

**International Switchgear Private Limited**  
**Balance sheet as at 31st March 2023**  
(All amounts in rupees)

		As at 31 March 2023 (In Lakhs)	As at 31 March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	1	14000000.00	14000000.00
Reserves and surplus	2	909234880.38	911917724.46
		<u>923234880.38</u>	<u>925917724.46</u>
<b>Non-current liabilities</b>			
Long-term borrowings (Secured)	3	158253823.40	103143000.36
		<u>158253823.40</u>	<u>103143000.36</u>
<b>Current liabilities</b>			
Short term Provisions		11972000.00	6459853.00
Trade payables	4	91134191.95	100671942.38
Other current liabilities	5	11852704.00	7699669.00
		<u>114958895.95</u>	<u>114831464.38</u>
<b>Total</b>		<u><b>1196447599.73</b></u>	<u><b>1143892189.20</b></u>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property plant and equipment	6	688125357.48	599356426.82
Capital work-in-progress	6	5619470.00	67397562.66
		<u>693744827.48</u>	<u>666753989.48</u>
<b>Current assets</b>			
Inventories	7	153233835.00	100941610.00
Trade receivables	8	178502527.15	221908139.15
Cash & Cash Equivalent	9	99324239.40	85837543.55
Short-term loans and advances		68107861.70	64916598.03
Pre-Operative expenses		3534309.00	3534308.99
		<u>502702772.25</u>	<u>477138199.72</u>
<b>Total</b>		<u><b>1196447599.73</b></u>	<u><b>1143892189.20</b></u>

For Aditya A Jain & Associates  
Chartered Accountants

Aditya Jain  
Proprietor

Mem No: 510797

Place: Chandigarh,

UDIN: 23510797B6TLDX2108

Date: 02/09/2023



  
A.S. Randhawa  
Managing Director  
DIN: 01200522

  
P.S. Sangha  
Director  
DIN: 01200476

**International Switchgear Private Limited**  
**standalone statement of profit and loss for the period ended 31st March 2023**  
 (All amounts in rupees)

		As at 31 March 2023	As at 31 March 2022
<b>REVENUE</b>			
Revenue from operations (net of taxes)	10	887703112.29	654214478.50
Other income	11	13021329.04	4792421.62
<b>Total revenue</b>		<b>900724441.33</b>	<b>659006900.12</b>
<b>EXPENSES</b>			
Cost of materials consumed	12	755100424.00	569903889.05
Changes in inventories of finished goods	13	-52292225.00	-68522994.00
Employee benefits expense	14	41579246.00	40884162.00
Finance costs	15	6617424.37	3931718.32
Depreciation and amortisation expense		48747029.00	51182202.00
Other expenses	16	44946379.73	35790929.15
<b>Total expenses</b>		<b>844698278.10</b>	<b>633169906.52</b>
<b>Profit before tax</b>		<b>56026163.23</b>	<b>25836993.60</b>
<b>Tax expense</b>		<b>11972000.00</b>	<b>6459853.00</b>
<b>Profit for the year</b>		<b>44054163.23</b>	<b>19377140.60</b>
Earning per equity share (Nominal value of equity share Rs 10 each)			
-Basic		31.47	13.84
-Diluted		31.47	13.84

For **Aditya A Jain & Associates**

Chartered Accountants

*Aditya Jain*  
 Aditya Jain

Proprietor

Mem No: 510797

Place: Chandigarh

UDIN: 23510797B6TLDX 2108

Date: 02/09/2023



*A.S. Randhawa*  
 A.S. Randhawa  
 Managing Director  
 DIN: 01200522

*P.S. Sangha*  
 P.S. Sangha  
 Director  
 DIN: 01200476



International Switchgear Private Limited  
Cash Flow Statement

	PARTICULARS	31st March 2023	31st March 2022
A.	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	56,026,163.23	25,836,994.00
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	48,747,029.00	51,182,202.00
	Finance Cost	6,617,424.37	3,931,718.00
	Adjustments for unrealised foreign exchange Losses / (Gains)	0.00	0.00
	(Profit) / Loss on Sale Of Assets	0.00	0.00
	Interest received	-4,706,888.00	-3,237,571.00
	<b>Operating profits before Working Capital Changes</b>	<b>106,683,728.60</b>	<b>77,713,343.00</b>
	Adjusted For:		
	(Increase) / Decrease in trade receivables	43,405,612.00	-81,473,660.00
	Increase / (Decrease) in trade payables	-9,537,750.43	27,180,987.00
	(Increase) / Decrease in inventories	-52,292,225.00	-68,522,994.00
	Increase / (Decrease) in other current liabilities	4,153,035.00	-4,276,466.00
	(Increase) / Decrease in Short Term Loans & Advances	-3,191,263.70	135,817,952.00
	(Increase) / Decrease in other current assets	-5,512,147.00	-2,159,349.00
	<b>Cash generated from Operations</b>	<b>83,708,989.47</b>	<b>84,279,813.00</b>
	Income Tax (Paid) / Refund	-6,811,193.00	-19,534,414.00
	<b>Net Cash flow from Operating Activities(A)</b>	<b>76,897,796.47</b>	<b>64,745,399.00</b>
B.	<b>Cash Flow From Investing Activities</b>		
	Purchase of tangible assets	-92,295,159.00	-71,184,034.00
	Proceeds from sales of tangible assets	9,239,328.00	1,476,500.00
	Interest Received	4,706,888.00	3,237,571.00
	Cash advances and loans made to other parties		
	Cash advances and loans received back		
	<b>Net Cash used in Investing Activities(B)</b>	<b>-78,348,943.00</b>	<b>-66,469,963.00</b>
C.	<b>Cash Flow From Financing Activities</b>		
	Finance Cost	-6,617,424.37	-3,931,718.00
	Increase in / (Repayment) of Short term Borrowings	NIL	NIL
	Increase in / (Repayment) of Long term borrowings	55,110,823.04	17,497,059.00
	Other Inflows / (Outflows) of cash	-33,555,555.74	19,182,491.00
	<b>Net Cash used in Financing Activities(C)</b>	<b>14,937,842.93</b>	<b>32,747,832.00</b>
D.	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>13,486,696.40</b>	<b>31,023,268.00</b>
E.	Cash & Cash Equivalents at Beginning of period	85,837,543.00	54,814,275.00
F.	Cash & Cash Equivalents at End of period	99,324,239.40	85,837,543.00
G.	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>13,486,696.40</b>	<b>31,023,268.00</b>
H.	<b>Difference (F-(D+E))</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes are an integral part of the financial statements.  
As per our report of even date

For Aditya A. Jain and Associates

Chartered Accountants  
(FRN: 0021941N)

*Aditya Jain*  
Aditya A. Jain & Associates  
Chartered Accountants  
Membership No.: 510797  
Place: CHANDIGARH  
Date: 02/09/2023

For and on behalf of the  
Board of Directors

*Paramjeet Singh Sangha*  
PARAMJEET SINGH  
SANGHA  
Director  
DIN: 01200476

*Amrit Singh Randhawa*  
AMRIT SINGH  
RANDHAWA  
Managing director  
DIN: 01200522

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

## Share Capital

Particulars	As at	
	31 March 2023	31 March 2022
<b>Authorised :</b>		
3000000 Equity shares of Rs. 10.00/- par value	30000.00	30000.00
<b>Issued :</b>		
1400000 Equity shares of Rs. 10.00/- par value	14000.00	14000.00
<b>Subscribed and paid-up :</b>		
1400000 Equity shares of Rs. 10.00/- par value	14000.00	14000.00
<b>Total</b>	<b>14000.00</b>	<b>14000.00</b>

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity Shares	As at		As at	
	31 March 2023		31 March 2022	
	No. of Share	Amount	No. of Share	Amount
At the beginning of the period	1400.00	14000.00	1400.00	14000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
<b>Outstanding at end of the period</b>	<b>1400.00</b>	<b>14000.00</b>	<b>1400.00</b>	<b>14000.00</b>

### Right Preferences and Restriction attached to shares

#### Equity Share

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual Gen

### Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholder	As at		As at	
		31 March 2023		31 March 2022	
		No. of Share	Amount	No. of Share	Amount
Equity	Amrit Singh Randhawa	575.00	41.07%	575.00	41.07%
Equity	Swinder Kaur	270.00	19.29%	270.00	19.29%
Equity	Joginder Singh	135.00	9.64%	135.00	9.64%
Equity	Rajbir Singh Randhawa	270.00	19.29%	270.00	19.29%
		<b>1250.00</b>	<b>89.29%</b>	<b>1250.00</b>	<b>89.29%</b>

## 2 Reserves and surplus

Particulars	As at	
	31 March 2023	31 March 2022
<b>Surplus</b>		
Opening Balance	911917.72	873357.93
Add: Provisions	6459.85	19534.41
Add: Profit for the year	44054.16	19377.14
Less: Previous years Tax/TDS	-51853.73	-351.76
Add: Last year adjustment		
Less: Deduction to reserve	-1343.13	
<b>Closing Balance</b>	<b>909234.88</b>	<b>911917.72</b>

## 3 Long Term Borrowings

Particulars	As at	
	31 March 2023	31 March 2022
Term Loan	158253.82	103143.00
<b>Total</b>	<b>158253.82</b>	<b>103143.00</b>

## 4 Trade payables

Particulars	As at	
	31 March 2023	31 March 2022
-Dues of Micro Enterprises and Small Enterprises	0.00	0.00
-Dues of creditors other than Micro Enterprises and Small Enterprises	91134.19	100671.94
<b>Total</b>	<b>91134.19</b>	<b>100671.94</b>





Schedule - 6 - "Fixed Asset & CWP Chart"

Asset Name	No. of years	Gross Value as on 1st April 2022	Tf to F.A from CWP	Addition	Deletion	Gross Value as on 31st March 2023	Balance as at 1st April 2022	Depreciation Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
Air Conditioner	15	1612.57	0.00	60.52		1666.09	750.63	146.50	0.00	897.13	768.96	861.94
Building	30	1847.37	0.00			1847.37	514.06	193.87	0.00	707.93	1139.44	1333.31
Building	30	92881.18	0.00	209.51		93090.69	17621.87	7516.33	0.00	25138.20	67952.48	75259.31
Building - A1		26788.93	0.00	4421.17	0.00	31210.10	0.00	306.67	0.00	306.67	30903.43	26788.93
Building (A1 New)	30	0.00	0.00	33232.98	0.00	33232.98	0.00	725.48	0.00	725.48	32507.50	0.00
Building (Factory)	30	5004.77	0.00			5004.77	3426.97	21.81	0.00	3448.79	1555.99	1577.80
Car	15	22003.93	0.00			22003.93	13487.70	2475.82	0.00	15963.52	6040.41	8516.23
CCTV	15	396.26	0.00			396.26	124.05	36.05	0.00	160.10	276.16	272.21
Computer	3	3058.11	0.00	415.68	0.00	3473.80	2953.61	374.51	0.00	3328.12	145.68	104.50
CWP - A1 (Machinery)		34989.16	0.00		34989.16	0.00	0.00	0.00	0.00	0.00	34989.16	34989.16
CWP - B20 (Bulb)		5619.47	0.00			5619.47	0.00	0.00	0.00	0.00	5619.47	5619.47
Cycle	15	7.68	0.00			7.68	6.82	0.15	0.00	6.97	0.70	0.86
Cylinder	15	4.44	0.00			4.44	4.26	0.03	0.00	4.30	0.15	0.18
Fax	5	15.58	0.00			15.58	14.80	0.35	0.00	15.15	0.43	0.78
Furniture	10	39.11	0.00			39.11	10.41	0.53	0.00	10.94	28.17	28.70
Furniture and Fixture	10	530.34	0.00	350.78	0.00	881.12	476.09	193.88	0.00	669.97	211.15	54.25
Furniture and Furniture	10	378.79	0.00			378.79	215.25	42.52	0.00	237.77	121.02	163.54
Generator Set	15	921.50	0.00	1800.00	0.00	2721.50	571.39	203.81	0.00	775.20	1946.30	350.11
Land		12282.74	0.00			12282.74	0.00	0.00	0.00	0.00	12282.74	12282.74
Land (Bens)		74142.50	0.00			74142.50	0.00	0.00	0.00	0.00	74142.50	74142.50
Land (Bens)		3700.35	0.00			3700.35	0.00	0.00	0.00	0.00	3700.35	3700.35
Land Factory		32396.79	0.00			32396.79	5561.67	0.00	0.00	5561.67	26853.11	26853.11
Machinery	15	27177.62	0.00			27177.62	6897.90	1554.35	0.00	8452.25	18725.37	20279.72
Mahindra Bolero Pickup	15	531.72	0.00	8.42	0.00	531.72	464.18	12.16	0.00	476.34	55.38	67.54
Mobile	3	1082.65	0.00	472.64	0.00	1091.06	524.70	0.99	0.00	525.69	565.37	557.95
Mobile Phone	3	678.56	0.00			678.56	610.98	234.08	0.00	865.05	285.95	67.38
Motor Cycle	5	68.55	0.00			68.55	59.42	7.64	0.00	61.06	7.48	9.12
Office Equipment	5	5159.63	0.00	773.59	0.00	5433.22	1337.94	487.09	0.00	1825.03	3608.20	3821.69
Oven	15	20.36	0.00			20.36	16.60	0.68	0.00	17.28	3.09	3.76
Plant & Machinery (A1 New)	15	0.00	0.00	36015.62	0.00	36015.62	0.00	2529.08	0.00	2529.08	33486.54	0.00
Plant & Machinery (E132,133,134,158)	15	83997.38	0.00	515.67	125.00	84388.05	62285.02	3940.38	0.00	66225.39	18162.65	21712.36
Plant and Machinery (B-20)	15	169923.41	0.00			169923.41	73574.31	20538.33	0.00	94102.64	75820.77	96349.10
Plant and Machinery (Ph-&II)	15	25541.45	0.00	2043.90	876.73	25541.45	18369.00	821.28	0.00	18369.00	7172.45	7172.45
Pict		209150.79	0.00			209150.79	0.00	0.00	0.00	0.00	209150.79	209150.79
Pict B-01		0.00	0.00	20000.00	8237.60	20000.00	0.00	0.00	0.00	0.00	20000.00	0.00
Pict No 1 Anurisar		0.00	0.00	8237.60		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Printer	15	333.27	0.00	12.71		345.99	152.83	32.64	0.00	185.47	160.51	180.45
Projector	15	4.50	0.00			4.50	4.50	0.00	0.00	4.50	0.00	6.01
Refrigerator	15	94.77	0.00			94.77	38.76	8.00	0.00	46.76	48.01	4.12
Residential Building	15	18.20	0.00			18.20	14.08	0.75	0.00	14.82	3.38	23.83
Residential Building	15	3156.30	0.00	5252.16	0.00	5882.75	52.58	434.95	0.00	487.52	5095.23	268.02
Safety Equipment	15	330.60	0.00			330.60	0.00	0.00	0.00	0.00	3156.30	3156.30
Scanner	15	99.15	0.00			99.15	75.32	4.23	0.00	79.55	19.60	23.83
Shed	30	235.03	0.00			235.03	209.77	2.53	0.00	212.29	22.74	25.26
Solar Module	15	36767.07	0.00	5267.02		42034.09	29153.13	1590.85	0.00	30743.98	11290.12	7613.94
Solar Module	15	39578.06	0.00			39578.06	27869.85	2095.91	0.00	29965.76	9612.29	11708.20
Solar Plant	15	2835.97	0.00	0.00		2835.97	949.44	550.05	0.00	1499.48	1356.48	1886.53
Tempo	15	82.76	0.00			82.76	82.76	0.00	0.00	82.76	0.00	0.00
Testing Equipment	15	791.74	0.00	1399.28	0.00	2191.02	290.20	178.22	0.00	468.42	1722.61	501.54
Testing Equipments	15	167.62	0.00			167.62	64.05	11.50	0.00	75.55	92.07	103.57
Testing Machine	15	531.11	0.00			531.11	423.06	19.81	0.00	442.87	90.24	110.05
Tools and Dies	15	15808.30	0.00	99.50		15818.30	6125.06	1420.30	0.00	7545.36	7642.44	8963.24
Tools and Equipment	15	265.82	0.00	35.32		301.14	206.53	5.95	0.00	212.48	88.66	59.29
Water Cooler	15	0.00	0.00	53.00		53.00	0.00	12.74	0.00	12.74	40.26	40.26
Weighing Scale	15	29.59	0.00	132.35		161.94	9.97	10.24	0.00	20.20	141.73	19.62
<b>Total</b>		<b>942355.34</b>	<b>0.00</b>	<b>120319.41</b>	<b>44228.40</b>	<b>1017272.09</b>	<b>275001.51</b>	<b>48747.03</b>	<b>0.00</b>	<b>323527.26</b>	<b>693744.83</b>	<b>666753.83</b>



5 Other current liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Accrued Expenses Payable	11852.70	7699.67
Audit Fees Payable	0.00	0.00
Unsecured Loan	0.00	0.00
<b>Total</b>	<b>11852.70</b>	<b>7699.67</b>

7 Inventories

Particulars	As at 31 March 2023	As at 31 March 2022
Finished Good	153233.84	100941.61
Goods - in - Transit	0.00	0.00
<b>Total</b>	<b>153233.84</b>	<b>100941.61</b>

8 Trade receivables

Particulars	As at 31 March 2023	As at 31 March 2022
Less than six months		
Secured Considered good	178502.53	221908.14
<b>Total</b>	<b>178502.53</b>	<b>221908.14</b>

9 Cash & Cash Equivalent

Particulars	As at 31 March 2023	As at 31 March 2022
Cash in Hand	458.55	939.26
Bank Balance	5824.23	31032.59
Mutual Funds	0.00	4988.75
FDR	93041.45	48876.94
<b>Total</b>	<b>99324.24</b>	<b>85837.54</b>

A



**10 Revenue (net of taxes)**

Particulars	As at	As at
	31 March 2023	31 March 2022
Sale of Goods	812929.65	539165.39
Sale (Trading)	59105.97	95533.23
Sale of Solar Energy	15667.50	19515.86
<b>Total</b>	<b>887703.11</b>	<b>654214.48</b>

**11 Other Income**

Particulars	As at	As at
	31 March 2023	31 March 2022
Interest Income	4706.89	3237.57
Discount Received	775.16	106.25
Short & Excess Recovery	0.00	0.00
Profit/Loss on Sale of Mutual Fund	7251.61	171.18
Job Work	131.68	1121.43
Rent	156.00	156.00
<b>Total</b>	<b>13021.33</b>	<b>4792.42</b>

**12 Cost of Material Consumed**

Particulars	As at	As at
	31 March 2023	31 March 2022
Purchases (net of taxes)	690657.30	433718.97
Purchases (Trading)	0.00	93660.03
Direct Expenses	64443.12	42524.89
<b>Total</b>	<b>755100.42</b>	<b>569903.89</b>

**13 Changes in inventories of finished goods**

Particulars	As at	As at
	31 March 2023	31 March 2022
Closing Stock	153233.84	100941.61
Opening Stock	100941.61	32418.62
<b>(Increase)/Decrease in inventories</b>	<b>-52292.23</b>	<b>-68522.99</b>

**14 Employee Benefit Expenses**

Particulars	As at	As at
	31 March 2023	31 March 2022
Salaries	38207.18	38046.80
ESI	839.79	653.89
EPF	2314.34	1948.50
Gratuity	0.00	0.00
Staff Welfare Expenses	217.94	234.98
	41579.25	40884.16

**15 Finance Cost**

Particulars	As at	As at
	31 March 2023	31 March 2022
Interest	6189.77	3312.66
Bank Charges	427.66	619.06
<b>Total</b>	<b>6617.42</b>	<b>3931.72</b>



## 16 Other Expenses

Particulars	As at	As at
	31 March 2023	31 March 2022
Accounting Charges	389.82	355.32
Advertisement	25.00	40.00
Agency Charge	41.68	17.05
Annual Maintenance	2102.77	1534.86
Audit fees	286.00	190.23
Bad Debts	0.00	0.00
Building Expenses	17.00	102.88
Business Promotion Expenses	292.50	158.69
Business Support Services	0.00	0.00
Clearing and Forwarding Expenses	0.00	0.00
Commissioning Expenses	1041.00	407.00
Computer Repair and Maintenance	57.94	76.54
Computer Software	344.62	193.89
Conveyance expenses	0.00	0.00
CSR	3039.66	4589.13
Demand of Sales Tax	35.63	0.00
Discount Paid	1288.81	7469.18
Disinecting & Exterminating Services	10.55	13.00
Donation	0.00	0.00
Fee and Charges	3088.03	820.40
Festival celebration expenses	1857.96	1392.44
Freight inward	0.00	0.00
Freight outward	7287.97	5771.65
Handling Charges	0.75	11.27
Inspection Charges	60.00	219.25
Installation Charges	0.00	3.00
Insurance - Vehicle	0.00	0.00
Insurance expenses	1107.26	668.42
Interest on GST & TDS	0.00	0.00
LD account	8640.00	775.24
Loading & Unloading	1315.90	1117.00
Looks and Watch	1901.75	1389.30
Loss on Mutual funds	0.00	0.00
Machinery Maintenance	2875.83	749.54
Medical Allowance	0.00	0.00
Meeting Expenses	0.00	0.00
Membership Fees	10.62	56.62
Newspaper	0.49	2.07
Octroi Charges	0.00	0.11
Office Expenses	499.67	370.37
Others	0.00	0.00
Postage expenses	524.92	329.12
Printing and stationery	680.69	241.95
Processing Charges	265.50	10.00
Professional Charges	172.15	249.50
Property Tax	127.89	62.24
Repair and Maintenance	312.79	750.53
Service Charges	0.00	0.00
Short & Excess Paid	54.96	31.16
Subscription fees	0.00	61.00
Technical Services	0.00	0.00
Telephone expenses	338.34	288.47
Tender Fee	0.00	0.00
Testing Charges	1642.90	3223.67
Three Wheeler Auto Charges	175.73	186.97
Training Expenses	0.00	0.00
Travelling Expenses	1008.85	671.72
Vehicle running expenses	1095.71	933.11
Wages Civil	926.75	257.05
<b>Total</b>	<b>44946.38</b>	<b>35790.93</b>





**International Switchgear Private Ltd**  
**SCHEDULE OF CURRENT LIABILITIES AS ON 31-03-2023**

Rs '000

PARTICULARS	AMOUNT
BONUS A/C Payable	2710.28
CHEQUE ISSUED BUT NOT DEBIT	10.67
DEFERRED TAX LIABILITY	1389.35
EPF A/C Payable	310.19
ESI A/C Payable	63.23
IGST A/C Payable	4492.83
TDS A/C Payable (F.Y. 2022-23)	41.25
WAGES & SALARY A/C Payable	1680.15
BONUS PAYABLE	23.50
CGST PAYABLE	1.17
EPF PAYABLE	3.76
ESI PAYABLE	0.64
SALARY A/c PAYABLE	14.08
SGST PAYABLE	1.17
EPF PAYABLE A/C	12.16
ESI PAYABLE A/C	2.38
WAGES PAYABLE A/C	108.64
EPF PAYABLE	4.40
ESI PAYABLE	1.28
SALARY PAYABLE	31.22
EPF PAYABLE	3.76
ESI PAYABLE A/C	1.94
WAGES PAYABLE A/C	44.83
EPF PAYABLE	28.74
ESIC PAYABLE	16.23
WAGES PAYABLE	738.81
GST PAYABLE	116.03
<b>Total</b>	<b>11852.70</b>

**International Switchgear Private Ltd**  
**SCHEDULE OF SUNDRY CREDITORS AS ON 31-03-2023**

Rs '000

PARTICULARS	AMOUNT
A.S. RANDHAWA SALARY A/C	515.70
ABB INDIA LIMITED - BANGALORE	20884.17
CREDIT CARD SBI	38.28
G A ENGINEERS-JALANDHAR	1255.07
G.K. Enterprises Pvt Ltd -Noida	398.13
GOODWILL ELEKTRO CONTROLS-PB	1202.77
GOYAL ELECTRIC CO.-CHD	5318.67
H.S. METALS, Ludh.	333.41
INDER Engineering Industries- Bhopal	259.93
INTERNATIONAL AUTOMATION INC.	552.01
J.S. SANDHU SALARY A/C	127.70
JAGAN GOPALA & CO.-CHD	5680.17
KAYDEE Engineers -ASR	139.00
KUMRA ELECTRIC STORE - KAPURTHALA	4075.99
MAA ELECTRICAL - Delhi	46.02
OM INDIA STAINLESS TUBE LTD-AMBALA	662.81
P.S. SANGHA SALARY A/C	96.50
QUADRANT Future Tek Ltd.-Basma	1111.94
RAJBIR SINGH RANDHAWA SALARY A/C	450.00
RAVNEET SINGH SANGHA (SALARY)	23.91
RE Sustainability Limited - D.Bassi	14.16
SADA SHIV INDUSTRIES-Mohali	380.60
SAFEXPRESS Private Ltd-Delhi	22.20
SCHALTBAU INDIA P. LTD- HARYANA	542.10
SCHALTBAU INDIA PVT LTD.-Mumbai	153.40
SHIBURA MACHINE INDIA PVT LTD-DELHI	83.52
SOLUVANCY Electricals (SCO-16 New) Mohali	973.80
SURESH Enterprises - Gujrat	95.17
SWINDER KAUR (SALARY)	450.00
TRIPAT ELECTRICALS-LDH.	179.53
ESS EMM Specchem Pvt Ltd - Mumbai	151.04
NIKNAM Chemicals Pvt Ltd. -Bahadurgarh.	2431.32
RANA Engineering - Chd.	7.20
VISHKARMA SHARMA	145.21
ULTRA-TECH Laboratories Pvt Ltd - Chhattisgarh	2.69
WUXI ELP PONT RADIATION TECHNOLOGY-CHINA	42330.08
<b>TOTAL</b>	<b>91134.19</b>



**International Switchgear Private Ltd**  
**SCHEDULE OF SUNDRY DEBTOR AS ON 31-03-2023**

Rs 1000

PARTICULARS	AMOUNT
ABROL Engineering Co.Pvt Ltd - Debitor	24.76
ARYAN EXPORTS PVT LTD,UP	6366.60
DY.FA & CAO/W&S/GOC., GOLDENROCK	11.64
ESS ESS KAY Engg. Co.(P) Ltd -Kapurthala	940.84
FA & CAO, ICF, CHENNAI	21914.58
FA & CAO, MCF, RAEBARELI	74869.47
FA & CAO, RCF -KAPURTHALA	44005.15
GND Rail Power Solution -Kapurthala	32.20
HITECH Lights Ltd.-Nalagarh	446.83
KAVERI INDUSTRIES,DELHI	48.31
MV ELECTROSYSTEMS LTD-HARYANA	757.70
NAHAR INDUSTRIAL ENTERPRISES LTD.	626.30
POWER CONTROL SYSTEM-KAPURTHALA	1058.69
PSPCL, PATIALA	1246.37
PSPCL, PATIALA	1117.38
ASCON Engineering Industries- Rajpura.	2164.12
LEONI CABLE SOLUTIONS (INDIA) PVT LTD TALUKA-KHED	214.29
THERMO CABLES LTD, TELANGANA	202.99
VINDHYA Telelinks Ltd - MP	22454.29
<b>Total</b>	<b>178502.53</b>

**International Switchgear Private Ltd**  
**SCHEDULE OF LOANS & ADVANCES AS ON 31-03-2023**  
(SHORT TERM LOANS & ADVANCES)

Rs 1000

PARTICULARS	AMOUNT
CGST Cash Ledger	25.83
CGST Recoverable	95.39
DEFERRED TAX (ASSETS)	100.35
GURMEET SINGH, (Ag Property)	10720.00
IGST A/C Recoverable	339.67
IGST Cash Ledger	15.34
IGST INPUT (IMPORT)	114.09
JAGTAR SINGH (Ag.Property)	16000.00
SGST Cash Ledger	25.83
SGST RECOVERABLE	95.39
TCS Ag Purchase @ 0.1%	0.27
TDS A/C	7.08
TDS A/C	8.24
IGST INPUT (IMPORT)	275.63
TDS ON FDR INTT.	0.09
TDS A/C	49.62
TDS ON FDR INTT.	0.22
CGST Credit Ledger	4386.54
IGST A/C Recoverable	159.44
IGST Credit Ledger	961.20
PSPCL - Advance for Electricity	20.68
PARVEEN KUMAR (Employee)	140.00
SGST Credit Ledger	4386.54
<b>Total</b>	<b>37927.44</b>





**International Switchgear Private Ltd**  
**SCHEDULE OF Advances from Customer AS ON 31-03-2023**  
 (SHORT TERM LOANS & ADVANCES)

Rs 1000

PARTICULARS	AMOUNT
AERIAL-FRANCE	606.04
H C INDUSTRIAL SECURITY SERVICE (Regd.)	3.67
SANDEEP KUMAR DHAWAN	2000.00
HITACHI Energy India Pvt Ltd	150.00
UKB Electronics Pvt Ltd - Alwar	17.70
<b>Total</b>	<b>2777.41</b>

**International Switchgear Private Ltd**  
**SCHEDULE OF SECURITIES AS ON 31-03-2023**  
 (SHORT TERM LOANS & ADVANCES)

Rs 1000

PARTICULARS	AMOUNT
EARNEST MONEY (RAILWAY TENDER)	15248.50
SECURITY A/C -ABB LIMITED	25.00
SECURITY A/C- BHARTI MOBILE LTD.	12.50
SECURITY A/c -GAS CYLINDER	5.10
SECURITY A/c -PSEB ELECT.	307.96
SECURITY A/C- SDO	1.34
SECURITY A/c -TELEPHONE	3.00
SECURITY DEPOSIT (RAILWAY TENDER)	8860.31
SECURITY - Electricity Meter	282.12
SECURITY-GAS Cylinder	3.40
SECURITY-PSPCL Electricity	82.52
SECURITY A/C (PSPCL)	384.01
SECURITY A/C (PUDDA)	825.34
SECURITY A/C (GMADA)	1361.91
<b>Total</b>	<b>27403.00</b>

