	19049.82	33.00	0.00	19082.82	4601.16	2260.47	6861.62	12221.20	14448.67
MOTOR CYCLE & BICYCLE	172.16	0.00	45.00	127.16	37.07	19.30	51.47	75.69	135.10
MOBILE PHONES	25.90	256.87	0.00	262.77	10.03	22.29	32.32	230.45	15.88
OFFICE EQUIPMENT	313.53	0.00	0.00	313.53	213.95	52.36	266.30	47.23	99.59
AIR CONDITIONER	97.42	0.00	0.00	97.42	23.18	18.51	41.69	55.73	74.25
CAMERA	131.18	74.24	0.00	205.42	50.20	28.90	79.10	126.32	80.98
AUTOMATIC ATTENDANCE MACHINE	23.50	0.00	0.00	23.50	2.65	4.47	7.12	16.38	20.85
COMPUTER	806.29	184.71	0.00	991.00	278.77	257.80	536.57	454.43	527.52
FACTORY SHED	3478.11	0.00	0.00	3478.11	181.23	109.12	290.35	3187.76	3296.88
ONGRID SOLAR POWER SYSTEM	0.00	1050.00	0.00	1050.00	0.00	55.58	55.58	994.43	0.00
LAND	12424.53	0.00	0.00	12424.53	0.00	0.00	0.00	12424.53	12424.53
OFFICE (SARAT BOSE ROAD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORY AT GOSHALA (TAKEN ON LEASE FOR 21 YRS)	2080.95	0.00	0.00	2080.95	0.00	0.00	0.00	2080.95	2080.95
TOTAL (A)	44809.86	1612.52	45.00	46377.38	7611.25	3420.90	11027.26	35350.12	37198.61
TOTAL	44809.86	1612.52	45.00	46377.38	7611.25	3420.90	11027.26	35350.12	37198.61



Date : THE 05TH DAY OF SEPTEMBER, 2022
 Place : KOLKATA

AESTHETIK ENGINEERS PVT. LTD.
V.K. Agamul
 Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.
A. Agarwal
 Director/Authorised Signatory

M/S AESTHETIK ENGINEERS PRIVATE LIMITED

1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

NOTES TO AND FORMING PART OF BALANCE SHEET & STATEMENT OF PROFIT & LOSS AS AT 31.03.2022

(IN Rs.'000)

NOTE NO.	S.N	PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
11		OTHER NON- CURRENT ASSETS		
		SECURITY DEPOSITS (UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)		
		DEPOSIT WITH CENTURY EXTRUSIONS LTD	369.00	321.00
		SECURITY DEPOSIT FOR GOSALA FACTORY	164.10	164.10
		SUNDRY DEPOSITS TO PARTIES	13,831.74	12,004.43
		SECURITY DEPOSIT FOR RENT OF ACROPOLIS	701.50	701.50
		SECURITY DEPOSIT FOR ELECTRICITY	127.00	127.00
		SECURITY DEPOSIT FOR RENT	2,325.00	3,875.00
		DEPOSIT WITH HINDALCO INDUSTRIES LIMITED	99.50	-
		SECURITY DEPOSIT AGAINST MORTGAGE OF FACTORY LAND	20,000.00	-
		SECURITY DEPOSIT AGAINST RENT (AMTA ROAD FACTORY)	1,200.00	-
			<u>38,817.84</u>	<u>17,193.03</u>
12		INVENTORIES:		
		(AS TAKEN, VALUED & CERTIFIED BY THE MANAGEMENT)		
	1	RAW MATERIALS INCLUDING STORES	39,874.56	31,307.63
	2	WORK IN PROCESS	3,019.77	5,910.42
			<u>42,894.33</u>	<u>37,218.05</u>
13		TRADE RECEIVABLES:		
		SUNDRY DEBTORS	71,297.06	40,239.68
			<u>71,297.06</u>	<u>40,239.68</u>
14		CASH & CASH EQUIVALENTS:		
		(a) BALANCE WITH BANKS		
		IN FIXED DEPOSITS WITH		
		HDFC BANK LTD	-	20,952.46
		YES BANK LTD	1,567.59	1,479.10
		PNB TERM LOAN	-	265.85
		IN CURRENT ACCOUNTS WITH O/D FACILITIES		
		SOUTH INDIAN BANK LTD b/f	20.26	20.26
		HDFC BANK LTD.	-	1,256.33
		PUNJAB NATIONAL BANK	0.30	440.41
		YES BANK -00847	(4,179.77)	3,661.27
		YES BANK -01520	(0.00)	-
		(b) CASH IN HAND	1,454.74	2,154.92
			<u>(1,136.88)</u>	<u>30,230.59</u>
15		SHORT TERM LOANS & ADVANCES:		
		(UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)		
		ADVANCES RECOVERABLE IN CASH OR IN KIND FOR THE VALUE TO BE RECEIVED		
		ADVANCE AGAINST EXPENSES	35.00	25.84
		ADVANCE TO STAFF	1,699.93	736.51
		ADVANCE AGAINST PURCHASE	7,602.67	76.67
		CURRENT YEAR TAXES RECOVERABLE (NET OF LIABILITY)	2,996.10	1,611.96
		TDS TO BE CLAIMED IN NEXT YEAR	549.98	319.64
		SUNDRY DEPOSIT FOR CAR	-	150.00
		SERVICE TAX DEPOSIT AGAINST CESTAT APPEAL	830.00	830.00
			<u>13,713.68</u>	<u>3,750.62</u>
16		OTHER CURRENT ASSETS		
		DEFERRED BANK GUARANTEE CHARGES	457.88	-
		EXCESS GST BALANCE	4,221.68	885.85
			<u>4,679.57</u>	<u>885.85</u>

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agawal
Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director/Authorised Signatory



M/S AESTHETIK ENGINEERS PRIVATE LIMITED
1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

ADDITIONAL INFORMATIONS- NOTES TO AND FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT & LOSS AS AT
31.03.2022

(IN Rs.'000)

NOTE NO.	PARTICULARS	AS AT	AS AT
		31.03.2022	31.03.2021

BALANCE SHEET

A SHARE CAPITAL:

SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PERCENT SHARES. (EQUITY SHARES IN NOS. OF RS. 10 EACH)

	%	EQUITY SHARES	%	EQUITY SHARES
AVINASH AGARWAL	47.07	397150	47.07	397150
AVINASH AGARWAL HUF	5.67	47860	5.67	47860
VIJAY KUMAR AGARWAL	15.30	129060	15.30	129060
VIJAY KUMAR AGARWAL HUF	12.50	105475	12.50	105475
ANUKARAN SUPPLIERS PRIVATE LIMITED	8.30	70000	8.30	70000
SREETI AGARWAL	6.58	55500	6.58	55500
		<u>805045</u>		<u>801895</u>

SHAREHOLDING OF PROMOTERS

SHARES HELD BY PROMOTERS AT THE END OF THE YEAR				% CHANGE DURING THE YEAR
S.N	Promoters Name	No. of Shares	% of Total Shares	
1	AVINASH AGARWAL	397,150	47.07	-
2	VIJAY KUMAR AGARWAL	129,060	15.30	-
3	SREETI AGARWAL	55,500	6.58	-
	Total	526,210	68.94	

D LONG TERM BORROWINGS

- SECURED LOAN TAKEN FROM ICICI BANK LTD. (LOAN A/C NO. LBCAL00004707938) NOW REPAYED WAS SECURED AGAINST RESIDENTIAL PROPERTY OWNED BY DIRECTOR AVINASH AGARWAL & HIS WIFE SREETI AGARWAL.
- SECURED LOAN TAKEN FROM ICICI BANK LTD. (LOAN A/C NO. LBCAL00004708002), NOW REPAYED WAS SECURED AGAINST COMMERCIAL PROPERTY OWNED BY AVINASH AGARWAL HUF & WHOSE KARTA IS DIRECTOR AVINASH AGARWAL.
- FACILITIES FROM YES BANK VIZ. TERM LOAN OF RS. 1 CRORE SECURED AGAINST ASSETS CREATED OUT OF SUCH TERM LOAN AND ENTIRE FIXED ASSETS OF THE COMPANY, BOTH PRESENT AND FUTURE, CASH CREDIT FACILITY OF RS. 1 CRORE AND DROP LINE OVERDRAFT FACILITY OF RS 1 CRORE, SECURED AGAINST ALL CURRENT ASSETS OF THE COMPANY, LETTER OF GUARANTEE OF RS. 10 CRORES AGAINST INDEMNITY BY THE COMPANY AND ALL CURRENT ASSETS OF THE COMPANY AND IMMOVABLE PROPERTY OF DIRECTOR AVINASH AGARWAL. FURTHER, PERSONAL GUARANTEE OF DIRECTORS AVINASH AGARWAL AND VIJAY KUMAR AGARWAL AGAINST ALL THE FACILITIES.

C

TRADE RECEIVABLES AGEING SCHEDULE

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 months- 1 year	1-2 Years	2-3 Years	More than 3 Years
(i) Undisputed Trade receivables - considered good	59115.84	2239.757	3294.5417	4354.189	2292.73113
(ii) Undisputed Trade Receivables - considered	0	0	0	0	0
(iii) Disputed Trade Receivables considered good	0	0	0	0	0
(iv) Disputed Trade Receivables considered doubtful	0	0	0	0	0
TOTAL	59115.84	2239.757	3294.5417	4354.189	2292.73113
					71,297.06

D

TRADE PAYABLES AGEING SCHEDULE

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	0	0	0	0	0
(ii) Others	45436.23	0	0	0	45436.23
(iii) Disputed dues- MSME	0	0	0	0	0
(iv) Disputed dues- Others	0	0	0	0	0
TOTAL					45,436.23

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
 Director/Authorised Signatory

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
 Director/Authorised Signatory

