To,

The Members,

Your Directors have pleasure in presenting their Twenty Seventh Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2023.

### 1. Financial Performance/ State of Affairs of the Company

Financial performance of the Company during the Financial Year 2022-23 is as under:

Particulars	As on 31/03/2023 Amounts in Thousand	As on 31/03/2022 Amounts in Thousand
Revenue from Operation & Other Income	56201.94	53092.01
Profit before Depreciation and exceptional items	9010.36	6498.83
Depreciation and amortization expense	1507.50	1695.09
Profit before Tax	7502.86	4803.74
Current Tax	2065.00	1380.00
Deferred Tax	(103.74)	19.95
Short Provision of tax of last Year	15.60	(6.36)
Profit for the year	5525.99	3410.15

### 2. Dividend

Directors have not recommended dividend for the Financial Year 2022-23 and profits are retained for future expansion.

### 3. Reserves

Directors have not proposed any amount to be transferred to any reserves.

### 4. Events Subsequent to the date of Financial statements

There are no material events subsequent to the date of Financial Statements which have effect on the financial position of the Company.

### 5. Board Meetings

Total Six (05) meetings of Board of Directors were duly held during Financial Year 2022-23. The intervening gap between any two board meetings was within the period prescribed by the Companies Act, 2013.

### 6. Board of Directors

Board of Directors of the company is duly constituted. There are total Four whole-time executive directors as on 31/03/2023.

### 7. Director's Responsibility Statement

Pursuant to the requirement under section 134 (3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement it is hereby confirmed:

- a) That in the preparation of the annual accounts for the financial year ended 31/03/2023, the
   applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for the year under review.
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and irregularities.
- d) That the Directors had prepared the accounts for the financial year ended 31/03/2023 on a going concern basis.
- e) The directors had devised proper systems to ensure compliance with the provisions of all
  applicable laws and that such systems were adequate and operating effectively.

### 8. Extract of Annual Return

As per annexure enclosed herewith (Form MGT-9)

## 9. Conservation of Energy, Technology Absorption And Foreign Exchange Outgo

- a) Conservation of Energy: Employees are regularly instructed and trained for saving electricity and fuel and keep it at the minimum possible level.
- b) Technology Absorption: Company is taking lot of initiative to upgrade and improved production processes. There is no imported technology involved in production.

# (CIN: U28999MH1997PTC106289)

c) Foreign Exchange earnings and outgo: Company has made the following Foreign Exchange transactions during the year.

Particulars	Amounts in Thousands 2022-23	Amounts in Thousands 2021-22
Earning in Foreign Currency (F.O.B Value)	6946.41	9460.95
CIF Value of Import	142.11	

### 10.Report of Auditors

Milind Modak & Co., Chartered Accountants was appointed as Statutory Auditors of the company for five years up to financial year 2026-27. He has confirmed his eligibility and that his appointment is within the prescribed limits under the act and he is not disqualified.

The Notes on Financial Statements referred to in the Auditors' Report are self - explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

### 11.Particulars of Loans, Guarantees or Investments

Company has not given any loans or guarantees to other entities during the year and has not made any investments in other entity or body corporate during the year.

### 12.Independent Directors

Provisions of Independent Directors do not apply to our Company.

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The provisions of the Section 178(1) relating to constitution of Nomination & Remuneration Committee are not applicable to the Company.

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The Company has neither accepted nor renewed any public deposits during the year under review.

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The Secretarial Audit Report in accordance with the provisions of the Section 204 of the Companies Act, 2013 is not applicable to the Company.

### 16. Audit Committee

Provisions of Section 177 of the Companies Act, 2013 relating to the Audit Committee is not applicable to the Company.

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# 18.<u>Sexual Harassment of Women Employee at Workplace (Prevention, Prohibition</u> · &Redressal) Act, 2013

During the year under review, no complaints were reported to the Board of Directors of the Company for Sexual Harassment of Woman Employee at Workplace.

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Our company has a Risk Management policy and framework which provides the mechanism for risk assessment and mitigation.

During the year, board reviewed the risks associated with the business of the company, its root causes and the efficacy of the measures taken to mitigate the same. Thereafter, the Board also reviewed the key risks associated with the business of the company and the procedures adopted to assess the risks and their mitigation mechanism.

### 20. Corporate Social Responsibility Policy

 Provisions of Companies Act, 2013 related to corporate social responsibility are not applicable to our company

### 21.Related Party Transactions

All related party transactions are at arm's length and done in ordinary course of business, specified as under:

Name of the Party	Relation	Transaction	Amounts in Thousands
Rajeshwari Kulkarni	Director	Vehicle Hire Charges	240.00
Anagha Joshi	Director	Vehicle Hire Charges	240.00
Master Nidavellier Private Ltd	Sister Concern	Purchases of Goods & Services Sale of Goods & Services Consultancy Charges	1528.10 472.00 48.97
Maşter Components Private Ltd	Sister Concern	Sales & Services Purchases of Services	12852.98 1010.17

### 22.Acknowledgements

Directors express their appreciation for assistance extended by Bank, Government Departments, Customers, Suppliers and employees of the Company.

For and on behalf of the Board of Directors

Place: Nashik

Date: 29/06/2023

Master Moulds Pvt, Ltd.

(MRS.RAJESHWARI M. KULKARNI) DIN- 01190990 Master Moyids Pvt. Ltd.

(MRS. ANAGHA S. JOSHI) DIN-01190993 Egron No. HGT-9

### EXTRACT OF ANNUAL RETURN

at on the Shancol year wided on 31/65/2023

(Surestant to section 92(3) of this Companies Act, 2013 and rule 13(1) of the Companies (Municipality) and semination); Rules, 2014)

H2899996419977TC186293		
0440-1997		
HASTER MOULDS PHINAFÉ LIMITES		
COMPANY LIMITED BY SHARES / INDIAN NON-COVERNMENT COMPANY		
PLOT NO. D-1/14, H. 1, D. C., AMDAD, MASSIC 422010.		
NO NO		
ML		

### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the bu	steems activities contributed 10 % or mans of the total turns	ver of the company shall be scutere-	
Sr. 360	Name and Description of main products / services	NSC Code of the Product/service	We se social handwar of the company
I Pa	enginguring it you work of privations, moulds & components.	2593	100%

SK-MILL	NAME AND ADDRESS OF THE COMPANY	CINCAN	MOLDING/SUBSIDIANT/ASSOCIATE	14 4 20	Applicable Section
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### IV. SHARG HOLDING PATTERN (Equity Source Capital Breakup as personage of Total Equity)

CATEGORY wise Share Holding	No. of Shares h	old of the bendo	revita of the less	6	We, of those held at the end of the anal			Sel	% (Drings during
Category of Shareholders	theypat	Physical	Total	Shares	Demat	Dhysical	Total	Total Shares	ere year
A.Promoters								_	
1) Indian								_	
i) Incivious / Half	0.00	2010010.00	20000,02	100:00	0.00	10000,00	30000,00	100.00	D.80
th Central Gavt.	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Note that the second se	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
ti sine cours)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
di Bones Corp.	00000	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
ej Banks / PJ	6.60	1000		0.00	0.00	0.00	0.00	0.00	0.0
f) Any Other	9,00	h.00	1.66		227.54	1000	30000.00	100.00	9.00
Sub-boast (A) (2):	6.05	3050D.06	10000.00	100.60	0.00	30000.00	3000000	LUCKY	- 40
(2) Fersign							1000		
2) 88% - Individuals	9.00	9.00	0.00	0.00	9.00	0.00	D.00	0.00	9.0
to Ether - Individuals	0.00	0.00	0.00	0.00	0.00	9,00	0.09	0.00	9.0
g) Booket Cosp.	0.00	0.10	0.00	0.00	0.50	0.00	0.06	0.00	5.0
o) Radio / FT	0.00	0.00	0.00	0.00	0.00	0.00	6.08	0.00	0.0
e) Any Other	0.50	6.00	0.60	9.00	0.00	0.00	8,00	0.00	0.0
SHIROWHI (A) (R);	9,09	0.00	0.00	0,00	0.00	0.00	6,00	0.00	0.0
Total stateholding of Promoter (A) = (A)((1) ((A)(2))	0.00	20000.00	30000.00	100.00	9.00	39000.00	31900,09	100.00	3.0
B. Public Shareholding	*		778	0.001	5.00	0.001	0.00	0.70	0.0
ELY Laster-bases as Michael Fundy	0.53		03.0	0,00	6,00 6,00	0.00	0.00	0.00 8.00	0,5 0.0 0.0 0.0
BO Berros / FT.	8755		0.60		5,00 6,00	0.60	0.03		0.0
r) Central Gent	0.05	0.90	0.00		0.00	0.00	0.00	0.00	0.0
d) State GoyofS] e) Ventere Cappal Hunds	0.00	0.00	0,00		0.00	0.55	0.00		0.0
T) Drownings Compacted	9.00	8,60	0.00	9.00	0.00	9,00	0.00		0.0
g) File g) Fare yn Verlwre Copus Ferett	9.60	0.00	7,00 7,00 7,00	5.00	0.00	0.70	0.00	6,00	0.0
o Others (snectv)	9.60	0.000	0.00	0.00 0.00	0.00	0.00	9.00		0.0
Sub-total (6) (1):-	0.00		100	1000			5257		177
(3) Non-Institutione	0.00	0.060	9.00	0.00	5,00	9.00	0,00	9.00	60
a) Rocies Corp. () Indian	0.00	0.90	0.00		E.60	9,00	0.00	0.00	6.0
F2 Overses	0.00		0.00	0.00	0.00	-0.006	0.00	0.00	0.0
20 Individuals	0.00	0.00	0,00	0.00	0.00	0,00	9.00	7.00	
it lack/duals/sechildes Noticing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
nominal same capital solo fla. 1 with as inductor are whole's he dis-			572	1		70.0	100		200
nominal staré Sepital in excess di Ri Stake	0.00	0.00	0.00	8.00	8.00	0.00	0.00		0.0
ci Ochers (sprofy)	0.00	0,00	0.0		0.00		0.00	0.00	
Sub-10(2) [#)(2);-	0.00	6.60	6.00	0.00	0.00	3.00	955	0.00	-
Twist Pablic Shareholding (#)+(#)(1)+(80(2)	9.00	9.00	9,00	4.00	0.00	0.00	0.60	0.00	0.0
C. Shares said by Custostan for GORs & ADRS	9.00	0.00	0.00	0.00	6,00	0.00	0.00	0.09	0.0
Grand Total (As 6+C)	0.00	30000,00	200000.00		9.00	39900.00	20900.04	100.00	0.0





		Sh	Shareholding as the beginning of the year			Share reading as the end of the year		
ir no	Stamhnider's Name	Mount Stranes	% of latel Source of the company	to al Shares Piedged / engarebored - se miss shares	No.of Shared	45 of total Shares of the oscuperir	Stares Redged encountre cet to	% change is plane holding during like year
1	Muldani C Kallama	11790,00	39,00%	100	11700.00	19.00%		0.00%
2	Shrikans H, JuShi	11200,00	39,09%	0.00	15700.00	19,00%	9,00	0.00%
3	Approhese (Nr. Koliner)	3350.00	11.00%	0.00	5300,00	11,02%	0,00	0.00%
- 4	Avagha S. Soche	2305.00	11.00%	9.00	30.00.00	11,00%	0.00	0.00%
Total	December 1	300000.00	100%		30000.00	100%		

8- No.	SkaryFolder's NaMe	Sharely	alding at the beginning of the year	Currelative Sharsholding during UM year			
		Food MAINS	% or local shares of the company.	Mount Shares	to of tweet phases of the county		
1							
100	At the beginning of the year						
	No Charge		There is no change in promoters shareholding derling the year				
	At the End of the year						

Sr. 143. J	Shereigdor's herec	\$14050	sicket at the beginning of the year	Currelettes pherebothers during the year			
		Major Sherm	% of astal shaces of the company	No of Shores	Is of bild theres of the assistan		
1							
1000	A) the beginning of the year						
-13	At the find of the year		Today are do shareholders other than Olicotoca.				

e 400	Shareholder's Yearn	Spannings	ing of the beginning of the year	Comulative Shareholding develop the year		
1000		No.of Shares	's of total photos of the company	Hour States	a of goul viures of the conger	
1	Musdurig C. Kulturia (Kirecish)	- NAFARIA	of Grand-Hill - Hills - House	100 - 100 -	(0)(0)	
	At the beginning it at the end of the year	11700.00	29.00%	11700.00	39.66%	
3	Senkani Joshi (Director)					
	As the beginning & at this and of the year	11700.00	39,00%	11707.00	39.00%	
3	Anagha S. Journ					
	At the beginning & at the end of the year	2500.00	11.92%	3300.00	11.00%	
1	Regarderies Nr., Kulkumi	201	11	100000	0.000	
	At the beginning & at the end of the year	\$310.00	11,00%	3330,00	18.00%	

V. DEDERTEDMESS			

	g interest outstanding/accessed 84f at Secured Laws ordering deposits	Uncovered Lours	Deposits	Total Systemores
Indictuolings at the beginning of the finer	çiti yetir			
D Principal Arrows	9,00	991,36	0.00	961 36
#] Smerest due but not paid	0,99	0.00	0.00	0.00
BIS Incorett activate But Assider	0,50	0.00	6.00	0,00
Tguat (I+II+III)	0.00	151.76	0.00	931.76
Charge III Independents during the financia	al year			
Actidiss	2509.37	6.00	9.00	2509.77
Reduction	0.00	8:00	8.00	9.00
Net Change	1519,37	0.00	0.00	3509.37
Independently of the end of the Residel yo	oer .			
() Prinogal Amousi	1509,17	991.36	0.00	4,490.73
in Directed due but not pold	5.00	0.00	0.00	0.00
II) (abover, agon, ed but not due	9.00	0.00	8.00	0.00
Youn ()+8+85)	3599,37	983.36	6.00	4459,73

### VI. RENUNERATION OF DIRECTORS AND MEY MANAGERIAL, PERSONNEL

r. No.	Particulars of Retrumeration		Total			
2000	THE PARTY OF THE	Asegha S. Saint	Rajestween N. Karkwaii	PluStuni C. Kelcure	Shinkarie K. Jeobi	Amounts in Hundred
1	Gross calany					
- 1	(a) Selary at per providing metament is source 17(1) of the Instine-lax Act, 1961	7940.60	2940.00	8:00	8,00	5880.00
	(to) Value of perguiance v/a 17(2) income-tax Att, 1961	0.00	0.00	0.00	5	
- 11	(c) Platits in few of sefery under section 17(1) (course as Act, 196)	0.00	0.00	0.00	9.00	
2	Strak Option	0.00	9.00	0.00	0.00	0.00
3	Sweet Equity	0.00	0.00	0.00	0.00	
- 4	Constitution	0.00	8.00	. 0,00	0.00	
	(a) as to of profit	0.00	0.00	0.00	0.00	
	(to arrers, specify	0.00	9.00	6.00	0.00	
5	Omers	3,00	0.00	0.00	0.00	0.00
	Total	2940.00	1940.00	0.00	0.00	71 25 25 20 20 20 20 20 20 20 20 20 20 20 20 20
	Celling at por Sty, Art.	No. Applicable	Mot Applicable	NOT. Applicable	Not Applicable	

Sr. No. Skittbulart of Sempreration	Name of Offecties						
			Section in August 1945		Mount		
3 Independent Directors							
Pool for extending board / committee (/fet/ins)							
Cothinsion Others, please sensity Tetal (1)							
2 Other Non-Executive Directors.		There is so director to the Company other than whole time directors					
Fee for according board / committee meetings							
Commission Oscars, Deade Specify Total (2)				ŀ			
Total (8)(1+2)				1 1			
Total Participal Remuteration Overall Colling as per the Act.							

Sr. No.	Particulars of Ramunocation	Key Panagerial Personnel				
ALC:	Particulars of Harristocom	CED	Cortgany Secretary	CFO :	Total	
- 1	SCINE SMOLK.					
	(A) Salary As per provisions operating in section 17(1) of the frequencies Ap.,1961					
	(b) Value of pergulpica u/s 17(2) Second- late Act, 1961					
_ 33	(c) Profes in ilou of ealphy under section 12(3) incorporate Act, 1961	12000				
	Stock Operan	There is	Birectors			
	Sweet Equity					
	Commission					
	(a) as % of posts				-	
	(a) others, specify Covers, please specify				+	
-	SHEED STREET, SCHOOL		+		+	
	Yels		1		-	

Туре	Section of the Companies Act	Brief Description	Delate of Penalty / Pursibilities / Compounting Fors empressed	Authority [RD / ACIT / COURT)	Appeal made, if en (give Details)
A. CONSTANT					
Penalty	4				
Punishment					
Compounding			Ţ		
B DOMECTORS			1		
Ponalty			NIL		
Punkhisent					
Compounding			1		
CIOTHER OPPOCERS IN DEPMULE			1		
Ponalty					
Punishment					
Compounding					

C\$05/40/2011 PTACE PLACE health.

Master Moulds Pvt. Ltd.

Director (MRS.RAJESHWARI M. KULKARNI) DIN-01190990

(MRS. ANAGHA S. JOSHI) OTM-01190993



# (CIN: U28999MH1997PTC106289)

### NOTICE

NOTICE is hereby given that the Twenty Seventh Annual General Meeting of the MASTER MOULDS PRIVATE LIMITED will be held on 15/09/2023 at 11.00 AM at the Registered Office of the Company atD-1/14, MIDC, Ambad, Nashik - 422010 to transact following business:

### Ordinary Business

- To receive, consider & adopt the Balance Sheet, Statement of Profitfor the year ended 31/03/2023 and Reports of Auditors and Directors thereon.
- To discuss the appointment of Auditors who was appointed for five years up to financial year 2026-27.

Place : Nashik

Date : 23/08/2023

For & On Behalf of the Board

Master Mouids Pvt. Ltd.

Director

(MRS. ANAGHA S. JOSHI) DIN-01190993

### Note:

 Member entitled to attend and Vote at the Meeting is entitled to appoint a proxy and proxy should be a member of the Company and proxy form should be deposited with the Company within 48 Hours before commencement of business of the meeting.

To,

The Members,

Your Directors have pleasure in presenting their Twenty Seventh Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2023.

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Value) CIF Value of Import	142.11	

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of the last of the	Director	Vehicle Hire Charges	240.00
Rajeshwari Kulkerni	Director	Vehicle Hire Charges	240.00
Anagha Joshi	Sister Concern	Purchases of Goods & Services	1528.10
Master Nidavellier	Sister Concern	Sale of Goods & Services	472.00
Private Ltd		Consultancy Charges	48.97
it to a second	Sister Concern	Sales & Services	12852.98
Master Components Private Ltd	Sister Concern	Purchases of Services	1010.17

### 22. Acknowledgements

Directors express their appreciation for assistance extended by Bank, Government Departments, Customers, Suppliers and employees of the Company.

For and on behalf of the Board of Directors

Place; Nashik

Date: 29/08/2023

Master Mounds Pvt, Ltd.

(MRS.RAJESHWARI M KULKARNE) DIN- 01190990

Master Moulds Pvt. Ltd.

(MRS. ANAGHA S. JOSHI) DIN-01190993

Form No. 89574

EXTRACT OF AMERICAL RETURN

to on the financial year ended on 34/03/2023

(Pursuant to Section 92(3) of the Companies Arx, 2013 and rate 12(1) of the Companies (Management, and Advancement) Russia, 2014)

L REGISTRATION AND OTHER DETAILS: LIZE009HH2909FTC:04209 0 CDG-04-03-1997 () Pergistration Date POSTER HOULDS PRIVATE LIMETED COMPANY LIMITED BY SHARES / INDOMEDION-SOVERINGST COMPANY -1 Name of the Company no Category / Sub-Category of the Complify PLOT NO. D-1/14, H. L. D. C., AMBAD, NASIK- 422010. v) Appress of the Repirtured office and contact detain NO vi) Whether listed company NO. vii) Same, Address and Contact details of Registrer and Transper Agent, if pay

### IL PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

ore of the cotal lumeyer of the company shall be stated-

3593	100%
	3593

THE PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES to of charapolicable Section HOLDING SUBSIDIARY/ASSOCIATE CHUSLN NAME AND ASSERTS OF THE COMPANY Sr. 784. There is no Holding, Subsiding or Assestate Company

## IV. SHARE HOLDING PATTERN (County Share Capital Hyeskup as percentage of Total Squity)

Category-who Share Holding	n of Sharps to	eld as the bught	ning of the year	Carrier S	No. 41	Source Did #17	A ARC OF THE YEAR	4, et	No Change during
Category of Shareholders	Dervet	Phillips	Total	Total Spares	Demail	Physical	Total	Total Statis	Ent Asset
Promotors		_			- 1				
i) Joshu		-			2.40	30000 00	20000.00	100.00	0.00
Endindust J HUF	0.00	200000,01	30000,00	100.00	0,00		0.00	0.00	9,0
Central Great	0.60	0.00	9,000	0.00	0.00	0.00	000,000	0.00	0.0
(Such Gold(s)	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.0
) Badico Chrip.	0.00	0.00	0.00	0.00	9.00	0,90	0.00		0.0
Gardix / IR	0.00	0.00	9.00	0.00	5.00	0.60	0.00	0.00	
Colombodia	0,00	0.00	0,00	6.30	0.00	0.00	6,00	0.00	9,5
Any Other.		10000.00	30000.00	100.00	0.00	39,0000	10600.06	100.00	0.6
2) Foreign									0.0
n note - Ingreducts	0.00	9.20	1.60	3,00	0.00	0.00	0.00	0.00	0.0
o Other - Individuals	0.00	0.00	5.00	0.00	0.00	0.00	9.00	0.00	
	0.00	0.00	0.00	0.00	9.00	0.00	9,00	0,00	
1 Bac As Corp.	0.00	0.00	0.00	0.00	0.00	1,604	0.00	2.00.1	
sy 8arks / R	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	
Aur Oute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.1
5/6-total (A) (2):-	344						10000000	1	
Table shareholding of Promoter (A) = (A)(1)+(A)(3)	6.01	30090,09	30000,00	100.00	0.00	39000.00	30500.00	100.00	
E. Patric Shareholding		0.00	0.00	5.00	0.88	0.00	9.00	0.60	
a) Propositions	5.00	0.001	0.00	0.00	0.00	5.50 0.00	0.00	0.6	0
b) Daria / F	0.00	0.00	0.00		0.00	0.00	0.0		
I) Centre Bowl	0.0	0.50	0.00	0.01	8.50	0.00	0.00		0
d) State devis)	1 0.0	0.00	0.20	0.70	0.00		0.0	0.0	51.
e) Vertine Ceptal Funds () Inperence Complete)	0.6	0.001		0.00	9.00		0.0	0.0	0 0
0) FUS	0.0		0.00		8.00		0.0		0 1
nt Foreign Various Cepter Fant's	0.0		0.0				0.0		
so Consta (Specify)	9.0		6.0		0.50	0.00	0.5	0,0	
Sub-(mal (B) (1):-	0.0	0.000	4.75			- X 80	9.6	0.0	0
THE SECTION OF THE PERSON	0.0	0.00	0.0		9.60	0.00	8.0		0
(2) Non-Int/ 24/10/65 a) Rodeni Corp.	0.0	0.000	0.0	0.00	5.00	0.00		0.5	9
io tadan	0.9	0.00	9.0	0.00		0.00	0.0		
in Degramas b) Terrellows	0.1	0.00	9.0	0 0.00	9,05	0.00	8.0	0.0	1
O) termines				1				- 23	0
() Englishment sharengment by the promoted states copied upto Rs. 1 later in promoted sharengers become	62	9.00	0.0	10.00	2,01	0.09	0.5	0 0/	8
nominal share copital in extens of R	F. 1	0.00	0.0	0.00	6,0	0.00	0.0		
PHD	9.4	0.00	0.0	0.0	0,0	0.001	60		
c) (their (specify) Sub-retail (#)(X):-	0.0		0.5		0.0	0.60		-	*
Total Public Shareholding (B3=(B)(3)+(B)(2)	0.0	9.00	0.1	00 0.00	0.0	0.00	9.	00 n.	19
G. Shares held by Destedian for SORs & ADRs	0.	0.00	0.0	9.0	9.0	e 6.60	0.	60 C	00
Grans Treat (A+B+C)		00 20000-00	19009/	20 100-0	0.6	6 31000.00	30000.	00 100.	90



1137	eshabling of Frometers	Sto.	reholding &	the beganing of the year	stern heading of the end of the year			
p wn	Storya oldor i Matra	nesul Shares	the or letter of the company	No of Charlet Photosid / should been by total should	No of Shares	% of total Shares of the stropoly	Marini Maged	To change in secret highling during the year
-		11700.00	39.00%	0.00	11700.00	39,90%	9.69	0.00%
-	Maddatsi C. Kultarre	11700,00	-		11/50,00	39.00%	9.00	0.60%
2	Shrikare H. Joshi	-		5.48	3300.00	11,00%	0.00	0.00%
1	Received M. Kykanii	3300,08	11,00%				-	-
_	Amagha 5 Joshi	3300.00	11.00%	0.00	3369,70	11,50%	0.60	0.00%
Telel		20000.00	1,00%	1	30000,70	190%		

September 1	Bureholder's House	Startho	acting at the beginning of the year	Carradaline	Carrydailine Sherphololog during the 1998		
Sr. No.		nto of Shares	No of excel charms of the technicity	No of Shares	is of total stores of the total pa		
1							
	At the beginning of the year		Thore is no things in promote	1.10.100 000000000000000000000000000000			
	No Charage		rund me Aess				
	at the field of the year						

	SMIN	ore (other than Directors, Promoters and Hundars of Chillis and Shareholder at the beginning of the year		Shareholding during the year	
S/ No. Shareholder's Name		Ye of until starting of the tempory	No.of Shapes	to of father shares of the pumps	
At the peginning of the year  At the peginning of the year		There are no shareholders other then Directors			

	ephalding of Directors and Kay Manageria' Pa	Sereral	ing at ute beganing of the year	Ownering Standing Syring Ut. Your		
Sr, No.	Sharehalder's Name			ris of Sewere	s of used shares of the compar	
1	Mucdung C. Kylkami (Greenw)				701000	
	As the beginning & at the end of the year	11709.00	39,00%	11700.00	39,00%	
1	Shrikani, Joshi (Direcker)					
	At the boginning it at the end of the year	11700.00	39,00%	11700,00	29.00%	
3	Anaght 5, Joshi	S CANALS				
	Authorizing & at the end of the year	3000.00	\$1,69%	3300.00	11.00%	
1	Rejeannet M. Kulkatill				77.00	
	As the beginning & at the and of the year	3300.00	11,005	3309.01	11,50%	

indebtedness of the Company Includin	Secured Lobry Entireting Separats	Uniccured Litary	Depart 85	TOTAL Technical Indiana
Indoored loss of the beginning of the Shane	oal year			601.76
i) Principal Amount	0.60	50136	9.00	0,00
(i) Intercent Guit East trick postal	90.0	0.00	5.00	0.00
a) Interest accrued but not due	0.00	0.00	0.00	
Total (I+II i III)	6.00	981.75	9.00	981.35
Change in Indebtedness during the finance	d year			
Addiso	3509.32	e.00	0.60	3509.37
Resuction	6.00	0,00	0.00	0.00
Non Change	3509,37	6,00	0.00	3509.37
independence as the end of the financial ye	ar			
() Principal Amount	3009.37	921.36	8,00	A,490.7
it) Inspect due but not paid	1.00	0.00	9.00	0.0
ith Externit activied but not due	9.00		0.00	0.0
Tatral (1+p+pt)	1509.37		0.00	4450.7



### VE. REMUNERATION OF DIRECTORS AND KEY MANAGEMAL PERSONNEL.

ir. No.	Ferencials of Remembration		Total consumps in humanas			
ann.		Average St. 3/99	Rejectives M. Kulliam	Maridum C. Kultami	Shitkart V. Smiri	ALCO S IL HOUSE
- 1	Cross salary				1	
	(a) Salary as per provisions contoined in second \$7(1) of the Incomercal Act, 1961.	2540.00	2940.00	0.00	0.00	5885.09
	(b) Value of perguraces w/s 17(2) Tolome-Us. Art. 1961	0.00	0.00	0.00	0.00	0.00
	(c) Profits in New of safety under section 17(7) Inguractor Act, 1961	9.00	0.00	0.00	0.00	9.00
2	Stack Oylun	0.60	0.76	0.00	0.99	0.00
3	Sweet Boulty	0.00	0.00	0.00	0.00	
- 4	Commission	0.09	0.00	0.99	9,53	9.00
	(b) as % of princ	0.00	0.00	0.00	0.04	0.00
- 1	(b) others, spectly	0.55	0.00	0.00	0,01	0.00
5	Others	0.00	0.00	0.00	0.00	0.00
3.5	Total	2940,00	2940,00	0.40		5660,90
	Caling as per use Art	INSLAUDICADD	NOLADORCEDIO	NYC ADDRODGE	Not Applicable	2000

No. 100 Security Security	rupilers of Remineration	Aams of Gradiers				
ar. me. me	CODINGS OF PARTICIPATIONS	-	-			PATHOLINE
1 Ind	dopendani. Directións					
	e for attending board / committee					
	erristion					
	hers, please areasyy and (1)					
100	CALCAS					
3 (0)	her Ens-Executive Operants				- 1	
Fed	e for attending board / commytee	There is no dee	stor in the Company other	er than whole time direct	are .	
me	er() mal					
300	rencedon				- 1	
	Firm, please spenify					
10	Saf (2)					
	ital (0) (1+3)					
751	nel Honogonal Romanorstvan					
20V	rerait Centro as por the Act		1		4.	

Sr. No. Perculars of Remuneration			Total		
	Particulars of Retrune sturi	cro	Company Secretary	CFO	1000
- 1	Great selecy				
	(a) Salary as pair provisions contained in section \$7(1) of the hopers you Ad, 1958				
	(b) value of perquisites (a): (7(2) license- tus Ac.,195)				
	(c) Profits in liquiof salary under section 17(3) Internation act, 1963	-	Macros		
- 2	Stock Option	There is a	in Key Managerial Porson other then	Directors	
- 3	Servet Equity				
- 4	Commission				
	(8) AS % OF DOORS				
	(b) others, specify.				
- 5	Tilhers, plante specify				
	Total				7.

vit. Penasties / Puneshment Type	Seculor of the Components Act	Brief Description	Details of Perking / Paraphrens / Gamposeding from languages	ANNOTA (ED / NO.T / COURT)	Appeal made, if any types belowy
A. COMPANY					
Ready					_
nashnen			1		
Compounding		-			
B DIMETORS			1		
Panalty			Mil.		
Punictinent			1		
Contpound(r)g			3		
CLOSHER OFFICERS IN DEFNIALT			- 3		
Fenalty					
Population:					
Correctors 244g					1

DATE: 28/08/2022

PLACE: Nachik

Master Mould

OWECLD! DBH- 01190990

Master Moulds Pvt. Ltd.

(MRS, ANAGHA S. XOSHL) DHH-01190993



# Milind Modak & Company Chartered Accountants

### INDEPENDENT AUDITORS' REPORT

To,

The Members of Master Moulds Pvt. Ltd.,

Nashik.

### Report on the audit of the financial statements

### Opinion

We have audited the financial statements of Master Moulds Private Limited ('the Company'), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss, for the year ended, 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 Companies Act, 2013 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 31, 2023, and its financial performance, for the year ended on that date.

### Basis for OpInlon:-

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Companies Act, 2013 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 Auditors' Report thereon :-

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance thereon.

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 in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 and Those Charged with Governance for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

### We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to traud 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 emissions, 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.

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.

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.

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

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, is not applicable to the company as company falls within the definition of Small company.

As required by Section 143(3) of the Act, we report that,

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

In our opinion, the aforesaid financial statements compty with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company do not have any pending litigations which would impact its financial position.

The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the investor Education and Protection Fund by the Company.

(i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermedianes"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Uitimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Milind Modak & company

Chartered Accountants

Firm Reg No.114101W

Millind Modek

Partner

Membership No.43278

Place:- Nashik

Date:- 29-08-2023

UDIN:- 23043278BGUUKL9856

### Bolance Sheet as at 31st March 2023

(Amour	

	Particulars	Refer Note No.	As on 31.03.23	As on 31.03.22
i. EQ	UTY AND UASILITIES			
2 She	rehalders' Junda			
1 (5	Share capital	1 1	3,000.00	3,000,0
	Reserves and surplus	2	25,382.04	19.855.0
100	Money received against share warrants	-		14
2 5ha	re application money pending allotment			
3 Nor	n-current liabilities			
(5)	Long-term borrowings	3	981.36	961.3
(b)	) Deferred tax liabilities (Net)		491.36	595.0
(c)	Other Long term liabilities			
10	Long-term provisions	1 1	+	
	rent liabilities	1 35	1200000	
	Short-term borrowings	4	3,509,37	(144.9
2577	Trade payables (List A)	5	11,401.59	5,364.0
	Other current liabilities	6	21,082.97	17,602.9
16	Short-term provisions	7	1,226.00	1,121.5
	TOTAL		67,074.69	48,376.0
III. ASS	EIS			
	n-current assets	40 11	- 1	
1 (a)	Property Plans & equipment & Intangible assets	1	100000000000	
100	(i) Tangible assets	8	12,511.43	15,527.9
- 1	(iii) Intangible assets	1	+	
- 1	(iii) Capital work-in-progress	4 1		
	<ul><li>(iv) Intangible assets under development</li></ul>		-	- 4
(6)	Non-current investments	1 1		9.
(c)	Deferred tax assets (not)	1 1	4.1	
(d)		1 1	7/25/201	12000
(e)	Other non-current assets	9	229.56	175.7
71 200	rent wasels	1778	100.00	
(a)	Ourrent investments	10	100.00	100.0
(b)		11	15,364.16	12,862.4
(c)	Trade receivables (List B.)	12	8,249.55	7,515.3
(d)	Cash and cash equivalents	13	15,816.79	12,143.6
(e)	Short-term loans and advances	14	14,724.69	1,977.3
tu.	Other current assets	15	79.50	73.5
	TOTAL		67,074.69	48,376.0
	rdingent Gobilities	11		

FOR MASTER MOULDS PVT LTD CIN: U28999MH1997PTC105289

Mrs.A.SJOSHI

DIRECTOR: 01190993

MFL.R.M. KULKARNI DIRECTOR: 01190990 PLACE:MASIK

Date:- 29-08-2023

AS PER OUR REPORT OF EVEN DATE

For MIUND MODAX & Co. Chartered Accountants 100AA

FRN No.114101W

CAMIlled Wodak

Partner

Membership No. 043278 UDIN :2304327886UUKL9856

Date:- 29-08-2023

Profit and loss statement for the year ended 31st Morch 2023

Amount in 000's Refer Particulars: 2022-23 2021-22 Note No. I. Revenue from operations 55,397.97 52,530,49 16 II. Other income 17 803.97 561.53 III. Total Revenue (I + II) 56,201.94 53,032,01 V. Expenses: Cost of materials consumed 25,199.51 29,028.61 18 Manufacturing Expenses 19 6,291.80 4,965.65 Changes in inventories of linished goods work-in-progress and Stock-in-Trade 20 (2.186.13)(4,257,32) 14,286.03 Eraployee banefits expense 21 14,849.75 Depreciation and amortization expense 1,695.09 1,507.50 Other expenses 2,705.60 22 2,290.84 Finance costs 23 330.95 289.37 Total expenses 48,699.08 48,288.28 V. Profit before exceptional and extraordinary Items and tax 7,502.86 4,603.74 VIL Exceptional Items VII. Profit before extraordinary items and tax (V - VI) 7,502.86 4,803.74 VIII. Extraordinary Items IX. Profit before tax (VII-VIII) 7,502.86 4,603.74 X. Tax expense: (1) Current tax 2,065.00 1,380.00 (2) Delerred tax (103,74) 19.95 (3)Short provision of task year 15,60 (6.36)21. Profit (Loss) for the period from continuing operations (VII-5,525.00 3,410.15 XII. Profit/(loss) from discontinuing operations XIII. Tax expense of discominuing operations XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIIIS 5,525.99 3,410.15 XV. Profit (Loss) for the period (XI + XIV) 5,525.99 3,410.15 XVI. Earnings per equity share:

STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES

AND NOTES TO THE ACCOUNT

(1) Basic

(2) Diluted

FOR MASTER MOULDS PVT LTD CIN: U28999MH1997PTC106289

Mrs.R.M. KULKARNI PLACE:NASIK

DIRECTOR: 01190990

Date: 29-08-2023

FOR MILIND MODAK & GE WODA Chartered Accountant FRN No.114101W 1141019

AS PER OUR REPORT OF EVEN DA

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0.11

CA.Millind Modak Partner

Membership No. 043278 UDIN -230432798GUUKL9856

Date:- 29-08-2023



DIRECTOR : 01193989



### Note 1

Share capital	(Amount in 000's)				
Share Copital	As on	21.09.23	At on 31,03.22		
anare Capitar	Number	Amount	Number	Amount	
Authorised Equity Shares of Rs. 300 each	50,000.60	5,000,00	\$6,000.00	5,000.00	
tssued, Paid-up & Subscribeó Equity Shares of " Rs. 100 each	30,009.00	3,000.00	30,000.00	3,000,00	
Total	30,000.60	3,000.00	30,000.00	3,000.00	

Reconsiliation of the number of shares autotanding at the beginning and at the end of the reporting period

(Amount in 000's)

Particulus.	As or	31.03.23	Ay no 31,05.22	
Partition 2	Number	Amount	Number	Antiques;
Shares outstanding at the beginning of the year	10,003.00	3,000.00	30,000.00	3,000.00
Shares issued during the year				
Shares bought back during the year				
Shares ourstanding at the end of the year	30,000,00	3,000.00	50,000.00	3,006.00

Shares in the company held by each shareholder holding more than 5 percent shares

Name of Shareholder	Aso	n 31.t3.23	As on 33.03.22		
	No. of Shares held	% of Helding	No. of Shares held	% of Holding	
Mr. Mudduraj Kulkarni	11,700	39	11,700	39	
Mr. Shrikant Joshi	11,700	39	11,700	39	
Mrs Anagha Joshi	3,303	n	3,300	11	
Mrs.Rajeshwari Kulkarni	3,300	11	3,300	- 11	
	30,000	100	30,000	100	

### Dotalls of Shoroholding of Fromotors:

Name of Shareholder	Shareholding	at the beginning of the year	Sharehold	ling at the end of the year
		% of total shares of the company		% of total shares of the company
Mudduraj C. Kulkarni	11,700	39	11,700	39
Mr. Shrikanc Joshi	11,700	39	11,700	39
Mrs.Anagha Joshi	3,300	11	3,300	11
Mrs.Rajeshwari Kulkacol	3,500	11	3,500	11
	30,000	100	30,000	100

Master Moulds Pvt. Ltd.

Anafas. 58
rector Director

### Note 2

Reserves and surplus		(Amount In 000's
Particulars	As on 31.03.23	As on 31.03.22
a. Capital Reserves		
Opening Balance	838.88	838,88
(+) Capital Subsidy from SIDBI		33.0
Closing Balance	838.88	838.88
b. Surplus		00
Opening balance	19,017.17	15,607.02
(+) Net Profit/(Net Loss) For the current year	5,525.99	3,410.15
Closing Balance	24,543.16	19,017.17
Total	25,382.04	19,856.05

### Note 3

Long Term Borrowings		(Amount in 000's
Particulars	As on 31.03.23	As on 31.03.22
(b) Deferred payment liabilities		
Sales Tax Deffered under Incentive Scheme I	81.42	81.42
Sales Tax Deffered under Incentive Scheme II	899.94	899.94
Total	981 36	981 36



### Note 4

Short Term Borrowings (Amount In 000's)
Particulars As on 31.03.23 As on 31.03.22
Secured
Thane Janta Sahakari Bank Overdraft 3,509.37 (144.98)
(Secured by pledge of fixed deposit with TJSB.)

Note 6

Other Current Liabilities		(Amount in 000%
Particulars	As on 31.03.23	As on 31.03.22
Advance Received against order (List C)	18,835.25	15,706.10
(b) Other payables (specify nature)	13000000	15-7702-90030
Professional Tax (Workers)	5.08	4.90
Provision for Taxation	2,065.00	1,380.00
GST Payable	3.35	108.96
TDS Payable	174.29	402.97
Total	21,082.97	17,502.92

### Note 7

Short Term Provisions		(Amount In 000's
Particulars	As on 31.03.23	As on \$1.03.22
(a) Provision for employee benefits		
Salary & Reimbursements	574.26	487.02
Contribution to PF	94.94	90,31
ESIC Payable	14.55	14.53
Director's Remuneration	233.59	233.59
Stipend Payable	34.44	25.83
(b) Others (Specify nature)		
Electricity Payable	117.46	113.16
Telephone Exp. Payable	5.78	7.54
Water Charges Payable	1.72	1.28
Audit Fees Payable	140.00	140.00
Security Expenses Payable	9.26	8.29
Total	1226.00	1121.56

Master Moulds Pvr. Ltd.

Director Director

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# D-1/14, MIDC, AMBAD, NASHIK - 422010

Note 5 Trade Payables

Particulars		Ason	As on 31/03/2023				Aso	As on 31/03/22		
	<1 year	1-2 year	2-3 year > 3 years Total	> 3 years	Total	<1 year	3-2 year	2-3 year	2-3 year > 3 years Total	Total
MSME	977.90			12,00	183,90	381.32		·	12.00	393.32
Other	11,108,68	62.86	34.66		1.49 11,217.69	4	26.14			4.970.74
Disputed -MSME Disputed -Others				97				*		
Total	11,280,58	82,86	24.66		13.49 11,401.59	5,929.91	26.14	1	12,00	2.00 5.364.06

MASTER MOULD PVT. LTD D-1/14, MIDC, AMBAD, NASHIK - 422010

> Note 12 Trade Receivables

Particulars			As on 31/03/2023	1/2023					As on 31/03/22	77/50,		
	< é months	< 6 months 6months 1 year	1-2 year	2-3 year > 3 year	> 3 year	Total	< 6 months	6months 21-2 war	1-2 year	2-3 year	> 3 year	Total
undisputed considered good	5,532.50	285.60	1,715,00	1	716,45	8,249.55	6,675,45	123.48	93	6	716.45	7,515.38
undispured which have significent credit risk		•	*	W	*	•	*	3	•	.,1	·	
undsputed credit impaired		*.	-8	¥	60	8	٠	9	¥		2.05	
Disputed which have significant credit risk	1		357		1.16	8	*		*	*		
Disputed credit impaired	38	38	100	14.0	10.	٠	٠	9	0.	(4)	*	
Total	5,532.50	285.60	1715.00	100	716.45	33 676 8	6675.65	133.68	1	1	316.46	2 515 1





# Note 8: Depreciation as per Companies Act, 2013

Fixed Assals		Gross Block	ock		Ac	Accumulated Depreciation	Peclati	no	Nat Stock	lock
	Balance as at 1 April 2022	Additions/ (Disposals)	Disp	Balance as at 31 Manch 2023	Balance as at 1 April 2022	Depreciation charge for the year	8 g g	Balance as at 31 March 2023	Balance as et 31 March 2022	Balance as at 31 March 2023
Tangible Assets										
Lessahold Land	30.00	4		30.00	¥	i	4	*	30.00	30.00
Buildings	2,2'4,97	*		2,214,97	1,576,63	39,62	8	1,716.25	528.34	498.72
Plant and Equipment	22,984,68	156.12		23,140,70	17,033.05	1,027.51	¥	18,090,55	5,951.53	5,090,15
Tools & Equipment	1,273.62	155.09	()	1,428,71	1,041.71	58.11		1,097 92	231.91	330,89
Dies & Moulds	124.63	*		124.83	118.40	·	¥	118.40	6.23	6.23
Furniture and Flidures	374,38	14	1	37.4.35	355.91	٠	1	188.91	4.01	18,44
Decried Insighten	879.20	24.00		903,20	816,85	12.15	27	828.90	62,35	74.23
Computer	1,088,49	54		1,088.49	1,071,65	0.25	V.	1,071.90	16.64	16,59
Computer Software	2,082,50	98.21		2,150.71	1,837,38	116.98		1,954.36	245,12	226,36
Splar Equipment	3,067,13	*	4	3,087,13	1,816,06	225.49	4	2,042.55	1,251,07	1,024,58
Office equipment	563.38	57,51		640.67	61,608	28.40	45	637.58	74.18	103.29
Land at Dharwad	2,489.29	٠		2,468,29	×	×	3	*	2,489,28	2,489.28
Land at Igarpuri	2,612.70		4	2,612,70		*	ě.	•	2,612,70	2,612,70
Total	39,804.82	490.93		40,295.75	25,276,82	1,507.50		27,764.32	13,527.99	12,511.43

Depreciation is calculated on WDV basis as per useful life of assets as prescribed in Schedule II of Companies Act, 2013 GST/Cenver and other chalce are deducted from the cost of acquisition of fixed assets.

Master Moulds Pvt, Lld.

Director

Director







### Note 9

Other Non Current Asset

(Amount in 000's)

Particulars	As on 31.03.23	As on 31.03.22
a. Security Deposits		
MSEB Deposit	217.24	164.39
Telephone Deposit	11,34	11.34
Total	228.58	175.73

### Note 10

Non-Current Investment

(Amount in 000's)

Particulars	As on 31.03.23	As on 31.03.22
Mutual Fund	100.00	100,00
Total	100.00	100.00

### Note 11

Inventories		(Amount in 0005
Particulars	As on 31.03.23	As on 31.03.22
a. Raw Materials and components (Valued at cost)	926.51	631.35
Managaran Managa Ma	926.51	631.35
b. Work-in-progress (Valued at cost including related overheads)	14,298.75	12,112.62
	14,298.75	12,112.62
c. Consumables	106.50	96.30
	106.50	96.30
d. Scrap	32.40	22.20
	32.40	22.20
Total	15,364	12,862

Master Moulds Pvr. Ltd.

Director

Director

FRNNAL 114101W #

### Note 13

Cash and cash equivalents (Amount in 600's)

Particulars	As on 31.03.23	As on 31,03,22
a. Balances with banks*		
This includes:	1	
Bank Balance	1	
Union Bank Current A/c TJSB Sahakari Bank Ltd. A/c No.CC/195	61.73	43.26
TJSB Sahakari Bank A/C No 1441	19.81	23.69
Trustees Master Moulds Pvt Ltd EGGCA	11.30	10.43
Scheme Bank deposits	2.50	
FDR with TJSB	15,687.78	12,030.74
b. Cash in hand	33.67	35.50
Total	15,816.79	12,143.60

### Note 14

Short-term loans and advances

2002000		feworut to 000.
Particulars	As on 31,03,23	As on 31.03.22
Others (specify nature)		
Advance Tax & TOS & Self Assessment Tax	2,609.71	1,413.02
Advance Paid	461.41	200.00
GST Input to be claimed	805.45	114.23
Advances To Employees	168.60	189.10
TDS to be Recovered from employees	59.52	61.00
Advance payment for flat	10,620.00	
Total	14,724.69	1,977.34

### Note 15

Other Current Assets (Amount In 000's) **Particulars** As on 31.03.23 As on 31.03.22 Prepaid Expenses 79.50 73.55 Total 79.50 73.55

ster Moulds Pvt. Ltd.



### Note 16

### Revenue from operations

### (Amount In 000's)

Particulars	2022-23	2021-22
Sale of products	53,614.09	52,096.29
Sale of services	1,763.68	434.20
Total	55,397.97	52,530.49

### Note 17

### Other income

### (Amount in 000's)

		Committee State of the Committee of the
Particulars	2022-23	2021-22
Interest Income	750.67	530.25
Dividend on TJSB Bank	0.90	0.75
Forex Gain	52.25	30.53
Water Deposit Interest	0.15	
Total	803.97	561.53

### Note 18

### Cost of materials consumed

### (Amount in 000's)

Cost of materials consumed	A)	mount in oon
Particulars	2022-23	2021-22
Opening Stock :- Raw Material	631.35	528.85
Consumables	96.30	85.80
Scrap	22.20	20.00
Add :- Purchases Raw Material	25,515.17	29,143.81
Total	26,265.02	29,778,46
Less :- Closing Stock Raw Material	925.51	631.35
Consumables	105.50	96.30
Scrap	32.00	22.20
Total	25,199.61	29,028.61

### Note 19

### Manufacturing cost

(Amount in 00	A 100

The state of the s	- In	mount in oos
Particulars	2022-23	2021-22
Electricity Charges	1,525.05	1,274.39
Job Work Charges	4,148.40	3,127.89
Transport, Octroi & Freight	527.42	546.52
Consumable Expenses	90.92	16.85
Total	6,291.80	4,965.65



### Note 20

### Changes in Inventories of finished goods work-in-progress and Stock-in-TradjAmount in 000's)

Particulars	2022-23	2021-22
Opening Stock :		
Work-in-Process	12,112.62	7,855.30
Closing Stuck :		
Work-in-Process	24,298.75	12,112.62
Changes in inventories	(2,186.13)	(4,257.32)







Note 21

Employee Benefits Expenses

(Amount in 000's)

Particulars	2022-23	2071-22
(a) Salaries and incentives	7,147.24	6,580
(b) Contributions to -		
(i) Employers Contri to Provident fund	567.94	492.07
(ii) ESIC Employers Contibution Fund	129.94	120.21
Gratuity Expences	107.58	723.69 198.36
Staff welfare expenses	276.03 5,880.00 393.02 (3.54)	
Director's Salary		5,643.00
Payment to Trainee		148.05
Medicalim Expenses		133.18
Term insurance For employees	55.73	
Banus	295.81	247.50
Total	14,849.75	14,286.03

Note 22

Other expenses

(Amount In 000's)

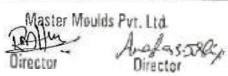
Particulars	2022-23	2021-22	
Vehicle Hire Charges	480.00	480.00	
Repairs to Machines (Vehicle, Computer, P&M etc)	825.03	556.24	
Bad Debts & Bal W/off	4.13	4.23	
Conveyance, Lodging. Travelling & Visit Expenses	365.03	169.67	
Donation	21.00	10,750,750	
Entertainment and labour welfare exp	69.18	12.19	
Consultancy and Professioni Charges	239.59	497.84	
Legal Expenses(ROC Chargess)	2.50	1.50	
Insurance Expenses	29.94	51.99	
Electrical maintainance	69.06	83.63	
GST/ Sales tax/Service Tax exp	38.70	30.10	
Payments to the auditor as			
a. auditor	45.00	45.00	
b. other matters	10.00	5.00	
Miscellaneous expenses	377.90	216.19	
Profession Tax - Company	2.50	2.50	
Factory Exp.	6.00	5.00	
other indirect expenses	33.65	10.25	
Telephone Charges	86.40	108.30	
Total	2,705.60	2,280.64	

### Note 23

Finance costs

(Amount In 000's)

· · · · · · · · · · · · · · · · · · ·	
2022-23	2021-22
281.63	243.644
49.32	45.73081
330.95	289.37
	2022-23 281.63 49.32





### MASTER MOULDS PRIVATE LIMITED F.Y. 2022-23

Note No. 24

### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS:

A) The financial statements have been prepared to comply in all material respects with the mandatory accounting standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013

B] Financial statements have been prepared in accordance with Indian generally accepted Accounting Principles under the historical cost convention, on the basis of going concern. The Company follows mercantile accounting system and recognizes income and expenditure on an accrual basis except those with significant uncertainties.

C] Use of Estimates: - Preparation of financial statements in accordance with the generally accepted accounting principle requires the management to make estimates & assumptions. Actual results could differ from these estimates. Any revision to such accounting estimates is recognized in the accounting period in which such revision takes place.

### The significant accounting policies followed by the Company are as stated below:

### 01. Fixed assets:

Fixed assets are stated at original cost less accumulated depreciation. Cost comprises the purchase price and any other attributable cost of bringing the assets to its working condition for its intended use. Financial cost relating to acquisition of qualifying fixed Assets are also included to the extent they relate to the period till such assets are ready to put in use. GST & other credits wherever availed have been deducted from the cost of respective assets.

### 02. Depreciation:

Company has provided depreciation on WDV basis as per useful life as prescribed in schedule II of Companies Act 2013 for various assets. Depreciation for the year for existing assets has been determined in such a way that carrying amount of the asset at the beginning of year shall be charged over remaining useful life of asset after deducting there from residual value of asset.

### 03. Inventories:

The Stock of goods is valued as under.

- a) Raw Material & Consumables: At Cost .
- b) Work in process :- At cost including overheads thereon
- c) Scrap At estimated Realisable Value
- d) Rates are determined on FIFO basis.

### 04. Sales :-

The value of sales is excluding taxes on sales. Revenue from sale of goods is recognized at the time of delivery of goods to customers and value of services is stated after completion of services and when the invoices are issued for the same. Sales are stated net of discounts, rebates and returns.

### 05. Employee & Retirement Benefits:-

Company has taken group gratuity scheme of LIC of India and has paid contribution towards its liability for group gratuity. No provision is made in the books for leave encashment of the employee. The same will be paid in the event of arriving of actual liability.

### 06. Borrowing Costs

Borrowing costs are charged to profit and loss account except in cases where the borrowings are directly attributable to the acquisition, construction or production of a qualifying asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use.

### 07. Foreign Currency Transactions

Transactions denominated in foreign currency are recorded at the exchange rates prevailing on the date of the transactions. All the exchange differences are dealt with in the statement of profit & loss.

### 08. Accounting for Deferred Taxes

Deferred tax on timing differences between taxable income and accounting income is accounted for, using the tax rates and the tax laws enacted or substantially enacted as on the balance sheet date. Deferred Tax assets are recognized only to the extent that there is a reasonable certainty of realization.

### 09. Contingent Liability: -

Contingent liabilities are disclosed by way of notes to Financial Statements.

### Notes on Accounts:-

	31st March 2023	31s March 2022
	1900 1900 1900	Merchaller and
yu.=3		
	45000	45000
	10,000	5,000
	The state of the control of the last of the control	Nil
1	Nil	Nil
(alue)	69,46,411	94,60,949
	· · · · · · · · · · · · · · · · · · ·	45000 10,000 1,42,108

10. Previous year's figures have been re-grouped/rearranged wherever necessary.

- 11. The Board is of the opinion that the current Assets, Loans & Advances have, in ordinary course of business, valued at least equal to the amount at which they are stated in the Balance Sheet.
- 12. Balances of Sundry debtors, Creditors & advances are subject to confirmation.
- 13. Amounts payable to trade creditors under MSME & Non MSME category have been reported on the basis of data provided to us. However information required for verification of this data was not provided to us & hence we are unable to comment on correctness of same.
- 14. Company has not maintained detail stock records showing day to day movement of stock including quantities of raw material received and finished goods dispatched. Company has carried out physical verification of stock at the end of year. Value of closing stock as appearing in the balance sheet is arrived at on the basis of physical verification of stock as on 31-3-23.

### 15. RELATED PARTY TRANSACTIONS

Name of Party	Relation	Nature of Transaction	Amount
Mrs. R M Kulkarni	Director	Remuneration	29,40,000
Mrs. A S Joshi	Director	Remuneration	29,40,000
Mrs. R. M. Kulkami	Director	Vehicle Hire Charges	2,40,000
Mrs. A. S. Joshi	Director	Vehicle Hire Charges	2,40,000
Master Components Pvt. Ltd	Associate Concern	Purchase of Services	10,10,173
Master Components Pvt. Ltd	Associate Concern	Sale of Goods and Services	1,28,52,980
Master Nidavellier Aaromed Pvt Ltd	Associate Concern	Purchase of Goods and Services	15,28,100
Master Nidavellier Aeromed Pvt Ltd	Associate Concern	Sale of Goods and Services	4,72,000
Master Nidavellier Aeromed Pvt Ltd	Associate Concern	Consultancy charges	48,970

### Additional disclosures required by Schedule III of Companies Act, 2013

- Company has not availed working capital facilities of Rs.5 crore or more at any time during the year.
- Company has no immovable properties which are not held in the Name of The Company.
- As informed to us the Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

- As informed to us the Company has not been declared willful defaulter by any bank or financial institution or other lender or government or any government authority.
- As informed to us the Company do not have any transactions with companies struck off.
- 6) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- There are no subsidiaries to comply with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
- As informed to us the Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- 9) The Company has not advanced or loaned or invested funds to any other person(s) or entity(les), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 10)The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
  - a) Directly or indirectly lend or Invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  - b) Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- 11) CSR provisions u/s 135 of Companies Act 2013, are not applicable to the company.
- 12) As informed to us there is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.
- 14) As informed to us the Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

To,

The Members,

Your Directors have pleasure in presenting their Twenty Eighth Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2024.

#### 1. Financial Performance/ State of Affairs of the Company

Financial performance of the Company during the Financial Year 2023-24 is as under:

Particulars	As on 31/03/2024	As on 31/03/2023
	Amounts in Thousand	Amounts in Thousand
Revenue from Operation & Other Income	58525.00	56201.94
Profit before Depreciation and exceptional items	14382.07	9010.36
Depreciation and amortization expense	1662.92	1507.50
Profit before Tax	12719,15	7502.86
Current Tax	3580.00	2065.00
Deferred Tax	(32.55)	(103.74)
Short Provision of tax of last Year	23,48	15.60
Profit for the year	9148.22	5525.99

#### 2. Dividend

Directors have not recommended dividend for the Financial Year 2023-24 and profits are retained for future expansion.

#### 3. Reserves

Directors have not proposed any amount to be transferred to any reserves.

### 4. Events Subsequent to the date of Financial statements

There are no material events subsequent to the date of Financial Statements which have effect on the financial position of the Company.

#### 5. Board Meetings

Total Six (06) meetings of Board of Directors were duly held during Financial Year 2023-24. The intervening gap between any two board meetings was within the period prescribed by the Companies Act, 2013.

#### 6. Board of Directors

Board of Directors of the company is duly constituted. There are total Four whole-time executive directors as on 31/03/2024.

#### 7. Director's Responsibility Statement

Pursuant to the requirement under section 134 (3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement it is hereby confirmed:

- a) That in the preparation of the annual accounts for the financial year ended 31/03/2024, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for the year under review.
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and irregularities.
- d) That the Directors had prepared the accounts for the financial year ended 31/03/2024 on a going concern basis.
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### 8. Extract of Annual Return

As per annexure enclosed herewith (Form MGT-9)

### 9. Conservation of Energy, Technology Absorption And Foreign Exchange Outgo

- a) Conservation of Energy: Employees are regularly instructed and trained for saving electricity and fuel and keep it at the minimum possible level.
- b) Technology Absorption: Company is taking lot of initiative to upgrade and improved production processes. There is no imported technology involved in production.



c) Foreign Exchange earnings and outgo: Company has made the following Foreign Exchange transactions during the year.

Particulars	Amounts in	Amounts in
	Thousands	Thousands
	2023-24	2022-23
Earning in Foreign Currency (F.O.B Value)	7957.95	6946.41
CIF Value of Import	951.41	142.11

#### 10.Report of Auditors

Milind Modak & Co., Chartered Accountants was appointed as Statutory Auditors of the company for five years up to financial year 2026-27. He has confirmed his eligibility and that his appointment is within the prescribed limits under the act and he is not disqualified.

The Notes on Financial Statements referred to in the Auditors' Report are self - explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

#### 11.Particulars of Loans, Guarantees or Investments

Company has not given any loans or guarantees to other entities during the year and has not made any investments in other entity or body corporate during the year.

#### 12, Independent Directors

Provisions of Independent Directors do not apply to our Company.

# 13. Company's Policy Relating to the Directors Appointment, Payment of Remuneration & Discharge of their Duties

The provisions of the Section 178(1) relating to constitution of Nomination & Remuneration Committee are not applicable to the Company.

#### 14. Deposits

The Company has neither accepted nor renewed any public deposits during the year under review.

#### 15. Secretarial Audit Report

The Secretarial Audit Report in accordance with the provisions of the Section 204 of the Companies Act, 2013 is not applicable to the Company.

#### 16. Audit Committee

Provisions of Section 177 of the Companies Act, 2013 relating to the Audit Committee is not applicable to the Company.

#### 17.Cost Auditors

Provisions relating to the Appointment of the Cost Auditors is not applicable to the Company.

# 18. Sexual Harassment of Women Employee at Workplace (Prevention, Prohibition & Redressal) Act, 2013

During the year under review, no complaints were reported to the Board of Directors of the Company for Sexual Harassment of Woman Employee at Workplace.

#### 19. Risk Management Policy

Our company has a Risk Management policy and framework which provides the mechanism for risk assessment and mitigation.

During the year, board reviewed the risks associated with the business of the company, its root causes and the efficacy of the measures taken to mitigate the same. Thereafter, the Board also reviewed the key risks associated with the business of the company and the procedures adopted to assess the risks and their mitigation mechanism.

### 20. Corporate Social Responsibility Policy

Provisions of Companies Act, 2013 related to corporate social responsibility are not applicable to our company

#### 21. Related Party Transactions

All related party transactions are at arm's length and done in ordinary course of business, specified as under:

Name of the Party	Relation	Transaction	Amounts in Thousands	
Rajeshwari Kulkarni	Director	Vehicle Hire Charges	240.00	
Anagha Joshi	Director	Vehicle Hire Charges	240.00	
Master Nidavellier Aeromed Private Ltd	Sister Concern	Purchases of Goods & Service	570.00	
Master Components	Sister Concern	Sales & Services	4573.53	
Ltd	0.5151 3411321/	Purchases of Services	1268.52	



#### 22.Acknowledgements

Directors express their appreciation for assistance extended by Bank, Government Departments, Customers, Suppliers and employees of the Company.

For and on behalf of the Board of Directors

Place: Nashik

Date: 23/07/2024

Master Moulds Pyt. Ltd.

Director

(MRS.RAJESHWARI M. KULKARNI) DIN- 01190990 Master Moulds Pvt. Ltd.

(MRS. ANAGHA S. JOSHI) DIN-01190993

#### Form No. MGT-9

#### EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31/03/2024

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

T REGISTRATION AND OTHER DETAILS!

i) CIN:-	U28999MH1997PTC106289
ii) Registration Date	04-03-1997
iii) Name of the Company	MASTER MOULDS PRIVATE LIMITED
ly) Category / Sub-Category of the Company	COMPANY LIMITED BY SHARES / INDIAN NON-GOVERNMENT COMPANY
v) Address of the Registered office and contact details	PLOT NO. D-1/14, M. I. D. C., AMBAD, NASIK- 422010.
vi) Whether listed company	NO
vii) Name, Address and Contact details of Registrar and Transfer Agent, if any	NIL

#### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Manufacturing & job work of press tools, moulds & components.	2593	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

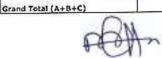
Sr. No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN HOLDING/SUBSIDIARY/ASSOCIATE	% of sha Applicable Section					
	There is no Holding, Subsidary or Associate Company							

#### IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

	No. of Shares I	neld at the beg	inning of the ye	ar	No. of	Shares held at the	ne end of the year	00.35	% Change during the year
Category of Shareholders	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A.Promoters									
(1) Indian									
a) Individual / HUF	0.00	30000.00	30000.00	100.00	0.00	30000.00	30000.00	100.00	0.0
b) Central Govt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) State Govt(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Bodies Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
e) Banks / FI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
/) Any Other	0.500	1000	- 100	100.00	0.00	30000.00	30000,00	100.00	0.0
Sub-total (A) (1):-	0.00	30000.00	30000.00	100.00	0.00	30000.00	50000		
(2) Foreign				4000		NSESSES OF THE PERSON NAMED IN COLUMN 1	0/20	7 (2002)	
a) NRIs - Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Other - Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) Bodies Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Banks / FI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
e) Any Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sub-total (A) (2):-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total shareholding of Promoter (A) = $(A)(1)+(A)(2)$	0.00	30000.00	30000.00	100.00	0.00	30000.00	30000.00	100.00	0.0
B. Public Shareholding		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(1) Institutions a) Mutual Funds	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.0
b) Banks / FI	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.0
c) Central Govt	0.00	0.00	0.00		0.00	0.00	0.00		
d) State Govt(s)	0.00		0.00		0.00	0.00	0.00		0.0
c) Venture Capital Funds	0.00		0.00		0.00	0.00	0.00		0.0
f) Insurance Companies g) FIIs	0.00		0.00		0.00	0.00	0.00		
h) Foreign Venture Capital Funds	0.00		0.00	0.00	0.00	0.00	0.00		
I) Others (specify)	0.00	0.00	0.00		0.00	0.00	0.00		
Sub-total (B) (1):-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
VIV then best tributes	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
(2) Non-Institutions a) Bodies Corp.	0.00		0.00		0.00	0.00	0.00		
i) Indian	0.00		0.00		0.00	0.00	0.00		
ii) Overseas	0.00		0.00		0.00	0.00	0.00		
b) Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
I) Individual shareholders holding nominal share capital upto Rs. 1 lakh     II) Individual shareholders holding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
nominal share capital in excess of Rs	100000	222	22	0.00	0.00	0.00	0.00	0.00	0.0
1lakh	0.00		0.00		0.00	0.00	0.00		
c) Others (specify) Sub-total (B)(2):-	0.00		0.00		0.00	0.00	0.00		
Total Public Shareholding (B)=(B)(1)+(B)(2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
C. Shares held by Custodian for		1		P 155	G ( )				0.0

30000.00 100.00





0.00 30000.00

0.00

30000.00 100.00

30000.00

(III) Sina	reholding of Promoters	Sha	reholding at	the beginning of the year	Share holding at the end of the year			279
Sr. No.	Shareholder's Name	No.of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No.of Shares	HIDDOGEN HALLSHADON OF THE SEE	Shares Pledged / encumbe red to	% change in share holding during the year
1	Mudduraj C. Kulkarni	11700.00	39.00%	0.00	11700.00	39.00%	0.00	0.00%
2	Shrikant H. Joshi	11700.00	39.00%	0.00	11700,00	39.00%	0.00	0.00%
	Rajeshwari M. Kulkarni	3300.00	11.00%	0.00	3300.00	11.00%	0.00	0.00%
-	Anagha S. Joshi	3300.00	11.00%	0.00	3300.00	11.00%	0.00	0.00%
Total		30000.00	100%		30000.00	100%	4	

\$15000000 DVV	iango in Promoters' Sharcholding ( please spec Shareholder's Name	Shareho	lding at the beginning of the year	Cumulative	Cumulative Shareholding during the year		
		No.of Shares	% of total shares of the company	No.of Shares	6 of total shares of the compa		
1							
	At the beginning of the year			rs shareholding during the year			
	No Change		There is no change in promoto				
	At the End of the year			3000			

Sr. No.	Shareholder's Name	Shareho	lding at the beginning of the year	d ADRs):  Cumulative Shareholding during the year			
		No.of Shares	% of total shares of the company	No.of Shares	of total shares of the compa		
1				1			
	At the beginning of the year		Zarrienton en la capación de la variente de la vari		a alberthan Ofrestors		
	At the End of the year	There are no shareholders other than Directors					

	Shareholder's Name	Sharehold	ling at the beginning of the year	Cumulative Shareholding during the year		
Sr. No.		No.of Shares	% of total shares of the company	No.of Shares	of total shares of the compa	
1	Mudduraj C. Kulkarni					
	At the beginning & at the end of the year	11700,00	39.00%	11700.00	39.00%	
-	Shrikant Joshi					
	At the beginning & at the end of the year	11700.00	39.00%	11700.00	39.00%	
3	Anagha S. Joshi				9100010	
	At the beginning & at the end of the year	3300.00	11.00%	3300.00	11.00%	
4	Rajeshwari M. Kulkarni			4 - 1		
	At the beginning & at the end of the year	3300.00	11.00%	3300.00	11.00%	

### V. INDEBTEDNESS Indebtedness of the Company including interest outstanding/accrued but not due for payment (Amounts in Th

Indebtedness of the Company Includin	ding Interest outstanding/accrued but not due for payment (Amounts in Thousand)						
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness			
Indebtedness at the beginning of the finan	icial year		1200	06003-04			
i) Principal Amount	3509.38	981.35	0.00	4490.74			
ii) Interest due but not paid	0.00	0.00	0.00	0.00			
iii) Interest accrued but not due	0.00	0.00	0.00	0.00			
Total (I+II+iii)	3509.38	981.36	0.00	4490.74			
Change in Indebtedness during the financi	lal year						
Addition	5184.28	0.00	0.00	5184.28			
Reduction	0.00	0.00	0.00	0.00			
Not Change	5184.28	0.00	0.00	5184.28			
Indebtedness at the end of the financial y	ear						
i) Principal Amount	8593.66	981.36	0.00	9,675.02			
ii) Interest due but not paid	0.00	0.00	0.00	0.00			
iii) Interest accrued but not due	0.00	0.00	0.00	0.00			
Total (i+ii+iii)	8693.66	981.36	0.00	9675.02			

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Rem	uneration to Managing Dire	ctor, Whole-time Directo	rs and/or Manager (Amo	unts in Thousand)	E CONTRACTOR DATE OF THE PARTY	Millionan C. C. COCK	
Sr. No.	Particulars of Remuneration	Name of MD/WTD/Manager					
		Anagha S. Joshi	Rajeshwari M. Kulkarni	Mudduraj C. Kulkarni	Shrikant H. Joshi	Amounts in Hundred	
1	Gross salary			y C. Harris Skot Miredinos II y 1 rosu y 2004 200 (br. 7 v 5 v)	A ALAMONIA ANTICO STATE		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	2940.00	2940.00	0.00	0.00	5880.00	
	(b) Value of perquisites u/s 17(2) Income-tax Act,1961	0.00	0.00	0.00	0.00	0.00	
	(c) Profits in lieu of salary under section 17(3) Incometax Act, 1961	0.00	0.00	0.00	0.00	0.00	
2	Stock Option	0.00	0.00	0.00	0.00	0.00	
-	Sweat Equity	0.00	0.00	0.00	0.00	0.00	
	Commission	0.00	2.00	0.00	0.00	0.00	
	(a) as % of profit	0.00	4.40	0.00	0.00	0.00	
	(b) others, specify	0.00		0.00	0.00	0.00	
-	Others	0.00	933333	0.00	0.00	0.00	
	Total	2940.00	2940.00	1 3339	0.00	5880.00	
	Ceiling as per the Act	Not Applicable	Not Applicable	Not Applicable	Not Applicable		

	Name of Directors						
Sr. No. Particulars of Remuneration	- 1000000 C		Street Street	200	Amount		
1 Independent Directors							
Fee for attending board / committee meetings							
Commission				-			
Others, please specify							
Total (1)							
2 Other Non-Executive Directors	Annahar manahar			2002			
Fee for attending board / committee meetings	There is no directo	r in the Company other	than whole time dire	ctors			
Commission				F			
Others, please specify				F			
Total (2)							
Total (B)=(1+2)							
Total Managerial Remuneration							
Overall Ceiling as per the Act							

108390	The state of the s	er than Md/Manager/Wtd  Key Managerial Personnel					
ir. No.	Particulars of Remuneration	CEO	Company Secretary	CFO	Total		
1	Gross salary						
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961						
	(b) Value of perquisites u/s 17(2) Incometax Act, 1961						
	(c) Profits in lieu of salary under section 17(3) Incometax Act, 1961	There is a	o Key Managerial Person other than D	directors			
2	Stock Option	tuese is u	O Key Managerial Person other than o				
3	Sweat Equity				-		
	Commission						
- 3	(a) as % of profit						
	(b) others, specify						
5	Others, please specify				-		
	331313						

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: Details of Penalty / Punishment / Compounding fees imposed Authority [RD / NCLT / COURT] Appeal made, if any (give Details) Section of the Companies Act Brick Type Description A. COMPANY Penalty Punishment Compounding B.DIRECTORS NIL Penalty Punishment Compounding C.OTHER OFFICERS IN DEFAULT Penalty Punishment Compounding

DATE: 23/07/2024 PLACE: Nashik

Master Moulds Pvt, Ltd.

Director

(MRS.RAJESHWARI M. KULKARNI)

DIN- 01190990

Master Moulds Pvt. Ltd.

(MRS. ANAGHA S. JOSHI)

DIN-01190993

## MASTER MOULDS PRIVATE LIMITED (CIN: U28999MH1997PTC106289)

#### NOTICE

**NOTICE** is hereby given that the Twenty Eighth Annual General Meeting of the **MASTER MOULDS PRIVATE LIMITED** will be held on 30/09/2024 at 11.00 AM at the Registered Office of the Company atD-1/14, MIDC, Ambad, Nashlk – 422010 to transact following business:

#### Ordinary Business

- To receive, consider & adopt the Balance Sheet, Statement of Profit for the year ended 31/03/2024 and Reports of Auditors and Directors thereon.
- 2. To discuss the appointment of Auditors who was appointed for five years up to financial year 2026-27.

Place : Nashik

Date : 07/09/2024

For & On Behalf of the Board

Master Moulds Pyt. Ltd

(MRS, ANAGHA S. JOSHI)

DIN-01190993

#### Note:

1) Member entitled to attend and Vote at the Meeting is entitled to appoint a proxy and proxy should be a member of the Company and proxy form should be deposited with the Company within 48 Hours before commencement of business of the meeting.



To,

The Members,

Your Directors have pleasure in presenting their Twenty Eighth Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2024.

#### 1. Financial Performance/ State of Affairs of the Company

Financial performance of the Company during the Financial Year 2023-24 is as under:

Panticulars	As on 31/03/2024	As on 31/03/2023
	Amounts in Thousand	Amounts in Thousand
Revenue from Operation & Other Income	58525.00	56201.94
Profit before Depreciation and exceptional items	14382.07	9010.36
Depreciation and amortization expense	1662.92	1507.50
Profit before Tax	12719.15	7502.86
Current Tax	3580.00	2065.00
Deferred Tax	(32.55)	(103.74)
Short Provision of tax of last Year	23,48	15.60
Profit for the year	9148.22	5525.99

#### 2. Dividend

Directors have not recommended dividend for the Financial Year 2023-24 and profits are retained for future expansion.

#### 3. Reserves

Directors have not proposed any amount to be transferred to any reserves.

### 4. Events Subsequent to the date of Financial statements

There are no material events subsequent to the date of Financial Statements which have effect on the financial position of the Company.

#### 5. Board Meetings

Total SIx (06) meetings of Board of Directors were duly held during Financial Year 2023-24. The intervening gap between any two board meetings was within the period prescribed by the Companies Act, 2013.

#### 6. Board of Directors

Board of Directors of the company is duly constituted. There are total Four whole-time executive directors as on 31/03/2024.

#### 7. Director's Responsibility Statement

Pursuant to the requirement under section 134 (3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement it is hereby confirmed:

- a) That in the preparation of the annual accounts for the financial year ended 31/03/2024, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for the year under review.
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and irregularities.
- d) That the Directors had prepared the accounts for the financial year ended 31/03/2024 on a going concern basis.
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### 8. Extract of Annual Return

As per annexure enclosed herewith (Form MGT-9)

### 9. Conservation of Energy, Technology Absorption And Foreign Exchange Outgo

- a) Conservation of Energy: Employees are regularly instructed and trained for saving electricity and fuel and keep it at the minimum possible level.
- b) **Technology Absorption:** Company is taking lot of initiative to upgrade and improved production processes. There is no imported technology involved in production.



c) Foreign Exchange earnings and outgo: Company has made the following Foreign Exchange transactions during the year.

Particulars	Amounts in Thousands 2023-24	Amounts in Thousands 2022-23
Earning In Foreign Currency (F.O.B Value)	7957.95	6946.41
CIF Value of Import	951.41	142.11

#### 10. Report of Auditors

Milind Modak & Co., Chartered Accountants was appointed as Statutory Auditors of the company for five years up to financial year 2026-27. He has confirmed his eligibility and that his appointment is within the prescribed limits under the act and he is not disqualified.

The Notes on Financial Statements referred to In the Auditors' Report are self - explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

#### 11. Particulars of Loans, Guarantees or Investments

Company has not given any loans or guarantees to other entities during the year and has not made any investments in other entity or body corporate during the year.

#### 12. Independent Directors

Provisions of Independent Directors do not apply to our Company.

# 13. Company's Policy Relating to the Directors Appointment, Payment of Remuneration & Discharge of their Duties

The provisions of the Section 178(1) relating to constitution of Nomination & Remuneration Committee are not applicable to the Company.

#### 14.Deposits

The Company has neither accepted nor renewed any public deposits during the year under review.

#### 15.Secretarial Audit Report

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During the year under review, no complaints were reported to the Board of Directors of the Company for Sexual Harassment of Woman Employee at Workplace.

#### 19.Risk Management Policy

Our company has a Risk Management policy and framework which provides the mechanism for risk assessment and mitigation.

During the year, board reviewed the risks associated with the business of the company, its root causes and the efficacy of the measures taken to mitigate the same. Thereafter, the Board also reviewed the key risks associated with the business of the company and the procedures adopted to assess the risks and their mitigation mechanism.

#### 20. Corporate Social Responsibility Policy

Provisions of Companies Act, 2013 related to corporate social responsibility are not applicable to our company

#### 21. Related Party Transactions

All related party transactions are at arm's length and done in ordinary course of business, specified as under:

Name of the Party	Relation	Transaction	Amounts in Thousands	
Rajeshwari Kulkarni	Director	Vehicle Hire Charges	240.00	
Anagha Joshi	Director	Vehicle Hire Charges	240.00	
Master Nidavellier	Sister Concern	Purchases of Goods & Service	570.00	
Aeromed Private Ltd  Master Components	Sister Concern	Sales & Services	4573,53	
Ltd		Purchases of Services	1268.5	



#### 22. Acknowledgements

Directors express their appreciation for assistance extended by Bank, Government Departments, Customers, Suppliers and employees of the Company.

For and on behalf of the Board of Directors

Place: Nashik

Date: 23/07/2024

Master Moulds Pyt. Ltd.

Director

(MRS.RAJESHWARI M. KULKARNI) DIN- 01190990 Master Moulds Pvt. Ltd.

(MRS. ANAGHA S. JOSHI) DIN-01190993 Form No. MGT-9

#### EXTRACT OF ANNUAL RETURN

as on the Gnancial year ended on \$1/03/2024

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 13(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

) CINO	UZB999MH1997PTC106289
I) Registration Date	04-03-19 <del>9</del> 7
lı) Name of the Company	MASTER MOULDS PRIVATE LIMITED
(v) Category / Sub-Category of the Company	COMPANY LIMITED BY SHARES / INDIAN NON-GOVERNMENT COMPANY
y) Address of the Registered office and contact details	PLOT NO. D-1/14, M. I. D. C., AMBAD, NASIX- 422010.
vi) Whether listed company	no
viii) Name, Address and Contact details of Registrar and Transfer Agent, if any	NIL

#### IL PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No	Hame and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Manufacturing & Job work of press tools, moulds & components:	2593	100%

Sr. No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLM HOLD (IIG/SUBSIDIARY/ASSOCIATE	% of sha	Applicable Section
	There is no	Holding, Submidary or Associate Company		

#### IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

	No. of Shares l	veld at the beg	inning of the ye	ar	No.o	f Shares held at	the end of the year		% Change during
Category of Shareholders	Demat	Physical	Total	% of Total Shares	Demat	Physical Physical	Total	% of Total Shares	the year
A.Promoters								-	-
(1) Indian	1								
a) Individual / HUF	0.00	30000.00	30000_00	100,00	0.00	30000_00	30000.00	100.00	0.0
b) Central Govi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) State Govt(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
6) Bodier Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.0
e) Danks / Fl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
f) Any Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sub-total (A) (1):-	0.00	30000.00	30000.00	100.00	0.00	30000.00	30000.00	100.00	0.0
(2) Foralga	==								7
a) NRTs - Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.0
b) Other - Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) Bodies Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Banks / FL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.1
e) Any Other,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sub-total (A) (2):-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total shareholding of Promoter $(A) = (A)(1)+(A)(2)$	0.00	J0000.00	30000.00	100.00	0.00	30000.00	30000.00	100.00	0.0
B. Public Shareholding	20		- Company						0.0
(1) Instantions	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.0
a) Mutual Funds b) Banks / Ff	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.
c) Central Govt	0.00	0.00	0.00		0.00	0.00	0.00		0.
d) State Govt[s]	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.
e) Venture Capital Funds	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.
I) Insurance Companies	0.00	0.00	0.00		0.00	0.00	0.00		0.
g) Fils ht Foreign Venture Capital Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
i) Others (specify)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.
Sub-total (B) (1):-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(2) Ngm-Instituteens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
a) Bodies Corp.	0.00	0.00	0.00		0.00	0.00	0.00		0.
() Indian	0.00	0.00	0,00		0.00	0.00	0.00		0.
ii) Dverseas	0.00	0.00	0,00		0.00	0.00	0.00		0. 0.
b) Incividuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
i) Individual sharehalders holding norninal share capital upto Rs. 1 lakh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
া] Individual shareholders মান্তাবান্ত naminal share capital in excess of Rs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
113kh c) Others (specify)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.
5ub-total (0)(2):-	0.00	0.00	0.00		0.00	0.00	0.00		0.
Total Public Shareholding (8)=(0)(1)+(0)(2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
C. Shares held by Custodian for CDRs & ADRs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Smand Total (A+8+C)	0.00	30000.00	30000.00	100.00	0.00	30000.00	30000.00	100,00	0.0



	srehalding of Promoters	Sha	mholding at	the beginning of the year	Share holding at the end of the year.			100000000000000000000000000000000000000
Sr. No.	Shareholder's Name	No.ಆ Shares	% of total Shares of the company	56 of Shares Pickgod / encombered to total shares	No.of Shares	% of total Shares of the company	Shares Pledged encumbe red to	So diserge in share holding during the year
1	Musdurat C. Kulkarnt	11700,00	39,00%	0.00	11700.00	39,00%	0,00	0.00%
2	Shrikant H. Jeshi	11700,00	39.00%	0.00	11700.00	39.00%	0.00	0.00%
3	Rajeshwari M. Kulkarni	3300.00	11,00%	0.00	3300_00	11.00%	0.00	0.00%
4	Anaeta 3 Joshi	3200_00	11,00%	0.00	00.000	11.00%	0.00	0.00%
Total	•	30000.00	100%		30000.00	100%		

SECOND	Shareholder's Name	Shareho	ilding at the beginning of the year	Cumulative	Shareholding during the year	
sr. No.	Suargiologi a Maille	fio.of Shares	% of total shares of the company	No. of Shares	of total shares of the compa	
1						
	At the beginning of the year					
	No Change		There is no change in promotors shareholding during the year			
_ ]	At the End of the year		144		-0	

	Shareholder's Name	Shareho	ofing at the teginning of the year	Cumulative	Shareholding during the year	
5F, 1-0(	Shareixzoer a naliz	No.cf Shares	% of total shares of the company	No.of Shares	6 of your shares of the compa	
1						
	At the beginning of the year		-8-			
1	At the End of the year		There are no sharpholders other than Directors			

C. W.	Shareholder's Nama	Sharehold	ing at the beginning of the year	Completive Shareholding during the year		
Sr. No.	Sugnification 2 Market	No.of Shares	% of total shares of the company	Navol Shares	6 of total shares of the compa	
1	Modduraj Ç., Kulkarni					
	At the beginning & at the end of the year	11700,00	39,00%	11700.00	39,00%	
2	Shrikant Joshi					
	At the beginning & at the end of the year	11700.00	39,00%	11700.00	39,00%	
3	Anagha S. Joshi				/ 110253.83	
	At the beginning & at the end of the year	3000,00	11,00%	3300,00	11.00%	
4	Rajeshwari M. Kulkorni					
	At the beginning & at the end of the year	3300,00	11.00%	3360,00	11.009	

#### V. INDEBTEONESS

	ng interest outstanding/accrued but n Secured toans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the fina	ncial year			
l) Principal Amount	2509.28	981,36	0.00	4490.74
ii) Interest due but not poid	0,00	0.00	0,00	0.00
III) Interest accruéed but not due	6.00	0.00	0.00	0.00
Total (I+II+lit)	3509,18	981.36	0.00	4490.74
Change in Indobledness during the financ	tial year			
Adsition	5184.28	0.00	0.00	5184,26
Reduction	0.00	0.00	0.00	0.00
Net Change	5184.28	0.00	0.60	5184.26
Indebtedness at the end of the financial (	rear			
i) Principal Amount	8693,66	981,36	0.00	9,675.02
ii) interest due but not paid	0.00	0.00	0.00	0.00
III) interest accrued but not due	0.00	0.00	0.00	0.00
Total (I+iI+III)	8693,66	931.36	0.60	9675.02

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Not applicable

Sr. No.	Particulars of Remuneration		Total Amounts in Hundred			
		Anagha S. Joshi	Rajeshwan M. Kulkami	- Mudderal C. Xulkarni	Shrikant H. Joshi	Arribuits in Halkingo
1	Gross salary	A				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	29 <b>4</b> 0.00	2940.00	0.00	0.00	5000.60
	(b) Value of perguisites u/s 17(2) Income-tax Act,1961	0.00	0.00	0.00	0.00	0.00
	(c) Profus in lieu of salary under section 17(3) Incometax Act, 1961	0.00	0.00	0.00	0.00	0.00
1	Stock Option	0.00	0.00	0.00	0.00	0.00
- 3	Sweat Equity	0.00	0.00	0.00	0.00	0.00
100	Commission	0.00	0.00	0.00	0.00	0.00
	(a) as % of profit	0.00	0.00	0.00	0.00	0.00
	(b) others, specify	0.00	0.00	0.00	0.00	0.00
5	Others	0.00	0.00	0.00	0.00	0.00
	Total	2940.00	2940.00	0.00	0.00	5830,00

Not Applicable

Not Applicable

Sr. No.	Particulars of Remuneration	Name of Directors					Total
		3440		SE SELECTIVE			Amount
1	Independent Directors		S. Bresser				
	Fee for attending board / committee meetings						
	Commission						
	Others, please specify						
	Total (1)						
2	Other Non-Executive Directors					Ī	
	Fee for attending board / communee	There is no din	ector in the Compar	ny other (han w	rhola time direc	iars	
	meelings					53	
	Commission					36	
	Others, please specify						
	Total (2)						
	Total (8)=(1+2)		T		1		
_	Yotal Managerial Remuneration					10 0	
	I dear managerial wellioneration			_			

		Key Managerial Personnel				
Sr. No.	Particulars of Remuneration	CEO	Company Secretary	CFO	Total	
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the income-thy Act,1961		0			
	(b) Value of pergulaces u/s 17(2) Incomo- tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) Incometan Act, 1961	Thosa	There is no Key Hanaporlal Porson other than Directors			
	Stock Option	There i	a no key managerial Person Other than	Directora		
	Sweat Equity				-	
	Convolssion					
	(a) as % of profit				-	
	(b) others, specify		-			
5	Others, please specify					
	Total				-	



VIL PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: Details of Penalty / Punishment / Compounding fees Imposed Appeal made, if any (give Details) Authority [RD / NCLT / COURT] Brief Description Section of the Companies Act Type AL COMPANY Penalty Punishment Compounding B.DIRECTORS NIL Penalty Punishment Compounding COTHER OFFICERS IN DEFAULT Penalty Punishment Compounding

DATE: 23/07/2024 PLAÇE: Nashik

Master Moulds Pvt, Ltd.

Director

(MRS,RAJESHWARI M. KULKARNI) DIN: 01190990 Master Moulds Pvt. Ltd.

(MRS. ANAGHA 5, JOSHI)

D1N-01190993



### Milind Modak & Company Chartered Accountants

#### INDEPENDENT AUDITORS' REPORT

To,

The Members of Master Moulds Pvt. Ltd.,

Nashik .

#### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Master Moulds Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss, for the year ended, 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 Companies Act, 2013 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 31, 2024, and its financial performance, 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 Companies Act, 2013. 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 Companies Act, 2013 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 Auditors' Report thereon :-

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.





Our opinion on the financial statements does not cover the other information and we do not express any form of assurance thereon.

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 in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 and Those Charged with Governance for the Financial Statements

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism (broughout 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.

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.

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.

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

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, is not applicable to the company as company falls within the definition of Small company.

As required by Section 143(3) of the Act, we report that:,

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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.

The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

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.

On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company do not have any pending litigations which would impact its financial position.

The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

Based on our examination which includes test check the company has used accounting software for maintaining books of accounts for F.Y. 2023-24 which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in software. During the course of our audit we did not come across any instance of audit trail feature being tempered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.



With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Milind Modak & company

Chartered Accountants

Firm Reg No.11410,1W

Milind Modak

Partner

Membership No.43278

Place:- Nashik

Date: - 23-7-2024

UDIN:- 24043278BKAQZZ7041



#### Balance Sheet as at 31st March 2024

SOLE WHAT	NESS COMPRES CENTRE DE CONTRACTOR DE CONTRAC	Refer	Constant Section	(Amount in 000's
	Partículars	Note No.	As on 31.03.24	As on 31.03.23
I. EQU	ITY AND LIABILITIES			
1 Shar	reholders' funds			
(a)	Share capital	1 1	3,000,00	3,000,0
(b)	Reserves and surplus	2	34,530.26	25.382.0
(c)	Money received against share warrants		34,535,10	10.562.0
2 Shar	re application money pending allotment			왕
3 Non	-current liabilities	1		
	Long-term borrowings	3	981.36	981.30
	Deferred tax liabilities (Net)		458.31	491.30
(c)			250,01	491.30
100	Long-term provisions		2.1	į.
4 Curr	ent (labilities			
0.00	Short-term borrowings	4	8,693,56	3,509.38
1.0	Trade payables (List A)	5	2,598.24	11,401,5
[c]		6	18,386.17	21,082.9
(d)	Shon-term provisions	7	1,490.62	1,226.00
	TOTAL		70 120 12	67.074.60
I. ASSE			70,139.12	67,074.69
Non-	current assets			
1 (a)	Property Plant & equipment & Intangible assets			
	(i) Tangible assets	8	26,641,42	12,511.42
	(ii) Intangible assets	1	¥2(	
- 11	(III) Capital work-in-progress	1	9.4	4.1
	(iv) Intangible assets under development	1		
(b)	Non-current investments		97	-
(c)	Deferred tax assets (net)	1 k	23	(4)
(d)	Long-term loans and advances	1 1	¥6.	
(e)	Other non-current assets	9	287.75	228,58
	ent assets			
(a)	Current investments	10	100.00	100.00
(b)	Inventories	11	19,859,50	15,364.16
(c)	Trade receivables (List B )	12	2,403.02	8,249.55
(d)	Cash and cash equivalents	13	16,776.29	15,816.79
(e)	Short-term loans and advances	14	3,966,18	14,724.69
(r)	Other current assets	15	99,86	79.50
	TOTAL		70,139.12	67,074.69
1	) O I AL		10,113.12	07,074.69

FOR MASTER MOULOS PVT LTD CIN: U28999MH1997PTC106289

Mrs.R.M. KULKARNI DIRECTOR: 01190990

PLACE:NASIK

Date: 23-7-2024

DIRECTOR: 01190993

AS PER OUR REPORT OF EVEN DATE For MILIND MODAK & Co.

Chartered Accountants

FRN No.114101W

CA.Milind Modak

Partner

Membership No. 043278 UDIN :240432788KAQZZ7041

Date:- 23-7-2024





#### Profit and loss statement for the year ended 31st March 2024

1	THE STATE OF THE PERSON OF THE	la particular la	Too be about a pro-	Amount In 000
	Particulars	Refer Note No.	2023-24	2022-23
	Revenue from operations	16	57,229.84	55,397.97
11	Other income	17	1,295.16	803,97
Ш	Total Revenue (I + II)		58,525.00	56,201.94
IV	Expenses:	D 1	1	
	Cost of materials consumed	18	24,021.43	25,199.61
	Manufacturing Expenses	19	5,932.56	6,291.80
	Changes in inventories of finished goods work-in-progress and		5,552,50	0,291.80
	Stock-in-Trade	20	(3,651.67)	/D 105 121
	Employee benefits expense	21	16.085.79	(2,186.13)
	Depreciation and amortization expense	2.	1,562.92	14,849.75
	Other expenses	22	4,293-10	1,507.50 2,705.60
	Finance costs	23	461.91	330,95
	Total expenses		45,805-85	48,699.09
٧.	Profil before exceptional and extraordinary Items and tax		12,719.15	7,502.86
۷I,	Exceptional items			#3
	Profit before extraordinary Items and tax (V - VI)	-	12,719.15	7,502.86
<b>∤III.</b>	Extraordinary Items		Walk water	Add and the
	Profit before tax (VII- VIII)	1	12,719.15	7,502.86
Х.	Tax expense:		- 1	-
	(1) Current tax		3,580.00	2,065.00
	(2) Deferred tax		(32,55)	(103,74)
	(3)Short provision of Last year		23.48	15.60
XJ.	Profit (Loss) for the period from continuing operations (Vi)-	1		
	V(II)	140	9,148.22	5,525.99
XII.	Profit/(loss) from discontinuing operations	34	*	
(III.	Tax expense of discontinuing operations	li di	1	₹,
IV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	21/022	
	,		9,148,22	5,525.99
	Profit (Loss) for the period (XI + XIV)		9,148.22	5,525.99
A)	Earnings per equity share: (1) Basic		0.30	0.18

STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES

AND NOTES TO THE ACCOUNT

FOR MASTER MOULDS PVT LTD CIN: U28999MH1997PTC106289

Mrs.R.M. KULKARNI DIRECTOR : 01190990 PLACE:NASIK Mrs.A.S.JOSHI DIRECTOR : 01190993

Date:- 23-7-2024

AS PER OUR REPORT OF EVEN DATE

For MIUND MODAK & Co. Chartered Accountants

FRN No.114101W

24

CA.Milind Modak

Partner

Membership No. 043278 UDIN :240432788KAQZZ7041

Date:- 23-7-2024



Note I

Share capital	(Amount In 000's)			
Share Capital		31.03.24	As on 31,03,23	
	Number	Amaunt	Number	Amount
Authorised Equity Shares of As. 100 each	50,000.00	5,000,00	50,000	\$,000,00
ssued, Paid-up & Subscribed quity Shares of `As, 100 each Total	30,000,00	3,000.00	30,000	3,000,00
1007	30,000.00	3,000.00	30,000	3,000,00

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period (Amount in 000's) As on 31,03,24 **Particulars** As on 31,03.23 Number Amount Number Amount 30,000,00 Shares outstanding at the beginning of the year 3,000,00 30,000,00 3,000.00 Shares Issued during the year Shares bought back during the year Shares outstanding at the end of the year 30,000.00 3,000.00 30,000.00 3,000.00

Shares in the company held by each shareholder holding more than 5 percent shares

Name of Shareholder	As o	n 31.03.24	As on 31.03.23		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Mr. Mudduraj Kulkarni	11,700	39.00	11,700	30.00	
Mr. Shrikant Joshi	11,700	39.00	11,700	39.00	
Mrs.Anagha Joshi	3,300			39.00	
Mrs.Rajeshwari Kulkarni		11.00	0,300	11.00	
THE SANOJE SHAPET KUIKANII	3,300	11.00	3,300	11.00	
	30,000	100	30,000	100	

#### Details of Shareholding of Promoters:

Name of Shareholder				
	Shareholding :	at the beginning of the year	Sharehold	ling at the end of the year
	No. of Shares held	≾ of total shares of the company	No. of Shares held	
Mudduraj C. Kulkarni	11,700	39.00	11,700	39.00
Mr. Shrikant Joshl	11,700	39.00	11,700	39.00
Mrs.Anagha Ioshi	3,300	11.00	3,300	11,00
Mrs.Rajeshwari Kulkarni	3,300	11.00	3,300	11:00
	30,000	100	30,000	100

Master Moulds Pvt. Add.

Director

Director

Note 2

Reserves and surplus		(Amount in 880's)
Particulars	As on 31.03.24	As on 31.03.23
a. Capital Reserves		
Opening Balance	838.88	838.88
(+) Capital Subsidy from SIDBI	-	030.00
Closing Balance	838.88	838.88
b. Surplus		
Opening balance	24.542.45	40.047.49
(+) Net Profit/(Net Loss) For the current year	24,543.16	19,017.17
c y sees tong (see E033) to the Correst year	9,148.22	5,525.99
Closing Balance		
CIONNIE BOIGING	33,691.39	24,543.16
Total	34,530.26	25,382.04

Note 3

Long Term Borrowings		Amount In 000's)
Particulars	As on 31.03.24	As on 31.03.23
(b) Deferred payment liabilities		
Sales Tax Deffered under Incentive Scheme F Sales Tax Deffered under Incentive Scheme II	81.42 899.94	81.42 899.94
Total	981.36	981.36

Master Moulos Pvt. Ltd.

Rirector

Director



Note 4

Short Term Borrowings (Amount In 000		Amount in 000's)
Particulars	As on 31.03.24	As on 31.03.23
<u>Secured</u> Thane Janta Sahakari Bank Overdraft (Secured by pledge of fixed deposit with TJSB )	8,693.66	3,509.38
Total	8,693.66	3,509.38

Note 6

Other Current Liabilities		Amount in 000's)
Particulars	As on 31.03.24	As on 31.03.23
Advance Received against order (List C) (b) Other payables (specify nature)	14,581.03	18,835.25
Professional Tax (Workers)	5.20	5.08
Provision for Taxation	3,580.00	2,065.00
GST Payable	- I	3.35
TOS Payable	219.94	174.29
Total	18,386.17	21,082.97

Note 7

Shart Term Provisions		Amount In 000's)
Particulars	As on 31.03.24	As on 31.03.23
(a) Provision for employee benefits		
Salary & Reimbursements	668.67	574.26
Contribution to PF	116,98	94.94
ESIC Payable	15.59	14.55
Director's Remuneration	356.96	233.59
Stipend Payable	35.06	34.44
(b) Others (Specify nature)		31.17
Electricity Payable	140.66	117.46
Telephone Exp. Payable	6.52	5.78
Water Charges Payable	1.04	1.72,
Audit Fees Payable	140.00	140.00
Security Expenses Payable	9.15	9.26
Total	1490.62	1226.00

Master Moulds Pvt, Ltd.

Wirector Director





#### Note 9

#### Other Non Current Asset (Amount In 000's) **Particulars** As on 31.03.24 As on 31.03.23 a. Security Deposits MSEB Deposit 276.41 217.24 Telephone Deposit 11.34 11.34

#### Note 10

Non-Current Investment

Total

(Amount in 000's)

228.58

287.75

Particulars	As on 31.03.24	As on 31.03.23
Mutual Fund	100.00	100.00
Total	100.00	100.00

#### Note 11

Inventories		Amount In 000's)
Particulars	As on 31.03.24	As on 31.03.23
a. Raw Materials and components (Valued at cost)	1554.986	926.51
	1554.986	926.51
b. Work-in-progress (Valued at cost including related overheads)	17,950.62	14,298.75
	17,950.62	14,298.75
c. Consumables	315.99	106.50
	315.99	106.50
d. Scrap	38.00	32.40
	38.00	32.40
Total	19,860	15,364

aster Moulo's Pvt. Ltd.

Hhy Auglo 8508;
ctor Director



Note 13

Cash and cash equivalents

(Amount in 000's)

The state of the s		Amount in coos
Particulars	As on 31,03,24	As on 31,03,23
a. Balances with banks*		
This includes:	i i	
Bank Balance		
Union Bank Current A/c	20.76	61.73
TJSB Şəhakarı Bank Ltd. A/c No.CC/195	15.03	19.81
TJSB Sahakari Bank A/C No 1441	3.53	11.30
Trustees Master Moulds Pvt Ltd EGGCA	1 1	
Scheme		2.50
Bank deposits		
FDR with TJSB	16,714.07	15,687.78
b. Cash in hand	22.90	33.67
Total	16,776.29	15,816.79

#### Note 14

Short-term loans and advances

(Amount In 000's)

Short-term todas and advances		Amount in ood s)
Particulars	As on 31.03.24	As on 31.03.23
Others (specify nature)		
Advance Tax & TDS	3,564.76	2,609.71
Advance Paid		461.41
GST Input to be claimed	187.30	805.45
Advances To Employees	147.60	168.60
TDS to be Recovered from employees	66.51	59.52
Advance payment for flat		10,620.00
Total	3,966.18	14,724.69

Note 15

Other Current Assets		(Amount In 000's)	
Particulars	As on 31.03.24	As on 31.03.23	
Prepaid Expenses	99.86	79.50	
Total	99.86	79.50	

Master Moulds Pvy Ltd.

Director

Director



#### Note 16

#### Revenue from operations

(Amount In 000):

Particulars	2023-24	2022-23
Sale of products	57,225.84	\$3,614.09
Sale of services	4.00	1,783.88
Total	57,229.84	55,397.97

#### Note 17

#### Other income

(Amount In 000)

Particulars Particulars	2023-24	2022-23
Interest Income	1,161.18	750.67
Dividend on TJ\$8 Bank	1.35	0.90
Forex Gain	132.63	52.25
Water Deposit Interest	U67	0.15
Total	1,295.16	B03.97

#### Note 18

#### Cost of materials consumed

(Amount in 000)

Total Tributation of State Constitution	ĮA	סטע ווו זווםטווו
Particulars	2023-24	2022-23
Opening Stock :- Raw Material	926.51	631,35
Consumables	106.50	96.30
Scrap	32.40	22.20
Add :- Purchases Raw Material	21,865.00	25,515,17
Total	22,930.41	26,265.02
Less :- Closing Stock Raw Material	1,554.99	926,51
Consumables	315.99	106.50
Scrap	38.00	32,40
Total	21,021.43	25,199.61

#### Note 19

Manufacturing cost

(Amount In 000)

Managaraning post	LA LA	արդարը յա անն
Particulars	2023-24	2022-23
Electricity Charges	1,585.09	1,525.05
Job Work Charges	3,731.16	4,148.40
Transport, Octroi & Freight	549.19	527.42
Consumable Expenses	67.11	90,92
Total	5,932.56	6,291.80



Particulars	2023-24	2022-23
Opening Stock :		
Work-in-Process	14,298.75	12,112.62
Closing Stock :		
Work-in-Process	17,950.62	14,298.75
Changes in Inventories	(3,651.87)	(2,186.13)







Note 21

Employee Benefits Expenses

(Amount In 000)

TO THE PARTY OF TH	ĮA	mount in gui
Particulars	2023-24	2022-23
(a) Salaries and incentives	8,118.45	7,147.24
(b) Contributions to -		, , , , , , , , , , , , , , , , , , ,
(i) Employers Contri to Provident fund	701.80	567,94
(ii) ESIC Employers Contibution Fund	138.67	129.94
Gratuity Expences	26,58	107.58
Staff welfare expenses	368.33	276.03
Director's Salary	5,880.00	5,880.00
Payment to Trainee	458,98	393.02
Medicalim Expenses		(3.54)
Term insurance For employees	60.65	55.73
Bonus	332.35	295.81
Total	16,085.79	14,849.75

#### Note 22

Other expenses

(Amount In 000'

Particulars Particulars	2023-24	2022-23
Vehicle Hire Charges	480.00	480.00
Repairs to Machines (Vehicle, Computer, P&M etc)	1,037.66	825.03
Bad Debts & Bai W/off	937.15	4.13
Conveyance, Lodging, Travelling & Visit Expenses	484.85	365.03
Donation	50.00	21.00
Entertainment and labour welfare exp	96.42	69.18
Consultancy and Professional Charges	216.00	239.59
ROC Charges	1.50	2.50
Insurance Expenses	53.09	29,94
Electrical maintainance	154.57	69.06
GST/ Sales tax/Service Tax exp	41.05	38.70
Payments to the auditor as		
a. auditor	50.00	45.00
b, other matters	- 1	10.00
Miscellaneous expenses (LIST G)	438.86	377.90
Profession Tax - Company	2.50	2.50
Factory Exp.	6.00	6.00
other indirect expenses	153.55	33.65
Telephone Charges	89.92	86.40
Total	4,293.10	2,705.60





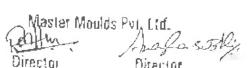
#### Note 23

Finance costs

(Amount in 000)

LA LA	mount in out
2023-24	2022-23
398.98	281.63
62.93	49.32
461.91	330.95
	<b>2023-24</b> 398.98 62.93





MASTER MOULD PVT. LTD D-1/14, MIDC, AMBAD, NASKIK - 422010

Note 5 <u>Trade Payables</u>

Particulars		Asor	As on 31/03/2024				As	As on 31/03/23	3	
	<1 year	1-2 year	Z-3 year	2-3 year > 3 years Total	Total	<1 year	1-2 year	2-3 year	2-3 year > 3 years	Total
MSME Other	1,480,57	40.79	82,86	. 175		1,604.22 171.90			12,00	183.90
Disputed - MSME			-	1		50,001,11	97.80	74,65	1,49	1,49 11,217,69
Disputed Others							,		SEE	67
Total	2,448.45	40.79	9 82.86	26.14	2,598.24	11,280,58	82.86	24.66	13.49	12.49 11.401.50

Note 12	Trade Receivables

Particulars			As on 31/03/2024	/2024			- To		As on 31/03/23	03/23		
	< 5 months	< 6 months   6month< 1 year   1-2 year	1-2 year	2-3 year	2-3 year > 3 year	Total	< € months	6month< 1	6month< 1,1-2 year	2-3 year	> 3 year	Total
undisputed considered good	1,441.42	23.60	943,00	10	*	Z,408.02	5,532.50	285.60	1,715.00	ă	716.45	716.45 8,249.66
undisputed which have significant credit risk	•	*	*	*	*	*	,	,	2.5	(3)	33	
undisputed credit impaired	*	*		¥	16.	٠	13		880	٠	8	
Disputed which have significant credit risk	Ÿ	•	2.	*	33	•	(94)	30	2007	. 6	8.	
Disputed credit impaired	100	•	Ú	7		4	79	57	£5:	22	٠	
Tatel	1,441,42	23.60	943.00			2,408.02	5,532.50	285.60	1,715.00	,	716.45	27.00.55







Note By Depreciation on pur Companios Act, 2013 MASTER MOULD PYT, LTD 0-1/14, MDC, AMBAD, NASHIK - 422010

Post of the second		Group Block				Accumulated Deprivation	Hop		Net Block	Nek
	Butance as all your 2023	Addrigate (Disposale)	83	Buldings as et 31 March 2004	Bulance et et 1 April 2003	Depreciation charge for	5 fi i	Botamers at 31	Balenca av et 31 March	Balance at at 34
Langible Assumb								67071114	5765	WHICH ZUNA
Lessahad Land	80 98	39	ä	00 DC	89		9	114	38	99.00
Buldings	2.214.87	*6	4	2,214 87	1,716.25	23.0	30	1,752,89	2007	482.2B
Plant and Equipment	DZ 091 SZ	2,658 EO	13	26 527 50	88 000 BI	122235	-	10,280,91	\$.0\$0.1\$	6.543.82
Tools & Equipment	1,428,71	161.09	ü	07.065,1	1 097 32	73.57		1,171,30	en duc	4193
Dies II Maude	124 63	1	**	124 63	02.811			D7 811	623	6.23
Fumiture and Pixtures	374 35	2150	V	385 65	355 91	426		380 18	2.51	14 GE
Electrical Installation	903.20	ř		903.20	90,629	11.84	<b>19</b>	840 84	74.21	52 37
Computer	g P. SBO, I	57 80	*	1,148,00	2011.00	23.50		1,086.40	26 Br	4000
Computer Software	2,166,71	225.13		2 400 84	1,054.30	72.75	(1)	2,027.06	220 35	378.78
Solar Equipment	0,087,13		*	3,047,13	2,042 50	185.40	9	10 BZZ Z	1 024 59	839 CB
Office Industrial	640.87	28.87		630 74	82.758	27.08	7.4	388 35	103.20	112.33
Land in Dhanard	2 489 29	2	*1	2 439 28				2	2,439.29	2,489.79
Land of Igatpuri	2,612.70	94	(*)	2,612.70	**				2,612,70	2,612.70
Pat	٠	12 500.00	4	12,500 00	17.6	10		10		12 800 00
Total	40,295.75	15,791.92		\$6,011,55	27,784 32	2 1,662.92	1	24,417.24	1250143	26 644 43

Operations it calculated on WOV basis as per using the of assats as projections in Schedule II of Companies Act, 2013 GST/Cerval and other circlins are deducted from the cost of acquisityship of force operats.











### MASTER MOULD PVT. LTD D-1/14, MIDC, AMBAD, NASHIK - 422010

List G Misc, Expenses

(Amount In 000'

La la	mount in out
2023-24	2022-23
148.05	108.82
59.89	57.55
	17.80
	6.00
	117.49
40,49	19.60
3.10	46.70
4.42	3.93
439.86	377.90
	2023-24 148.05 59.89 12.69 6.00 164.22 40.49 3.10 4.42

Master Moulds Pvt, Ltd.



### MASTER MOULDS PRIVATE LIMITED F.Y. 2023-24

Note No. 24

### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS:

A] The financial statements have been prepared to comply in all material respects with the mandatory accounting standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013

B] Financial statements have been prepared in accordance with Indian generally accepted Accounting Principles under the historical cost convention, on the basis of going concern. The Company follows mercantile accounting system and recognizes income and expenditure on an accrual basis except those with significant uncertainties.

C] Use of Estimates: - Preparation of financial statements in accordance with the generally accepted accounting principle requires the management to make estimates & assumptions. Actual results could differ from these estimates. Any revision to such accounting estimates is recognized in the accounting period in which such revision takes place.

### The significant accounting policies followed by the Company are as stated below:

### 01. Fixed assets:

Fixed assets are stated at original cost less accumulated depreciation. Cost comprises the purchase price and any other attributable cost of bringing the assets to its working condition for its intended use. Financial cost relating to acquisition of qualifying fixed Assets are also included to the extent they relate to the period till such assets are ready to put in use. GST & other credits wherever availed have been deducted from the cost of respective assets.

### 02. Depreciation:

Company has provided depreciation on WDV basis as per useful life as prescribed in schedule II of Companies Act 2013 for various assets. Depreciation for the year for existing assets has been determined in such a way that carrying amount of the asset at the beginning of year shall be charged over remaining useful life of asset after deducting there from residual value of asset.

### 03. Inventories:

The Stock of goods is valued as under.

- a) Raw Material & Consumables: At Cost.
- b) Work in process:- At cost including overheads thereon
- c) Scrap:- At estimated Realizable Value
- d) Rates are determined on FIFO basis.

#### 04. Sales :-

The value of sales is excluding taxes on sales. Revenue from sale of goods is recognized at the time of delivery of goods to customers and value of services is stated after completion of services and when the invoices are issued for the same. Sales are stated net of discounts, rebates and returns.

### 05. Employee & Retirement Benefits:-

Company has taken group gratuity scheme of LIC of India and has paid contribution towards its liability for group gratuity. No provision is made in the books for leave encashment of the employee. The same will be paid in the event of arriving of actual liability.

### 06. Borrowing Costs

Borrowing costs are charged to profit and loss account except in cases where the borrowings are directly attributable to the acquisition, construction or production of a qualifying asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use.

### 07. Foreign Currency Transactions

Transactions denominated in foreign currency are recorded at the exchange rates prevailing on the date of the transactions. All the exchange differences are dealt with in the statement of profit & loss.

### 08. Accounting for Deferred Taxes

Deferred tax on timing differences between taxable income and accounting income is accounted for, using the tax rates and the tax laws enacted or substantially enacted as on the balance sheet date. Deferred Tax assets are recognized only to the extent that there is a reasonable certainty of realization.

### 09. Contingent Liability: -

Contingent liabilities are disclosed by way of notes to Financial Statements.

### Notes on Accounts:-

Particulars	31st March 2024	31st March 2023
1.Remuneration to Auditors		
a. For Audit Fees	50,000	45000
b. For Other Matters	2	10,000
2 C.I.F. value of Import	9,51,413	1,42,108
3Expenditure in Foreign Currency ■	Nil	Nil
4. Earnings in Foreign Currency (F.O.B. Yalue)	79,57,948/-	69,46,411



- 10. Previous year's figures have been re-grouped/rearranged wherever necessary.
- 11. The Board is of the opinion that the current Assets, Loans & Advances have, in ordinary course of business, valued at least equal to the amount at which they are stated in the Balance Sheet.
- 12. Balances of Sundry debtors, Creditors & advances are subject to confirmation.
- 13. Amounts payable to trade creditors under MSME & Non MSME category have been reported on the basis of data provided to us. However information required for verification of this data was not provided to us & hence we are unable to comment on correctness of same.
- 14. Company has not maintained detail stock records showing day to day movement of stock including quantities of raw material received and finished goods dispatched. Company has carried out physical verification of stock at the end of year. Value of closing stock as appearing in the balance sheet is arrived at on the basis of physical verification of stock as on 31-3-24.

### RELATED PARTY TRANSACTIONS MOULDS

Name of Party	Relation	Nature of Transaction	Amount
Mrs. R M Kulkarni	Director	Remuneration	29,40,000
Mrs. A S Joshi	Director	Remuneration	29,40,000
Mrs. R. M. Kulkami	Director	Vehicle Hire Charges	2,40,000
Mrs. A. S. Joshi	Director	Vehicle Hire Charges	2,40,000
Master Components Pvt. Ltd	Associate Concern	Purchase of Services	12,68,520
Master Components Pvt. Ltd	Associate Concern	Sale of Goods and Services	45,73,530
Master Nidavellier Aeromed Pvt Ltd	Associate Concern	Purchase of Goods and Services	5,70,000

### Additional disclosures required by Schedule III of Companies Act, 2013

- 1) Company has not availed working capital facilities of Rs.5 crore or more at any time during the year.
- Company has purchase a residential premises for which agreement of purchase has been registered. However Final conveyance deed is yet to be registered in the name of company. Other than this there are no immovable properties which are not held in the Name of The Company.
- 3) As informed to us the Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

- 4) As informed to us the Company has not been declared willful defaulter by any bank or financial institution or other lender or government or any government authority.
- 5) As informed to us the Company do not have any transactions with companies struck off.
- 6) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 7) There are no subsidiaries to comply with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
- 8) As informed to us the Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- 9) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - a) Directly or indirectly lend or invest in other persons or entitles identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 10)The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
  - a) Directly or Indirectly lend or Invest in other persons or entitles identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  - b) Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- 11) CSR provisions u/s 135 of Companies Act 2013, are not applicable to the company.
- 12) As informed to us there is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- 13) Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.
- 14) As informed to us the Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

### 15) Ratios:

Place:- Nashik Date:- 23-7-2024

Ratio	Current Period	Previous Period	% Variance	Reason for variance if more than 25%
Current Ratio (times)	1.39	1.46	-5.03	Not Applicable
Debt – Equity Ratio (times)	0.26	0.16	62.93	Due to Increase in shareholders' equity.
Debt Service Coverage Ratio (times)	28.10	25. <del>9</del> 7	8,17	Not Applicable
Return on Equity(%)	27.76	21.57	28,69	As profit during the year is high compared to last year.
Inventory Turnover Ratio (times)	3.25	3.80	-14.47	Not Applicable
Trade receivables turnover ratio (times)	10.74	7.03	52.81	Due to decrease in trade receivables.
Trade payables turnover ratio (times)	3.66	3.54	3,34	Not Applicable
Net capital turnover ratio (times)	3.93	3.98	-1.34	Not Applicable
Net Profit Ratio(%)	15.99	9.98	60.25	Due to increase in net profit.
Return on capital employed (%)	33.66	26.07	29.10	Due to increase in Earning before interest and tax.

For, Milind Modak & Co. Chartered Accountants Firm Reg. No. 114101W

Milind C Modak

Partner

Membership No.043278



To,

The Members,

Your Directors have pleasure in presenting their Twenty Ninth Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2025.

### 1. Financial Performance/ State of Affairs of the Company

Financial performance of the Company during the Financial Year 2024-25 is as under:

THE RESERVE OF STREET	As on 31/03/2025	As on 31/03/2024
	Amounts in Thousand	Amounts in Thousand
er Income	69833.74	58525.00
exceptional items	24359.07	14382.07
expense	2188.66	1662.92
	22170.41	12719.15
	, 5650.00	3580.00
	(30.33)	(32.55)
ear	32.37	23.48
7	16518.36	9148.22
	er Income exceptional items expense	Amounts in Thousand ner Income 69833.74 exceptional items 24359.07 expense 2188.66 22170.41

### 2. Dividend

Directors have not recommended dividend for the Financial Year 2024-25 and profits are retained for future expansion.

### 3. Reserves

Directors have not proposed any amount to be transferred to any reserves.

### 4. Events Subsequent to the date of Financial statements

There are no material events subsequent to the date of Financial Statements which have effect on the financial position of the Company.

### 5. Board Meetings

Total Five (05) meetings of Board of Directors were duly held during Financial Year 2024-25. The intervening gap between any two board meetings was within the period prescribed by the Companies Act, 2013.

### 6. Board of Directors

Board of Directors of the company is duly constituted. There are total Four whole-time executive directors as on 31/03/2025. There were no appointments and no retirements of Directors during the years.

### 7. Director's Responsibility Statement

Pursuant to the requirement under section 134 (3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement it is hereby confirmed:

- a) That in the preparation of the annual accounts for the financial year ended 31/03/2025, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for the year under review.
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and irregularities.
- d) That the Directors had prepared the accounts for the financial year ended 31/03/2025 on a going concern basis.
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### 8. Extract of Annual Return

As per annexure enclosed herewith (Form MGT-9)

### 9. Conservation of Energy, Technology Absorption And Foreign Exchange Outgo

- a) Conservation of Energy: Employees are regularly instructed and trained for saving electricity and fuel and keep it at the minimum possible level.
- b) **Technology Absorption:** Company is taking lot of initiative to upgrade and improved production processes. There is no imported technology involved in production.



 Foreign Exchange earnings and outgo: Company has made the following Foreign Exchange transactions during the year.

Particulars		A SIDEAL	Amounts in Thousands 2024-25	Amounts in Thousands 2023-24
Earning in Foreign Cur	rency (F.O.B Value)		2124.50	7957.95
CIF Value of Import			396.84	951.41
Capital Goods			4961.14	0

### 10.Report of Auditors

Milind Modak & Co., Chartered Accountants was appointed as Statutory Auditors of the company for five years up to financial year 2026-27. He has confirmed his eligibility and that his appointment is within the prescribed limits under the act and he is not disqualified.

The Notes on Financial Statements referred to in the Auditors' Report are self - explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

### 11. Particulars of Loans, Guarantees or Investments

Company has not given any loans or guarantees to other entities during the year and has not made any investments in other entity or body corporate during the year.

### 12.Independent Directors

Provisions of Independent Directors do not apply to our Company.

# 13. Company's Policy Relating to the Directors Appointment, Payment of Remuneration & Discharge of their Duties

The provisions of the Section 178(1) relating to constitution of Nomination & Remuneration Committee are not applicable to the Company.

### 14. Deposits

The Company has neither accepted nor renewed any public deposits during the year under review.

### 15.Secretarial Audit Report

The Secretarial Audit Report in accordance with the provisions of the Section 204 of the Companies Act, 2013 is not applicable to the Company.

### 16. Audit Committee

Provisions of Section 177 of the Companies Act, 2013 relating to the Audit Committee is not applicable to the Company.

### 17.Cost Auditors

Provisions relating to the Appointment of the Cost Auditors is not applicable to the Company.

### 18. Proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016)

There was no such proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

### 19. Frauds reported by auditors under sub-section (12) of section 143:

There was no case of frauds. So no case of frauds reported by Auditor.

# 20. Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013

Provisions relating to Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the Company.

### 21. Internal Financial Controls

Company has designed, implemented and maintained 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.

### 22. Change in nature of business:

There was no change in nature of business during the year.

# 23. Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future

No such orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future.

# 24. Sexual Harassment of Women Employee at Workplace (Prevention, Prohibition & Redressal) Act, 2013

During the year under review, no complaints were reported to the Board of Directors of the Company for Sexual Harassment of Woman Employee at Workplace.

### 25. Risk Management Policy

Our company has a Risk Management policy and framework which provides the mechanism for risk assessment and mitigation.

During the year, board reviewed the risks associated with the business of the company, its root causes and the efficacy of the measures taken to mitigate the same. Thereafter, the Board also reviewed the key risks associated with the business of the company and the procedures adopted to assess the risks and their mitigation mechanism.

### 26.Corporate Social Responsibility Policy

Provisions of Companies Act, 2013 related to corporate social responsibility are not applicable to our company.

### 27. Related Party Transactions

All related party transactions are at arm's length and done in ordinary course of business, specified as under:

Name of the Party	<u>Relation</u>	PAN	Transaction	Amounts in Thousands
Rajeshwari Kulkarni	Director	AHUPK6296R	Vehicle Hire Charges	240.00
Anagha Joshi	Director	AEVPJ2283H	Vehicle Hire Charges	240.00
Master Nidavellier Aeromed Private Ltd	Sister Concern	AANCM7402L	Purchases of Goods & Service	3763.02
Master Components	Sister	AADCM3035D	Sales & Services	14786.65
Ltd	Concern		Purchases of Services	896.00



### 28. Acknowledgements

Directors express their appreciation for assistance extended by Bank, Government Departments, Customers, Suppliers and employees of the Company.

For and on behalf of the Board of Directors

Place: Nashik

Date: 04/06/2025

Master Moulds Pvt, Ltd.

Director

(MRS.RAJESHWARI M. KULKARNI) DIN- 01190990 Master Moulds Pyt. Ltd

(MRS. ANAGHA S. JOSHI) DIN-01190993

#### Form No. MGT-9

#### EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31/03/2025

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

#### 1. REGISTRATION AND OTHER DETAILS:

O CIN:•	U28999MH1997PTC106289
ii) Registration Date	04-03-1997
iii) Name of the Company	MASTER MOULDS PRIVATE LIMITED
iv) Category / Sub-Category of the Company	COMPANY LIMITED BY SHARES / INDIAN NON-GOVERNMENT COMPANY
v) Address of the Registered office and contact details	PLOT NO. D-1/14, M. I. D. C., AMBAD, NASIK- 422010.
vi) Whether listed company	NO
vii) Name, Address and Contact details of Registrar and Transfer Agent; if any	NIL

#### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Manufacturing & job work of press tools, moulds & components.	2593	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sr. No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/SUBSIDIARY/ASSOCIATE	% of shar	Applicable Section
W. ASSESSED	There is no Hol	ding, Subsidary or	Associate Company		

### IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Samuel Samuel Samuel S	No. of Shares	held at the be	ginning of the ye		No. c	Shares held	at the end of the year		D. Change during
Category of Shareholders	Demat	Physical	• Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	% Change during the year
A.Promoters		V	7.507.000.000	-				2510205055	
(1) Indian								6	
a) Individual / HUF	0.00	30000.00	30000.00	100.00	0.00	28860.00	28860.00	96,20	-3.50
b) Central Govt	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) State Govt(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Bodies Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Banks / FI	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00
f) Any Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	30000.00	30000.00	Z-30000	0.00	28860.00	28860.00	96.20	-3.80
Sub-total (A) (1):-	0.00	30000.00	30000.00	100.00	0.00	28600.00	2880.00	96.20	-3,80
(2) Foreign		200							
a) NRIs - Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Other - Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Bodies Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Banks / FI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Any Other .	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00
Sub-total (A) (2):-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	0.00	30000.00	30000.00	100.00	0.00	28860.00	28860.00	96.20	-3.80
B. Public Shareholding			10750 N C 2011 N C		2500000		2 (003901902)	107455N-30518	- 257.53
(1) Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Mytual Funds b) Banks / FI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Central Govt	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
d) State Govt(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Venture Capital Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Insurance Companies	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00
a) Fils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h) Foreign Venture Capital Funds	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
i) Others (specify) Sub-total (B) (1):-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(2) Non-Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Bodies Corp.	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
i) Indian	0.00	0.00	0.00		0.03	0,00	0.00	0.00	0.00
ii) Overseas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.90
ii) Individual shareholders holding nominal share capital in excess of Rs	0.00	0.00	0.00	0.00	0.00	1140.00	1140.00	3.80	3.80
1lakh c) Others (specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total (B)(2):-	0.00	0.00	0.00	0.00	0.00	1140.00	1140.00	3.80	3.80
Total Public Shareholding (B)=(B)(1)+(B)(2)	0.00	0.00	0.00	0.00	,0'00	1140.00	1140.00	3.80	3.80
C. Shares held by Custodian for GDRs & ADRs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (A+B+C)	0.00	30000.00	30000.00	100.00	0.00	30000.00	30000.00	100.00	0.00

(H) 5h	archolding of Promoters							
Sr. No.	Shareholder's Name	Shareholding at the beginning of the year			Share holdin	Langue		
		No.of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No.of Shares	% of total Shares of the company	Shares Pledged / encumb	% change in share holding during the year
1	Mudduraj C. Kulkarni	11700.00	39.00%	0.00	11130.00	37.10%		-1.90%
2	Shrikant H. Joshi	11700.00	39.00%	0.00	11130.00	37,10%	0.00	-1.90%
3	Rajeshwari M. Kulkarni	3300.00	11.00%	0.05	3300.00	11.00%	0.00	0.00%
4	Anagha S. Joshi	3300.00	11.00%	0.00	3300.00	11.00%	0.00	0.00%
Total		30000.00	100%		28860.00	96.20%		

Sr. No. 1	Shareholder's Name	Sharehold	ing at the beginning of the year	Cumulative Shareholding during the year		
	TO THE RESIDENCE OF THE PARTY O	No. of Shares	% of total shares of the company		5 of total shares of the compa	
	Muddura; C. Kulkarni					
	At the beginning of the year	11700	39.00%	11700	39.00%	
	Deletion: Transfer dt.31/03/2025	- 570	N N N N N N N N N N N N N N N N N N N	570	77.2	
	At the End of the year	11130		11130		
2	Shrikant H. Joshi			11130	37,10%	
	At the beginning of the year	11700	39,00%	11700	39,00%	
	Deletion: Transfer dt.31/03/2025	570		570	1.90%	
	At the End of the year	11130		11130	100000000	

Sr. No.	Shareholder's Name	Sharehold	ing at the beginning of the year	Comulative Shareholding during the year		
		No of Shares	% of total shares of the company	No. of Shares	of lotal shares of the compa	
1	Ninad Kulkarni	2 1000 Na				
	At the beginning of the year	0	0.00%	0	0.00%	
	addition: Transfer dt. 31/03/2025	900	5020000	900	10000	
	At the End of the year	903	200000000000000000000000000000000000000	900		
2	Mukesh Pandit			700	3.03 10	
	At the beginning of the year	0	0.00%	1 0	0.00%	
	addition: Transfer dt.31/03/2025	80	The state of the s	80	0.27%	
- 21	At the End of the year	50		80	0.27%	
3	Namita Pandit		14000		VIET-12	
9000	At the beginning of the year	0	0.00%	0	0.00%	
	addition: Transfer dt.31/03/2025	140	0.47%	140	0.47%	
	At the End of the year	140	0.47%	140	0.47%	
3	Arjav Dave			- 17	V-47 10	
	At the beginning of the year	0	0.00%	0	0.00%	
	addition: Transfer dt.31/03/2025	20	0.07%	20	0.07%	
	At the End of the year	20	0.07%	20	0.07%	

Sr. No.	Shareholder's Name	Sharehold	ing at the beginning of the year	Comulative Shareholding during the year		
		No.of Shares	% of total shares of the company	No.of Shares	6 of total shares of the compa	
1	Mudduraj C. Kulkarni					
	At the beginning & at the end of the year	11700.00	39.00%	11130.00	37.109	
2	Shrikant Joshi			J		
	At the beginning & at the end of the year	11703.00	39,00%	11130.00	37,109	
3	Anagha S. Joshi				27120	
	At the beginning & at the end of the year	3300.00	11.00%	3300.00	11.009	
4	Rajeshwari M. Kulkarni		-, cera <del>roo</del>			
	At the beginning & at the end of the year	3300.00	11,00%	3300.00	11.00%	

### V. INDEBTEDNESS

Indebtedness of the Company Includin	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the finance	cial year			
i] Principal Amount	9693.66	981.36	0.00	9675.02
ii) Interest due but not paid	0.00	0,00	0.00	0.00
iii) Interest accrued but not due	0.00	0.00	0.00	0.00
Total (I+II+III)	8693.66	981.36	0.00	9675.02
Change in Indebtedness during the financia	l year		THE STATE OF THE S	
Addition	0,00	0.00	0.00	0.00
Reduction	(3639.18)	0.00	0.00	(3639.18)
Net Change	(3639.18)	0.00	0.00	(3639.18)
Indebtedness at the end of the financial yea	ar .			
i) Principal Amount	5054,48	931.36	0.00	Silvin.
ii) Interest due but not paid	. 0.00	0.00	1000	5,035.84
iii) Interest accrued but not due	0.00	0.00	0.00	0.00
Total (I+II+III)	5054.48	981.36	0.00	0.00 6035.84

### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

ir. No.	Particulars of Remuneration		Name of MD/WTD/Manager					
		Anagha S. Joshi	Rajeshwari M. Kulkarni	Muddural C. Kulkarni	Shrikant H. Joshi	Amounts in Hundred		
1	Gross salary							
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act,1961	2940.00	2940.00	0.00	9.00	5880.00		
	(b) Value of perquisites u/s 17(2) Income-tax Act,1961	0.00	0.00	0.00				
- 1	(c) Profits in lieu of salary under section 17(3) Incometax Act, 1961	0.00	0.00	0.00	0.00	0.00		
2	Stock Option	0.00	0.00	0.00	0.00			
3	Sweat Equity	0.00	0.00	0.00	0.00			
4	Cemmission	0.00	0.00	0.00	0.00			
	(a) as % of profit	0.00	0.00	0.00	0.00			
	(b) others, specify	0.00	0.00	0.00	0.00	0.00		
5	Others	0.00	0.00	0.00	0.00	0.00		
	Total	2940.00	2940.00	0.00	0.00	5880.00		
1	Ceiling as per the Act	Not Applicable	Not Applicable	Not Applicable	Not Applicable			

e Na	Particulars of Remuneration	Name of Directors							
						Amount			
1	Independent Directors								
	Fee for attending board / committee meetings					-17/-			
	Commission								
19	Others, please specify	7							
	Total (1)		38						
2	Other Non-Executive Directors				- 1				
	Fee for attending board / committee meetings.	There is no dire	There is no director in the Company other than whole time directors						
	Commission				t t				
	Others, please specify	75	923		Ī				
	Total (2)				F				
-	Total (B) = (1+2)		T T						
	Total Managerial Remuneration								
	Overall Ceiling as per the Act				- C - F				

C. Remuneration to Key Managerial Personnel other than Md/Manager/Wtd

Sr. No. Particulars of Remuneration CEO Company Secretary CFO

1 Gross salary

(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961

(b) Value of perguistes u/s 17(2) Income-tax Act, 1961

(c) Profits in lieu of salary under section 17(3) Incometax Act, 1961

2 Stock Option There is no Key Managerial Person other than Directors

3 Sweet Equity

4 Commission

(a) as % of profit
(b) others, specify.

5 Others, please specify

Total

Туре	Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					1
Punishment			H		-
Compounding	14 00 00 77 00 00 00 00 00 00 00 00 00 00				
B.DIRECTORS			-		
Penalty		33)	NIL		
Punishment	3		- Table		
Compounding			Ė		
C.OTHER OFFICERS IN DEFAULT			F		
Penalty			+		
Punishment	W = 8				
Compounding		-			

DATE: 04/06/2025 PLACE: Nashik

Master Moulds Pvt. Ltd.

(MRS.RAJESHWARI M. KULKARNI) DIN- 01190990 Master Moulds Pyt. Ltd.

(MRS. ANAGHA 5, JOSHI) DIN-01190993



# Milind Modak & Company Chartered Accountants

### INDEPENDENT AUDITORS' REPORT

To.

The Members of Master Moulds Pvt. Ltd.

Nashik.

### Report on the audit of the financial statements

### Opinion

We have audited the financial statements of Master Moulds Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, for the year then ended, 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 Companies Act, 2013 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 31, 2025, and its financial performance, 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 Companies Act, 2013. 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 Companies Act, 2013 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 Auditors' Report thereon :-

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance thereon.

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 in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 and Those Charged with Governance for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.

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.

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.

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

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, is not applicable to the company as company falls within the definition of Small company.

As required by Section 143(3) of the Act, we report that:,

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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.

The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

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.

On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company do not have any pending litigations which would impact its financial position.

The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

Based on our examination which includes test check the company has used accounting software for maintaining books of accounts for F.Y. 2024-25 which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in software. During the course of our audit we did not come across any instance of audit trail feature being tempered with.

Further the audit trail has been preserved by the Company as per the statutory requirements for record retention.

With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

Place: - Nashik

Date:- 4-6-2025

UDIN:- 25043278BMHYTF3808

For Milind Modak & company

Chartered Accountants

Firm Reg No.114101W

Milind Modak

Partner

Membership No.43278

### D-1/14, MIDC, AMBAD, NASHIK - 422010 Balance Sheet as at 31st March 2025

(Amount in 000's)

			permuoni in oc	As on
H	Particulars	Note No.	As on 31.03.2025	31.03.2024
		2	31,03.2023	
		STATE OF THE PARTY		
Ų.	EQUITY AND LIABILITIES	1 1		
1	Shareholders' funds	10	3,000.00	3,000.00
	(a) Share capital	2	51,048.63	34,530.26
	(b) Reserves and surplus	1 2	55	12
	(c) Money received against share warrants	31 31		-
2	Share application money pending allotment			
3	Non-current liabilities	3	981.36	981.36
	(a) Long-term borrowings		428.47	458.83
	(b) Deferred tax liabilities (Net)		04.1	1000
	(c) Other Long term liabilities			
	(d) Long-term provisions	(A)		
4	Current liabilities	4	5.054.48	8,693.66
	(a) Short-term borrowings	5	525.02	2,598.24
	(b) Trade payables	6	26.673.70	18,386.17
	(c) Other current liabilities	1 7	1,567.82	1,490.62
	(d) Short-term provisions		-1-20 30-	575170000
	-	TOTAL	89,279.48	70,139.17
II.	ASSETS			
	Non-current assets			
1	(a) Property Plant & equipment & intangible as	sets	31,400.07	26.641.4
	(i) Property Plant & Equipment	8	31,400.07	Acceptance of the
	(ii) Intangible assets	1 1	· •	
	(III) Capital work-in-progress	1 1		
	(iv) Intangible assets under development	1925	100.00	109.0
	(b) Non-current investments	9	100.00	
	(c) Deferred tax assets (net)	1		
	(d) Long-term loans and advances	1000	296.08	287.
	(e) Other non-current assets	10:	230.00	(275)
2	Current assets			
	(a) Current investments	1.30	31.025.62	19,859.
	(b) Inventories	11	31,025.92 8.194.33	2.408
	(c) Trade receivables	12	2577714.55	18,776
	(d) Cash and cash equivalents	13	11,451.88	3.966.
	(e) Short-term loans and advances	14	6,625.07 186.44	99
	(f) Other current assets	15	1,86.44	2.00
		TOTAL	89,279,48	70.139

As per our report of Even Date For Millind Modak & Co.

MODAL

F.B.N. 11410170

Chartered Accountants

FRN NO.114101W

Millind C. Modak

Partner:

Membership No.43278

UDIN: 250432788MHYTF3808

Place: Nasik Date: 04-05-2025 FOR MASTER MOULDS PVT LTD CIN: U28999MH1997PTC106289

Director

DIN: 01190990

Mrs.A.S.JOSHI

Director DON: 01190993

Place: Nasik Date : 04-05-2025



### MASTER MOULDS PVT. LTD D-1/14, MIDC, AMBAD, NASHIK - 422010

Statement of Profit and Loss for the year ended 31st March 2025

2484 TO GREEN STATE OF CO.	- 11	(Amount in 0	
Particulars .	Note No.	As on 31.03.2025	As on 31.03.2024
Revenue from operations	16	68,754.38	57,229.84
Cther income	17	1,079.36	1,295.16
III Total Revenue (I + III		69,833.74	58,525.00
III TOCAL NOVEMBER II * 111			
IV Expenses	18	25.331.45	21,021.43
Cost of materials consumed		100000000	50,000,000
Changes in inventories of finished goods work in or	19	133,325,681	(3.651.87
and Stock-in-Trade	20	17,110.57	16,085.79
Employee benefits expense	21	355.63	461.91
Finance costs	8	2.188.66	1,662.97
Depreciation and amortization expense	22	14,302.67	10,225.84
Other expenses		47,663.33	45,805.89
Total expenses  y Profit before exceptional and extraordinary flems:	ind tax		- Janear Charles
<ul> <li>Profit before exceptional and extraordinary items in (Bi-IV)</li> </ul>		22,170.41	12,719.13
vr Exceptional Items			
			12,719.1
VII Profit before extraordinary items and tax (V - VI)	1 1	22,170.41	14(7)(2)(1)
(III) Extraordinary items	1 4	22,170,41	12.719.1
(x Profit before tax (VIII-VIII)		22,170.41	
x Tax expense:		5,650,90	3.580.0
(1) Current tax		(30.33)	(32.5
(2) Deferred tax	11 01	12.37	23.4
(3) Income Tax of Earlier Yr.			
XI Profit (Loss) for the period from continuing operate	ions [MI-	100000000	20 1 2 2 2 2 2 2
VIIII	300	16,518.36	9,148.2
XII Profn/(loss) from discontinuing operations	01111111	511	
XIII Tax expense of discontinuing operations.			
XIV Profit/(loss) from Discontinuing operations (after	tax) (80)-		
XII)		16,518.36	0.148.7
XV Profit (Loss) for the period (XI + XIV)	- U 11	10,518.30	3,440.4
4 N-M (PR) (1.1 (1.1 (1.1 (1.1 (1.1 (1.1 (1.1 (1.			

Statement of Significant Accounting Policies & Notes, on Accounts

F.R.N. 114101W MASHIW

As per our report of Even Date

Earnings per equity share:

For Millind Modak & Co. Chartered Accountants

(1) Basic (2) Diluted

FRN NO.114101W

Millind C. Mindak

Partner

Membership No.43278 UDIN: 250432788MHYTF3808

Place: Nasik Date : 84-06-2025 23

FOR MASTER MOULDS PVT LTD CIN : U28999MH1997PTC106289

550.61

TATES R.M. KULKARNI

Director

DNU: 01190990 Date: 04-06-2025

Place: Nasik

Mrs.A.S.109HI Director

BIN - 01190993



304.94

### MASTER MOULOS PYT. LTD D-1/14, MIDC, AMBAD, NASHIK - 422010.

FY 24-25

Note 1 Share copital

Share Capital	Ason JL	3.2025	As on 31	.03.2024
AUG. SAND	Number	(Amount in 000's)	Number	(Amount in 000's)
Authorised Equity Shares of Rs. 100 Each	50,003	5,000.00	50,000	5,000.00
isoxed. Equity Shares of Rs. 100 Each, fully paid	30,000	1,000.00	30,000	3,000,00
Subscribed & Pard up Equity Shares of Rs. 100 Tech, fully paid	30.000	3,000,00	10,000	3,000.00
Total	30,000	3,000.00	30,000	3,000.00

number of shares outstanding at the beginning and at the end of the reporting period

execution of the interior of anti-	As on 31 01 2025			As on \$5.08.2024		
Particulors :	Number	(Amount in 200's)	Number	(Amount in 000's)		
Shares outstanding at the beginning of this year	30000	3000	30202	3000		
Shares haped during the year						
Shares bought back during the year			30000	1000		
Shares outstanding at the and of the year	30000	3000	30000	3000		

Shares in the company hold by each shareholder holding more than 5 percent shares

Name of Shareholder	As on 31.	As on 31.03.2025		As on 31.03.2024	
Matter 11 Sureativans.	No. of Shares held	% of Holding	No. of Shares held	-	
Mr. Muddural Kulkami	11110	37.10	11700	39.00	
Mr. Shrikant joshi	11130	37.10	11700	39.00	
Mrs. Anaetha Joshi	3300	11.00	1300	11.00	
New Parestonian Kolkami	3300	11.00		11:00	
Total	28860	96.20	30000	100	

Details of Shareholding of Promoters:

Name of Promoters	As on 31.	As on 31.03.2025		As on 31.03.2024	
Table of Footson's	No. of Shares hold	% of Holding	No. of Shares held	56 of Halding	in halding
Musticural C. Kulkarini	11130	37.10	11700	39.00	4.87%
	11130	37.10	51700	39.00	4,57%
Mir. Shrikant Joshii "	3000	11.00	3300	11.00	0.00%
Mis Anagha Assis	3300	13.00	1100	11.00	
Mrs. Rajeshwari Bulkerni. Total	28960	96.10	30000	100.00	

Note 2 Reserves and surplus

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Profit & Loss Account  a. Capital Reserves  Opening balance	838.88	838.88
Closing Balance	838.88	838-88
b. Surplus Opening balance (+) Net Profit For the current year	33,691.39 16,518.36	
Closing Balance Total	50,209.75 51,048.63	34,530.26

Note 3 Long Term Borrowings

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Deferred payment fiabilities Sales Tax Deffered under Incentive Scheme I Sales Tax Deffered under Incentive Scheme II	B1.42 899.94	81.42 899.94
Total	981.36	981,36

### Note 4 **Short Term Borrowings**

(Amount in 000's)

Particulars Particulars	As on 31.03.2025	As on 31.03.2024
Secured Thane Janta Sahakari Bank Overdraft (Secured by pledge of fixed deposit with TJSB )	5,054.48	8,693.66
Total	5,054.48	8,693.66

Master Moulds Pvt. Ltd.

Note 6 Other Current Liabilities

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Advance Received against order Other payables Professional Tax (Workers) Provision for Taxation GST Payable TDS Payable	20,869.76 5,40 5,650.00 3,02 145.52	14,581.03 5.20 3,580.00 219.94
Total	26,673.70	18,386.17

### Note 7 Short Term Provisions

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Provision for employee benefits	679.43	668.67
Salary & Wages Payable	120.77	116.98
Contribution to PF	12.43	15.59
ESIC Payable	356.96	356.96
Director Salary Payable	23.32	35.06
Stipend Payable	1.24	1.04
Water Charges Payable	6.45	6.52
Telephone Charges Payable	140.00	140.00
Audit Fees Payable	217.98	
Power and Electricity Payable	9.25	17 5252.0
Security Expenses Payable		
Total	1,567.82	1,490.62

### Note 9 Non Current Investments

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Mutual Fund (Market Value as on 31.03.2025 is Rs.1,22,512)	100.00	100.00
Total	100.00	100.00

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P.H.N. 114101W # NASHIK P Master Moulds Pvt. Ltd.

Oirector

Note 10 Other Non Current Assets

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Security Deposits MSEB Deposit Telephone Deposit	284.74 11.34	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Total	296.08	287.75

Note 11 Inventories

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
a. Raw Materials and components	1,185.46	1,554.99
(Valued at cost )		
b. Work-in-progress	22,893.20	17,950.62
(Valued at cost including Overheads)		
c. Finished Goods	6,683.08	P I
(Valued at cost )	WOODEN.	
d. Consumables	251.78	315.99
(Valued at cost )		
e. Scrap	12.10	38.00
(At estimated realisable value)		
Total	31,025.62	19,859.60

Master Moulds Pvt. Ltd.

Note 13 Cash and Bank Balances

(Amount in 000's)

	(minesin	princant mode sy		
Particulars	As on 31.03,2025	As on 31.03.2024		
a. Cash and Cash Equivalent				
i) . Cash in hand	22.71	22.90		
ii) Balances with banks	1 (m Fa V			
Union Bank Current A/c	91.41	20.76		
TJSB Sahakari Bank Ltd. A/c No.195	30.94	15.03		
TJSB Sahakari Bank A/C No 1441	4.10	3.53		
b. Other Bank Balances				
Bank deposits				
FDR with TJSB	11,302.72	16,714.07		
[ Given as security against bank overdraft]	33371833373			
Total	11,451.88	16,776.29		

### Note 14 Short term Loan & Advances

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
editions.		
Advance Tax & TDS	5,684.25	3,564.76
Advance Paid	280.87	-
GST Input to be claimed	437.34	187.31
Advances To Employees	195.10	147.60
TDS to be Recovered from employees	27.50	66.51
Total	6,625.07	3,966.18

### Note 15 Other Current Assets

(Amount in 000's)

	(Fillioun)	arrane ay
Particulars	As on 31.03.2025	As on 31.03.2024
Prepaid Expenses	186.44	99.86
Total	186,44	99.86



Master Moulds Pvt. Ltd.

Oirector

Director



### Note 16 Revenue from operations

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Sale of products Sale of services	67,698.98 1,055.40	57,225.84 4.00
	68,754.38	57,229.84

Note 17 Other income

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Interest Income Dividend on TJSB Bank Forex Gain Discount Received	867.11 0.75 205.74 5:76	1,161.18 1.35 132.63
Total	1,079.36	1,295.16

Note 18 Cost of materials consumed

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Opening Stock :- Raw Material	1,554.99	926.51
Consumables	315.99	106.50
Scrap	38.00	32,40
Add:- Purchases During The Year (net of returns)	24,871.81	21,865.00
Less :- Closing Stock :- Raw Material	1,185.46	1,554.99
Consumables	251.78	315.99
Scrap	12.10	38.00
Total	25,331.45	21,021.43

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Master Moulds Pvt. Ltd.

Note 19 Changes in inventories of finished goods work-in-progress and Stock-in-Trade

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Opening Stock : Work-in-Process Finished Goods	17,950.62	14,298.75
Finished Goods	17,950.62	14,298.75
Closing Stock : Work-in-Process Finished Goods	22,893.20 6,683.08	17,950.62
	29,576.27	17,950.62
Total	(11,625.65)	(3,651.87

Note 20 **Employee Benefits Expense** 

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Salary, Bonus, Exgratia, Incentives	9,829.83	8,450.79
Empolyee Gratuity Fund	28.91	26.58
Director Salary	5,880.00	5,880.00
Contribution to PF	728.78	701.80
Contribution to ESIC	129.43	138.67
Staff Training and Welfare Expense	339.87	827.30
Medicalim Expenses	113.10	#1
Term Insurance For employees	60.65	60.65
Total	17,110.57	16,085.79

### Note 21 **Finance Cost**

(Amount in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Interest expense Bank Charges & Commision	302.50 53.13	398.98 62.93
Total	355.63	461.91



Macter Moulds Pvt. Ltd.



Note 22 Other expenses

(Amount in 000's)

	(Amount in our s)				
Particulars	As on 31.03.2025	As on 31.03.2024			
Manufacturing cost		050000			
Electricity Charges	2,383.62	1,585.09			
Job Work Charges	6,940.52	3,731.16			
Transport & Freight	834.21	549.19			
Consumable Expenses	87.69	67.11			
Other Expenses	ALCOHOLD				
Vehicle Hire Charges	480.00	480.00			
Repairs to Machines (Vehicle, Computer, P&M etc)	1,514.38	1,037.66			
Bad Debts & Bal W/off	92.06	937.15			
Conveyance, Lodging, Travelling & Visit Expenses	389.52	484.85			
Donation	=	50.00			
Entertainment and labour welfare exp	104.17	96.42			
Consultancy and Professional Charges	354.10	216.00			
ROC Charges	1.50	1.50			
Insurance Expenses	42.33	53.09			
Electrical maintainance	165.31	154.57			
GST/ Sales tax/Service Tax_exp	7.43	41.05			
Payments to the auditor as:-	7526	10.4250.00			
a) Audit Fees	50.00	50.00			
b) Other Matters	25	50			
Telephone Charges	79.17	89.93			
Professional tax	2.50	2.50			
Miscellaneous Exps.	742.40	592.4			
Factory Exp.	31.78	6.00			
Total	14,302.67	10,225.60			

FRAL FRAL 11410TW 8 NASHIK 82 Master Moulds Pvt. Ltd.

MASTER MOULDS PYT, LTD D-1/14, MIDC, AMBAD, NASHIK - 422010

Note 5 Trade Payables

(Amount in 000's)

Particulars		As on 31.03.	Total As on 31.03.2025	As on 31.03.2024		
	<1 year	1-2 year	2-3 year	> 3 yelmi		
MSME	452.70			-	452.70	1,604.22
pthes	46.18			26.14	72,32	994.02
Disputed -MSME	B		2.5		-	
Disputed -Others	100					
Total	498,87	- 10	- 2	26.14	\$25.02	2,598,24

Note 12 Trade Receivables

(Amount in 000's)

Particulars		As on 31.03.2025						
	< 6 months	6months 1 year	1-2 year	2-2 year	> 3 year			
Undisputed considered Good	6,652.40	1,541,93			25	H,194.33	2,408.03	
Undisputed considered Doubtful				3.0	32	14		
Disguted considered Good	40		F-1	2.5	0.5			
Disputed considered Doubtful					72			
Total	6,652.40	1,541.93	-	104		8,194.33	2,408.03	

#### Note:

Data as regards SIII wise due date details is not available. Hence due date is colculated from date of Transaction. Up to last year data as classification of Debtors regards Disputed / Undisputed and Period wise breakup is not available with the company. Further there is no Credit Risk Measurement Policy maintained by company.

9

Master Moulds Pvt. Ltd.

### NAME OF THE PROPERTY AND STREET A

Show It. Degraphe lances per (Companies, Act 2015 (Amount in 800 s)

The Court		Foro Build				describing the	Not block			
	Barrier of 1767 1	Ann (99, 114)	Singuist.	Religious as let III Marien. 2000	National and Chart	Depreciation charge. Section year	On Consessed	Balanton as pr 11. March (0.00	haloma as at \$1.05ex8 (00)4	Main common of JR. steps on 2005
Conglida del mos										
LANGS OF JAMES	(60 de)		1.0	3000					8000	H-6
histopy	1314.97	150.00		2166.67	5.70.00	100		1,444	44.10	194
Part and Estimate	(9)(11)(6)	5290.0		10,0%34	10,000,00	1199.00		3391	0.000	3297
Total Administra	1,4414	900.00		1160.46	Loriet	nin		1,340.34	441.14	71.0
Day & Courin	134.40			5868	1000			738.40	1.39	6.15
To Discount Property	(0.00	10.04		98131	361.11	100		16.71	0.00	11.0
Secret intelligen	Maked	4636		044.04	MOM	3131		611.34	1144	30
Company	1100	11.80		13039	Limited	(4.1)		6.0921	19.10	10
Committee Self-trees	3,400.84	100.00		1000	0.007.04	(96.64		1,144,00	29.9	660
trial bulgarery	3,007,0	3		10011	4.13636	: 35(8)		13/8/9	\$100 UN	HCF
(The societies)	100,14	40.15		h.s	144.00	3816		366,68	1349	100
sandat Staryen	2.4KH			249.0		1 7			140.0	140
Lamed at Symptomics	18011			(6)676					101179	pure
Fast	12,90000			Librarian					lipide de	12,665.5
Fotos:	74,004.00	186.0		94 000 94	85,447.84	3500.00		11,000,00	20,90,0	11,497

Secretaries in annual agree (1200 cells in an united third leads in prescribed in Literature (i.e.) Companies to \$500 500 500 500 100 cells in the secretaries in additional framework and annual companies of the extension

F.N. C. 114101W P. MASHIK S. D. MGODS

Master Moulds Pvt. Ltd.

#### MASTER MOULOS PVT. LTD. D-1/14, M.I.D.C. Ambad , Nasik.

F.Y.2024-25

### Scheduled of Fixed Assets as on 31.3.2025

A.Y. 2025-25

SR.	PARTICULARS		ACOL	HON		SALE	Substidy	TOTAL	DEPAIL.	DEPRE.	W.O.V.
NO		W.D.V. as on 01.04.2024	UPTO 03.10.2024	AFTER 03.50.24	86F086 03.10.2024	AFTER 03.10.24	Received		RATE	CARL CARL CARL CARL	AS ON 31.3.2025
É.	Building	3,68,157	92,209	3,61,438	1	(Carri	-	6,21,804	10%	54,108	5,67,695
1	Electric Fitting	2,16,010	40,780					2,56,790	10%	25,679	2,33,111
100	Fumitive	72,686	4,300	47,955		100	120	1,24,941	10%	10,096	1,14,845
4	Machinery	54,34,328	50,49,816	6,58,295			-	1,11,82,434	1536	15,24,993	95,57,44
5	Tools & Equipments	4,49,935	3,67,960	93,800		2.0	1-1	9,01,695	15%	1,28,969	7,72,725
0.1	Cres & Moulds	1,524		173-07-035		(4)	(2)	1,524	15%	229	1,290
7	Office Equipments	1,84,109		50,766				2,34,875	15%	31,424	2,03,45
8	Computer	37,795		25,300		100		59,095	40%	19,376	39.71
9	Computer Software	2,94,390	71,500	3,57,200		1-4	1 :=:	6,23,090	40%	1,97,796	4,25,25
10	Solar Energy System	85,860		1920 det (1)		1	-	89,860	40%	34,344	51,516
11	Flat	1,76,00,000				194	(2)	1,26,00,000	0%	-	1,26,00,000
12	Leasehold Land	30,000				1 (4)	1 1	30,000	1.0		30,000
33	Land at Dharwed	24,89,285				720	120	24,89,285	120	10 10	24389.28
14	Land at Igatpuri	26,12,700			33	1.00	. 121	26,12,700	1 33	1 3	26,12,70
	Total Rs.	2,48,76,774	58,26,565	13,20,754	21111122			3,18,24,093		21.27.017	2.96.97.074

1) Depreciation is Calculated as per the rates prescribed under income Tax Act.
2) For the assets which are used by assessed for less than 180 days in the year depreciation is calculated @ 50% of allowable depreciation.

Master Moulds Pvt. Ltd.

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