STATUTORY AUDIT REPORT

of

BIOCON ELECTRIC PRIVATE LIMITED

CIN: U31900KA2019PTC129487
PAN: AAICB7387E

Registered Office: B K Garudachar Charities,
No. 235, O T C Road,
Bangalore, Karnataka - 560002

FINANCIAL YEAR: 2022 - 2023
ASSESSMENT YEAR: 2023 - 2024

R P A N & Associates LLP
No. 306, 307, 3rd Floor, Paxal Tower,
K. R. Road, Opposite to Vanivilas Hospital,
Bangalore - 560 002
E-Mail: info@rpan.in

R P A N &
ASSOCIATES LLP
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS REPORT

To The Members Of
BIOCON ELECTRIC PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **BIOCON ELECTRIC PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31st, 2023**, the Statement of Profit and Loss for the year and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 'Act' in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31st, 2023** and its Profit, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the 'Act'. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the 'Act' and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Information other than the financial statements and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the 'Act' with respect to the preparation 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those board of directors are also responsible for overseeing the Company's financial reporting process.

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Auditor's responsibilities for the audit of the financial statements

Our objective is 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls is not applicable pursuant to Ministry of Corporate Affairs Notification number G.S.R. 583(E) dated 13th June, 2017 wherein it is stated that Chapter X, clause (i) of sub-section (3) of section 143 of the 'Act' shall not apply to a private company on satisfaction of the prescribed conditions. Company is satisfying the prescribed conditions

- 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.

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in:

(i) Planning the scope of my audit work and in evaluating the results of my work; and

(ii) To evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the 'Act', we report to the extent applicable 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 purpose of our audit.

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

   c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report is 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.

For BIOCON ELECTRIC PRIVATE LIMITED

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

f) Ministry of Corporate Affairs vide Notification number G.S.R. 583(E) dated 13th June, 2017 has stated that Chapter X, clause (i) of sub-section (3) of section 143 of the 'Act' shall not apply to a private company on satisfaction of the prescribed conditions. Company is satisfying the prescribed conditions;

g) 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 my opinion and to the best of my information and according to the explanations given to me:
   (i) There are no pending litigations by or against the company;
   (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
   (iii) The requirement of transferring amount to Investor Education and Protection Fund is not applicable to the Company.

For R P A N & Associates LLP
Chartered Accountants
FRN: S200364

CA. Rajat Nahata
Designated Partner
Membership No. 229980
Place: Bangalore
Date: 25th September 2023
UDIN: 23229980BGRQIT1587

For BIOCON ELECTRIC PRIVATE LIMITED
Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED
Director
RANJEET KUMAR JAIN
DIN: 08606996

Annexure A to the Independent Auditor's Report

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2023, we report the following:

(i)

a) (A) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment.
(B) The company is maintaining proper records showing full particulars of intangible assets.

b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

c) Details of immovable properties, which are not held in the name of the company, are given below:

Description of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter / director	Period held	Reason for not being held in the name of the company
-	-	-	-	-	-

d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

e) No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

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(ii)

a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.

b) During the year, the company has been sanctioned working capital limits from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

(iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

(vii)

a) The Company is generally regular in depositing undisputed statutory dues including Income tax, Duty of Customs, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it except for Provident Fund, Employees State Insurance. There are no undisputed amounts payable in respect of income tax, duty of customs, or cess which have remained outstanding as at March 31, 2023 for a period of more than 6 months from the date they became payable.

The Company has not complied with the provision of The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and Employees' State Insurance Act, 1948.

For BIOCON ELECTRIC PRIVATE LIMITED

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For BIOCON ELECTRIC PRIVATE LIMITED

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DIN: 08606996

b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)

a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.
c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.
e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x)

a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.
b) In our opinion and according to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares during the year and hence the clause is not applicable to the Company.

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

(xi)

a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As auditor, we did not receive any whistle- blower complaint during the year.

(xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

(xiii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

(xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

(xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(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 activities during the year.

c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d) As per the information and explanations received, the group does not have any CIC as part of the group. The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

(xvii) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

(xviii) There has been no resignation of the previous statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) The company is liable to make contributions under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility (CSR). For Financial Year 2020 – 2021, the company was liable to make a contribution of Rs. 8,38,706 towards CSR, out of which Rs. 7,21,011 has been spent by the company. For Financial Year 2021 – 22, the company was liable to make a contribution of Rs. 12,60,202 towards CSR, out of which Rs. NIL has been spent by the company. The company is still looking for good projects to spend such amounts.

For R P A N & Associates LLP
Chartered Accountants
FRN: 8200364

CA. Rajat Nahata
Designated Partner
Membership No. 229980
Place: Bangalore
Date: 25th September 2023
UDIN: 23229980BGRQIT1587

For BIOCON ELECTRIC PRIVATE LIMITED
Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED
Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

CIN: U31900KA2019PTC129487

Registered Office: B K Garudachar Charities, No. 235, O T C Road, Bangalore, Karnataka - 560002

Balance Sheet as at March 31, 2023

(Amount in INR)

Particulars	Note No	As at March 31, 2023	As at March 31, 2022
Equity And Liabilities			
A. Shareholder's Funds			
(a) Share Capital	3	5,00,00,000	5,00,00,000
(b) Reserves and Surplus	4	24,67,09,504	15,57,09,960
B. Non Current Liabilities			
(a) Long Term Borrowings	5	48,47,62,493	34,24,42,668
(b) Other Non Current Liabilities	6	40,36,470	38,83,716
D. Deferred Tax Liability		13,54,271	8,85,119
C. Current Liabilities			
(a) Trade Payables	7	18,52,59,665	20,48,77,156
(b) Other Current Liabilities	8	4,43,05,853	2,23,97,753
Total		**1,01,64,28,257**	**78,01,96,371**
Assets			
A. Non Current Assets			
(a) Property, Plant & Equipment	9	4,30,82,064	3,33,88,312
(b) Long-Term Loans and Advances	10	1,72,75,234	1,59,00,064
B. Current Assets			
(a) Inventories		54,42,50,961	42,45,47,225
(b) Trade Receivables	11	30,21,26,223	24,92,25,814
(c) Cash & Cash Equivalents	12	4,75,51,880	1,46,25,379
(e) Other Current Assets	13	6,21,41,896	4,25,09,576
Total		**1,01,64,28,257**	**78,01,96,371**
Notes Forming part of the Financial Statements	(1 - 25)		

For R P A N & Associates LLP
Chartered Accountants

CA. Rajat Nahata
Designated Partner
Membership No. 229980
FRN: S200364
Place: Bangalore
Date: 25/09/2023
UDIN: 23229980BGRQIT1587

For and on behalf of
Biocon Electric Private Limited

Praveen Kumar Jain
Director
DIN: 08606997

Place: Bangalore
Date: 25/09/2023

Ranjeet Jumar Jain
Director
DIN: 08606996

Place: Bangalore
Date: 25/09/2023

For BIOCON ELECTRIC PRIVATE LIMITED
Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED
Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

CIN: U31900KA2019PTC129487

Registered Office: B K Garudachar Charities, No. 235, O T C Road, Bangalore, Karnataka - 560002

Statement of Profit and Loss Account for the year ended March 31, 2023

(Amount in INR)

	Particulars	Note No	As at March 31, 2023	As at March 31, 2022
A	Revenue From Operations	14	1,24,79,84,092	1,00,29,38,221
B	Other Income	15	33,01,788	37,93,135
C	**Total Revenue (C = A + B)**		**1,25,12,85,880**	**1,00,67,31,356**
D	Expenses			
	Cost Of Material Consumed	16	83,54,46,753	68,09,21,539
	Employee Benefits Expense	17	10,43,99,515	7,80,13,074
	Finance Costs	18	3,60,41,835	1,50,85,917
	Depreciation And Amortization Expenses	10	29,81,219	17,45,908
	Other Expenses	19	16,19,42,948	12,58,05,138
	Total Expenses (D)		**1,14,08,12,268**	**90,15,71,577**
E	Profit Before Exceptional And Extraordinary Items And Tax (E = C - D)		11,04,73,612	10,51,59,780
F	less: Exceptional and Extraordinary Items		-	-
G	Profit / (Loss) Before Tax (G = E - F)		**11,04,73,612**	**10,51,59,780**
H	less: Tax Expenses			
	1 Current Tax		1,90,05,049	1,76,99,995
	2 Deferred Tax		4,69,153	4,47,121
	3 Previous Year Tax Expenses		-	-
I	**Profit/ (Loss) For The Period From Continuing Operations (I = G - H)**		**9,09,99,410**	**8,70,12,664**
J	Profit / (Loss) From Discontinuing Operations		-	-
K	Tax Expense Of Discontinuing Operations		-	-
L	**Profit / (Loss) From Discontinuing Operations (After Tax) (L = J - K)**		-	-
M	**Profit / (Loss) For The Period (M = I + L)**		**9,09,99,410**	**8,70,12,664**
N	**Earnings per Share (Basic and Diluted)**			
	Notes Forming Part Of The Financial Statements	(1 - 25)		

For R P A N & Associates LLP
Chartered Accountants

CA. Rajat Nahata
Designated Partner
Membership No. 229980
FRN: S200364
Place: Bangalore
Date: 25/09/2023
UDIN: 23229980BGRQIT1587

For and on behalf of
Biocon Electric Private Limited

Praveen Kumar Jain
Director
DIN: 08606997

Place: Bangalore
Date: 25/09/2023

Ranjeet Jumar Jain
Director
DIN: 08606996

Place: Bangalore
Date: 25/09/2023

For BIOCON ELECTRIC PRIVATE LIMITED
Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED
Director
RANJEET KUMAR JAIN
DIN: 08606996

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Cash Flow Statement for the year ended March 31, 2023

	Particulars	As at March 31, 2023	As at March 31, 2022
I	**Cash Flows From Operating Activities**		
	Profit Before Tax And Extraordinary Items	11,04,73,612	10,51,59,780
	Adjustments For:		
	- Depreciation And Amortisation Expenses	29,81,219	17,45,908
	- Interest Expenses	(3,51,56,643)	(1,30,36,009)
	Operating Profit Before Working Capital Changes	7,82,98,187	9,38,69,679
	- (Increase) / Decrease In Inventories	(11,97,03,735)	(18,51,23,631)
	- (Increase) / Decrease In Trade Receivables	(5,29,00,409)	(4,55,35,845)
	- (Increase) / Decrease In Other current assets	(1,96,32,320)	(1,82,88,685)
	- Loans And Advances And Other Receipts	(13,75,035)	(32,13,701)
	- Trade Payables, Other Liabilities And Provisions	22,90,610	(7,76,26,219)
	Cash Generated From Operations	(11,30,22,701)	(23,59,18,401)
	- Taxes Paid	(1,90,05,049)	(1,76,99,995)
	Net Cash (Used In) / Provided By Operating Activities (I)	**(13,20,27,750)**	**(25,36,18,396)**
II	**Cash Flows From Investing Activities**		
	- Purchase Of Fixed Assets	(1,26,74,971)	(1,69,68,726)
	- Proceeds From Sale Of Fixed Assets	-	-
	Net Cash (Used In) / Provided By Investing Activities (II)	**(1,26,74,971)**	**(1,69,68,726)**
III	**Cash Flows From Financing Activities**		
	- Long Term Borrowings (Net)	14,23,19,825	26,29,02,548
	- Short Term Borrowings (Net)	1,52,754	-
	- Interest Paid	3,51,56,643	1,30,36,009
	Net Cash (Used In) / Provided By Financing Activities (III)	**17,76,29,222**	**27,59,38,557**
	Net Increase / Decrease In Cash And Cash Equivalents (I+II+III)	**3,29,26,501**	**53,51,436**
	Cash And Cash Equivalents At The Beginning Of Period	1,46,25,379	92,73,943
	Cash And Cash Equivalents At The End Of Period	**4,75,51,880**	**1,46,25,379**

For R P A N & Associates LLP
Chartered Accountants

CA. Rajat Nahata
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For and on behalf of
Biocon Electric Private Limited

Praveen Kumar Jain
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DIN: 08606997
Place: Bangalore
Date: 25/09/2023

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For BIOCON ELECTRIC PRIVATE LIMITED
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RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

1. **Corporate Information**

   Biocon Electric Private Limited is engaged in the business of manufacturing Electrical wiring and fitting services. **Biocon Electric Private Limited** was incorporated on 8th November 2019 and the company's registered office is at No 235, B K Garudachar Charities, O T C Road, Chickpet, Bangalore - 560002 in the state of Karnataka (India) with CIN U31900KA2019PTC129487.

2. **Significant Accounting Policies**

   a. **Basis of Preparation**

   The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") / Companies Act, 1956 ("the 1956 Act") as applicable. The financial statements have been prepared on accrual basis of accounting. All income and expenditure, having a material bearing on the financial statements, are recognized on accrual basis.

   b. **Use of Estimates**

   The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known materialize. Any revision to accounting estimates is recognized in accordance with the requirements of the respective accounting standard.

   c. **Property Plant and Equipment**

   Fixed assets are carried at their Gross block less depreciation for the year. The cost of fixed assets includes purchase price net of any trade discounts and rebates, taxes (other than those subsequently recoverable from the tax authorities), freight and other directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowing attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure on fixed assets after purchase/completion is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets with indefinite useful lives are carried at cost less accumulated impairment losses.



For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN

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Depreciation

Depreciation amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible fixed assets has been provided on the Straight Line method as per the useful life prescribed in schedule II to the Companies Act, 2013

In respect of additions and deletions during the year, Depreciation charge is provided on pro-rata basis. Leased Assets are fully depreciated over the primary lease period. Assets costing individually Rs 5,000 or less are fully depreciated in the year of addition.

d. Intangible Assets

Intangible assets acquired separately are reported at cost less accumulated amortization (where they have finite useful lives) and accumulated impairment losses.

Intangible assets with finite useful lives are amortized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed as at each reporting date, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives are not amortized. Each period, the useful lives of such assets are reviewed to determine whether events and circumstances continue to support an indefinite useful life assessment for the asset. Such assets are tested for impairment in accordance with the policy below.

e. Employee Retirement Benefits

The company has neither contributed nor created provision for gratuity. This is not conformity with the AS-15, Employee Benefits, notified under the Companies (Accounting Standards) Rules, 2006. The impact of such treatment on expenses and corresponding provision is not quantified.

f. Revenue Recognition

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from services rendered is accounted for on accrual basis as per the terms of the contract. Revenue from Interest income if any is recognized on time proportion basis taking into account the amount outstanding and the rate applicable

For BIOCON ELECTRIC PRIVATE LIMITED

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Notes Forming Part of Financial Statements

g. Taxes on Income

Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and is calculated using the tax effect accounting method where taxes are accrued in the same period the related revenues and expenses arise. The difference that result between the profit offered for income tax and the profit as per the financial statements are identified, and thereafter a deferred tax asset or liability is recorded for timing difference namely the differences that originate in one accounting period and get reversed in another based on the tax effect of the aggregate amount being considered. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available to realize such assets. In other situations deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets. The company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

h. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. The Company is a Small and Medium sized Company (SMC) as defined in the general instruction in respect of accounting standards noticed under the Act, 1956. Accordingly the Company is exempt from disclosure requirements of paras 66 and 67 of AS-29 regarding provisions and its descriptions. Contingent Liabilities are not provided for and, if any, are disclosed separately by way of notes to accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

i. Segment Reporting

The Company is a Small and Medium sized Company (SMC) as defined in the general instruction in respect of accounting standards noticed under Act. Accordingly the Company is exempt from disclosure requirements of AS-17.

j. Borrowing Costs

Borrowing costs include interest and amortization of ancillary costs incurred to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period form commencement of activities relating to construction / development of the qualifying asset up to the date of capitalization of such asset is added to the cost of the assets.

k. Earnings per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post - tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post - tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

For BIOCON ELECTRIC PRIVATE LIMITED

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BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

3. **Share Capital**

The authorized and paid up capital comprises of Equity Shares having a par value of Rs. 10 each.

Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of Shares	Amount (INR)	No. of Shares	Amount (INR)
Authorized share capital:				
Equity Shares of Rs. 10 each	50,00,000	5,00,00,000	50,00,000	5,00,00,000
	50,00,000	**5,00,00,000**	**50,00,000**	**5,00,00,000**
Issued, Subscribed capital, Called and paid-up capital:	**No. of Shares**	**Amount (INR)**	**No. of Shares**	**Amount (INR)**
Equity Shares of Rs. 10/- each Fully Paid Up	50,00,000	5,00,00,000	50,00,000	5,00,00,000
	50,00,000	**5,00,00,000**	**50,00,000**	**5,00,00,000**

Rights, Preferences and Restrictions Attached to Equity shares

The Company has one class of equity shares having par value of Rs. 10 each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The Company does not have any holding company. Hence, disclosure regarding holding company is not required.

For BIOCON ELECTRIC PRIVATE LIMITED

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BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

Details of Equity Shares Held by Shareholders in the Company

Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of Shares	% of Share Holding	No. of Shares	% of Share Holding
PRAKASH CHAND JAIN	10,02,300	20.05%	5,02,300	10.05%
MILAPCHAND JAIN	12,52,500	25.05%	7,52,500	15.05%
VIKRAM KUMAR	9,51,300	19.03%	4,51,300	9.03%
RANJEET KUMAR JAIN	6,91,500	13.83%	91,500	1.83%
RASILA DEVI JAIN	0	0%	5,00,000	10.00%
POOJA KUMARI HIRANI	0	0%	4,00,000	8.00%
GAVARI DEVI JAIN	0	0%	5,00,000	10.00%
USHA DEVI JAIN	0	0%	4,00,000	8.00%
JAMUNA DEVI	0	0%	4,00,000	8.00%
PRAVEEN KUMAR JAIN	11,02,400	22.04%	10,02,400	20.05%
Total	**50,00,000**	**100%**	**50,00,000**	**100%**

For BIOCON ELECTRIC PRIVATE LIMITED

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BIOCON ELECTRIC PRIVATE LIMITED
CIN: U31900KA2019PTC129487

Notes Forming part of the Financial Statements

(Amounts in INR)

3) Share Capital

Particulars	As at March 31, 2023	As at March 31, 2022
Equity Share Capital	5,00,00,000	5,00,00,000
Total	**5,00,00,000**	**5,00,00,000**

4) Reserves & Surplus

Particulars	As at March 31, 2023	As at March 31, 2022
Surplus in the statement of profit and loss		
Opening balance	15,57,09,960	6,86,97,888
Add: Profit for the year	9,09,99,410	8,70,12,664
Less: TCS on Purchases	134	(592)
Total	**24,67,09,504**	**15,57,09,960**

5) Long Term Borrowings

Particulars	As at March 31, 2023	As at March 31, 2022
Bank Od		
DBS	21,10,40,615	19,45,13,695
Standard Chartered Bank	12,55,51,408	-
Unsecured Loans		
Gloomy Vincom Pvt Ltd	3,00,00,000	3,00,00,000
Interest Free Loan From Directors		
Milap Chand Jain	1,33,97,449	98,27,449
Prakash Chand Jain	31,77,904	2,10,37,904
Praveen Kumar Jain	-	1,55,15,000
Ranjeet Kumar Jain	91,55,000	1,28,55,000
Vikram Kumar	1,28,70,000	1,71,70,000
Unsecured Loan From Family		
Aman Kumar Jain	58,00,000	55,48,231
Deepika Devi Jain	12,50,000	14,60,000
Gavari Devi Jain	88,23,500	15,23,500
Hrithik Jain	41,25,000	29,77,284
Jamuna Devi Jain	1,43,60,489	54,27,841
Krisha Jain	14,32,754	7,40,000
Montu Jain	1,26,00,000	1,32,55,000
Pooja Kumari Hirani	60,25,000	17,25,000
Rangeela Devi Jain	50,00,000	-
Rasila Devi Jain	70,40,000	13,90,000
Sejal Jain	40,00,000	36,73,149
Tanish Jain	14,39,758	7,40,000
Usha Devi Jain	76,73,615	30,63,615
Total	**48,47,62,493**	**34,24,42,668**

For BIOCON ELECTRIC PRIVATE LIMITED

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Notes Forming part of the Financial Statements

(Amounts in INR)

6) Other Non Current Liabilities

Particulars	As at March 31, 2023	As at March 31, 2022
Security Deposit - Arco Trading Corporation	26,01,250	25,00,000
Urban Marketing (Ludhiana) Deposit	14,35,220	13,83,716
Total	**40,36,470**	**38,83,716**

7) Trade Payables

Particulars	As at March 31, 2023	As at March 31, 2022
MSME	-	-
Others		
- Less Than 1 Year (Sub-Note 1)	18,06,81,690	20,48,77,156
- More Than 1 Year (Sub-Note 1)	45,77,975	
Disputed Trade Payables - MSME	-	-
Disputed Trade Payables - Others	-	-
Total	18,52,59,665	20,48,77,156

8) Other Current Liabilities

Particulars	As at March 31, 2023	As at March 31, 2022
Advance Received from Customers (Sub-Note 2)	40,58,110	39,54,650
Audit Fees Payable	-	-
Commission Payable	47,500	
Consultancy Fees Payable	29,24,871	-
Conveyance Payable	3,65,198	
Job Work Payable	21,04,281	
Electricity Payable	-	1,03,718
EPF & ESI Payable	61,859	20,441
ESI Payable	-	
GST and RCM Payable	37,30,907	13,86,134
Income Tax Payable	2,53,113	2,65,933
Other Payables	2,73,469	-
Professional Tax Payable	2,200	5,600
Professional Fees Payable	52,59,942	
Reimbursements Payable	12,69,627	11,11,052
Rent Payable	6,61,540	9,19,280
Salary, Wages and Director Remuneration Payable	1,92,96,240	1,20,17,339
Statutory Dues	-	-
TDS & TCS Payable	39,74,067	26,13,135
Telephone Charges	22,929	471
Total	4,43,05,853	2,23,97,753

For BIOCON ELECTRIC PRIVATE LIMITED

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Notes Forming part of the Financial Statements

(Amounts in INR)

10) Long-Term Loans and Advances

Particulars	As at March 31, 2023	As at March 31, 2022
Security Deposits		
Secured, Considered Good	1,10,47,726	95,50,000
Unsecured, Considered Good	62,27,508	53,30,000
Loans and Advances to Employees	-	10,20,064
Total	**1,72,75,234**	**1,59,00,064**

11) Trade Receivables

Particulars	As at March 31, 2023	As at March 31, 2022
Undisputed Trade Receivables - Considered Good		
- Less Than 1 Year (Sub-Note 3)	29,61,57,761	24,92,25,814
- More Than 1 Year (Sub-Note 3)	59,68,463	
Undisputed Trade Receivables - Considered Doubtful	-	-
Disputed Trade Receivables - Considered Good	-	-
Disputed Trade Receivables - Considered Doubtful	-	-
Total	**30,21,26,223**	**24,92,25,814**

12) Cash & Cash Equivalents

Particulars	As at March 31, 2023	As at March 31, 2022
Bank Of Baroda (Bangalore)	2,29,762	48,433
Bank Of Baroda (Delhi)	1,04,671	3,36,645
DBS Bank India Ltd.	7,01,298	29,36,324
ICICI Bank	-	-
ICICI Bank	-	-
ICICI Bank	4,47,62,876	78,34,658
Cash in Hand	12,53,272	29,69,319
Fixed Deposit	5,00,000	5,00,000
Total	**4,75,51,880**	**1,46,25,379**

13) Other Current Assets

Particulars	As at March 31, 2023	As at March 31, 2022
Advance Paid to Creditors (Sub-Note 4)	2,18,18,171	39,28,432
GST Receivable	3,42,27,066	3,77,02,041
TCS & TDS Receivable	-	-
Excess Commission Paid	18,363	-
Excess Professional Fees Paid	11,300	-
Excess Rent Paid	2,48,325	-
Income Tax Refund Receivable	35,22,865	-
Prepaid Expenses	2,63,563	24,592
Salary Advances	20,32,243	8,54,511
Total	**6,21,41,896**	**4,25,09,576**

For BIOCON ELECTRIC PRIVATE LIMITED

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BIOCON ELECTRIC PRIVATE LIMITED
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Notes Forming part of the Financial Statements

(Amounts in INR)

14) Revenue from operations

Particulars	As at March 31, 2023	As at March 31, 2022
Sale of Goods	1,24,79,84,092	1,00,29,56,533
Discounts	-	(18,311)
Total	1,24,79,84,092	1,00,29,38,221

15) Other Incomes

Particulars	As at March 31, 2023	As at March 31, 2022
Discounts	2,75,077	13,61,656
Custom Duty Benefit	1,76,484	-
Interest Income	5,01,567	8
Price Differences	6,77,397	63,365
Other Incomes	2,312	12,839
Rounding Off	819	2,524
Forex Gain / (Loss)	16,68,133	23,52,744
Total	33,01,788	37,93,135

16) Cost of Materials Consumed

Particulars	As at March 31, 2023	As at March 31, 2022
Opening stock	42,45,47,223	23,94,23,594
Add:		
Purchases	48,77,55,011	49,66,59,856
Import Purchases	36,23,79,630	28,99,86,873
	-	-
Direct Expenses		
- Job Work	2,75,16,194	1,39,43,274
- Wages	96,53,177	65,96,459
- Freight Charges	30,09,050	34,41,939
- Rent Expenses	1,42,83,437	91,86,000
- Factory Expenses	41,05,506	12,62,965
- Power and Fuel	15,26,140	11,00,382
- Import Charges (Custom Duty, Container Charges, Transportation & Other Import Charges)	4,49,22,346	4,38,67,422
	-	-
Less:		
Closing stock	(54,42,50,961)	(42,45,47,225)
Total	83,54,46,753	68,09,21,539

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
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For BIOCON ELECTRIC PRIVATE LIMITED

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Notes Forming part of the Financial Statements

(Amounts in INR)

17) Employee Benefits Expense

Particulars	As at March 31, 2023	As at March 31, 2022
Salary & Incentives	9,81,32,342	7,32,16,492
ESI and EPF Contributions	5,22,542	2,11,529
Staff Welfare	57,44,631	45,85,053
Total	10,43,99,515	7,80,13,074

18) Finance Costs

Particulars	As at March 31, 2023	As at March 31, 2022
Bank Charges	1,08,342	20,49,909
Bank OD Interest	2,31,14,771	92,13,387
Interest on GST	-	1,802
Interest on Unsecured Loans & Deposits	1,19,76,724	38,15,000
Loan Processing Charges	7,72,000	
License Charges	4,849	
Interest on TDS	65,148	5,820
Total	3,60,41,835	1,50,85,917

19) Other Expenses

Particulars	As at March 31, 2023	As at March 31, 2022
Advertisement Expenses	28,72,581	18,38,481
Assembling Charges	-	45,900
Audit Fees	2,90,000	-
Books & Periodicals	-	4,556
Branding & Marketing	3,06,800	
Business Promotion Expenses	2,23,64,176	3,46,340
Calibration Charges	-	7,89,538
Cash Discount	5,91,838	15,035
Commission On Sales	3,26,89,865	2,03,97,795
Computer Accessories & Maintenance	2,80,069	1,46,624
Consultancy	27,08,214	48,51,152
Consumables	-	9,15,400
Conveyance Expenses	81,37,646	60,45,614
Coupon Discount	-	1,070
Discount	19,97,433	27,37,595
Display Board Expenses	-	28,11,477
Corporate Social Responsibility	7,21,011	-
Festival Expenses	-	5,950
Forex Conversion Charges	12,88,027	
Freight Charges	2,34,59,453	1,28,42,488
Insurance Expenses	6,09,118	3,30,834
Loading & Unloading Charges	42,81,737	46,32,932
Machine Repair And Maintenance	6,97,705	10,21,293
Miscellaneous Expenses	38,26,775	2,41,694
Mounting Charges	-	2,35,362
Office Expenses	9,50,824	15,31,570
Office Maintenance Expenses	7,53,475	3,85,772
Office Rent	3,00,000	-

For BIOCON ELECTRIC PRIVATE LIMITED

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BIOCON ELECTRIC PRIVATE LIMITED
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Notes Forming part of the Financial Statements

(Amounts in INR)

Packing & Forwarding	2,586	2,650
Packing Material	12,25,794	25,318
Postage and Courier	41,337	1,15,076
Power & Fuel	32,53,105	34,37,340
Price Difference	-	-
Printing & Stationery	1,58,253	8,43,380
Professional & Legal Fees	67,68,995	1,56,67,616
Rate Differences	1,40,370	197
Rates & Taxes	1,03,709	10,11,271
Rental Expenses	1,61,14,352	89,19,873
Round Off	7,568	1,787
Sales Promotion	5,342	31,75,480
Scheme Discounts	98,70,008	1,47,62,354
Security Services Charges	-	3,28,500
Service Charges	-	4,46,255
Software Expenses	39,011	25,099
Sponsorships	-	50,000
Telephone & Internet Charges	3,64,196	2,36,284
Testing & Certification Charges	10,29,934	1,35,000
Trade Discounts	9,37,656	15,88,614
Trademark Expenses	1,77,500	2,03,400
Transport Expenses	-	2,45,710
Traveling Expenses	35,19,358	22,73,162
Turnover Discounts	87,23,464	98,35,784
Vehicle Maintenance	2,50,398	2,84,016
Water Expenses	68,265	-
Website Expenses	15,000	16,500
Total	**16,19,42,948**	**12,58,05,138**

For R P A N & Associates LLP
Chartered Accountants

CA. Rajat Nahata
Designated Partner
Membership No. 229980
FRN: S200364
Place: Bangalore
Date: 25/09/2023
UDIN: 23229980BGRQIT1587

For and on behalf of
Biocon Electric Private Limited

Praveen Kumar Jain
Director
DIN: 08606997

Place: Bangalore
Date: 25/09/2023

Ranjeet Jumar Jain
Director
DIN: 08606996

Place: Bangalore
Date: 25/09/2023

For BIOCON ELECTRIC PRIVATE LIMITED
Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED
Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

20. Earnings Per Share

Particulars	As at March 31, 2023 (INR)	As at March 31, 2022 (INR)
Profit / Loss for the Year	11,04,73,612	10,51,59,780
Less: Provision for taxation		
- Current tax	1,90,05,049	1,76,99,995
- Deferred tax	4,69,153	4,47,121
Profit / Loss After Tax	**9,09,99,410**	**8,70,12,664**
(Add) O/B of Profit & Loss Account after Deferred Tax Adjustments		-
Balance carried to Balance Sheet	**9,09,99,410**	**8,70,12,664**
Weighted Number of Equity Shares	50,00,000	50,00,000
Earnings per Share (Basic & Diluted)	**18.20**	**17.40**

21. Foreign Currency Transaction

a. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

b. Exchange differences arising on the settlement of monetary items or non-monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

22. Balance in Accounts Receivable, Payables and Loans & Advances are subject to confirmations.

23. Management has initiated the process of identifying enterprises, which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDA) and circularized the letters for this purpose. The company has received responses from certain enterprises, which qualify as micro or small enterprise under MSMEDA. However, there are no amounts due to them as at the year end and accordingly, the disclosure in respect of unpaid amounts are not applicable. Further, interest arising out of transactions during the current year, are not considered material and have not been provided for. The same, if claimed, will be paid at the time of settlement.

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

24. Other Statutory Information

a. **Title deeds of Immovable Properties not held in the name of the Company**
The company does not hold any immovable properties not held in the name of the Company.

b. **Details of Benami property**
No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami transactions (Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

c. **Utilization of borrowed funds and share premium**

A. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or any kind of 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:

i. 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

ii. Provide any guarantee security or the like to or on behalf of the ultimate beneficiaries.

B. The company has not received any funds 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:

i. 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

ii. Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

d. **Compliance with Approved Scheme(s) of Arrangements**
No scheme of arrangement has been approved by the competent authority in terms of section 230 to 237 of the Companies Act, 2013 hence this is not applicable.

e. **Details of crypto currency or virtual currency**
The company has not traded or invested in crypto currency or virtual currency during the current or previous year.

f. **Valuation of property, plant and equipment and intangible assets**
The company has not revalued any of its fixed assets (property, plant and equipment and intangible assets), hence this is not applicable.

g. **Loans or advanced to specified persons**
The company has not granted any loans or advances in the nature of loans to promoter (as defined under Companies Act, 2013).

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
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BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming Part of Financial Statements

h. Borrowings secured against current assets

The company has not sanctioned any borrowing limits from any bank or financial institutions.

i. Willful defaulter

The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

j. Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

k. Compliance with number of layers of companies

The company does not hold any investment as at 31st March 2023 and hence does not need to complies with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (restriction on number of layers) Rules, 2017.

l. Utilization of borrowings availed from banks and financial institutions

The company had not sanctioned any borrowing limits from any bank or financial institution.

m. Relationship with struck off companies

The company do not have any transactions with struck off companies under section 248 of Companies Act 2013, or section 560 of Companies Act, 1956.

n. Compliance with Approved Scheme(s) of Arrangements

There are no arrangements / arrangements to be reported here.

For BIOCON ELECTRIC PRIVATE LIMITED

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DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN

BIOCON ELECTRIC PRIVATE LIMITED

Notes Forming part of the Financial Statements

Note 25: Notes To Accounts

25.1 Estimated amount of contract remaining to be executed on capital account and not provided for Rs NIL.

25.2 None of the employees employed throughout the financial year were in receipt of remuneration which in aggregate was more than Rs. 1,05,00,000 per annum or Rs. 8,75,000 per month.

25.3 Remuneration to Directors :

	Current Year
Remuneration	58,80,000
Other allowances & perquisites	Nil

25.4 Payments to Auditors for the year :

	Current Year
Auditors remuneration & expenses	2,90,000

25.5 Prior Period Expenses

Current Year
Nil

25.6 The company is yet to confirm balances in case of Debtors and Creditors.
These balance included in Sundry Debtors, Creditors are therefore subject to adjustments, if any.

25.7 The Company is yet to formulate retirement benefit plan pertaining to gratuity for its employees & consequently, no provision has been made in the accounts for the same.
Currently, the company adopts the policy of 'Pay as You Go' for payment of gratuity to employees.

25.8 The Company is not dealing with any small Scale Industry as on the date.

25.9 Expenditure in foreign exchange:

Current Year
35,18,09,520

25.10 Earnings in foreign exchange

Current Year
Nil

25.11 Deferred Tax (Net) as on 31st March 2023 is Rs.4,69,153/-

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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25.12 Related Party Transactions:

The Company has entered into the following related party transaction.

Name of the Related Party	Nature of Relationship	Nature of Transaction	Amount (INR)
Biocon Electrical India	Common Management	Purchases	45,01,556
		Jaguar Car Purchase	10,27,870
Biocon Switchgear Private Limited	Common Director	Purchases	2,12,86,682
Praveen Kumar Jain	Director	Remuneration	12,00,000
		Rent	12,00,000
Ranjeet Kumar Jain	Director	Remuneration	9,60,000
		Rent	12,00,000
Vikram Kumar Jain	Director	Remuneration	19,20,000
		Rent	-
Milap Chand Jain	Director	Remuneration	12,00,000
		Rent	12,00,000
Prakash Chand Jain	Director	Remuneration	6,00,000
		Rent	16,20,000
Rasila Devi Jain	Director's Relative	Salary	7,20,000
		Interest	8,14,333
		Rent	14,40,000
Pooja Kumari Hirani	Director's Relative	Salary	16,80,000
		Interest	7,27,177
Deepika Devi Jain	Director's Relative	Salary	7,20,000
		Interest	2,89,646
		Rent	14,40,000
Gavari Devi Jain	Director's Relative	Salary	-
		Interest	9,34,803
Rangeela Jain	Director's Relative	Salary	-
		Interest	46,667
Usha Devi Jain	Director's Relative	Interest	9,69,858
		Rent	18,00,000
Jamuna Devi Jain	Director's Relative	Interest	13,95,107
		Rent	18,00,000
Montu Jain	Director's Relative	Salary	14,40,000
		Interest	13,17,115
Sejal Jain	Director's Relative	Salary	12,00,000
		Interest	3,94,397
Aman Kumar Jain	Director's Relative	Salary	13,80,000
		Interest	5,96,000
Hritik Jain	Director's Relative	Salary	5,25,000
		Interest	5,37,440
Krisha Jain	Director's Relative	Interest	91,950
Tanish Jain	Director's Relative	Interest	99,731

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
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Director
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25.13 Contingent Liability: NIL

25.14 The Amount in Rs.of Current Year have been rounded of to nearest Rupee in case of decimals only except quantity in Nos.,Ratios and EPS.

25.15 Amount has been rounded off to nearest rupee.

25.16 Corporate Social Responsibility

In accordance with Section 135 of the Companies Act, 2013, a company, meeting the applicabilty threshold, needs to spend atleast 2% of its average net profit for the immediately preceeding 3 financial years on Corporate Social Responsibility(CSR) activities. The CSR provisions were applicable to the Company from FY 2020 - 21 onwards

For Financial Year 2020 - 2021, the company was liable to make a contribution of Rs. 8,38,706 towards CSR, out of which Rs. 7,21,011 has been spent by the company.

For Financial Year 2021 - 22, the company was liable to make a contribution of Rs. 12,60,202 towards CSR, out of which Rs. NIL has been spent by the company. The company is still looking for good projects to spend such amounts.

For R P A N & Associates LLP
Chartered Accountants
FRN: S200364

CA Rajat Nahata
Designated Partner
Membership No: 229980
Place: Bengaluru
Date: 25/09/2023
UDIN: 23229980BGRQIT1587

For and on behalf of
Biocon Electric Private Limited

Praveen Kumar Jain
Director
DIN: 08606997

Place: Bangalore
Date: 25/09/2023

Ranjeet Jumar Jain
Director
DIN: 08606996

Place: Bangalore
Date: 25/09/2023

For BIOCON ELECTRIC PRIVATE LIMITED
Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED
Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Note 10: Property, Plant and Equipment

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No.	Particulars	WDV as on April 01, 2022	Additions	Deletions	Total	Rate of Depreciation (%)	Depreciation	WDV as on March 31, 2023
1	Computer & software	7,01,886	8,33,645	-	15,35,532	31.67%	4,30,447	11,05,084
2	Furniture & Fixtures (NESD)	6,43,778	13,14,866	-	19,58,644	9.50%	1,24,721	18,33,923
3	Plant & Machinery other than continous process plant	2,80,05,204	88,08,613	-	3,68,13,817	6.33%	22,20,149	3,45,93,669
4	Land and Building	37,96,215	10,05,051	-	48,01,266	3.17%	1,47,142	46,54,124
5	Leasehold Improvements	2,11,004	7,01,995	-	9,12,999	9.50%	44,301	8,68,698
5	Intangible Assets	30,225	10,800	-	41,025	23.75%	14,459	26,566
	TOTAL	3,33,88,312	1,26,74,971	-	4,60,63,283		29,81,219	4,30,82,064

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED
CIN: U31900KA2019PTC129487

Schedule of Depreciation and Fixed Assets as per The Income Tax Act, 1968 for the year ended March 31, 2023

(Amount in INR)

Sl. No.	Particulars	WDV as on April 01, 2022	Additions		Deletions	Total	Rate of Depreciation (%)	Depreciation	WDV as on March 31, 2023
			up to 03-Oct-2022	after 03-Oct-2022					
1	Buildings 10%: office, factory	37,41,664	13,26,459	3,80,587	-	54,48,710	10.00%	5,25,842	49,22,868
2	Furnitures/ fittings 10%	6,20,898	6,35,464	6,79,404	-	19,35,766	10.00%	1,59,606	17,76,160
3	Plant/ Machinery 15%: not covered in other blocks, cars	2,42,50,074	30,98,294	57,10,319	-	3,30,58,687	15.00%	45,30,529	2,85,28,158
4	Plant/ Machinery 40%: as per proviso to Rule 5(1)	5,64,885	4,87,492	3,46,155	-	13,98,532	40.00%	4,90,182	9,08,350
5	Intangible assets 25%	30,794		10,800	-	41,594	25.00%	9,049	32,545
	TOTAL	2,92,08,315	55,47,709	71,27,265	-	4,18,83,289		57,15,208	3,61,68,081

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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For BIOCON ELECTRIC PRIVATE LIMITED

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BIOCON ELECTRIC PRIVATE LIMITED

CIN: U31900KA2019PTC129487

Annexure 1 Deferred Tax for the year ending 31st March 2023

Particulars	Total (INR)
Depreciation as per the Companies Act, 2013	29,81,219
Depreciation as per the Income Tax Act, 1961	57,15,208
Timing Difference	**(27,33,989)**
Tax Rate	17.16%
Deferred Tax Asset / (Liability)	**(4,69,153)**
Add: Deferred Tax Asset / (Liability) as on 31/03/2022	(8,85,119)
Deferred Tax Asset / (Liability) as on 31/03/2023	**(13,54,271)**

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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For BIOCON ELECTRIC PRIVATE LIMITED

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DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED
CIN: U31900KA2019PTC129487
Registered Office: B K Garudachar Charities, No. 235, O T C Road, Bangalore, Karnataka - 560002

Notes forming part of Financial Statements

Ratios

The ratios for the years ended March 31, 2023 and March 31, 2022 are as follows:

Sl. No.	Particulars	Numerator	Denominator	As at		Variance
				31-Mar-23	31-Mar-22	
1	Current Ratio	Current Assets	Current Liabilities	4.16	3.22	30%
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity	1.65	1.68	-2%
3	Debt Service Coverage Ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	0.18	0.25	-28%
4	Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	18.20	17.40	5%
5	Trade Receivables Turnover Ratio	Net credit sales = Gross credit sales - sales return	Closing Trade Receivables	4.13	4.02	3%
6	Trade Payables Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Closing Trade Payables	4.59	3.84	20%
7	Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	1.72	1.99	-14%
8	Net Profit Ratio	Net Profit	Net sales = Total sales - sales return	0.07	0.09	-16%
9	Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.19	0.22	-14%
10	Inventory Turnover Ratio	Cost of goods sold	Average Inventory	1.51	1.81	-17%

Ratio Workings

Sl. No.	Particulars	As at March 31 2023	As at March 31 2022
1	**Current Ratio**		
	Current Assets	95,60,70,959	73,09,07,995
	Current Liabilities	22,95,65,518	22,72,74,908
	Ratio	4.16	3.22
	% Change from previous period / year	30%	
	In Current Year the Liquidity has been used to fund Fixed Assets and other Short Term Advances		
2	**Debt-Equity Ratio**		
	Total Debt	48,87,98,963	34,63,26,384
	Shareholder's Equity	29,67,09,504	20,57,09,960
	Ratio	1.65	1.68
	% Change from previous period / year	-2%	
3	**Debt Service Coverage Ratio**		
	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	9,39,80,629	8,87,58,572
	Debt service = Interest & Lease Payments + Principal Repayments	51,98,53,988	35,54,71,054
	Ratio	0.18	0.25
	% Change from previous period / year	-28%	
4	**Return on Equity Ratio**		
	Net Profits after taxes - Preference Dividend	9,09,99,410	8,70,12,664
	Average Shareholder's Equity	50,00,000	50,00,000
	Ratio	18.1999	17.4025
	% Change from previous period / year	5%	
	Revenue operations have commenced only in current Year .		

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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BIOCON ELECTRIC PRIVATE LIMITED
CIN: U31900KA2019PTC129487
Registered Office: B K Garudachar Charities, No. 235, O T C Road, Bangalore, Karnataka - 560002

Notes forming part of Financial Statements

5	Trade Receivables Turnover Ratio		
	Net credit sales = Gross credit sales - sales return	1,24,79,84,092	1,00,29,38,221
	Closing Trade Receivables	30,21,26,223	24,92,25,814
	Ratio	4.13	4.02
	% Change from previous period / year	3%	
	Revenue operations have commenced only in current Year .		
6	Trade Payables Turnover Ratio		
	Net credit purchases = Gross credit purchases - purchase return	85,01,34,641	78,66,46,729
	Closing Trade Payables	18,52,59,665	20,48,77,156
	Ratio	4.59	3.84
	% Change from previous period / year	20%	
	Revenue operations have commenced only in current Year .		
7	Net Capital Turnover Ratio		
	Net sales = Total sales - sales return	1,24,79,84,092	1,00,29,38,221
	Working capital = Current assets - Current liabilities	72,65,05,441	50,36,33,086
	Ratio	1.72	1.99
	% Change from previous period / year	-14%	
	Revenue operations have commenced only in current Year .		
8	Net Profit Ratio		
	Net Profit	9,09,99,410	8,70,12,664
	Net sales = Total sales - sales return	1,24,79,84,092	1,00,29,38,221
	Ratio	0.07	0.09
	% Change from previous period / year	-16%	
9	Return on Capital Employed		
	Earnings before interest and taxes	14,56,30,255	11,81,95,788
	Capital Employed	78,14,71,997	54,81,52,628
	Ratio	0.1864	0.2156
	% Change from previous period / year	-14%	
	Revenue operations have commenced only in current Year .		
10	Inventory Turnover Ratio		
	Cost of goods sold	73,04,30,903	60,15,23,097
	Average Inventory	48,43,99,092	33,19,85,410
	Ratio	1.5079	1.8119
	% Change from previous period / year	-17%	

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
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BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
A.	**Computer & Software**																	
1	Computer & Laptop	Delhi	14-Jan-20	82,203	3.00	3.00	0.00	24,572		-	24,572	4,110	Single	365	31.67%	20,470	-	4,102
2	Computer & Laptop	Delhi	18-Feb-20	16,356	3.00	3.00	0.00	5,386		-	5,386	518	Single	365	31.67%	4,570	-	816
3	Acer Laptop	Bangalore	8-Jun-20	32,203	3.00	2.81	0.19	13,706		-	13,706	1,610	Single	365	31.67%	10,199	-	3,507
4	Printer	Bangalore	14-Jul-20	9,000	3.00	2.71	0.29	4,112		-	4,112	450	Single	365	31.67%	2,851	-	1,261
5	Asus Laptop	Bangalore	1-Aug-20	22,881	3.00	2.66	0.34	10,810		-	10,810	1,144	Single	365	31.67%	7,246	-	3,564
6	Computer & Laptop	Delhi	3-Sep-20	40,678	3.00	2.57	0.43	20,383		-	20,383	2,034	Single	365	31.67%	12,882	-	7,501
7	Printer	Delhi	4-Sep-20	6,695	3.00	2.57	0.43	3,361		-	3,361	335	Single	365	31.67%	2,121	-	1,240
8	Camera	Bangalore	29-Sep-20	12,750	3.00	2.50	0.50	6,677		-	6,677	638	Single	365	31.67%	4,038	-	2,639
9	Hard Disk 2 Tb	Bangalore	29-Sep-20	4,650	3.00	2.50	0.50	2,435		-	2,435	233	Single	365	31.67%	1,473	-	962
10	Hp Laptop	Bangalore	29-Sep-20	33,898	3.00	2.50	0.50	17,750		-	17,750	1,695	Single	365	31.67%	10,735	-	7,015
11	Computer & Laptop	Delhi	29-Oct-20	76,271	3.00	2.42	0.58	41,925		-	41,925	3,814	Single	365	31.67%	24,155	-	17,770
12	Computer & Laptop	Delhi	20-Jan-21	20,373	3.00	2.19	0.81	12,666		-	12,666	1,019	Single	365	31.67%	6,452	-	6,214
13	Computer & Laptop	Delhi	20-Jan-21	20,373	3.00	2.19	0.81	12,666		-	12,666	1,019	Single	365	31.67%	6,452	-	6,214
14	Computer	Bangalore	26-Feb-21	1,483	3.00	2.09	0.91	970		-	970	74	Single	365	31.67%	470	-	500
15	Computer & Laptop	Delhi	1-Mar-21	17,797	3.00	2.08	0.92	11,682		-	11,682	890	Single	365	31.67%	5,636	-	6,046
16	Computer & Laptop	Delhi	1-Mar-21	51,822	3.00	2.08	0.92	34,016		-	34,016	2,591	Single	365	31.67%	16,412	-	17,604
17	Printer	Noida	20-Mar-21	15,678	3.00	2.03	0.97	10,550		-	10,550	784	Single	365	31.67%	4,966	-	5,584
18	Hard Disk	Noida	11-Jun-21	2,966	3.00	1.80	1.20	2,209		-	2,209	148	Single	365	31.67%	939	-	1,270
19	Laptop	Noida	11-Jun-21	28,390	3.00	1.80	1.20	21,148		-	21,148	1,419	Single	365	31.67%	8,991	-	12,157
20	Printer	Noida	11-Jun-21	8,475	3.00	1.80	1.20	6,313		-	6,313	424	Single	365	31.67%	2,684	-	3,629
21	Printer	Bangalore	30-Jul-21	14,800	3.00	1.67	1.33	11,654		-	11,654	740	Single	365	31.67%	4,687	-	6,967
22	Computer & Laptop	Delhi	26-Aug-21	1,41,102	3.00	1.59	1.41	1,14,412		-	1,14,412	7,055	Single	365	31.67%	44,687	-	69,725
23	Acer Laptop	Bangalore	2-Oct-21	17,773	3.00	1.49	1.51	14,982		-	14,982	889	Single	365	31.67%	5,629	-	9,353
24	Hp Desktop	Bangalore	12-Oct-21	38,136	3.00	1.47	1.53	32,478		-	32,478	1,907	Single	365	31.67%	12,078	-	20,400
25	Printer	Delhi	22-Oct-21	12,458	3.00	1.44	1.56	10,718		-	10,718	623	Single	365	31.67%	3,946	-	6,772
26	Computer & Laptop	Delhi	1-Dec-21	32,203	3.00	1.33	1.67	28,822		-	28,822	1,610	Single	365	31.67%	10,199	-	18,623
27	Laptop	Noida	1-Dec-21	34,746	3.00	1.33	1.67	31,098		-	31,098	1,737	Single	365	31.67%	11,004	-	20,094
28	Computer & Laptop	Delhi	28-Feb-22	72,881	3.00	1.08	1.92	70,857		-	70,857	3,644	Single	365	31.67%	23,081	-	47,776
29	Computer	Bangalore	16-Mar-22	31,568	3.00	1.04	1.96	31,130		-	31,130	1,578	Single	365	31.67%	9,998	-	21,132
30	Printer	Bangalore	16-Mar-22	11,800	3.00	1.04	1.96	11,636		-	11,636	590	Single	365	31.67%	3,737	-	7,899
31	Laptop	Noida	26-Mar-22	32,034	3.00	1.01	1.99	31,867		-	31,867	1,602	Single	365	31.67%	10,145	-	21,722
32	Laptop	Noida	26-Mar-22	49,152	3.00	1.01	1.99	48,896		-	48,896	2,458	Single	365	31.67%	15,566	-	33,330
33	Computer	Bangalore	20-May-22	7,765	3.00	0.86	2.14	-	7,765	-	7,765	388	Single	316	31.67%	2,129	-	5,636
34	Computer	Bangalore	24-Jun-22	25,850	3.00	0.77	2.23	-	25,850	-	25,850	1,293	Single	281	31.67%	6,303	-	19,547
34	Computer	Bangalore	25-Sep-22	38,983	3.00	0.51	2.49	-	38,983	-	38,983	1,949	Single	188	31.67%	6,359	-	32,624
35	Computer	Bangalore	15-Dec-22	77,492	3.00	0.29	2.71	-	77,492	-	77,492	3,875	Single	107	31.67%	7,194	-	70,298
35	Printer	Bangalore	17-May-22	13,200	3.00	0.87	2.13	-	13,200	-	13,200	660	Single	319	31.67%	3,654	-	9,546
36	Printer	Bangalore	15-Dec-22	25,424	3.00	0.29	2.71	-	25,424	-	25,424	1,271	Single	107	31.67%	2,360	-	23,064
37	Barcode Printer	Vasai	24-Jan-23	10,300	3.00	0.18	2.82	-	10,300	-	10,300	515	Single	67	31.67%	599	-	9,701
38	Computer	Vasai	11-Feb-23	21,100	3.00	0.13	2.87	-	21,100	-	21,100	1,055	Single	49	31.67%	897	-	20,203
39	Computer & Laptop	Delhi	8-Sep-22	22,881	3.00	0.56	2.44	-	22,881	-	22,881	1,144	Single	205	31.67%	4,070	-	18,811
40	Computer & Laptop	Delhi	13-Sep-22	54,576	3.00	0.55	2.45	-	54,576	-	54,576	2,729	Single	200	31.67%	9,471	-	45,105
41	Computer & Laptop	Delhi	11-Nov-22	44,068	3.00	0.38	2.62	-	44,068	-	44,068	2,203	Single	141	31.67%	5,391	-	38,677
42	Computer & Laptop	Delhi	26-Nov-22	73,136	3.00	0.34	2.66	-	73,136	-	73,136	3,657	Single	126	31.67%	7,996	-	65,140
43	Computer & Laptop	Delhi	29-Nov-22	35,847	3.00	0.33	2.67	-	35,847	-	35,847	1,792	Single	123	31.67%	3,826	-	32,021
44	Computer & Laptop	Delhi	4-Jan-23	20,763	3.00	0.24	2.76	-	20,763	-	20,763	1,038	Single	87	31.67%	1,567	-	19,196
45	Printer	Delhi	29-Mar-23	26,500	3.00	0.01	2.99	-	26,500	-	26,500	1,325	Single	3	31.67%	69	-	26,431
46	Computer & Laptop	Noida	20-Jul-22	27,797	3.00	0.70	2.30	-	27,797	-	27,797	1,390	Single	255	31.67%	6,150	-	21,647
47	Computer & Laptop	Noida	4-Sep-22	2,69,152	3.00	0.57	2.43	-	2,69,152	-	2,69,152	13,458	Single	209	31.67%	48,809	-	2,20,343
48	Computer & Laptop	Noida	13-Sep-22	27,288	3.00	0.55	2.45	-	27,288	-	27,288	1,364	Single	200	31.67%	4,735	-	22,553
49	Printer	Noida	23-Feb-23	11,525	3.00	0.10	2.90	-	11,525	-	11,525	576	Single	37	31.67%	370	-	11,155
Total (A)				18,27,240				7,01,886	8,33,645	-	15,35,532	91,364				4,30,447	-	11,05,084

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
B.	**Furniture and Fittings (NESD)**																	
1	Chair & Stool	Delhi	28-Aug-20	12,744	10	2.59	7.41	10,817	-	-	10,817	637	Single	365	9.50%	1,211	-	9,606
2	Office Fixtures	Vasai	14-Sep-20	2,200	10	2.54	7.46	1,877	-	-	1,877	110	Single	365	9.50%	209	-	1,668
3	Office Fixtures	Vasai	3-Feb-21	23,080	10	2.15	7.85	20,545	-	-	20,545	1,154	Single	365	9.50%	2,193	-	18,352
4	Office Fixtures	Vasai	4-Feb-21	14,634	10	2.15	7.85	13,030	-	-	13,030	732	Single	365	9.50%	1,390	-	11,640
5	Office Fixtures	Vasai	6-Feb-21	7,568	10	2.15	7.85	6,743	-	-	6,743	378	Single	365	9.50%	719	-	6,024
6	Esd Flooring	Noida	13-Mar-21	70,850	10	2.05	7.95	63,769	-	-	63,769	3,543	Single	365	9.50%	6,731	-	57,038
7	Esd Flooring	Noida	15-Mar-21	32,300	10	2.04	7.96	29,089	-	-	29,089	1,615	Single	365	9.50%	3,069	-	26,020
8	Office Fixtures	Vasai	16-Mar-21	3,750	10	2.04	7.96	3,378	-	-	3,378	188	Single	365	9.50%	356	-	3,022
9	M.S. Slotted Angel	Noida	30-Mar-21	88,790	10	2.00	8.00	80,309	-	-	80,309	4,440	Single	365	9.50%	8,435	-	71,874
10	Led Testing Table	Noida	16-Apr-21	30,000	10	1.96	8.04	27,267	-	-	27,267	1,500	Single	365	9.50%	2,850	-	24,417
11	Furniture & Fixture	Delhi	19-Apr-21	21,500	10	1.95	8.05	19,558	-	-	19,558	1,075	Single	365	9.50%	2,042	-	17,516
12	Chair & Stool	Noida	1-Jun-21	22,500	10	1.83	8.17	20,720	-	-	20,720	1,125	Single	365	9.50%	2,138	-	18,582
13	Furniture & Fixture	Noida	1-Jun-21	28,592	10	1.83	8.17	26,330	-	-	26,330	1,430	Single	365	9.50%	2,717	-	23,613
14	Led Testing Table	Noida	10-Jul-21	60,000	10	1.72	8.28	55,862	-	-	55,862	3,000	Single	365	9.50%	5,700	-	50,162
15	Chair & Stool	Noida	3-Aug-21	7,680	10	1.66	8.34	7,198	-	-	7,198	384	Single	365	9.50%	729	-	6,469
16	Chair & Stool	Noida	7-Sep-21	28,250	10	1.56	8.44	26,735	-	-	26,735	1,413	Single	365	9.50%	2,683	-	24,052
17	Furniture & Fixture	Delhi	24-Sep-21	34,746	10	1.52	8.48	33,037	-	-	33,037	1,737	Single	365	9.50%	3,301	-	29,736
18	Led Testing Table	Noida	27-Sep-21	2,000	10	1.51	8.49	1,903	-	-	1,903	100	Single	365	9.50%	190	-	1,713
19	Furniture & Fixture	Delhi	28-Oct-21	15,350	10	1.42	8.58	14,731	-	-	14,731	768	Single	365	9.50%	1,459	-	13,272
20	Furniture & Fixture	Delhi	29-Oct-21	70,862	10	1.42	8.58	68,022	-	-	68,022	3,543	Single	365	9.50%	6,732	-	61,290
21	Furniture & Fixture	Noida	11-Dec-21	10,255	10	1.30	8.70	9,959	-	-	9,959	513	Single	365	9.50%	974	-	8,985
22	Furniture & Fixture	Delhi	1-Jan-22	33,274	10	1.24	8.76	32,495	-	-	32,495	1,664	Single	365	9.50%	3,162	-	29,333
23	Chair & Stool	Noida	4-Jan-22	23,000	10	1.24	8.76	22,479	-	-	22,479	1,150	Single	365	9.50%	2,185	-	20,294
24	Chair & Stool	Noida	16-Feb-22	26,250	10	1.12	8.88	25,949	-	-	25,949	1,313	Single	365	9.50%	2,493	-	23,456
25	Furniture & Fixture	Delhi	13-Mar-22	22,084	10	1.05	8.95	21,975	-	-	21,975	1,104	Single	365	9.50%	2,098	-	19,877
26	Furniture & Fixture	Bangalore	25-May-22	32,700	10	0.85	9.15	-	32,700	-	32,700	1,635	Single	310	9.50%	2,647	-	30,053
27	Furniture & Fixture	Bangalore	25-May-22	2,800	10	0.85	9.15	-	2,800	-	2,800	140	Single	310	9.50%	227	-	2,573
28	Furniture & Fixture	Bangalore	29-Aug-22	4,800	10	0.59	9.41	-	4,800	-	4,800	240	Single	214	9.50%	269	-	4,531
29	Furniture & Fixture	Vasai	3-Aug-22	5,400	10	0.66	9.34	-	5,400	-	5,400	270	Single	240	9.50%	339	-	5,061
30	Furniture & Fixture	Vasai	24-Jun-22	4,385	10	0.77	9.23	-	4,385	-	4,385	219	Single	280	9.50%	321	-	4,064
31	Furniture & Fixture	Vasai	25-Jun-22	2,183	10	0.76	9.24	-	2,183	-	2,183	109	Single	279	9.50%	159	-	2,024
32	Furniture & Fixture	Vasai	28-Jun-22	5,192	10	0.76	9.24	-	5,192	-	5,192	260	Single	276	9.50%	374	-	4,818
33	Furniture & Fixture	Vasai	18-Jul-22	1,150	10	0.70	9.30	-	1,150	-	1,150	58	Single	256	9.50%	77	-	1,073
34	Furniture & Fixture	Vasai	11-Feb-23	8,350	10	0.13	9.87	-	8,350	-	8,350	417	Single	48	9.50%	106	-	8,244
35	Furniture & Fixture	Vasai	11-Feb-23	9,408	10	0.13	9.87	-	9,408	-	9,408	470	Single	48	9.50%	120	-	9,288
36	Furniture & Fixture	Vasai	13-Feb-23	14,059	10	0.13	9.87	-	14,059	-	14,059	703	Single	46	9.50%	172	-	13,887
37	Furniture & Fixture	Vasai	13-Feb-23	4,880	10	0.13	9.87	-	4,880	-	4,880	244	Single	46	9.50%	60	-	4,820
38	Furniture & Fixture	Vasai	16-Feb-23	82,280	10	0.12	9.88	-	82,280	-	82,280	4,114	Single	43	9.50%	942	-	81,338
39	Furniture & Fixture	Vasai	17-Feb-23	55,040	10	0.12	9.88	-	55,040	-	55,040	2,752	Single	42	9.50%	616	-	54,424
40	Furniture & Fixture	Vasai	20-Feb-23	22,800	10	0.11	9.89	-	22,800	-	22,800	1,140	Single	39	9.50%	237	-	22,563
41	Furniture & Fixture	Vasai	3-Mar-23	3,937	10	0.08	9.92	-	3,937	-	3,937	197	Single	28	9.50%	30	-	3,907
42	Furniture & Fixture	Vasai	6-Mar-23	5,400	10	0.07	9.93	-	5,400	-	5,400	270	Single	25	9.50%	37	-	5,363
43	Chair & Stool	Delhi	1-Aug-22	25,370	10	0.66	9.34	-	25,370	-	25,370	1,269	Single	242	9.50%	1,605	-	23,765
44	Furniture & Fixture	Delhi	30-Jul-22	52,787	10	0.67	9.33	-	52,787	-	52,787	2,639	Single	244	9.50%	3,366	-	49,421
45	Furniture & Fixture	Delhi	12-Aug-22	42,916	10	0.63	9.37	-	42,916	-	42,916	2,146	Single	231	9.50%	2,591	-	40,325
46	Furniture & Fixture	Delhi	26-Aug-22	9,364	10	0.59	9.41	-	9,364	-	9,364	468	Single	217	9.50%	531	-	8,833
47	Furniture & Fixture	Delhi	1-Sep-22	17,720	10	0.58	9.42	-	17,720	-	17,720	886	Single	211	9.50%	978	-	16,742
48	Furniture & Fixture	Noida	15-Jun-22	30,750	10	0.79	9.21	-	30,750	-	30,750	1,538	Single	289	9.50%	2,321	-	28,429
49	Furniture & Fixture	Noida	2-Mar-23	60,000	10	0.08	9.92	-	60,000	-	60,000	3,000	Single	29	9.50%	468	-	59,532
50	ERW Pipes (Furniture)	Noida	30-Apr-22	38,135	10	0.92	9.08	-	38,135	-	38,135	1,907	Single	335	9.50%	3,335	-	34,800
51	ERW Pipes (Furniture)	Noida	4-Aug-22	83,641	10	0.65	9.35	-	83,641	-	83,641	4,182	Single	239	9.50%	5,225	-	78,416
52	ERW Pipes (Furniture)	Noida	18-Aug-22	28,301	10	0.62	9.38	-	28,301	-	28,301	1,415	Single	225	9.50%	1,665	-	26,636
53	ERW Pipes (Furniture)	Noida	24-Aug-22	7,995	10	0.60	9.40	-	7,995	-	7,995	400	Single	219	9.50%	458	-	7,537

For BIOCON ELECTRIC PRIVATE LIMITED

Director

For BIOCON ELECTRIC PRIVATE LIMITED

Director

RANJEET KUMAR JAIN

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
54	ERW Pipes (Furniture)	Noida	15-Sep-22	2,39,875	10	0.54	9.46	-	2,39,875	-	2,39,875	11,994	Single	197	9.50%	12,362	-	2,27,513
55	ERW Pipes (Furniture)	Noida	22-Oct-22	4,13,250	10	0.44	9.56		4,13,250	-	4,13,250	20,663	Single	160	9.50%	17,317		3,95,933
Total (B)				20,07,126				6,43,778	13,14,866	-	19,58,644	1,00,361				1,24,721	-	18,33,923
C	**Plant & Machinery other than continuous process plant**																	
1	Semi Auto Box Strapping Machine	Vasai	4-Dec-19	30,000	15	3.32	11.68	25,583		-	25,583	1,500	Single	365	6.33%	1,899	-	23,684
2	Manual Tape Slicing Machine	Vasai	5-Dec-19	2,00,000	15	3.32	11.68	1,70,587		-	1,70,587	10,000	Single	365	6.33%	12,660	-	1,57,927
3	Semi Auto Box Strapping Machine	Vasai	7-Dec-19	30,000	15	3.32	11.68	25,598		-	25,598	1,500	Single	365	6.33%	1,899	-	23,699
4	Automatic Slicer	Delhi	20-Dec-19	3,00,000	15	3.28	11.72	2,56,661		-	2,56,661	15,000	Single	365	6.33%	18,990	-	2,37,671
5	Manual Slicer	Delhi	20-Dec-19	25,000	15	3.28	11.72	21,388		-	21,388	1,250	Single	365	6.33%	1,582	-	19,806
6	28 Days Test / Temp. Rise Test	Delhi	25-Dec-19	62,000	15	3.27	11.73	53,097		-	53,097	3,100	Single	365	6.33%	3,925	-	49,172
7	Calibration Test Bench	Delhi	25-Dec-19	22,000	15	3.27	11.73	18,841		-	18,841	1,100	Single	365	6.33%	1,393	-	17,448
8	Deep Freezer	Delhi	25-Dec-19	28,000	15	3.27	11.73	23,979		-	23,979	1,400	Single	365	6.33%	1,772	-	22,207
9	Endurance Test	Delhi	25-Dec-19	75,000	15	3.27	11.73	64,230		-	64,230	3,750	Single	365	6.33%	4,747	-	59,483
10	Finger Test With Finger Probe	Delhi	25-Dec-19	18,000	15	3.27	11.73	15,415		-	15,415	900	Single	365	6.33%	1,139	-	14,276
11	Impulse High Voltage Tester	Delhi	25-Dec-19	55,000	15	3.27	11.73	47,102		-	47,102	2,750	Single	365	6.33%	3,481	-	43,621
12	Lab Machinery Accessories	Delhi	25-Dec-19	55,000	15	3.27	11.73	47,102		-	47,102	2,750	Single	365	6.33%	3,481	-	43,621
13	Magnetic Test Bench	Delhi	25-Dec-19	35,000	15	3.27	11.73	29,974		-	29,974	1,750	Single	365	6.33%	2,215	-	27,759
14	M.S Angle Trolly	Delhi	27-Dec-19	13,448	15	3.26	11.74	11,522		-	11,522	672	Single	365	6.33%	852	-	10,670
15	Shelling Machine	Vasai	28-Jan-20	84,000	15	3.17	11.83	72,433		-	72,433	4,200	Single	365	6.33%	5,317	-	67,116
16	Air Dryer	Delhi	11-Feb-20	46,000	15	3.13	11.87	39,778		-	39,778	2,300	Single	365	6.33%	2,912	-	36,866
17	Flammability Test Apparatus	Delhi	26-Feb-20	15,000	15	3.09	11.91	13,010		-	13,010	750	Single	365	6.33%	950	-	12,060
18	Halogen Test Apparatus With Access	Delhi	26-Feb-20	75,000	15	3.09	11.91	65,050		-	65,050	3,750	Single	365	6.33%	4,748	-	60,302
19	Hydraulic Press With Die	Delhi	26-Feb-20	30,000	15	3.09	11.91	26,020		-	26,020	1,500	Single	365	6.33%	1,899	-	24,121
20	Nitrogen Cylinder	Delhi	26-Feb-20	5,000	15	3.09	11.91	4,337		-	4,337	250	Single	365	6.33%	317	-	4,020
21	Oxygen Cylinder	Delhi	26-Feb-20	5,000	15	3.09	11.91	4,337		-	4,337	250	Single	365	6.33%	317	-	4,020
22	Oxygen Index Test Apparatus	Delhi	26-Feb-20	1,70,000	15	3.09	11.91	1,47,446		-	1,47,446	8,500	Single	365	6.33%	10,761	-	1,36,685
23	Smoke Density Apparatus	Delhi	26-Feb-20	50,000	15	3.09	11.91	43,367		-	43,367	2,500	Single	365	6.33%	3,165	-	40,202
24	Testing Material	Vasai	2-Mar-20	1,50,000	15	3.08	11.92	1,30,230		-	1,30,230	7,500	Single	365	6.33%	9,495	-	1,20,735
25	Auto Coiler	Delhi	3-Mar-20	15,000	15	3.08	11.92	13,026		-	13,026	750	Single	365	6.33%	950	-	12,076
26	Machinery	Vasai	20-Mar-20	18,00,000	15	3.03	11.97	15,68,374		-	15,68,374	90,000	Single	365	6.33%	1,13,940	-	14,54,434
27	Mobile & Phone	Delhi	10-Jun-20	5,508	15	2.81	12.19	4,877		-	4,877	275	Single	365	6.33%	348	-	4,529
28	Shrink Tunnel Machine	Delhi	24-Jun-20	36,000	15	2.77	12.23	31,967		-	31,967	1,800	Single	365	6.33%	2,279	-	29,688
29	Hot Melt Glue Packing Machine	Delhi	10-Jul-20	2,00,000	15	2.72	12.28	1,78,148		-	1,78,148	10,000	Single	365	6.33%	12,660	-	1,65,488
30	Mobile & Phone	Delhi	7-Aug-20	13,337	15	2.65	12.35	11,945		-	11,945	667	Single	365	6.33%	845	-	11,100
31	Pvc Wire And Cable Machine Line	Delhi	27-Aug-20	6,75,000	15	2.59	12.41	6,06,870		-	6,06,870	33,750	Single	365	6.33%	42,727	-	5,64,143
32	Testing Material	Vasai	1-Sep-20	40,000	15	2.58	12.42	35,997		-	35,997	2,000	Single	365	6.33%	2,532	-	33,465
33	Fire Extinguisher	Vasai	1-Oct-20	5,600	15	2.50	12.50	5,069		-	5,069	280	Single	365	6.33%	355	-	4,714
34	Testing Material	Vasai	1-Oct-20	1,90,000	15	2.50	12.50	1,71,976		-	1,71,976	9,500	Single	365	6.33%	12,027	-	1,59,949
35	Air Compressor	Delhi	7-Oct-20	72,000	15	2.48	12.52	65,245		-	65,245	3,600	Single	365	6.33%	4,558	-	60,687
36	Semi Auto Box Strapping Machine	Vasai	22-Oct-20	25,010	15	2.44	12.56	22,729		-	22,729	1,251	Single	365	6.33%	1,584	-	21,145
37	Mobiles	Bangalore	27-Nov-20	13,983	15	2.34	12.66	12,795		-	12,795	699	Single	365	6.33%	885	-	11,910
38	Machinery	Vasai	3-Dec-20	49,130	15	2.32	12.68	45,006		-	45,006	2,457	Single	365	6.33%	3,110	-	41,896
39	Automatic Machine	Vasai	6-Jan-21	13,50,000	15	2.23	12.77	12,44,645		-	12,44,645	67,500	Single	365	6.33%	85,455	-	11,59,190
40	Emst61000-5A Surge Generator	Noida	12-Jan-21	5,34,650	15	2.21	12.79	4,93,482		-	4,93,482	26,733	Single	365	6.33%	33,844	-	4,59,638
41	Lt - 101A Led Driver Tester	Noida	12-Jan-21	69,190	15	2.21	12.79	63,862		-	63,862	3,460	Single	365	6.33%	4,379	-	59,483
42	Pf9804 Digital Power Meter	Noida	12-Jan-21	18,870	15	2.21	12.79	17,417		-	17,417	944	Single	365	6.33%	1,194	-	16,223
43	Vx5316R Temperature Record Syster	Noida	12-Jan-21	50,320	15	2.21	12.79	46,445		-	46,445	2,516	Single	365	6.33%	3,185	-	43,260
44	Yf2810B Lcr Meter	Noida	12-Jan-21	25,160	15	2.21	12.79	23,223		-	23,223	1,258	Single	365	6.33%	1,593	-	21,630
45	Endurance Test	Delhi	13-Jan-21	5,90,000	15	2.21	12.79	5,44,672		-	5,44,672	29,500	Single	365	6.33%	37,347	-	5,07,325
46	Verification Bench For 1.1 & 1.42 A	Delhi	13-Jan-21	2,35,000	15	2.21	12.79	2,16,946		-	2,16,946	11,750	Single	365	6.33%	14,876	-	2,02,070
47	Mobile	Vasai	29-Jan-21	35,593	15	2.17	12.83	32,957		-	32,957	1,780	Single	365	6.33%	2,253	-	30,704
48	Packaging Machine	Vasai	1-Feb-21	30,50,000	15	2.16	12.84	28,25,727		-	28,25,727	1,52,500	Single	365	6.33%	1,93,065	-	26,32,662

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
49	Packaging Machine	Vasai	1-Feb-21	30,50,000	15	2.16	12.84	28,25,727	-	-	28,25,727	1,52,500	Single	365	6.33%	1,93,065	-	26,32,662
50	Factory Shed	Delhi	2-Feb-21	36,275	15	2.16	12.84	33,614	-	-	33,614	1,814	Single	365	6.33%	2,296	-	31,318
51	19Inch Standard Instrument Cabinet	Noida	6-Feb-21	50,184	15	2.15	12.85	46,537	-	-	46,537	2,509	Single	365	6.33%	3,176	-	43,361
52	Cfo - 1.5M Optical Fiber	Noida	6-Feb-21	12,398	15	2.15	12.85	11,497	-	-	11,497	620	Single	365	6.33%	785	-	10,712
53	Dc 3005 Cv Dc Power	Noida	6-Feb-21	46,494	15	2.15	12.85	43,116	-	-	43,116	2,325	Single	365	6.33%	2,944	-	40,172
54	Is - 1.5Mo Integrating With Holder	Noida	6-Feb-21	1,23,984	15	2.15	12.85	1,14,975	-	-	1,14,975	6,199	Single	365	6.33%	7,848	-	1,07,127
55	Lms-9000C High Precision Crd Spectr	Noida	6-Feb-21	2,93,724	15	2.15	12.85	2,72,381	-	-	2,72,381	14,684	Single	365	6.33%	18,593	-	2,53,788
56	Ls2011 Digital Power Meter	Noida	6-Feb-21	14,022	15	2.15	12.85	13,003	-	-	13,003	701	Single	365	6.33%	888	-	12,115
57	Ls2050B Digital Power Meter	Noida	6-Feb-21	36,531	15	2.15	12.85	33,876	-	-	33,876	1,827	Single	365	6.33%	2,312	-	31,564
58	Lsp-1Kvarc Pure Sine Wave Ac Power	Noida	6-Feb-21	1,31,364	15	2.15	12.85	1,21,818	-	-	1,21,818	6,568	Single	365	6.33%	8,315	-	1,13,503
59	Rls 50W Auxiliary Lamp Test Set	Noida	6-Feb-21	5,018	15	2.15	12.85	4,653	-	-	4,653	251	Single	365	6.33%	317	-	4,336
60	Sls - 50W Standard Light Source	Noida	6-Feb-21	14,465	15	2.15	12.85	13,414	-	-	13,414	723	Single	365	6.33%	916	-	12,498
61	Air Compressor 10 Hp	Vasai	10-Feb-21	1,02,000	15	2.13	12.87	94,659	-	-	94,659	5,100	Single	365	6.33%	6,457	-	88,202
62	Air Dryer	Vasai	11-Feb-21	48,000	15	2.13	12.87	44,554	-	-	44,554	2,400	Single	365	6.33%	3,039	-	41,515
63	Aging Conveyor	Noida	11-Mar-21	6,79,500	15	2.05	12.95	6,34,013	-	-	6,34,013	33,975	Single	365	6.33%	43,012	-	5,91,001
64	Aging Conveyor	Noida	11-Mar-21	5,99,000	15	2.05	12.95	5,58,902	-	-	5,58,902	29,950	Single	365	6.33%	37,917	-	5,20,985
65	Cartage	Noida	11-Mar-21	4,500	15	2.05	12.95	4,199	-	-	4,199	225	Single	365	6.33%	285	-	3,914
66	Motor, Pannal And Gear Box Set	Noida	11-Mar-21	1,05,000	15	2.05	12.95	97,971	-	-	97,971	5,250	Single	365	6.33%	6,646	-	91,325
67	Electric Soldering Station	Noida	15-Mar-21	15,000	15	2.04	12.96	14,006	-	-	14,006	750	Single	365	6.33%	949	-	13,057
68	Aging Conveyor	Noida	17-Mar-21	64,000	15	2.04	12.96	59,782	-	-	59,782	3,200	Single	365	6.33%	4,051	-	55,731
69	C C Camera	Vasai	17-Mar-21	29,200	15	2.04	12.96	27,276	-	-	27,276	1,460	Single	365	6.33%	1,849	-	25,427
70	Cartage	Noida	17-Mar-21	2,500	15	2.04	12.96	2,335	-	-	2,335	125	Single	365	6.33%	158	-	2,177
71	Testing Material	Vasai	17-Mar-21	17,000	15	2.04	12.96	15,880	-	-	15,880	850	Single	365	6.33%	1,076	-	14,804
72	Activa 6G Std	Bangalore	23-Mar-21	92,500	10	2.02	7.98	83,496	-	-	83,496	4,625	Single	365	9.50%	8,788	-	74,708
73	Injection Mould Of Mcb Body & Cover	Delhi	25-Mar-21	6,00,000	15	2.02	12.98	5,61,292	-	-	5,61,292	30,000	Single	365	6.33%	37,980	-	5,23,312
74	Injection Moule Of Mcb Knob	Delhi	25-Mar-21	2,75,000	15	2.02	12.98	2,57,259	-	-	2,57,259	13,750	Single	365	6.33%	17,408	-	2,39,851
75	M.S Slotted Angle	Delhi	30-Mar-21	88,790	15	2.00	13.00	83,139	-	-	83,139	4,440	Single	365	6.33%	5,621	-	77,518
76	Digital Multimeter : Fluke	Noida	2-Apr-21	2,500	15	1.99	13.01	2,342	-	-	2,342	125	Single	365	6.33%	158	-	2,184
77	B22 Cap Crimping Machine	Noida	5-Apr-21	35,000	15	1.99	13.01	32,809	-	-	32,809	1,750	Single	365	6.33%	2,216	-	30,593
78	Heat Sink Punching Machine	Noida	5-Apr-21	18,000	15	1.99	13.01	16,873	-	-	16,873	900	Single	365	6.33%	1,139	-	15,734
79	Air Compressor	Noida	8-Apr-21	47,000	15	1.98	13.02	44,082	-	-	44,082	2,350	Single	365	6.33%	2,975	-	41,107
80	Digital Multimeter : Fluke	Noida	8-Apr-21	6,950	15	1.98	13.02	6,519	-	-	6,519	348	Single	365	6.33%	440	-	6,079
81	Digimatgic 0 15Mm L.C	Noida	12-Apr-21	6,300	15	1.97	13.03	5,913	-	-	5,913	315	Single	365	6.33%	399	-	5,514
82	Precilaser Fibre Laser Marking Machi	Noida	13-Apr-21	2,38,000	15	1.96	13.04	2,23,430	-	-	2,23,430	11,900	Single	365	6.33%	15,065	-	2,08,365
83	Power Guard Model	Noida	14-Apr-21	1,450	15	1.96	13.04	1,361	-	-	1,361	73	Single	365	6.33%	91	-	1,270
84	Precilaser Fibre Laser Marking Machi	Noida	29-Apr-21	2,34,000	15	1.92	13.08	2,20,324	-	-	2,20,324	11,700	Single	365	6.33%	14,812	-	2,05,512
85	Microtek Online Ups	Noida	30-Apr-21	13,136	15	1.92	13.08	12,371	-	-	12,371	657	Single	365	6.33%	832	-	11,539
86	Power Guard Model	Noida	7-May-21	5,800	15	1.90	13.10	5,469	-	-	5,469	290	Single	365	6.33%	367	-	5,102
87	Ups Battery	Bangalore	1-Jun-21	7,031	15	1.83	13.17	6,660	-	-	6,660	352	Single	365	6.33%	445	-	6,215
88	Air Conditioner	Delhi	12-Jun-21	7,949	15	1.80	13.20	7,564	-	-	7,564	398	Single	365	6.33%	504	-	7,060
89	Mi Led Tv	Noida	12-Jun-21	19,844	15	1.80	13.20	18,836	-	-	18,836	992	Single	365	6.33%	1,256	-	17,580
90	CCTV Camera	Noida	17-Jun-21	1,45,215	15	1.79	13.21	1,37,962	-	-	1,37,962	7,261	Single	365	6.33%	9,192	-	1,28,770
91	Air Compressor	Noida	22-Jun-21	27,000	15	1.77	13.23	25,675	-	-	25,675	1,350	Single	365	6.33%	1,709	-	23,966
92	Air Conditioner Voltas	Noida	5-Jul-21	28,516	15	1.74	13.26	27,181	-	-	27,181	1,426	Single	365	6.33%	1,805	-	25,376
93	Semi Automatic Strapping Machine	Noida	6-Jul-21	46,000	15	1.73	13.27	43,854	-	-	43,854	2,300	Single	365	6.33%	2,912	-	40,942
94	Automatic Strapping Machine	Delhi	7-Jul-21	1,56,000	15	1.73	13.27	1,48,749	-	-	1,48,749	7,800	Single	365	6.33%	9,874	-	1,38,875
95	BMW Car	Bangalore	7-Jul-21	10,00,000	15	1.73	13.27	9,53,522	-	-	9,53,522	50,000	Single	365	6.33%	63,300	-	8,90,222
96	C C Camera	Vasai	10-Jul-21	20,800	15	1.72	13.28	19,844	-	-	19,844	1,040	Single	365	6.33%	1,317	-	18,527
97	Led Testing Instrument	Noida	10-Jul-21	2,05,000	15	1.72	13.28	1,95,579	-	-	1,95,579	10,250	Single	365	6.33%	12,977	-	1,82,602
98	Hul Wp Copper+ Eco Mineral Ro+Uv+	Delhi	11-Jul-21	17,373	15	1.72	13.28	16,578	-	-	16,578	869	Single	365	6.33%	1,100	-	15,478
99	Injection Mould For Plastic Parts	Noida	13-Jul-21	41,415	15	1.72	13.28	39,533	-	-	39,533	2,071	Single	365	6.33%	2,621	-	36,912
100	Mobiles	Bangalore	15-Jul-21	1,03,729	15	1.71	13.29	99,052	-	-	99,052	5,186	Single	365	6.33%	6,566	-	92,486
101	CCTV Camera	Noida	17-Jul-21	22,500	15	1.70	13.30	21,493	-	-	21,493	1,125	Single	365	6.33%	1,424	-	20,069
102	2 Cav I/M Of 10W Back Cover Slim P	Delhi	21-Jul-21	2,50,000	15	1.69	13.31	2,38,988	-	-	2,38,988	12,500	Single	365	6.33%	15,825	-	2,23,163
103	2 Cav I/M Of 10W Front Cover Slim P	Delhi	21-Jul-21	2,50,000	15	1.69	13.31	2,38,988	-	-	2,38,988	12,500	Single	365	6.33%	15,825	-	2,23,163

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
104	2+2 Cav Injection Mould Of Tiny Mcb	Delhi	21-Jul-21	5,00,000	15	1.69	13.31	4,77,975	-	-	4,77,975	25,000	Single	365	6.33%	31,650	-	4,46,325
105	Precilaser Fibre Laser Marking Machi	Noida	28-Jul-21	2,25,000	15	1.67	13.33	2,15,362	-	-	2,15,362	11,250	Single	365	6.33%	14,243	-	2,01,119
106	Esd Workstation 6'X2'X4.5'	Noida	3-Aug-21	60,000	15	1.66	13.34	57,492	-	-	57,492	3,000	Single	365	6.33%	3,798	-	53,694
107	Microtek Online Ups	Noida	3-Aug-21	13,136	15	1.66	13.34	12,587	-	-	12,587	657	Single	365	6.33%	831	-	11,756
108	Aging Conveyor	Noida	7-Aug-21	2,87,000	15	1.65	13.35	2,75,204	-	-	2,75,204	14,350	Single	365	6.33%	18,167	-	2,57,037
109	B22 Holder Cap Crimping Machine	Noida	7-Aug-21	40,000	15	1.65	13.35	38,356	-	-	38,356	2,000	Single	365	6.33%	2,532	-	35,824
110	Air Compressor 10 Hp	Vasai	12-Aug-21	1,04,000	15	1.63	13.37	99,816	-	-	99,816	5,200	Single	365	6.33%	6,584	-	93,232
111	Apple ipad Mini	Vasai	19-Aug-21	32,627	15	1.61	13.39	31,354	-	-	31,354	1,631	Single	365	6.33%	2,065	-	29,289
112	Manual Tape Slicing Machine	Vasai	22-Aug-21	10,00,000	15	1.61	13.39	9,61,500	-	-	9,61,500	50,000	Single	365	6.33%	63,300	-	8,98,200
113	Aging Rack With 768 Holder	Noida	23-Aug-21	60,000	15	1.60	13.40	57,700	-	-	57,700	3,000	Single	365	6.33%	3,798	-	53,902
114	Precilaser Fibre Laser Marking Machi	Noida	23-Aug-21	2,25,000	15	1.60	13.40	2,16,376	-	-	2,16,376	11,250	Single	365	6.33%	14,242	-	2,02,134
115	Ac High Voltage0	Delhi	27-Aug-21	1,00,090	15	1.59	13.41	96,323	-	-	96,323	5,005	Single	365	6.33%	6,335	-	89,988
116	Conveyor	Noida	27-Aug-21	2,25,000	15	1.59	13.41	2,16,533	-	-	2,16,533	11,250	Single	365	6.33%	14,243	-	2,02,290
117	Four Cell Ageing Oven	Delhi	27-Aug-21	84,900	15	1.59	13.41	81,705	-	-	81,705	4,245	Single	365	6.33%	5,374	-	76,331
118	Mcb Circuit Trip Test	Delhi	27-Aug-21	57,583	15	1.59	13.41	55,416	-	-	55,416	2,879	Single	365	6.33%	3,645	-	51,771
119	Tensile Testing Machine	Delhi	27-Aug-21	96,410	15	1.59	13.41	92,782	-	-	92,782	4,821	Single	365	6.33%	6,103	-	86,679
120	Aging Conveyor	Noida	30-Aug-21	7,45,000	15	1.58	13.42	7,17,351	-	-	7,17,351	37,250	Single	365	6.33%	47,159	-	6,70,192
121	Aging Rack With 768 Holder	Noida	17-Sep-21	66,000	15	1.53	13.47	63,757	-	-	63,757	3,300	Single	365	6.33%	4,178	-	59,579
122	CCTV Camera	Delhi	22-Sep-21	7,600	15	1.52	13.48	7,348	-	-	7,348	380	Single	365	6.33%	481	-	6,867
123	Crate (Bin)	Noida	1-Oct-21	23,600	15	1.50	13.50	22,855	-	-	22,855	1,180	Single	365	6.33%	1,494	-	21,361
124	4+4 Shaft Tape Auto Slicing Machine	Delhi	22-Oct-21	10,45,000	15	1.44	13.56	10,15,822	-	-	10,15,822	52,250	Single	365	6.33%	66,148	-	9,49,674
125	Crate (Bin)	Noida	29-Oct-21	29,500	15	1.42	13.58	28,712	-	-	28,712	1,475	Single	365	6.33%	1,867	-	26,845
126	Conveyor	Noida	9-Nov-21	2,85,000	15	1.39	13.61	2,77,932	-	-	2,77,932	14,250	Single	365	6.33%	18,040	-	2,59,892
127	Precilaser Fibre Laser Marking Machi	Noida	19-Nov-21	2,25,000	15	1.36	13.64	2,19,810	-	-	2,19,810	11,250	Single	365	6.33%	14,242	-	2,05,568
128	Air Compressor 10 Hp	Vasai	27-Nov-21	10,200	15	1.34	13.66	9,979	-	-	9,979	510	Single	365	6.33%	646	-	9,333
129	Microtek Online Ups	Noida	27-Nov-21	13,136	15	1.34	13.66	12,851	-	-	12,851	657	Single	365	6.33%	831	-	12,020
130	Heat Sink Press Machine Fixture	Noida	1-Dec-21	4,500	15	1.33	13.67	4,406	-	-	4,406	225	Single	365	6.33%	285	-	4,121
131	Laser Printing Fixture 2 Cavity	Noida	1-Dec-21	4,000	15	1.33	13.67	3,916	-	-	3,916	200	Single	365	6.33%	253	-	3,663
132	Laser Printing Fixture 2 Cavity Big	Noida	1-Dec-21	4,000	15	1.33	13.67	3,916	-	-	3,916	200	Single	365	6.33%	253	-	3,663
133	Laser Printing Fixture 2 Cavity Small	Noida	1-Dec-21	3,000	15	1.33	13.67	2,937	-	-	2,937	150	Single	365	6.33%	190	-	2,747
134	Laser Printing Fixture 4 Cavity	Noida	1-Dec-21	6,000	15	1.33	13.67	5,874	-	-	5,874	300	Single	365	6.33%	380	-	5,494
135	Testing Material	Vasai	1-Dec-21	9,900	15	1.33	13.67	9,692	-	-	9,692	495	Single	365	6.33%	626	-	9,066
136	Tp- Link Archer C-6 Wifi Router	Noida	1-Dec-21	1,992	15	1.33	13.67	1,950	-	-	1,950	100	Single	365	6.33%	126	-	1,824
137	Crate (Bin)	Noida	3-Dec-21	38,195	15	1.32	13.68	37,407	-	-	37,407	1,910	Single	365	6.33%	2,418	-	34,989
138	Crate (Bin)	Noida	13-Dec-21	41,300	15	1.30	13.70	40,519	-	-	40,519	2,065	Single	365	6.33%	2,614	-	37,905
139	Crate (Bin)	Noida	20-Dec-21	36,200	15	1.28	13.72	35,560	-	-	35,560	1,810	Single	365	6.33%	2,292	-	33,268
140	Lab Machinery Accessories	Delhi	23-Dec-21	3,140	15	1.27	13.73	3,086	-	-	3,086	157	Single	365	6.33%	199	-	2,887
141	Digital Multimeter : Fluke	Noida	27-Dec-21	7,050	15	1.26	13.74	6,934	-	-	6,934	353	Single	365	6.33%	446	-	6,488
142	Electronic Weighing Machine	Noida	27-Dec-21	11,500	15	1.26	13.74	11,311	-	-	11,311	575	Single	365	6.33%	728	-	10,583
143	Power Board Model	Noida	27-Dec-21	5,800	15	1.26	13.74	5,704	-	-	5,704	290	Single	365	6.33%	367	-	5,337
144	Mobiles	Vasai	31-Dec-21	10,169	15	1.25	13.75	10,009	-	-	10,009	508	Single	365	6.33%	644	-	9,365
145	Motor Cycle	Delhi	1-Jan-22	82,782	15	1.24	13.76	81,490	-	-	81,490	4,139	Single	365	6.33%	5,240	-	76,250
146	Crate (Bin)	Noida	3-Jan-22	29,500	15	1.24	13.76	29,050	-	-	29,050	1,475	Single	365	6.33%	1,868	-	27,182
147	Mobiles	Bangalore	6-Jan-22	20,085	15	1.23	13.77	19,789	-	-	19,789	1,004	Single	365	6.33%	1,271	-	18,518
148	CCTV Camera	Delhi	10-Jan-22	18,975	15	1.22	13.78	18,708	-	-	18,708	949	Single	365	6.33%	1,201	-	17,507
149	Crate (Bin)	Noida	12-Feb-22	38,750	15	1.13	13.87	38,427	-	-	38,427	1,938	Single	365	6.33%	2,452	-	35,975
150	Aging Conveyor	Noida	16-Feb-22	2,85,000	15	1.12	13.88	2,82,825	-	-	2,82,825	14,250	Single	365	6.33%	18,040	-	2,64,785
151	Precilaser Fibre Laser Marking Machi	Noida	18-Feb-22	2,25,000	15	1.11	13.89	2,23,361	-	-	2,23,361	11,250	Single	365	6.33%	14,242	-	2,09,119
152	Aging Conveyor	Noida	23-Feb-22	2,25,000	15	1.10	13.90	2,23,556	-	-	2,23,556	11,250	Single	365	6.33%	14,242	-	2,09,314
153	Machinery	Vasai	1-Mar-22	44,250	15	1.08	13.92	44,012	-	-	44,012	2,213	Single	365	6.33%	2,801	-	41,211
154	Aging Conveyor	Noida	4-Mar-22	8,60,000	15	1.07	13.93	8,55,824	-	-	8,55,824	43,000	Single	365	6.33%	54,438	-	8,01,386
155	Machinery	Vasai	12-Mar-22	21,24,000	15	1.05	13.95	21,16,633	-	-	21,16,633	1,06,200	Single	365	6.33%	1,34,449	-	19,82,184
156	Ups Battery	Bangalore	25-May-22	2,245	15	0.85	14.15		2,245	-	2,245	112	Single	310	6.33%	121	-	2,124
157	Mobiles	Bangalore	29-Aug-22	1,31,356	5	0.59	4.41		1,31,356	-	1,31,356	6,568	Single	214	19.00%	14,701	-	1,16,655

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
158	Mobiles	Bangalore	21-Jan-23	16,949	5	0.19	4.81	-	16,949	-	16,949	847	Single	69	19.00%	618	-	16,331
159	Mobiles	Bangalore	4-Feb-23	78,390	5	0.15	4.85	-	78,390	-	78,390	3,919	Single	55	19.00%	2,285	-	76,105
160	Mobiles	Bangalore	11-Mar-23	84,322	5	0.05	4.95	-	84,322	-	84,322	4,216	Single	20	19.00%	922	-	83,400
161	CCTV Camera	Bangalore	26-May-22	30,992	5	0.85	4.15	-	30,992	-	30,992	1,550	Single	309	19.00%	5,001	-	25,991
162	CCTV Camera	Bangalore	14-Jun-22	12,363	5	0.79	4.21	-	12,363	-	12,363	618	Single	290	19.00%	1,873	-	10,490
163	Semi auto box strapping machine	Vasai	24-Nov-22	37,000	15	0.35	14.65	-	37,000	-	37,000	1,850	Single	177	6.33%	821	-	36,179
164	12 Modular Cavity Black Plate	Vasai	3-Jan-23	30,000	15	0.24	14.76	-	30,000	-	30,000	1,500	Single	87	6.33%	458	-	29,542
165	12 Modular Cavity Insert Changes	Vasai	3-Jan-23	75,000	15	0.24	14.76	-	75,000	-	75,000	3,750	Single	87	6.33%	1,145	-	73,855
166	2X1 Insert Changes 3 Cavity	Vasai	3-Jan-23	45,000	15	0.24	14.76	-	45,000	-	45,000	2,250	Single	87	6.33%	687	-	44,313
167	2X1 Thukadi Correction 4 Cavity	Vasai	3-Jan-23	40,000	15	0.24	14.76	-	40,000	-	40,000	2,000	Single	87	6.33%	610	-	39,390
168	3 Modular Cavity Black Plate	Vasai	3-Jan-23	25,000	15	0.24	14.76	-	25,000	-	25,000	1,250	Single	87	6.33%	382	-	24,618
169	3 Modular Cavity Insert Changes	Vasai	3-Jan-23	70,000	15	0.24	14.76	-	70,000	-	70,000	3,500	Single	87	6.33%	1,068	-	68,932
170	4 Modular Cavity Black Plate	Vasai	3-Jan-23	25,000	15	0.24	14.76	-	25,000	-	25,000	1,250	Single	87	6.33%	382	-	24,618
171	4 Modular Cavity Insert Changes	Vasai	3-Jan-23	70,000	15	0.24	14.76	-	70,000	-	70,000	3,500	Single	87	6.33%	1,068	-	68,932
172	6 Modular Cavity Black Plate	Vasai	3-Jan-23	25,000	15	0.24	14.76	-	25,000	-	25,000	1,250	Single	87	6.33%	382	-	24,618
173	6 Modular Cavity Insert Changes	Vasai	3-Jan-23	70,000	15	0.24	14.76	-	70,000	-	70,000	3,500	Single	87	6.33%	1,068	-	68,932
174	8H Modular Cavity Black Plate	Vasai	3-Jan-23	25,000	15	0.24	14.76	-	25,000	-	25,000	1,250	Single	87	6.33%	382	-	24,618
175	8H Modular Cavity Insert Changes	Vasai	3-Jan-23	60,000	15	0.24	14.76	-	60,000	-	60,000	3,000	Single	87	6.33%	916	-	59,084
176	Nixon Socket Insert Change 3 Cavity	Vasai	3-Jan-23	55,000	15	0.24	14.76	-	55,000	-	55,000	2,750	Single	87	6.33%	839	-	54,161
177	Nixon Thukadi Correction 4 Cavity	Vasai	3-Jan-23	40,000	15	0.24	14.76	-	40,000	-	40,000	2,000	Single	87	6.33%	610	-	39,390
178	Spark Shield 10 Cavity	Vasai	3-Jan-23	75,000	15	0.24	14.76	-	75,000	-	75,000	3,750	Single	87	6.33%	1,145	-	73,855
179	C C Camera	Vasai	22-Dec-22	44,050	5	0.27	4.73	-	44,050	-	44,050	2,203	Single	99	19.00%	2,293	-	41,757
180	Chemical Engraving(Rossa Plate 1/2	Vasai	3-Dec-22	19,500	15	0.32	14.68	-	19,500	-	19,500	975	Single	118	6.33%	402	-	19,098
181	Chemical Engraving(2 Colour Runnin	Vasai	22-Nov-22	9,000	15	0.35	14.65	-	9,000	-	9,000	450	Single	129	6.33%	203	-	8,797
182	Chemical Engraving(Biocon Dimmer/	Vasai	22-Nov-22	11,550	15	0.35	14.65	-	11,550	-	11,550	578	Single	129	6.33%	260	-	11,290
183	Chemical Engraving(Biocon Socket)	Vasai	22-Nov-22	15,000	15	0.35	14.65	-	15,000	-	15,000	750	Single	129	6.33%	338	-	14,662
184	Chemical Engraving(Biocon Switch)	Vasai	22-Nov-22	13,500	15	0.35	14.65	-	13,500	-	13,500	675	Single	129	6.33%	304	-	13,196
185	Chemical Engraving (Etra 1 For Bee5	Vasai	3-Dec-22	7,000	15	0.32	14.68	-	7,000	-	7,000	350	Single	118	6.33%	144	-	6,856
186	Chemical Engraving (Etra 1 For Bee5	Vasai	20-Feb-23	13,000	15	0.11	14.89	-	13,000	-	13,000	650	Single	39	6.33%	90	-	12,910
187	Chemical Engraving(Extra 1 For Bee5	Vasai	3-Dec-22	6,500	15	0.32	14.68	-	6,500	-	6,500	325	Single	118	6.33%	134	-	6,366
188	Chemical Engraving(Extra 1 For Bee5	Vasai	20-Feb-23	12,000	15	0.11	14.89	-	12,000	-	12,000	600	Single	39	6.33%	83	-	11,917
189	Chemical Engraving(Rossa Plate BM 5	Vasai	3-Dec-22	21,000	15	0.32	14.68	-	21,000	-	21,000	1,050	Single	118	6.33%	433	-	20,567
190	Electronic Weighing Machine	Vasai	7-Jun-22	13,000	15	0.81	14.19	-	13,000	-	13,000	650	Single	297	6.33%	672	-	12,328
191	Ups Battery	Vasai	5-Jan-23	12,500	15	0.23	14.77	-	12,500	-	12,500	625	Single	85	6.33%	186	-	12,314
192	Fibre laser Marking machine	Vasai	27-Dec-22	1,85,000	15	0.26	14.74	-	1,85,000	-	1,85,000	9,250	Single	94	6.33%	3,048	-	1,81,952
193	Ups Battery	Vasai	5-Jan-23	7,034	15	0.23	14.77	-	7,034	-	7,034	352	Single	85	6.33%	105	-	6,929
194	Machinery	Vasai	5-Aug-22	5,875	15	0.65	14.35	-	5,875	-	5,875	294	Single	238	6.33%	244	-	5,631
195	Ups Battery	Vasai	13-Jan-23	13,983	15	0.21	14.79	-	13,983	-	13,983	699	Single	77	6.33%	189	-	13,794
196	Motor	Vasai	16-Mar-23	6,700	15	0.04	14.96	-	6,700	-	6,700	335	Single	15	6.33%	19	-	6,681
197	Lifting trolley	Vasai	14-Jan-23	47,000	15	0.21	14.79	-	47,000	-	47,000	2,350	Single	76	6.33%	628	-	46,372
198	Air conditioner	Delhi	2-Jul-22	53,125	5	0.75	4.25	-	53,125	-	53,125	2,656	Single	272	19.00%	7,550	-	45,575
199	Air conditioner	Delhi	25-Jul-22	32,031	5	0.68	4.32	-	32,031	-	32,031	1,602	Single	249	19.00%	4,168	-	27,863
200	Air conditioner	Delhi	2-Sep-22	26,563	5	0.58	4.42	-	26,563	-	26,563	1,328	Single	210	19.00%	2,918	-	23,645
201	Air conditioner	Delhi	14-Mar-23	47,283	5	0.05	4.95	-	47,283	-	47,283	2,364	Single	17	19.00%	443	-	46,840
202	Air conditioner	Delhi	28-Mar-23	1,42,456	5	0.01	4.99	-	1,42,456	-	1,42,456	7,123	Single	3	19.00%	297	-	1,42,159
203	Television	Delhi	28-Sep-22	21,864	5	0.50	4.50	-	21,864	-	21,864	1,093	Single	184	19.00%	2,106	-	19,758
204	Mobile	Delhi	31-May-22	40,677	5	0.83	4.17	-	40,677	-	40,677	2,034	Single	304	19.00%	6,458	-	34,219
205	Mobile	Delhi	25-Jun-22	10,169	5	0.76	4.24	-	10,169	-	10,169	508	Single	279	19.00%	1,482	-	8,687
206	Mobile	Delhi	19-Dec-22	1,51,525	5	0.28	4.72	-	1,51,525	-	1,51,525	7,576	Single	102	19.00%	8,124	-	1,43,401
207	Mobile	Delhi	19-Feb-23	1,09,322	5	0.11	4.89	-	1,09,322	-	1,09,322	5,466	Single	40	19.00%	2,333	-	1,06,989
208	Bunching Machine 630MM	Delhi	19-Oct-22	6,00,000	15	0.45	14.55	-	6,00,000	-	6,00,000	30,000	Single	163	6.33%	17,065	-	5,82,935
209	Die Tools	Delhi	10-Oct-22	80,000	15	0.47	14.53	-	80,000	-	80,000	4,000	Single	172	6.33%	2,400	-	77,600
210	Tape auto slicing machine	Delhi	9-May-22	15,300	15	0.89	14.11	-	15,300	-	15,300	765	Single	326	6.33%	868	-	14,432
211	MS Plate Rack	Noida	30-Apr-22	17,275	5	0.92	4.08	-	17,275	-	17,275	864	Single	335	19.00%	3,021	-	14,254

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
212	Stirrer RO Cover	Noida	20-May-22	11,00,000	15	0.86	14.14	-	11,00,000		11,00,000	55,000	Single	315	6.33%	60,282	-	10,39,718
213	Aging conveyor	Noida	15-Jun-22	2,40,000	15	0.79	14.21	-	2,40,000		2,40,000	12,000	Single	289	6.33%	12,070	-	2,27,930
214	Aging conveyor	Noida	23-Aug-22	10,000	15	0.60	14.40	-	10,000		10,000	500	Single	220	6.33%	383	-	9,617
215	Sealing machine	Noida	20-Oct-22	56,000	15	0.44	14.56	-	56,000		56,000	2,800	Single	162	6.33%	1,583	-	54,417
216	Digital Multimeter - Fluke	Noida	28-May-22	8,550	15	0.84	14.16	-	8,550		8,550	428	Single	307	6.33%	457	-	8,093
217	Punching Machine	Noida	6-Dec-22	19,000	15	0.32	14.68	-	19,000		19,000	950	Single	115	6.33%	382	-	18,618
218	Television	Noida	5-Sep-22	23,305	5	0.57	4.43	-	23,305		23,305	1,165	Single	207	19.00%	2,523	-	20,782
219	Lifting trolley	Noida	6-Dec-22	5,10,000	15	0.32	14.68	-	5,10,000		5,10,000	25,500	Single	115	6.33%	10,260	-	4,99,740
220	Sorting Machine	Noida	24-Aug-22	3,74,888	15	0.60	14.40	-	3,74,888		3,74,888	18,744	Single	219	6.33%	14,303	-	3,60,585
221	Transformer	Noida	15-Apr-22	16,500	15	0.96	14.04	-	16,500		16,500	825	Single	350	6.33%	1,004	-	15,496
222	Transformer	Noida	17-May-22	14,500	15	0.87	14.13	-	14,500		14,500	725	Single	318	6.33%	802	-	13,698
223	Transformer	Noida	8-Jul-22	57,500	15	0.73	14.27	-	57,500		57,500	2,875	Single	266	6.33%	2,663	-	54,837
224	Welding Machine	Noida	5-Sep-22	44,000	15	0.57	14.43	-	44,000		44,000	2,200	Single	207	6.33%	1,587	-	42,413
225	Testing	Noida	9-Aug-22	27,000	15	0.64	14.36	-	27,000		27,000	1,350	Single	234	6.33%	1,100	-	25,900
226	Conditioning Chamber	Noida	8-Aug-22	40,500	15	0.64	14.36	-	40,500		40,500	2,025	Single	235	6.33%	1,658	-	38,842
227	Micrometer	Noida	17-Aug-22	6,500	15	0.62	14.38	-	6,500		6,500	325	Single	226	6.33%	256	-	6,244
228	Electric soldering station	Noida	12-Apr-22	46,500	15	0.97	14.03	-	46,500		46,500	2,325	Single	353	6.33%	2,855	-	43,645
229	Electric soldering station	Noida	1-Mar-23	15,250	15	0.08	14.92	-	15,250		15,250	763	Single	30	6.33%	82	-	15,168
230	Heat Sink Machine	Noida	9-Apr-22	8,500	15	0.98	14.02	-	8,500		8,500	425	Single	356	6.33%	526	-	7,974
231	Heat Sink Machine	Noida	6-Dec-22	4,000	15	0.32	14.68	-	4,000		4,000	200	Single	115	6.33%	80	-	3,920
232	Laser printing	Noida	9-Apr-22	2,000	15	0.98	14.02	-	2,000		2,000	100	Single	356	6.33%	124	-	1,876
233	Single PCB Testing	Noida	16-Apr-22	12,000	15	0.96	14.04	-	12,000		12,000	600	Single	349	6.33%	728	-	11,272
234	Single PCB Testing	Noida	26-Apr-22	2,000	15	0.93	14.07	-	2,000		2,000	100	Single	339	6.33%	118	-	1,882
235	Single PCB Testing	Noida	4-May-22	7,000	15	0.91	14.09	-	7,000		7,000	350	Single	331	6.33%	403	-	6,597
236	Single PCB Testing	Noida	22-Oct-22	3,000	15	0.44	14.56	-	3,000		3,000	150	Single	160	6.33%	84	-	2,916
237	Temperature Tester	Noida	24-Aug-22	64,400	15	0.60	14.40	-	64,400		64,400	3,220	Single	219	6.33%	2,457	-	61,943
238	Ups Battery	Noida	26-Sep-22	91,000	15	0.51	14.49	-	91,000		91,000	4,550	Single	186	6.33%	2,951	-	88,049
239	Conveyor	Noida	9-Jan-23	2,10,000	15	0.22	14.78	-	2,10,000		2,10,000	10,500	Single	81	6.33%	2,986	-	2,07,014
240	Crate (Bin)	Noida	27-Apr-22	56,000	5	0.93	4.07	-	56,000		56,000	2,800	Single	338	19.00%	9,882	-	46,118
241	Crate (Bin)	Noida	6-Jun-22	48,300	5	0.82	4.18	-	48,300		48,300	2,415	Single	298	19.00%	7,518	-	40,782
242	Crate (Bin)	Noida	9-Jun-22	56,160	5	0.81	4.19	-	56,160		56,160	2,808	Single	295	19.00%	8,653	-	47,507
243	Crate (Bin)	Noida	4-Jul-22	85,400	5	0.74	4.26	-	85,400		85,400	4,270	Single	270	19.00%	12,047	-	73,353
244	Crate (Bin)	Noida	18-Aug-22	41,500	5	0.62	4.38	-	41,500		41,500	2,075	Single	225	19.00%	4,882	-	36,618
245	Crate (Bin)	Noida	3-Sep-22	1,22,500	5	0.57	4.43	-	1,22,500		1,22,500	6,125	Single	209	19.00%	13,391	-	1,09,109
246	Crate (Bin)	Noida	11-Jan-23	28,500	5	0.22	4.78	-	28,500		28,500	1,425	Single	79	19.00%	1,187	-	27,313
247	Crate (Bin)	Noida	24-Jan-23	16,500	5	0.18	4.82	-	16,500		16,500	825	Single	66	19.00%	575	-	15,925
248	Ups Battery	Noida	8-Sep-22	27,966	5	0.56	4.44	-	27,966		27,966	1,398	Single	204	19.00%	2,984	-	24,982
Total (C)				3,63,02,703				2,80,05,204	64,31,118	-	3,44,36,322	18,15,145				21,86,123	-	3,22,50,200

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
D.	**Land and Building**																	
1	Building Shed	Vasai	17-Mar-20	66,068	30	3.04	26.96	61,793		-	61,793	3,303	Single	365	3.17%	2,094	-	59,699
2	Building Shed	Vasai	17-Mar-20	53,177	30	3.04	26.96	49,736		-	49,736	2,659	Single	365	3.17%	1,685	-	48,051
3	Building Shed	Vasai	17-Mar-20	62,698	30	3.04	26.96	58,641		-	58,641	3,135	Single	365	3.17%	1,987	-	56,654
4	Building Shed	Vasai	17-Mar-20	68,983	30	3.04	26.96	64,520		-	64,520	3,449	Single	365	3.17%	2,187	-	62,333
5	Building Shed	Vasai	17-Mar-20	40,450	30	3.04	26.96	37,833		-	37,833	2,023	Single	365	3.17%	1,282	-	36,551
6	Building Shed	Vasai	17-Mar-20	28,450	30	3.04	26.96	26,609		-	26,609	1,423	Single	365	3.17%	902	-	25,707
7	Building Shed	Vasai	17-Mar-20	59,531	30	3.04	26.96	55,679		-	55,679	2,977	Single	365	3.17%	1,887	-	53,792
8	Building Shed	Vasai	17-Mar-20	58,879	30	3.04	26.96	55,069		-	55,069	2,944	Single	365	3.17%	1,866	-	53,203
9	Building Shed	Vasai	17-Mar-20	41,482	30	3.04	26.96	38,798		-	38,798	2,074	Single	365	3.17%	1,315	-	37,483
10	Building Shed	Vasai	17-Mar-20	90,688	30	3.04	26.96	84,820		-	84,820	4,534	Single	365	3.17%	2,875	-	81,945
11	Building Shed	Vasai	17-Mar-20	20,380	30	3.04	26.96	19,061		-	19,061	1,019	Single	365	3.17%	646	-	18,415
12	Building Shed	Vasai	15-Mar-21	1,40,000	30	2.04	27.96	1,35,355		-	1,35,355	7,000	Single	365	3.17%	4,438	-	1,30,917
13	Building Shed	Vasai	1-Apr-21	31,750	30	2.00	28.00	30,744		-	30,744	1,588	Single	365	3.17%	1,007	-	29,737
14	Building Shed	Vasai	18-Oct-21	32,066	30	1.45	28.55	31,606		-	31,606	1,603	Single	365	3.17%	1,016	-	30,590
15	Building Shed	Vasai	26-Oct-21	27,288	30	1.43	28.57	26,916		-	26,916	1,364	Single	365	3.17%	865	-	26,051
16	Building Shed	Vasai	29-Nov-21	12,614	30	1.33	28.67	12,479		-	12,479	631	Single	365	3.17%	400	-	12,079
17	Building Shed	Vasai	6-Dec-21	2,110	30	1.32	28.68	2,089		-	2,089	106	Single	365	3.17%	67	-	2,022
18	Building Shed	Vasai	15-Jan-22	14,594	30	1.21	28.79	14,498		-	14,498	730	Single	365	3.17%	463	-	14,035
19	Site Purchase	Bangalore	28-Jan-22	15,00,000	30	1.17	28.83	14,91,793		-	14,91,793	75,000	Single	365	3.17%	47,550	-	14,44,243
20	Site Purchase	Bangalore	18-Mar-22	15,00,000	30	1.04	28.96	14,98,176		-	14,98,176	75,000	Single	365	3.17%	47,550	-	14,50,626
21	Building Shed	Vasai	12-Jun-22	7,14,077	30	0.80	29.20	-	7,14,077	-	7,14,077	35,704	Single	292	3.17%	18,171	-	6,95,906
22	Building Shed	Vasai	22-Jun-22	36,200	30	0.77	29.23	-	36,200	-	36,200	1,810	Single	282	3.17%	890	-	35,310
23	Building Shed	Vasai	23-Jun-22	75,608	30	0.77	29.23	-	75,608	-	75,608	3,780	Single	281	3.17%	1,852	-	73,756
24	Building Shed	Vasai	30-Jun-22	83,485	30	0.75	29.25	-	83,485	-	83,485	4,174	Single	274	3.17%	1,994	-	81,491
25	Building Shed	Vasai	6-Jul-22	27,789	30	0.73	29.27	-	27,789	-	27,789	1,389	Single	268	3.17%	649	-	27,140
26	Building Shed	Vasai	8-Jul-22	22,892	30	0.73	29.27	-	22,892	-	22,892	1,145	Single	266	3.17%	531	-	22,361
27	Building Shed	Vasai	26-Jul-22	45,000	30	0.68	29.32	-	45,000	-	45,000	2,250	Single	248	3.17%	973	-	44,027
Total (D)				**48,56,259**				**37,96,215**	**10,05,051**	-	**48,01,266**	**2,42,814**				**1,47,142**	-	**46,54,124**
E.	**Leasehold Improvements**																	
1	Leasehold Improvements	Noida	16-Apr-21	8,570	10	1.96	8.04	7,789		-	7,789	429	Single	365	9.50%	814	-	6,975
2	Leasehold Improvements	Noida	7-May-21	16,250	10	1.90	8.10	14,859		-	14,859	813	Single	365	9.50%	1,544	-	13,315
3	Leasehold Improvements	Noida	1-Sep-21	65,892	10	1.58	8.42	62,256		-	62,256	3,295	Single	365	9.50%	6,260	-	55,996
4	Leasehold Improvements	Delhi	3-Sep-21	33,040	10	1.57	8.43	31,234		-	31,234	1,652	Single	365	9.50%	3,139	-	28,095
5	Leasehold Improvements	Noida	14-Sep-21	16,575	10	1.54	8.46	15,717		-	15,717	829	Single	365	9.50%	1,575	-	14,142
6	Leasehold Improvements	Noida	2-Nov-21	82,365	10	1.41	8.59	79,149	-	-	79,149	4,118	Single	365	9.50%	7,824	-	71,325
7	Leasehold Improvements	Delhi	4-Aug-22	1,21,890	10	0.65	9.35	-	1,21,890	-	1,21,890	6,095	Single	239	9.50%	7,654	-	1,14,236
8	Leasehold Improvements	Delhi	13-Aug-22	83,909	10	0.63	9.37	-	83,909	-	83,909	4,195	Single	230	9.50%	5,045	-	78,864
9	Leasehold Improvements	Delhi	14-Aug-22	73,509	10	0.63	9.37	-	73,509	-	73,509	3,675	Single	229	9.50%	4,400	-	69,109
10	Leasehold Improvements	Delhi	21-Sep-22	42,100	10	0.52	9.48	-	42,100	-	42,100	2,105	Single	191	9.50%	2,104	-	39,996
11	Leasehold Improvements	Delhi	13-Oct-22	26,000	10	0.46	9.54	-	26,000	-	26,000	1,300	Single	169	9.50%	1,150	-	24,850
12	Leasehold Improvements	Delhi	2-Jan-23	1,22,250	10	0.24	9.76	-	1,22,250	-	1,22,250	6,113	Single	88	9.50%	2,832	-	1,19,418
13	Leasehold Improvements	Delhi	25-Feb-23	89,286	10	0.09	9.91	-	89,286	-	89,286	4,464	Single	34	9.50%	-	-	89,286
14	Leasehold Improvements	Delhi	4-Mar-23	91,500	10	0.07	9.93	-	91,500	-	91,500	4,575	Single	27	9.50%	-	-	91,500
15	Leasehold Improvements	Delhi	24-Mar-23	51,551	10	0.02	9.98	-	51,551	-	51,551	2,578	Single	7	9.50%	-	-	51,551
Total (E)				**9,24,687**				**2,11,004**	**7,01,995**	-	**9,12,999**	**46,236**				**44,301**	-	**8,68,698**
F.	**Intangible Assets**																	
1	Software Tally ERP 9 Gold	Delhi	21-Jan-20	57,400	4	3.19	0.81	27,483	-	-	27,483	2,870	Single	365	23.75%	13,632	-	13,851
2	Quick Heal Total Security	Noida	11-Jun-21	3,390	4	1.80	2.20	2,742	-	-	2,742	169	Single	365	23.75%	806	-	1,936
3	Software Tally ERP 9 Gold	Delhi	29-Mar-23	10,800	4	0.01	3.99	-	10,800	-	10,800	540	Single	2	23.75%	21	-	10,779

For BIOCON ELECTRIC PRIVATE LIMITED

Director

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

Schedule of Fixed Assets as per schedule II of The Companies Act, 2013 for the year ended March 31, 2023

(Amount in INR)

Sl. No	Asset Name	Branch	Date of Purchase	Amount of Purchase	Total Useful Life	Expired Life	Remaining Useful Life	WDV as on April 01, 2022	Additions	Deletions	Total	Residual Value	Shift Type	No of Days Used	Rate of Depreciation	Depreciation	Assets Written Off	WDV as on March 31, 2023
Total (F)				71,590				30,225	10,800	-	41,025	3,579				14,459	-	26,566
G.	Motor Vehicles																	
1	TVS XL	Bangalore	24-Jan-23	67,949	8	0.18	7.82		67,949	-	67,949	3,397	Single	66	11.88%	1,482	-	66,467
2	TVS XL	Bangalore	14-May-22	50,990	8	0.88	7.12		50,990	-	50,990	2,550	Single	321	11.88%	5,344	-	45,646
3	Jaguar Car	Bangalore	28-Feb-23	10,27,870	8	0.08	7.92		10,27,870	-	10,27,870	51,394	Single	31	11.88%	10,706	-	10,17,164
4	Iqube Electric vehicle	Bangalore	23-Mar-23	1,30,686	8	0.02	7.98		1,30,686	-	1,30,686	6,534	Single	8	11.88%	383	-	1,30,303
5	BMW Car	Delhi	15-Feb-23	11,00,000	8	0.12	7.88		11,00,000	-	11,00,000	55,000	Single	44	11.88%	16,111	-	10,83,889
Total (G)				23,77,495				-	23,77,495	-	23,77,495	1,18,875				34,026	-	23,43,469
Grand Total (A + B + C + D + E + F + G)				4,83,67,160				3,33,88,312	1,26,74,971		4,60,63,283	24,18,374				29,81,219	-	4,30,82,064

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
DIN: 08606996

BIOCON ELECTRIC PRIVATE LIMITED

(Amount in INR)

Sub-Notes To Notes To Financial Statements	As at March 31, 2023	As at March 31, 2022
1. Trade Payables		
Biocon Electric Private Limited Bangalore	3,21,48,168	5,09,64,099
Biocon Electric Private Limited Chennai	-	-
Biocon Electric Private Limited Hyderabad	18,629	-
Biocon Electric Private Limited Delhi	6,64,04,898	9,18,76,241
Biocon Electric Private Limited Jammu & Kashmir	-	4,50,491
Biocon Electric Private Limited Kerala	4,09,662	-
Biocon Electric Private Limited Noida	3,27,11,188	2,73,82,249
Biocon Electric Private Limited Vasai	5,35,67,120	3,42,04,075
Total	**18,52,59,665**	**20,48,77,156**
2. Advance Received from Customers		
Biocon Electric Private Limited Bangalore	2,20,230	2,21,424
Biocon Electric Private Limited Chennai	59,517	10,312
Biocon Electric Private Limited Hyderabad	12,441	-
Biocon Electric Private Limited Delhi	21,32,429	37,02,636
Biocon Electric Private Limited Jammu & Kashmir	9,22,398	-
Biocon Electric Private Limited Kerala	96,017	-
Biocon Electric Private Limited Punjab	27,153	18,928
Biocon Electric Private Limited Vasai	5,87,925	1,350
Total	**40,58,110**	**39,54,650**
3. Trade Receivables		
Biocon Electric Private Limited Bangalore	6,40,90,040	9,02,97,920
Biocon Electric Private Limited Chennai	5,01,35,956	1,77,26,468
Biocon Electric Private Limited Hyderabad	71,02,746	-
Biocon Electric Private Limited Delhi	8,92,29,959	9,96,03,507
Biocon Electric Private Limited Jammu & Kashmir	3,23,58,067	2,53,45,541
Biocon Electric Private Limited Kerala	4,23,77,867	20,17,729
Biocon Electric Private Limited Noida	3,960	1,95,227
Biocon Electric Private Limited Punjab	70,36,692	36,05,063
Biocon Electric Private Limited Vasai	97,90,935	1,04,34,360
Total	**30,21,26,222**	**24,92,25,814**
4. Advance Paid to Creditors		
Biocon Electric Private Limited Bangalore	77,095	4,51,743
Biocon Electric Private Limited Chennai	-	-
Biocon Electric Private Limited Delhi	44,44,035	33,57,713
Biocon Electric Private Limited Jammu & Kashmir	-	-
Biocon Electric Private Limited Noida	1,71,74,212	1,18,976
Biocon Electric Private Limited Punjab	-	-
Biocon Electric Private Limited Vasai	1,22,829	-
Total	**2,18,18,171**	**39,28,432**

For BIOCON ELECTRIC PRIVATE LIMITED

Director
PRAVEEN KUMAR JAIN
DIN: 08606997

For BIOCON ELECTRIC PRIVATE LIMITED

Director
RANJEET KUMAR JAIN
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