

TAKYON NETWORKS PRIVATE LIMITED
 Regd. Office : CP-37, Viraj Khand - 4, Gomti Nagar, Lucknow-226010
 CIN : U72300UP2015PTC070649

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Amount in '000	
		Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	35,100.00	35,100.00
(b) Reserves and surplus	2	171,392.10	136,221.22
2 Non-current liabilities			
(a) Long-term borrowings	3	24,625.94	22,182.34
3 Current liabilities			
(a) Short Term Borrowings	4	28,528.31	55,086.28
(b) Trade payables	5		104,464.85
(A) total outstanding dues of micro enterprises and small enterprises			73,896.54
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		25,451.37	34,007.51
(c) Other current liabilities	6	46,210.30	43,707.92
(d) Short-term provisions	7		
TOTAL		435,772.87	400,201.80
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	8	15,754.47	15,054.76
(ii) Intangible assets			
(b) Deferred Tax Assets	9	859.19	611.46
(c) Other Non Current Assets	10	60,621.03	36,347.51
2 Current assets			
(a) Inventories	11	25,267.86	25,609.22
(b) Trade receivables	12	187,971.37	167,639.51
(c) Cash and cash equivalents	13	29,761.87	37,045.64
(d) Short-term loans and advance	14	12,994.66	16,536.15
(e) Other Current Assets	15	102,542.19	101,357.55
TOTAL		435,772.87	400,201.80

NOTES TO ACCOUNTS

Notes referred to above form an integral part of Balance Sheet
 This is the Balance Sheet referred to in our Report of even date.

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(0.00)

For Shailendra Vishnu & Co.
 Chartered Accountants



Shailendra
 CA Shailendra Gupta
 Partner

Membership No.: 076543
 Firm Reg.No.: 009832C
 Place: Lucknow
 Date: 24/08/2022

For Takyon Networks Pvt. Ltd.

Manish *Neeraj Kumar*
 Manish Kumar Sharma Neeraj Kumar
 (DIRECTOR) (DIRECTOR)
 DIN - 01397836 DIN: 01397817

TAKYON NETWORKS PRIVATE LIMITED
 Regd. Office : CP-37, Viraj Khand - 4, Gomti Nagar, Lucknow-226010
 CIN : U72300UP2015PTC070649

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	Amount in '000	
		Figures for the current reporting period	Figures for the previous reporting period
I Revenue from operations (gross)	16	590,555.97	487,379.59
II Other Income	17	2,296.77	7,392.55
III Total Income (I+II)		592,852.74	494,772.14
IV Expenses			
(a) Purchase of Stock-in Trade	18	332,152.46	246,377.91
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	341.14	31,145.48
(d) Employee benefits expenses	20	132,580.32	124,200.92
(e) Finance costs	21	11,619.28	8,835.18
(f) Depreciation and amortisation expenses		2,451.02	2,158.10
(g) Other expenses	22	65,390.79	41,474.84
Total Expenses		544,535.02	454,192.42
V Profit before exceptional and extraordinary item and tax		48,317.72	40,579.72
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		48,317.72	40,579.72
VIII Extraordinary Items		-	-
IX Profit before Tax		48,317.72	40,579.72
X Tax Expense:			
(a) Current tax expense		13,394.57	12,202.38
(b) Deferred tax		247.73	271.96
XI Profit / (Loss) for the period from continuing operations		13,146.84	11,930.42
XII Profit / (Loss) from discontinuing operations		35,170.88	28,649.30
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit (Loss) for the Period		35,170.88	28,649.30
XVI Earning per equity share:			
(1) Basic		10.02	8.16
(2) Diluted			

Notes referred to above form an integral part of Profit & Loss Statement
 This is the Profit & Loss Statement referred to in our Report of even date.

For Shailendra Vishnu & Co.

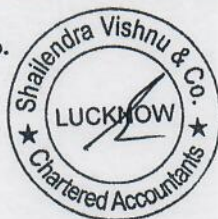
Chartered Accountants

Shailendra Gupta
 (CA Shailendra Gupta)

Partner

Place: Lucknow

Date: 24/08/2022



For Takyon Networks Pvt. Ltd.

Mamish Kumar Sharma
 Mamish Kumar Sharma
 (DIRECTOR)

DIN - 01397836

Neeraj Kumar

Neeraj Kumar
 (DIRECTOR)

DIN: 01397817

TAKYON NETWORKS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Amount in '000	Number of shares	Amount in '000
(a) Authorised 450000 Equity shares of Rs.10/- each with voting rights	4,500,000.00	45,000.00	4,500,000.00	45,000.00
(b) Issued, Subscribed and Paid up 3510000 Equity shares of Rs.10 each with voting rights	3,510,000.00	35,100.00	3,510,000.00	35,100.00
Total	3,510,000.00	35,100.00	3,510,000.00	35,100.00
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Manish Kumar Sharma	1755000	50.00	10	17,550,000.00
Neeraj Kumar	1755000	50.00	10	17,550,000.00
TOTAL	3,510,000.00	100.00		35,100,000.00



Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Opening balance	136,221.22	108,186.94
Add: Profit / (Loss) for the year	35,170.88	28,649.30
Less: Short provision of Income tax	-	(615.02)
Closing balance	171,392.10	136,221.22
Total	171,392.10	136,221.22

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
UNSECURED LOANS		
Loan from Director & Relatives	1,600.00	1,000.00
Loan from Bank /NBFCs	11,901.22	9,680.51
SECURED LOANS		
Secured loan	11,124.72	11,501.83
TOTAL	24,625.94	22,182.34

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
SECURED LOANS		
CASH CREDIT	7,090.00	21,669.12
UNSECURED LOANS		
Short term Borrowing from NBFCs	15,901.26	33,417.16
Short Term maturities of Long Term debts	5,537.05	-
TOTAL	28,528.31	55,086.28

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Audit Fees Payable	-	90.00
Imprest Payable	1,738.61	935.94
Other Payable	257.88	-
Advance from Customer	538.01	477.63
Expenses Payable	22,916.87	32,503.94
Others	-	-
Total	25,451.37	34,007.51

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(a) Provision for employee benefits		
Salary Payable	12,345.50	9,622.21
(b) Provision - for TAX		
Provision for Income Tax(Current Years)	13,394.57	12,202.38
TDS Payable	6,982.86	7,821.46
(c) Provision - Others		
GST Payable (Duties and Tax)	13,487.37	14,061.87
Total	46,210.30	43,707.92



Note - 8

TAKYON NETWORKS PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K					D E P R E C I A T I O N			N E T -- B L O C K		
		AS ON 01/04/2021	Date	Days	ADDITION Before 30.09.2021	ADDITION After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022
Air Conditioner	19.00%	622.65					622.65	337.82	118.30	456.12	166.53	284.83
Battery	19.00%	17.73					17.73	11.79	3.37	15.16	2.57	5.94
Computer	31.67%	14.40					14.40	14.40		14.40	0.00	0.00
Cooler	19.00%	1.52					1.52	1.01	0.29	1.30	0.22	0.51
Car Grand Nios	11.88%	708.64					708.64	63.66	84.19	147.84	560.79	644.98
Car Mahindra XUV 300	11.88%	0.00	7/13/2021	262	933.59		933.59	0.00	79.61	79.61	853.98	0.00
Car Mahindra XUV 700	11.88%	0.00	1/12/2022	79	1766.41		1766.41	0.00	45.42	45.42	1720.99	0.00
Electric boiler	19.00%	2.22					2.22	1.47	0.42	1.89	0.32	0.74
Euroclean	19.00%	3.41					3.41	2.27	0.65	2.91	0.49	1.14
Furniture & fixture	9.50%	962.61					962.61	245.06	91.45	336.51	626.10	717.55
Fan	19.00%	2.70					2.70	0.38	0.51	0.89	4.92	2.32
Generator	19.00%	470.34					470.34	224.51	89.36	313.88	156.46	245.83
Fire extinguisher	19.00%	40.16					40.16	17.14	7.63	24.77	15.39	23.01
Hammer Drill Machine	19.00%	10.47					10.47	6.96	1.99	8.95	1.52	3.51
Camera	19.00%	5.60					5.60	3.72	1.06	4.79	0.81	1.88
Excide battery	19.00%	13.00					13.00	8.65	2.47	11.12	1.89	4.36
Laptop Dell note book	31.67%	617.34					617.34	207.73	195.51	403.24	214.10	409.61
	31.67%		5/25/2021	311	47.46		47.46		12.81	12.81	34.65	0.00
	31.67%		8/10/2021	234	41.10		41.10		8.35	8.35	32.76	0.00
	31.67%		8/11/2021	233	34.75		34.75		7.02	7.02	27.72	0.00
	31.67%		9/1/2021	212	43.64		43.64		8.03	8.03	35.62	0.00
	31.67%		9/3/2021	210	48.57		48.57		8.85	8.85	39.72	0.00
	31.67%		9/13/2021	200	47.80		47.80		8.29	8.29	39.50	0.00
	31.67%		9/22/2021	191	47.80		47.80		7.92	7.92	39.88	0.00
	31.67%		11/1/2021	151		36.44			4.77	4.77	31.67	0.00
	31.67%		12/7/2021	115		35.70			3.56	3.56	32.14	0.00
	31.67%		12/10/2021	112		35.70			3.47	3.47	32.23	0.00
Laptop Mini	31.67%	57.21					57.21	57.21	3.78	57.21	0.00	0.00
Inverter	19.00%	19.87					19.87	13.21	3.00	16.99	2.88	6.66
Mobile Nokia	19.00%	178.95					178.95	89.63	34.00	123.63	55.32	89.32



Printer	31.67%	17.85	12/7/2021	115		17.85	10.02	5.65	15.67	2.18	7.83
Printer	31.67%				14.66	14.66		1.46	1.46	13.20	0.00
Refrigerator	19.00%	10.02				10.02	6.66	1.90	8.57	1.45	3.36
samsung AC	19.00%	33.44				33.44	22.24	6.35	28.59	4.85	11.20
Stabilizer	19.00%	33.57				33.57	15.62	6.38	22.00	11.57	17.94
Tools	19.00%	6.83				6.83	4.54	1.30	5.84	0.99	2.29
Water Purifire	19.00%	30.74				30.74	17.06	5.84	22.90	7.84	13.68
Printer	31.67%	36.61				36.61	36.61		36.61	0.00	0.00
Room Heater	19.00%	1.91				1.91	1.27	0.36	1.63	0.28	0.64
Noida Property	0%	8560.80				8560.80	0.00	0.00	0.00	8560.80	8560.80
Office Building	19%	8359.33				8359.33	4364.49	1588.27	5952.76	2406.57	3994.84
Microwave Oven	19.00%		2/4/2022	56	14.00	14.00		0.41	0.41	13.59	0.00
	0.00%	0.00			0.00		0.00				
TOTAL		20,855.52			1,244.70	24,006.26	5,800.76	2,451.02	8,251.78	15,754.47	15,054.76
PREVIOUS YEAR											



Note 9 Other Non Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Fixed Deposit (FDR)	52,864.44	28,067.06
G) Security Hold	7,756.59	8,280.45
Total	60,621.03	36,347.51

Note:- FDRs are pledged as margin for Performance Bank Guarantee/Letter of Credit

Note 10 DEFERRED TAX ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Balance at the beginning of the year	611.46	339.50
Add: Addition during the Year	247.73	271.96
Total	859.19	611.46

Note 11 INVENTORIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Finished Goods	25,267.86	25,609.22
Total	25,267.86	25,609.22

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A) Cash In Hand	318.76	585.42
B) Bank Balance	29,443.11	36,460.22
Total	29,761.87	37,045.64



Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Advances to Suppliers	-	7,592.08
TDS Receivable P.Y	954.69	925.81
TDS Receivable A.Y 2022-23	12,039.97	8,018.26
Total	12,994.66	16,536.15

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A) Preliminary exps. w/off	51.88	103.76
Less: Written Off	51.88	51.88
B) Accrued Interest	2,697.07	1,312.98
C) Loans and Advance to Staff	1,529.53	1,915.53
D) Other Loans and Advances	7,023.52	5,618.41
E) Retention	64,582.80	59,851.67
F) WCT	-	46.77
G) Tender Fee (Refundable)	64.17	22.35
H) Deffered Revenue Exps (Licence)^	16,465.71	20,789.45
I) EMD	6,266.91	6,941.44
J) Demand Draft	3,912.47	4,807.07
Total	102,542.19	101,357.55



Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Sale of Services	355604.176	212,922.80
Sale of Goods	234951.7899	274,456.79
Total - Sales	590,555.97	487,379.59

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Other Income	21.27007	38.47
Commission	-	2445.19114
Discount	4.36323	2.12621
Interest on FDR	2271.13891	1123.02628
ORC Committed	-	3783.736
Total	2,296.77	7,392.55

Note 18 Purchase of Stock-in Trade

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Purchases	332,152.46	246,377.91
Total Purchases	332,152.46	246,377.91

Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Opening Balances of Stock in Trade:	25,609.00	56754.70
	25,609.00	56,754.70
Closing Balances of Stock in Trade:	25267.86	25609.22
	25,267.86	25,609.22
Net (increase) / decrease	341.14	31,145.48

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Salaries and wages	126445.819	116242.933
Incentive	6134.5	7957.986
Total	132,580.32	124,200.92



Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Interest on Unsecured loan	8767.41612	6513.75385
Bank Interest	2851.86314	2321.42626
Total	11,619.28	8,835.18

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Power & Fuel	57.03	92.77
Freight Inward	1788.02	1705.23
Audit Fees	100.00	0.00
Business promotional Expenses	1082.07	741.40
Bank Charges	2829.28	1206.29
Manpower Support	0.00	0.00
Other Expenses	61.37	9.69
Priliminary Expenses W/off	51.88	51.88
Commission Expenses	3352.70	2600.00
Conveyence Expenses	4295.50	2897.24
Covid Expenses	107.17	402.02
Deducted by Party	7380.29	6851.74
Electricity Expenses	718.62	1454.30
Site Expenses	5867.17	4630.87
Fees & Taxes	1685.98	2095.93
Insurance	2872.08	2973.88
Labour Chrages	10.95	143.04
Licence	4323.73	829.21
Legal Expenses	210.74	305.03
Office Expenses	826.33	682.02
Office Rent	4393.12	210.00
Printing and Stationery	438.44	316.82
Consultancy Fees	7995.00	3410.14
Postage & Courier	435.16	510.41
Staff Welfare	321.42	213.93
Security Guard Expenses	415.31	374.71
Repair & Maintenance	317.49	2177.68
Telephone & Mobile Expenses	334.95	305.95
Tender Fees	1788.93	1007.08
Discount	92.83	0.00
Tour & Travels	5750.56	3275.59
Bad Debts	3917.05	0.00
Meeting & Confrencing Expenses	1569.62	0.00
Total	65,390.79	41,474.84



Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	87,828.79	1,871.76	14,764.29	-	104,464.85
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total					104,464.85

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	72,576.57	1,319.97	-	-	73,896.54
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total					73,896.54



Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	173,513.79	6,595.43	7,862.16	-	-	187,971.37
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	136394.29	1,993.55	28,996.86	254.81	-	167,639.51
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



TAKYON NETWORKS PRIVATE LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2021 and March 31, 2022

	2022	('000)	2021	('000)
Cash Flows from Operating Activities				
Net Income		35,170.66	-	28,649.30
Add: Expenses Not Requiring Cash:				
Depreciation	2,451.02		2,158.10	
Income Tax	-		-	
Short provision of Income Tax	-		(615.02)	
Other	-		-	
		<u>2,451.02</u>		<u>1,543.08</u>
Add:- Decrease in Current Assets :-				
Trade receivables	-		48,293.98	
Short-term loans and advances	3,541.49		-	
Other Current Assets	-		-	
		<u>3,541.49</u>		<u>48,293.98</u>
Less :- Increase in Current Assets :-				
Inventories	(341.37)		(31,145.48)	
Short-term loans and advances	-		-	
Trade receivable	20,331.86		-	
Deferred Tax Asset	247.73		-	
Other current assets	660.78		7,964.75	
		<u>20,899.00</u>		<u>(23,180.72)</u>
Add:- Increase in Current Liability :				
Short Term Borrowings	(26,557.97)		-	
Trade payables	30,568.31		-	
Other current liabilities	(8,556.14)		-	
Short-term provisions	2,502.38		-	
		<u>(2,043.42)</u>		<u>-</u>
Less:- Decrease in Current Liabilities-				
Trade payables	-		56,322.74	
Short Term Provision	-		-	
Other current liabilities	-		27,957.65	
		<u>-</u>		<u>84,280.39</u>
Net Cash from Operating Activities		<u>18,220.74</u>		<u>17,386.69</u>
Cash Flows from Investing Activities				
Add:- Sale of Fixed Assets				
Less:- Purchase of New Equipment		3,150.73		1,119.20
Less:- Investments Increased		24,797.38		18,938.53
Net Cash Used for Investing Activities		<u>(27,948.12)</u>		<u>(20,057.73)</u>
Add Share Capital		-		30,000.00
Add Long-term borrowings		2,443.61		(11,564.67)
Less:- Long-term borrowings		-		-
Net Cash from Financing Activities		<u>2,443.61</u>		<u>18,435.33</u>
NET INCREASE/(DECREASE) IN CASH		<u>(7,283.77)</u>		<u>15,764.29</u>
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR		<u>37,045.64</u>		<u>21,281.35</u>
CASH, & CASH EQUIVALENT AT THE END OF YEAR		<u>29,761.87</u>		<u>37,045.64</u>

For Shailendra Vishnu & Co.
Chartered Accountants

(CA Shailendra Gupta)
Membership No.: 076543
Firm Reg.No.: 009832C
Place: Lucknow
Date: 24/08/2022
UDIN :22076543BAHSFC6069



For Takyon Networks Pvt. Ltd.

Manish Kumar Sharma
(DIRECTOR) Director
DIN - 01397836

For Takyon Networks Pvt. Ltd.

Neeraj Kumar
(DIRECTOR)
DIN: 01397817

Neeraj Kumar
Director