



Independent Auditor's Report

To the Members of UNIQUE HEATHCARE PVT LTD

Report on the Financial Statements

We have audited the accompanying financial statements of **ICON FACILITATORS PVT LTD** ("the Company"), which comprise the Balance Sheet as at **March 31, 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 financial statements that give a true and fair view of the financial position and 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 these 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2021**, and its profit/loss for the year ended on that date.

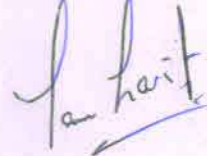
Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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, since in our opinion and according to the information and explanations given to us, the said order is 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.
 - 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) In Our Opinion, going concern matter does not have an adverse effect on the functioning of the Company.
 - f) On the basis of the written representations received from the directors as on **31st March, 2021** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2021** from being appointed as a director in terms of Section 164 (2) of the Act.
 - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same are not applicable on the company.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 Gogia Harit & Co.
Chartered Accountants
FRN: 0022399C



Place : Meerut
Date : 10.11.2021

Ca Tarun Harit
(Partner)

Membership No. 426523
UDIN: 22426523AAAAAE7668



Annexure ‘A’

The Annexure referred to in paragraph 1 of Our Report on “Other Legal and Regulatory Requirements”.

We report that:

- i.
 - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
 - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c. The title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii.
 - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees’ State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding Statutory Dues as on 31st of March, 2020 for a period of more than six months from the date they became payable.

- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. The company is a private limited company. Hence the provisions of clause xi) of the order are not applicable to the company.
- xii. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, 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.
- xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. The company has not entered into non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place: MEERUT
Date: 10.11.2021

For GOGIA HARIT & CO.
Chartered Accountants
FRN: 0022399C


CA TARUN HARIT
(PARTNER)

Membership No. 426523



ICON FACILITATORS PRIVATE LIMITED Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058 CIN- U93000DL2013PTC258273			
Balance Sheet As On 31st March,2021			
		Amount in (Rs.)	Amount in (Rs.)
Particulars	Note No	As At 31st March,2021	As At 31st March,2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	100,000	100,000
(b) Reserves & Surplus	3	66,721,445.96	60,688,322
(c) Money Received Against Share Warrants		-	-
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	29,480,424.21	43,130,238
(b) Deferred tax liabilities	9	133,606.02	110,935
(c) Other long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short term borrowings		495,000.00	-
(b) Trade payables	5	254,741.00	246,197
(c) Other current liabilities	6	58,371,614.20	66,557,573
(d) Short-term provisions	7	2,334,057.00	6,092,119
TOTAL		157,890,888	176,925,385
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	5,007,539.80	5,468,249
(ii) Intangible assets		-	-
(b) Other Non-current Assets		-	-
(c) Deferred tax assets (Net)	9	-	-
(2) Current assets			
(a) Current Investments		-	-
(b) Trade Receivable	10	122,067,322.59	132,826,475
(c) Cash and cash equivalents	11	14,022,303.01	21,335,512.00
(d) Other current assets	12	16,793,722.99	17,295,149.00
TOTAL		157,890,888	176,925,385
Accompanying notes to the Financial Statements 1 to 18			
For Gogia Harit & Co. (Chartered Accountants) Firm No.426523 Sd/- CA Tarun Harit (Partner) M.no.426523 DATE: 10.11.2021 UDIN: 22426523AAAAAE7668		For And On Behalf of Board of Directors ICON FACILITATORS PRIVATE LIMITED Sd/- (POOJA MAKHIJA) DIRECTOR DIN-06629580	
		Sd/- (DINESH MAKHIJA) DIRECTOR DIN-06629656	

ICON FACILITATORS PRIVATE LIMITED Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058 CIN- U93000DL2013PTC258273			
Statement of Profit & Loss for the year ended 31st March,2021			
Particulars	Note No	Amount in (Rs.)	Amount in (Rs.)
		For the year ended 31st March,2021	For the year ended 31st March,2020
I. Revenue from operations	13	348,915,833.89	418,616,433
II. Other Income	14	-	-
Total Revenue (I +II)		348,915,833.89	418,616,433
III. Expenses:			
(d) Employee benefit expenses	15	311,842,146.00	360,137,870
(e) Financial costs	16	1,774,395.00	3,244,216
(f) Depreciation and amortization expense	17	843,072.86	845,668
(g) Other expenses	18	26,066,367.85	32,490,334
Total Expenses		340,525,981.71	396,718,088
IV. Profit before exceptional and extraordinary items and tax	(II - III)	8,389,852.18	21,898,345
V. Exceptional Items		-	-
VI. Profit before extraordinary items and tax	(IV-V)	8,389,852.18	21,898,345
VII. Extraordinary Items		-	-
VIII. Profit before tax	(VI-VII)	8,389,852.18	21,898,345
IX. Tax expense:			
(1) Current tax		2,334,056.88	6,092,119
(2) Deferred tax		22,671.02	5,483
X. Profit(Loss) from the period from continuing operations	(VIII-IX)	6,033,124.28	15,800,743
XI. Earning per equity share:			
(1) Basic		603	1,580
(2) Diluted		603	1,580
Accompanying notes to the Financial Statements		1 to 18	
For Gogia Harit & Co. (Chartered Accountants) Firm No.426523 Sd/- CA Tarun Harit (Partner) M.no.426523 DATE: 10.11.2021 UDIN: 22426523AAAAAE7668		For & On Behalf of Board of Directors ICON FACILITATORS PRIVATE LIMITED Sd/- (POOJA MAKHIJA) DIRECTOR DIN-06629580	
		Sd/- (DINESH MAKHIJA) DIRECTOR DIN-06629656	

ICON FACILITATORS PRIVATE LIMITED Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058 CIN- U93000DL2013PTC258273		
<i>Notes forming integral part of financial statements</i>		
Note-2 Share Capital	Amount in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(A) Details of Authorised, Issued and paid-up capital		
Authorised share capital (10,000 Equity share of Rs. 10 each)	100,000	100,000
Issued, Subscribed & Paid up Capital (10,000 Equity share of Rs. 10 each) fully paid up in cash at par	100,000	100,000
Subscribed & Fully Paid up Capital (10,000 Equity share of Rs. 10 each) fully paid up in cash at par	100,000	100,000
(B) Reconciliation of Number of Shares		
Equity Share :		
Balance as at the beginning of the year	10,000	10,000
Add : Shares Issued during the year	-	-
Balance as at the end of the year	10,000	10,000
(C) Shareholding more than 5% of Shares in the company		
1. Pooja Makhija	2,500	2,500
2. Dinesh Makhija	7,500	7,500
Total as at the end of the year	10,000	10,000
Note-3 Reserve and Surplus	Amount in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
Profit & Loss Account		
Opening Balance	60,688,321.68	44,887,580.00
Add: Additions	-	-
Add: Profit /Loss for the year	6,033,124.28	15,800,742.00
Closing Balance	66,721,445.96	60,688,322.00

ICON FACILITATORS PRIVATE LIMITED

Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058

CIN- U93000DL2013PTC258273

Notes forming integral part of financial statements

Note-4 Long Terms Borrowings

		Amounts in (Rs.)	Amount in (Rs.)
		As At 31st March, 2021	As At 31st March, 2020
Particulars			
(a) Loans from Bank			
Business Loan		-	
HDFC Bank O/D		10,387,162.99	18,302,207
BMW India Financial Services		918,706.22	1,761,803
Axis Over draft		15,103,511.00	457,946
HDFC Bank Emergency Credit Line(Covid)		3,071,044.00	
(b) Loans from Related Parties		-	-
Unsecured Loan form Share Holder, Director & Relatives			22,608,282
Total		29,480,424.21	43,130,238

There has been no defaults in repayment of any of the loans or interest thereon at the end of the year.

Terms & Conditions

A) All the term loans and such loans are secured by personal Guarantee of Directors

Note- 5 Trade Payable

		Amounts in (Rs.)	Amount in (Rs.)
		As At 31st March, 2021	As At 31st March, 2020
Particulars			
(a) Sundry Creditors for Goods & Services		254,741.00	246,197
Total		254,741.00	246,197

Note- 6 Other Currents Liabilities

		Amount in (Rs.)	Amounts in (Rs.)
		As At 31st March, 2021	As At 31st March, 2020
Particulars			
(a) Loans & Advances			
Current maturities(Bank Loan)			-
Advance from Customer & Others		-	-
(b) Statutory Dues		38,847,414.20	41,390,648
(c) Expenses Payable			
Audit Expenses Payable		35,000.00	35,000
Salary Payable Employee		19,489,200.00	25,131,925
			-
Total		58,371,614.20	66,557,573

Note- 7 Short Terms Provisions

		Amounts in (Rs.)	Amount in (Rs.)
		As At 31st March, 2021	As At 31st March, 2020
Particulars			
(a) Provision for Income Tax		2,334,057.00	6,092,119
(b) Provision for Others		-	
Total		2,334,057.00	6,092,119

ICON FACILITATORS PRIVATE LIMITED Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058 CIN- U93000DL2013PTC258273		
<i>Notes forming integral part of financial statements</i>		
Note-9 Deferred Tax Assets	Amount in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(a) Deferred Tax Assets	-	-
(b) Deferred Tax Liabilities	(133,606.02)	110,935.00
Total	(133,606.02)	110,935.00
Note -10 Trade Receivables	Amount in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2018
(a) Unsecured Considered Goods		
(i) Exceeding Six Month	122,067,322.59	-
(ii) Other		132,826,475
Total	122,067,322.59	132,826,475
Note-11 Cash & Cash Equivalents	Amount in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2018
(a) Cash in Hand	203,863.11	190,974
(b) Balance with Scheduled Bank in Current Account	13,818,439.90	21,144,538
Total	14,022,303.01	21,335,512
Note-12 Other Currents Assets	Amount in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2018
(a) TDS Receivable	12,380,514.99	14,186,207
(b) Other Assets	4,413,208.00	3,108,942
Total	16,793,722.99	17,295,149

ICON FACILITATORS PRIVATE LIMITED Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058 CIN- U93000DL2013PTC258273		
<i>Notes forming integral part of financial statements</i>		
Note- 13 Revenue From Operation	Amounts in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(a) Sales of Services	348,915,833.89	418,616,433
	-	-
Total	348,915,833.89	418,616,433
Note- 14 Other Income	Amounts in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(a) Bank Interest		-
(b) Other Incomes		-
(c) Profit on sale of Assets	-	-
Total	-	-
Note-15 Employee Benefit Expenses	Amounts in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(a) Salary Expenses	274,036,220.00	317,944,930
(b) Insurance Expenses	485,850.00	228,617
(c) Staff Welfare Expenses	1,427,328.00	965,774
(d) Festival Expenses	2,118,710.00	1,914,270
(e) Contribution to PF, ESI & Other Funds	33,774,038.00	39,084,279
Total	311,842,146.00	360,137,870
Note-16 Financial Cost	Amounts in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(a) Bank Charges	13,151.00	139,369
(b) Interest	-	-
-Banks	1,641,959.00	638,953
-Others	119,285.00	-
(c) Interest on TDS	-	2,536
	-	-
Total	1,774,395.00	780,858
Note- 17 Depreciation and Amortisation Expenses	Amounts in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
(a) Depreciation	843,072.86	845,668
Total	843,072.86	845,668

ICON FACILITATORS PRIVATE LIMITED Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058 CIN- U93000DL2013PTC258273		
<i>Notes forming integral part of financial statements</i>		
Note- 18 Other Expenses	Amounts in (Rs.)	Amounts in (Rs.)
Particulars	As At 31st March, 2021	As At 31st March, 2020
Auditors Remuneration	35,000.00	35,000
Business Promotion Expenses	2,062,247.00	1,854,589
Charity Expenses	650,000.00	500,000
Computer Repair & Maintainance	29,424.00	43,895
Conveyance Charges	1,730,779.00	1,570,189
Courier and Postage Expenses	2,319.00	1,933
Electricity Expenses	378,462.00	426,922
Discount & Rebate Expenses	-	4,811,858
Gardner Expenses	25,730.00	12,515
General Repair & Maintainance	3,455,407.50	3,143,954
House Keeping Expenses	227,699.00	-
Legal & Professional Fees	443,630.00	2,191,214
LWF EMPLOYER CONTRIBUTION	458,668.00	326,420
Medicine Expense	96,580.00	119,226
Misc. Office Expenses	436,941.08	901,148
Office Expenses	2,684,230.12	2,848,253
Other Personnel expense	9,367,897.15	8,414,366
Parking and Toll Expense	19,087.00	14,035
Fuel & Gas Expenses	24,238.00	114,480
Printing stationery	433,247.00	420,158
Rent	765,000.00	720,000
Repair & Maintainance	115,165.00	108,009
Telephone / Communication Exp.	74,252.00	161,378
Tour & Travel Expenses	873,061.00	385,616
Uniform Expense	1,437,980.00	3,028,430
Vehicle Running & Maintainence Expenses	223,574.00	321,093
Water Expenses	15,750.00	15,652
Total	26,066,367.85	32,490,334

ICON FACILITATORS PRIVATE LIMITED

Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058

CIN- U93000DL2013PTC258273

Depreciation As Per Income Tax Act for the financial year ended 31st March,2021

Schedule-8

Amount in (Rs.)

PARTICULARS	Rate of Dep.	AS ON 01.04.20	Purchase up to 03.10.2020	Purchase after 03.10.2020	Sales/Adj. during the year	Value as on 31.03.2021	Depreciation for the year	WDV as on 31.03.2021
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
(a) Furniture & Fixtures	10%	362,651.00	-	-	-	362,651.00	36,265.10	326,385.90
(b) (Plant & Machinery, Vehicle)	15%	4,460,090.00	34,590.00	236,837.00	-	4,731,517.00	691,964.78	4,039,552.23
(c) Computer	40%	83,378.00	-	-	-	83,378.00	33,351.20	50,026.80
Total		4,906,119.00	34,590.00	236,837.00	-	5,177,546.00	761,581.08	4,415,964.93

ICON FACILITATORS PRIVATE LIMITED

Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058

CIN- U93000DL2013PTC258273

Notes forming integral part of financial statements

NOTE-8 FIXED ASSETS

(Amount in Rs.)

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS on 1.04.2020	Purchases	Sales / Adj.	As on 31.03.2021	AS on 01.04.2020	For the Year	As on 31.03.2021	As on 31.03.2021	As on 31.03.2020
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Furniture & Fixtures	548,737.00	-	-	548,737.00	187,990.00	34,270.97	222,260.97	326,476.03	360,747.00
		-	-		-	-			-
(b) Plant & Machinery	721,912.00	122,377.50	-	844,289.50	142,666.00	38,940.45	181,606.45	662,683.05	579,246.00
		-	-		-	-			-
(c) Computer	276,596.00	-	-	276,596.00	147,218.00	40,974.01	188,192.01	88,404.01	129,378.02
		-	-		-	-			-
(d) Air conditioner	130,843.00	-	-	130,843.00	24,678.00	7,174.36	31,852.36	98,990.64	106,165.00
		-	-		-	-			-
(e) Mobile & Television	645,306.00	259,987.00	-	905,293.00	62,261.00	39,156.67	101,417.67	803,875.47	583,045.14
		-	-		-	-			-
(f) Car	5,962,649.00	-	-	5,962,649.00	2,378,525.00	674,072.43	3,052,597.43	2,910,051.57	3,584,124.00
		-	-		-	-			-
(g) Generator	136,441.00	-	-	136,441.00	10,897.00	8,483.97	19,380.97	117,059.03	125,543.00
		-	-		-	-			-
Total	8,422,484.00	382,364.50	-	8,804,848.50	2,954,235.00	843,072.86	3,797,307.86	5,007,539.80	5,468,248.16

ICON FACILITATORS PRIVATE LIMITED

Regd. Office : C-28, 2nd Floor Community Centre, Janakpuri New Delhi South West Delhi DL 110058

CIN- U93000DL2013PTC258273

Notes forming integral part of financial statements

Note - 9

Deferred Tax calculations

(Amount in Rs.)

Particulars	As At 31st March, 2021
(a) Depreciation as per Co. Act.	843,072.86
(b) Depreciation as per IT act.	761,581.08
(c) Timing Difference For Depreciation	(81,491.79)
(e) Deferred tax Asset	(22,671.02)
Less: Opening Balance	(110,935.00)
Provision for Deferred tax	(133,606.02)