

GVRX FACILITIES MANAGEMENT PRIVATE LIMITED Hyderabad

Statement showing deferred tax calculation as on March 31, 2024

Amounts in Rs.

Particulars	As Per Books of Accounts	As Per IT Act	Net Amount	Rate of tax	DTL	DTA	Net DTA/(DTL)
WDV of Tangible Assets	21,400	25,324	3,924	26.00%	-	1,020	1,020
WDV of Intangible Assets	-	-	-		-	-	-
Provision for Leave Encashment	-	-	-		-	-	-
Provision for Gratuity	-	-	-		-	-	-
Preliminary Expenses	-	-	-		-	-	-
	Total				-	1,020	1,020

Note: As the Company opted for section 115BAA, surcharge is charged at flat 10% on base rate

Computation of Income tax as per the normal provisions of income tax Act
Financial Year : 2023-24 Assessment Year : 2024-25

S.No	Particulars	Amount (Rs.)	Amount (Rs.)
1	Income from Business or Profession		
	Profit/ (loss) as per P & L Account		19,00,797
	Add:		
	Depreciation/ Amortisation as per books (Refer PBC)	25,635	
			25,635
	Sub total		19,26,433
	Less:		
	Depreciation allowable as per Income Tax act	16,882	
	Interest on income tax refund	22,423	
	Other Income	-	
	Disallowance u/s 43B(h)	-	
	Disallowance u/s 40A	-	
			39,305
	Income from Business as computed		18,87,128
	Less: B/f loss of AY 2023-24		(13,80,414)
	Income from Business as computed after setting of loss		5,06,714
2	Income from Other Sources		
	Interest on income tax refund	22,423	
	Other Income	-	
			22,423
			22,423
3	Gross Total Income		5,29,137
	Less : Deductions under Chapter VI-A		
	Sec 80JJAA		-
			-
4	Total Income		5,29,137
5	Rounded off to nearest Rs 10		-
6	Tax on total income		1,32,284
	Surcharge		-
	Education cess @ 4%		5,291
7	Total tax payable under normal provisions of Income tax Act		1,37,575
	Less: TDS Receivable		5,06,115
	Less: TDS Receivable b/f		-
	Less: TCS		-
			(3,68,539)
	Less: Advance Tax		32,000
8	Tax payable / (Refund)		(4,00,539)
	Interest u/s 234A	-	
	Interest u/s 234B	-	
	Interest u/s 234C	-	
			-
10	Balance Estimated tax liability / (Refund) for the financial year 2022-23		(4,00,539)
	Tax Liability / (Refund) Rounded Off		(4,00,540)

GVRX Facilities Management Private Limited
Balance Sheet as at 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
I. Equity and Liabilities			
Shareholders' funds			
Share capital	3	0.01	0.01
Reserves and surplus	4	3.90	(13.74)
		3.91	(13.73)
Current liabilities			
Short-term borrowings	5	-	23.98
Trade payables	6		
(a) total outstanding dues of micro enterprises and small enterprises		0.30	1.17
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		28.13	29.90
Other current liabilities	7	1.21	1.93
Short-term provisions	8	6.86	1.99
		36.50	58.97
Total		40.41	45.24
II. Assets			
Non-current assets			
Property, plant and equipment	9	0.21	0.48
Deferred tax asset (net)	10	0.01	0.01
		0.22	0.49
Current assets			
Trade receivables	11	3.36	2.35
Cash and cash equivalents	12	29.63	22.61
Other current assets	13	7.20	19.79
		40.19	44.75
Total		40.41	45.24
Summary of significant accounting policies	2		

The accompanying notes are an integral part of these financial statements.

This is the Balance Sheet referred to in our report of even date.

For Laxminiwas & Co.
Chartered Accountants
Firm's Registration No.: 0111685

**For and on behalf of the Board of Directors of
GVRX Facilities Management Private Limited**
CIN: U45201TG2021PTC150174

Vijay Singh
Partner
Membership No.:221671

Soham Satish Modi
DIN: 00522546
Director

Milind Ravi
DIN: 08694140
Director

Place: Hyderabad
Date:

GVRX Facilities Management Private Limited
Statement of Profit and Loss for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I. Income			
Revenue from operations	14	184.71	167.95
Other income	15	0.25	-
Total Income		184.96	167.95
II. Expenses			
Facility management expenses	16	144.26	140.52
Depreciation	9	0.25	0.19
Other Expenses	17	21.43	10.78
Total Expenses		165.94	151.49
III. Profit / (Loss) before tax (I-II)		19.02	16.46
IV. Tax expense			
-Current tax		1.38	-
-Deferred tax		0.002	(0.01)
Total tax expense		1.38	(0.01)
V. Profit / (Loss) after tax (III-IV)		17.64	16.47
Earnings/(loss) per equity share (EPS)			
Basic and diluted (in ₹)	18	35,261	32,937
Nominal value per equity share (in ₹)		10	10
Summary of significant accounting policies	2		

The accompanying notes are an integral part of these financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For Laxminiwas & Co.
Chartered Accountants
Firm's Registration No.: 011168S

For and on behalf of the Board of Directors of
GVRX Facilities Management Private Limited
CIN: U45201TG2021PTC150174

Vijay Singh
Partner
Membership No.:221671

Soham Satish Modi
DIN: 00522546
Director

Milind Ravi
DIN: 08694140
Director

Place: Hyderabad
Date:

GVRX Facilities Management Private Limited
Cash Flow Statement for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A. Cash flows from operating activities:		
Profit before tax	19.02	16.46
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation & amortisation	0.25	0.19
Interest paid	-	-
Operating profit/(loss) before working capital changes	19.27	16.65
Movements in working capital:		
Increase/ (decrease) in short term borrowings	(23.98)	3.98
Increase/ (decrease) in trade payable	(2.64)	17.18
Increase/ (decrease) in other current liabilities	(0.73)	0.60
Increase/ (decrease) in short-term provisions	4.89	1.99
(Increase)/ decrease in trade receivable	(1.01)	(2.35)
(Increase)/ decrease in other current assets	12.60	0.14
Cash generated from operating activities	8.40	38.19
Less: Taxes paid	1.38	14.94
Net Cash generated from/(used in) operating activities	A 7.02	23.25
B. Cash flows from investing Activities:		
Purchase of Property, plant and equipment	-	(0.66)
Net cash from/(used in) investing activities	B -	(0.66)
C. Cash flows from financing activities:		
Issue of Share Capital	-	-
Net cash from/(used in) financing activities	C -	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	7.02	22.59
Cash and cash equivalents at the beginning of the year	22.61	0.02
Cash and cash equivalents at the end of the year	29.63	22.61
Balances with banks		
-In current accounts	29.63	22.61
Total	29.63	22.61

Summary of significant accounting policies

2

The accompanying notes are an integral part of these financial statements.

This is the cash flow statement referred to in our report of even date

For Laxminiwas & Co.
Chartered Accountants
Firm's Registration No.: 011168S

For and on behalf of the Board of Directors of
GVRX Facilities Management Private Limited
CIN: U45201TG2021PTC150174

Vijay Singh
Partner
Membership No.:221671

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DIN: 00522546
Director

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DIN: 08694140
Director

Place: Hyderabad
Date:

1 General Information

GVRX Facilities Management Private Limited ("the Company") is a company domiciled in India and registered under the provisions of the Companies Act, 2013. The Company was incorporated on 30th March 2021 and the company is a Lifesciences facility management service provider specializing in life sciences facility services.

2 Significant accounting policies

(i) Basis of preparation of financial statements

(a) Basis of Accounting

These financial statements of the Company have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India (GAAP), to the extent applicable. The standalone financial statements are presented in Indian Rupees.

(b) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

(c) Current/ Non Current Classification

All assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

(ii) Property, Plant and Equipment

Property Plant and Equipment are stated at cost, less accumulated depreciation. All expenditure of capital nature is capitalized. Such expenditure comprises of purchase price, import duties, levies (other than refundable) and any directly attributable cost of bringing the assets to their working condition for intended use.

Pursuant to the requirements under Schedule II to the Companies Act, 2013, the Company has identified and determined the cost of each component of an asset separately when the component has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

(iii) Depreciation

Depreciation on Property Plant and Equipment is provided using written down value based on the useful lives as prescribed under Schedule II to the Companies Act, 2013 and is charged to the Statement of Profit and Loss. Depreciation for assets purchased / sold during a period is proportionately charged.

Significant components of assets identified separately pursuant to the requirements under Schedule II of the Companies Act, 2013 are depreciated separately over their useful life.

(iv) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Company and specific criteria have been met for each of the Company's activities.

Revenue from sale of services is recognized on transfer of all significant risks and rewards of ownership on completion of service. The amount recognized as revenue is exclusive of taxes.

Interest income is recognized on the time proportion basis.

(v) Investments

Investments are classified into current and non-current investments. Investments that are readily realizable and intended to be held for not more than a period from the date of acquisition are classified as current investments. All other investments are classified as non-current investments. However, that part of non-current investments which are expected to be realized within twelve months from Balance Sheet date is also presented under "Current Investment" under "Current portion of non-current investments" in consonance with the current / non-current classification of Schedule III of the Act.

Current investments are stated at the lower of cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investments.

Non-current investments are stated at cost. A provision for diminution in the value of non-current investments is made only if such a decline is other than temporary in the opinion of the management. Reversal of such provision for diminution is made when there is a rise in the value of non-current investment, or if the reasons for the decline no longer exist.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is recognized in the Statement of Profit and Loss.

(vi) Borrowing costs

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs, which are directly attributable to the acquisition/construction of fixed assets, till the time such assets are ready for intended use, are capitalized as part of the costs of such assets. Other Borrowing costs are recognized as expenses in the period in which they are incurred.

(vii) Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the period in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(viii) Earnings per share

The basic earnings per share ('EPS') is computed by dividing the net profit after tax for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit after tax for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. The dilutive potential equity shares are deemed to be converted as of the beginning of the period, unless they have been issued at a later date.

(ix) Provisions and Contingencies

The Company creates a provision when there exists a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.

(x) Taxation

Tax expense comprises of current tax (i.e. amount of tax for the period determined in accordance with the Income Tax Act, 1961) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period).

(a) Current Tax :

The provision for taxation is based on assessable profits of the Company as determined under the Income Tax Act, 1961.

(b) Deferred Tax :

The Company is providing and recognizing deferred tax on timing differences between taxable income and accounting income subject to consideration of prudence.

GVRX Facilities Management Private Limited
Notes to Financial Statements for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

	As at 31st March 2024		As at 31st March 2023	
	Number	Amount	Number	Amount
3 Share capital				
Authorized				
Equity shares of ₹10 each	1,00,000	10.00	1,00,000	10.00
	<u>1,00,000</u>	<u>10.00</u>	<u>1,00,000</u>	<u>10.00</u>
Issued, subscribed and paid up				
Equity shares of ₹10 each, fully paid-up	50	0.01	50	0.01
	<u>50</u>	<u>0.01</u>	<u>50</u>	<u>0.01</u>
(a) Equity Share Capital				
Reconciliation of Equity Shares				
	Number	Amount	Number	Amount
Equity shares of ₹10 each, fully paid-up				
Balance at the beginning of the year	50	0.01	50	0.01
Add: Allotted during the year	-	-	-	-
Balance at the end of the year	<u>50</u>	<u>0.01</u>	<u>50</u>	<u>0.01</u>
(b) Shareholders holding more than 5% of paid-up equity share capital				
	Number	% holding	Number	% holding
Equity share of ₹10 each, fully paid-up				
JVRX Asset Management Private Limited (Promoter)	26	52%	26	52%
Modi Properties Private Limited (Promoter)	24	48%	24	48%
	<u>50</u>	<u>100%</u>	<u>50</u>	<u>100%</u>
(c) The Company has only one class of equity shares having par value of Rs. 10 each. Each holder of equity shares is entitled to one vote per equity share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders				
(d) Aggregate number of bonus shares issued, shares issued for consideration other than cash during the period of five years immediately preceding the reporting date: Nil (Previous year - Nil).				
(e) Number of shares held by holding company				
	Number	% holding	Number	% holding
JVRX Asset Management Private Limited	26	52%	26	52%

GVRX Facilities Management Private Limited
Notes to Financial Statements for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	As at 31st March 2024	As at 31st March 2023
4 Reserves and surplus		
Surplus		
Balance as at the beginning of the year	(13.74)	(30.21)
Profit/loss for the year	17.64	16.47
Balance as at the end of the year	3.90	(13.74)
5 Short term borrowings		
Loans and advances from related party	-	23.98
Total	-	23.98
6 Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	0.30	1.17
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	28.13	29.90
Total	28.43	31.07
7 Other current liabilities		
Statutory Payables	1.21	1.93
Total	1.21	1.93
8 Short-term provisions		
Other provisions	6.86	1.99
Total	6.86	1.99

GVRX Facilities Management Private Limited
Notes to Financial Statements for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	As at 31st March 2024	As at 31st March 2023
10 Deferred tax assets (Net)		
Deferred tax liabilities	-	-
Deferred tax assets		
-On account of Depreciation	0.01	0.01
Total	0.01	0.01
11 Trade receivables (considered good, unsecured, undisputed)		
Unsecured, considered good	3.36	2.35
Unsecured, considered doubtful	-	-
Total	3.36	2.35
12 Cash and cash equivalents		
Balances with banks		
- in current accounts	29.63	22.61
Total	29.63	22.61
13 Other current assets		
Balance with statutory authorities	2.07	2.90
With holding taxes	4.00	14.94
Advance to vendors	0.81	1.79
Imprest advances	0.15	-
Security deposits	0.16	0.16
Total	7.20	19.79

GVRX Facilities Management Private Limited
Notes to Financial Statements for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	For the year ended 31st March 2024		For the year ended 31st March 2023	
14 Revenue from operations				
Facility Management Services		184.68		167.95
Chemical and Environmental Monitoring Charges				
Chemical and Environmental Monitoring Charges	37.13		1,404.81	
Less:- Reimbursable expenses syngene	<u>(37.10)</u>	0.03	<u>(1,404.81)</u>	-
Diesel Utilisation Charges				
Diesel Utilisation Charges	29.27			
Less:- Fuel expenses	<u>(29.27)</u>	0.002		-
Total		184.71		167.95
15 Other income				
Interest on IT Refund		0.23		-
Recoveries from employees		0.02		-
Total		0.25		-
16 Facility management expenses				
Manpower services		49.28		43.22
Asset management services		14.41		13.11
Housekeeping services		25.29		18.87
Secuirty services		15.66		11.14
MEP maintenance expenses		37.34		36.89
ETP & STP maintenance		2.28		-
Fuel expenses	29.27		26.90	
Less:-Recovered	<u>(29.27)</u>	-	<u>(9.61)</u>	17.29
Total		144.26		140.52
17 Other expenses				
Rent		0.12		0.14
Staff welfare expenses		0.77		1.69
Accounting fee		3.98		4.29
Audit fee		0.50		0.50
Audit expenses		0.07		0.03
Bank charges		0.001		0.01
Office expenses		0.90		0.78
Business promotion and branding		0.04		1.04
Maintenance expenses		14.52		1.08
Chemical and Environmental Monitoring Charges	37.10		14.05	
Less:-Recovered	<u>(37.10)</u>	-	<u>(14.05)</u>	-
Rates & Taxes		0.04		0.04
License fee		-		0.50
Travelling expenses		-		0.13
Miscellaneous expenses		0.48		0.55
Total		21.43		10.78

GVRX Facilities Management Private Limited
Notes to Financial Statements for the year ended 31st March 2024
(All amounts in ₹ lakhs, unless otherwise stated)

9(i) Property, plant and equipment as at 31st March 2024

S.No	Description of Asset	Gross Block				Depreciation				Net Block
		1st April 2023	Additions	Deletions	31st March 2024	1st April 2023	For the year	Deletions	31st March 2024	31st March 2024
1	Computers	0.40	-	-	0.40	0.15	0.15	-	0.31	0.09
2	Office Equipment	0.27	-	-	0.27	0.04	0.10	-	0.14	0.12
	Total	0.67	-	-	0.67	0.19	0.25	-	0.45	0.21

9(ii) Property, plant and equipment as at 31st March 2023

S.No	Description of Asset	Gross Block				Depreciation				Net Block
		1st April 2022	Additions	Deletions	31st March 2023	1st April 2022	For the year	Deletions	31st March 2023	31st March 2023
1	Computers	-	0.40	-	0.40	-	0.15	-	0.15	0.25
2	Office Equipment	-	0.27	-	0.27	-	0.04	-	0.04	0.23
	Total	-	0.67	-	0.67	-	0.19	-	0.19	0.48

18 Earnings per share (EPS)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
Net profit/(loss) for the Period	17.63	16.47
Shares		
Number of shares at the beginning of the Year	50	50
Add: Shares issued during the period	-	-
Total number of equity shares outstanding at the end of the period	50	50
Weighted average number of equity shares outstanding during the period	50	50
Basic and Diluted EPS (₹)	<u>35,260.54</u>	<u>32,936.56</u>

19 Contingent liabilities - Nil

There are no pending litigations against the company as at the period end. The Company reviews all its litigations and proceedings and makes adequate provisions, wherever required and discloses the contingent liabilities, wherever applicable, in its financial statements.

20 Related party disclosures**List of Related parties:****I. Directors**

Milind Ravi
Soham Modi

II. Holding and Subsidiary Companies

JVRX Asset Management Private Limited - Holding Company
RXP Facilities Management Private Limited - Fellow Subsidiary
Rx Propellant Private Limited-Ultimate Parent Company

III. Related parties where controls exists and with whom transactions have taken place during the year

GV Research Centres Private Limited

IV. Transaction with related parties and balances- Dr/(Cr)

S.No	Name of the related party	Nature of transaction	Transaction Amounts	As at 31st March 2024	As at 31st March 2023
1	JVRX Asset Management Private Limited	Asset Management Fee	14.41	(1.30)	(6.73)
2	GV Research Centres Private Limited	Finance Aailed	23.98	-	(23.98)
3	GV Research Centres Private Limited	Effluent Treatment	6.19	(1.72)	-
4	RXP Facilities Management Private Limited	Manpower services	49.28	(4.77)	(4.55)
5	RX Propellant Private Limited	Shared Support Service	0.50	(0.54)	-

21 Trade payable ageing schedule

a) Trade payables ageing schedule as at 31st March 2024

Particulars	Outstanding for following period from due date of payment				Total
	less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues					
(i) MSME	0.30	-	-	-	0.30
(ii) Others	28.13	-	-	-	28.13
Disputed dues					
(i) Disputed dues- MSME	-	-	-	-	-
(ii) Disputed dues - others	-	-	-	-	-
Total	28.43	-	-	-	28.43

b) Trade payables ageing schedule as at 31st March 2023

Particulars	Outstanding for following period from due date of payment				Total
	less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues					
(i) MSME	1.17	-	-	-	1.17
(ii) Others	29.90	-	-	-	29.90
Disputed dues					
(i) Disputed dues- MSME	-	-	-	-	-
(ii) Disputed dues - others	-	-	-	-	-
Total	31.07	-	-	-	31.07

22 Trade receivables ageing schedule

a) Trade receivables ageing schedule as at 31st March 2024

Particulars	Outstanding for following period from due date of payment				Total
	6 months - 1 year	1-2 years	2-3 years	> 3 years	
Undisputed trade receivables					
(i) considered good	3.36	-	-	-	3.36
(ii) considered doubtful	-	-	-	-	-
Disputed trade receivables					
(i) considered good	-	-	-	-	-
(ii) considered doubtful	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-
Total	3.36	-	-	-	3.36

b) Trade receivables ageing schedule as at 31st March 2023

Particulars	Outstanding for following period from due date of payment				Total
	6 months - 1 year	1-2 years	2-3 years	> 3 years	
Undisputed trade receivables					
(i) considered good	2.35	-	-	-	2.35
(ii) considered doubtful	-	-	-	-	-
Disputed trade receivables					
(i) considered good	-	-	-	-	-
(ii) considered doubtful	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-
Total	2.35	-	-	-	2.35

23 Analytical Ratios

Ratios	Numerator	Denominator	Year ended 31st March 2024	Year ended 31st March 2023	% Variance	Reason for variance above 25%
Current ratio (in times)	Current assets	Current liabilities	1.10	0.76	44.80%	Increase is on account of Repayment of Short Term borrowings
Debt equity ratio(%)	Total debt	Shareholder's equity	Negative	Negative		
Debt service coverage ratio(%)	Earning before Interest and taxes	Interest+ Principal payments	Negative	Negative		
Return on equity ratio(%)	Net profit after tax	Avg. shareholder equity	38.02	32.91	15.51%	
Inventory turnover ratio	Not Applicable	Not Applicable	Not Applicable	Not Applicable		
Trade receivable turnover ratio (No of times)	Net sales	Average trade receivables	64.76	71.51	-9.44%	
Trade payables turnover ratio (No of times)	Services availed	Avg. trade payables	5.84	4.88	19.61%	
Net capital turnover ratio (No of times)	Net sales	Avg. Working Capital	Not Applicable	Not Applicable		
Net profit ratio(%)	Profit/(Loss) after tax	Total Income	0.10	0.10	-2.79%	
Return on capital employed(%)	Earning before Interest and taxes	Average shareholders' funds	Negative	Negative		
Return on investments(%)	Not Applicable	Not Applicable	Not Applicable	Not Applicable		

24 Other Disclosures

- i) No proceedings have been initiated or pending against the company.
- ii) As per Management of the Company, the company does not have any transactions with companies struck off under section 248 of the companies Act, 2013.
- iii) 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.
- iv) The company has not traded or invested in Crypto currency or Virtual Currency during the year.
- v) No proceedings have been initiated or pending against the company under Benami Transaction (Prohibition) Act, 1988 and rules thereunder.
- vi) The Company has used an accounting software for maintaining books of account and it does not have a feature of recording audit trail of each and every transaction. The company is taking measures in implementing the audit trail feature in the accounting software used for maintaining books of account and enabling the edit log accordingly.

25 Previous year's numbers have been regrouped/rearranged wherever necessary to conform to current period grouping/classification.

As per our report of even date.

For Laxminiwas & Co.
Chartered Accountants
Firm's Registration No.: 011168S

For and on behalf of the Board of Directors of
GVRX Facilities Management Private Limited
CIN: U45201TG2021PTC150174

Vijay Singh
Partner
Membership No.:221671

Soham Satish Modi
DIN: 00522546
Director

Milind Ravi
DIN: 08694140
Director

Place: Hyderabad
Date:

Particulars	March 31, 2024
Capital Account	500
EQUITY SHARE- JVRX Asset Management Pvt Ltd	260
Equity Share- Modi Properties Pvt Ltd	240
Non-Current Liabilities	
Loans and advances from related parties (unsecured)	-
GV Research Centers Pvt Ltd	-
Current Liabilities	
Trade Payables	28,43,186
Sundry Creditors	28,43,186
MSME	30,240
Green Gene Enviro Protection & Infrastructure Pvt L	
Star Analytical Services	30,240
B M Kumar & Associates	-
Other Than MSME	28,12,946
24 Seven Innovative Products	7,65,673
Aspire Engineers	-
Bright Ventures	36,628
Airwin Food Pvt Ltd	-
Classic Foods	3,564
ER - Kalyan Kumar	46,476
Global Fast Net	3,540
GVRC Pvt Ltd	1,72,105
Hyderabad Integrated MSW Ltd	33,424
Jai Hanuman Electricals	33,005
JVRX ASSET MANAGEMENT PVT LTD	1,29,996
Lalith Jain	4,720
Manvi Chhabra	1,300
RK Radium	2,832
Rosh Elevators	
LIV Signity Security Services Pvt Ltd	-
Micro Testing Labs Pvt Ltd	-
RXP FACILITIES MANAGEMENT PRIVATE LIMITED	4,77,436
RX Propellant Pvt. Ltd.	54,000
Sadul Shaik	2,870
Sattva Global Services Pvt Ltd	9,720
Seven Hills Facility Services Private Limited	3,69,542
South Space LLP	3,240
SPIES SECURITY SERVICES	16,095
Srinivasa Sales & Service Pvt Ltd	72,500
Sri Lakshmi Transport	-
S S C PROJECTS PVT LTD	-
Steeple & Hudson Pest Control Pvt Ltd	-
Vigilon Force Security LLP	1,57,358
Vishu Services	4,16,923
other Current Liabilities	
Other Payables	6,87,175
Provision for expenses	6,37,175
Audit fee payable	50,000
Statutory Payables	1,20,547
GST Payable	18,127
TDS Payable	1,02,420
Deferred Tax	-
Current Asset	

Trade Receivables	3,35,599
SYNGENE INTERNATIONAL LIMITED	3,35,599
Cash and cash equivalents	29,62,906
(a)Cash on hand	-
(b)Balances with banks	29,62,906
current accounts	29,62,906
deposit accounts	-
Other Current Assets	6,84,350
Advances to Vendors	59,840
Imprest Advance	15,000
Kalyan Kumar	15,000
Advance to Vendor	44,840
Balance with statutory authorities	2,06,755
GST Input	2,06,755
Withholding Taxes	3,68,539
TDS Receivable FY 2023-24	5,06,115
Provision for Tax	(1,37,575)
Security Deposits	16,000
Prepaid Expenses	-
Advance to Vendor	-
Advance Tax	32,000
Deferred Tax	1,215
Reimbursable expenses receivable	36,005
Revenue and Expenses	
Revenue from operations	2,51,07,990
Chemical and Environmental Monitoring Charges	37,13,088
Diesel Utilisation Charges	29,27,315
Facility Management Services	1,84,67,587
Other Income	24,823
Interest on IT Refund	22,423
Other Income	2,400
Direct Expenses	
Facility Management services	1,73,53,503
-Manpower Services	49,27,878
Manpower Services	49,27,878
-Asset Management Services	14,41,155
Asset Management Services	14,41,155
-Houskeeping Service & Material	25,29,252
Houskeeping Material	4,32,213
Houskeeping Services @ 18%	19,87,039
Pest Control Expense	1,10,000
-Security Services	15,65,968
Security services	15,65,968
-MEP Maintenance Expenses	37,34,110
Maintenance Expenses (B-Check)	49,955
Maintenance Expenses @18%	36,84,155
-ETP Maintenance Expenses	2,28,040
ETP-02 Transport Charges (KKB)	31,000
ETP/STP Maintenance (Non Reimbursement)	1,97,040
-Fuel Expenses	29,27,100
HSD-Purchase	29,27,100
Other Expenses	58,48,521

-Rent	12,000
Rent	12,000
-Staff Welfare Expenses	77,096
Catering Service	77,096
-Accounting fees	3,98,000
Accounting Fee	3,98,000
-Audit fee	50,000
-Audit expenses	7,390
Audit Expenses	7,390
-Finance charges	123
Bank charges	123
GST Late Fee	-
Interest on GST	-
Interest on TDS	-
Interest on TDS Payable	-
-Office Expenses	89,520
Bandwidth Charges	21,000
Office Expense	68,020
Printing & Stationery	500
-Business Promotion and Branding	4,356
Branding Expense	4,356
Business Promotion	-
-Maintenance Expenses	13,29,072
AMC B-Check (MEP)	3,70,997
AMC Charges for Elevators @18%	47,400
AMC for ACB/VCB Breakers	1,93,260
AMC for chillers	4,48,785
AMC for Fire Hydrant System	1,59,750
AMC for lifts	93,160
Other AMC Services	15,720
-EHS Consumables & Maintenance	1,23,014
EHS Awareness Expense	2,400
EHS Consumables 12%	27,080
EHS Consumables 18%	49,812
EHS Consumables 5%	11,425
Maintenance Expense- EHS Awareness	32,297
Repairs & Maintenance-Exempted	
-Reimbursable expenses Syngene	37,09,798
Bio-Medical waste	1,15,000
Environmental Monitoring Charges	1,75,850
ETP & STP Chemicals	83,880
Hazardous Waste Management Expense	10,41,080
RMS CA Charges 18%	-
RMS-Municipal Solid Wastage Collection 18%	-
RMS Treatment Charges of Effluent 12%	6,61,234
Repair & Maintenance	2,39,930
Transport Charges of Effluent Water	9,15,682
Waste Collection	3,02,542
Membership Fees	-
ProCarb	48,600
ProScrub 1700NH	1,26,000
Provision	
Reimbursable expenses Syngene	

-Govt Charges	4,259
ROC Fees	3,804
Rates & Taxes	455
MCA Charges	
-License Fee	-
Renewal Fees	-
-Traveling Expenses	
Petrol Expenses	-
Transport Charges	-
Travel Expense (Car/Taxi)	-
-Misc Expenses	48,249
Conveyance	3,320
Courier Charges	
Disposable Purchase	
Food & Bevarages	
Franking Expense	1,230
Miscellaneous Expense	6,699
Registration Fees	
Repair and Maintenance	37,000
Signages	
Roundoff	

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GVRX FACILITIES MANAGEMENT PRIVATE LIMITED					
P No 1355-H and 1355-I Sy No 120, 4TH FLOOR, Niharika Jubilee One,					
Road No 1, Jubilee Hills, Hyderabad, Telangana, 500033					
Telangana - 500082, INDIA					
Ph No. : ,7337544431					
E-Mail : milind@rxpropellant.com					
Trial Balance					
1-Apr-23 to 31-Mar-24					
	GVRX FACILITIES MANAGEMENT PRIVATE LIMITED(23-24)				
Particulars	1-Apr-23 to 31-Mar-24				
	Opening	Transactions		Closing	
	Balance	Debit	Credit	Balance	
Capital Account	500.00 Cr			500.00 Cr	
<i>EQUITY SHARE- JVRX Asset Management Pvt Ltd</i>	260.00 Cr			260.00 Cr	260
<i>Equity Share- Modi Properties Pvt Ltd</i>	240.00 Cr			240.00 Cr	240
Loans (Liability)	2398173.00 Cr	2398173.00			
Unsecured Loans	2398173.00 Cr	2398173.00			
<i>GV Research Centers Pvt Ltd</i>	2398173.00 Cr	2398173.00			
Current Liabilities	3112378.43 Cr	34508187.59	34360672.32	2964863.16 Cr	2964863
Duties & Taxes	97386.46 Dr	8626336.79	8628547.83	95175.42 Dr	95175
GST	279173.18 Dr	7892778.79	7974356.83	197595.14 Dr	197595
<i>CGST Output</i>		1985283.58	1993020.30	7736.72 Cr	7737
<i>INPUT CGST</i>	57818.17 Dr	1532621.01	1590441.57	2.39 Cr	2
<i>Input CGST (GSTR-2B Unclaimed)</i>	87431.64 Dr	255474.47	247251.34	95654.77 Dr	95655
<i>INPUT CGST RCM</i>		19506.50	19506.50		
<i>Input IGST</i>		234904.65	234904.87	0.22 Cr	0
<i>Input IGST (GSTR-2B Unclaimed)</i>		24417.58		24417.58 Dr	24418
<i>INPUT SGST</i>	57818.17 Dr	1532621.01	1590441.11	1.93 Cr	2
<i>Input SGST (GSTR-2B Unclaimed)</i>	87431.64 Dr	255474.47	247251.34	95654.77 Dr	95655
<i>INPUT SGST RCM</i>		19506.50	19506.50		
<i>OUTPUT CGST RCM</i>	5663.22 Cr	23842.22	19506.50	1327.50 Cr	1328
<i>OUTPUT SGST RCM</i>	5663.22 Cr	23842.22	19506.50	1327.50 Cr	1328
<i>SGST Output</i>		1985284.58	1993020.30	7735.72 Cr	7736
TDS	181786.72 Cr	733558.00	654191.00	102419.72 Cr	102420
<i>TDS U/s 194C</i>	50793.72 Cr	277829.00	273829.00	46793.72 Cr	46794
<i>TDS U/s 194I</i>		900.00	1200.00	300.00 Cr	300
<i>TDS U/s 194J</i>	130993.00 Cr	454829.00	379162.00	55326.00 Cr	55326
Provisions	149428.00 Cr	331752.61	444014.61	261690.00 Cr	261690
<i>GST Payable</i>		181128.61	181128.61		
<i>Provision for Expenses</i>	149428.00 Cr	150624.00	262886.00	261690.00 Cr	261690

Sundry Creditors	3010336.89 Cr	25500098.19	25288109.88	2798348.58 Cr	2798349
24 Seven Innovative Products		1722067.18	2487740.32	765673.14 Cr	765673
Airwin Food Pvt Ltd	12183.00 Cr	99857.00	87674.00		
Aspire Engineers	96630.00 Dr	130327.00	226957.80	0.80 Cr	1
A TO Z Super Market		74339.50	74339.50		
Balaramakrishna & Associates		3000.00	3000.00		
Bheema Fuelivery Private Limited		489100.00	489100.00		
B M Kumar & Associates		375843.00	375843.00		
Bright Ventures		154870.00	191498.00	36628.00 Cr	36628
Classic Foods	3564.20 Cr			3564.20 Cr	3564
Clean Sense		15104.00	15104.00		
Elite Global Business Services Pvt Ltd		32273.00	32273.00		
ER - Kalyan Kumar		3479.00	49955.00	46476.00 Cr	46476
Fuji Electric India Private Limited		87900.00	87900.00		
Global Engineering Solutions		3540.00	3540.00		
Global Fast Net		21240.00	24780.00	3540.00 Cr	3540
Green Gene Enviro Protection & Infrastructure Pvt L	71598.96 Cr	1048912.56	977314.20	0.60 Cr	1
GTS FACILITY MANAGEMENT SERVICES PVT LTD	362109.62 Cr	397180.62	35071.00		
GVRC Pvt Ltd	365117.80 Cr	824240.20	631226.96	172104.56 Cr	172105
Haneef Engineering Associates		14160.00	14160.00		
Hyderabad Integrated MSW Ltd	16711.22 Cr	334237.88	350950.66	33424.00 Cr	33424
Jai Hanuman Electricals			33004.60	33004.60 Cr	33005
Johnson Lifts Pvt Ltd		108064.40	108064.40		
JVRX ASSET MANAGEMENT PVT LTD	672678.00 Cr	2099125.12	1556443.12	129996.00 Cr	129996
Koorakula Mallesh		30000.00	30000.00		
Lalith Jain		3819.00	8539.00	4720.00 Cr	4720
Lalithya Infra Facilities Enterprises Pvt Ltd		2438000.00	2438000.00		
Laxminiwas & Co.		67381.20	67381.20		
LIV Signity Security Services Pvt Ltd	145335.04 Cr	290670.06	145335.02		
Mallikarjuna Water Suppliers		22335.00	22335.00		
Manda Prasad		2400.00	2400.00		
Manvi Chhabra			1300.00	1300.00 Cr	1300
Micro Testing Labs Pvt Ltd	4752.00 Cr	92070.00	87318.00		
Mohammed Farouqui		100.00	100.00		
Prolog Biologicals Pvt Ltd		198468.00	198468.00		
RK Radium			2832.00	2832.00 Cr	2832
RK Safety Services		142657.00	142657.00		
Rosh Elevators Pvt Ltd		97940.00	53100.00	44840.00 Dr	44840
RXP FACILITIES MANAGEMENT PRIVATE LIMITED	454699.94 Cr	5693600.36	5716335.94	477435.52 Cr	477436

<i>RX Propellant Pvt. Ltd.</i>			54000.00	54000.00 Cr	54000
<i>Sadul Shaik</i>		25244.00	28114.00	2870.00 Cr	2870
<i>Sandhya Sama</i>		1264.00	1264.00		
<i>Sattva Global Services Pvt Ltd</i>		116640.00	126360.00	9720.00 Cr	9720
<i>Seven Hills Facility Services Private Limited</i>	421211.75 Cr	2243057.97	2191387.85	369541.63 Cr	369542
<i>Shravan</i>		15300.00	15300.00		
<i>Southspace LLP</i>		9720.00	12960.00	3240.00 Cr	3240
<i>SPIES SECURITY SERVICES</i>	16095.00 Cr			16095.00 Cr	16095
<i>Sri Lakshmi Transport</i>	83160.00 Cr	855558.00	772398.00		
<i>Srinivasa Sales & Service Pvt Ltd</i>		364026.00	436526.00	72500.00 Cr	72500
<i>S S C PROJECTS PVT LTD</i>	258953.96 Cr	776860.92	517906.96		
<i>Star Analytical Services</i>	45360.00 Cr	162540.00	147420.00	30240.00 Cr	30240
<i>Steeple & Hudson Pest Control Pvt Ltd</i>	12760.00 Cr	140360.00	127600.00		
<i>Subham Safety Engineers</i>		96870.00	96870.00		
<i>Sustainable Industrial Solutions</i>		12980.00	12980.00		
<i>Trane Technologies India Private Limited</i>		477785.00	477786.30	1.30 Cr	1
<i>Vigilon Force Security LLP</i>		1513828.87	1671186.87	157358.00 Cr	157358
<i>Vishu Services</i>	160676.40 Cr	1557852.35	1814099.18	416923.23 Cr	416923
<i>Walvarine Projects</i>		11800.00	11800.00		
<i>Yashi Tiwari</i>		110.00	110.00		
<i>Audit Fees Payable</i>	50000.00 Cr	50000.00			
Fixed Assets	47035.13 Dr			47035.13 Dr	47035
<i>Accumulated Depreciation</i>	19392.00 Cr			19392.00 Cr	19392
<i>Computers</i>	39822.04 Dr			39822.04 Dr	39822
<i>Office Equipment</i>	11750.00 Dr			11750.00 Dr	11750
<i>Printer</i>	14855.09 Dr			14855.09 Dr	14855
Current Assets	4089646.32 Dr	59581382.16	59802193.92	3868834.56 Dr	3868835
<i>Opening Stock</i>					
<i>Deposits (Asset)</i>	16000.00 Dr			16000.00 Dr	16000
<i>Security Deposit</i>	16000.00 Dr			16000.00 Dr	16000
<i>Loans & Advances (Asset)</i>	82382.00 Dr		82382.00		
<i>Reimbursable expenses receivable</i>	82382.00 Dr		82382.00		
<i>Sundry Debtors</i>	234883.62 Dr	29058023.56	28957308.60	335598.58 Dr	335599
<i>SYNGENE INTERNATIONAL LIMITED</i>	234883.62 Dr		234883.62		
<i>SYNGENE SCIENTIFIC SOLUTIONS LTD.</i>		29058023.56	28722424.98	335598.58 Dr	335599
<i>Bank Accounts</i>	2260938.90 Dr	29970243.88	29268276.52	2962906.26 Dr	2962906
<i>HDFC BANK 50200057873529</i>	2260938.90 Dr	29970243.88	29268276.52	2962906.26 Dr	2962906
<i>Imprest Advance</i>		15000.00		15000.00 Dr	15000
<i>Kalyan Kumar</i>		15000.00		15000.00 Dr	15000
<i>Withholding Taxes</i>	1494226.80 Dr	538114.72	1494226.80	538114.72 Dr	538115

Advance Tax		32000.00		32000.00 Dr	32000
TDS Receivable FY2022-23	1494226.80 Dr		1494226.80		
TDS Receivable FY 2023-24		506114.72		506114.72 Dr	506115
Deferred Tax Assets	1215.00 Dr			1215.00 Dr	1215
Sales Accounts			25071984.88	25071984.88 Cr	25071985
Chemical and Environmental Monitoring Charges			3677083.00	3677083.00 Cr	3677083
Diesel Utilisation Charges			2927314.88	2927314.88 Cr	2927315
Facility Management Services			18467587.00	18467587.00 Cr	18467587
Indirect Incomes			24823.20	24823.20 Cr	24823
Interest on IT Refund			22423.20	22423.20 Cr	22423
Other Income			2400.00	2400.00 Cr	2400
Indirect Expenses		22969257.81	197326.24	22771931.57 Dr	22771932
Accounting Fee		398000.00		398000.00 Dr	398000
Accounting Fee @18%		398000.00		398000.00 Dr	398000
Annual Maintenance Charges		1254671.54		1254671.54 Dr	1254672
AMC B-Check (MEP)		370996.54		370996.54 Dr	370997
AMC Charges for Elevators @18%		47400.00		47400.00 Dr	47400
AMC for ACB/VCB Breakers		193260.00		193260.00 Dr	193260
AMC for Chillers		411885.00		411885.00 Dr	411885
AMC for Fire Hydrant System		122250.00		122250.00 Dr	122250
AMC for LIFT		93160.00		93160.00 Dr	93160
Other AMC Services		15720.00		15720.00 Dr	15720
Audit Expenses		7390.00		7390.00 Dr	7390
Audit Expenses		7390.00		7390.00 Dr	7390
EHS Consumables & Maintenance		119234.00		119234.00 Dr	119234
EHS Awareness Expense		2400.00		2400.00 Dr	2400
EHS Consumables 12%		23300.00		23300.00 Dr	23300
EHS Consumables 18%		49812.00		49812.00 Dr	49812
EHS Consumables 5%		11425.00		11425.00 Dr	11425
Maintenance Expense- EHS Awareness		32297.00		32297.00 Dr	32297
Facility Management Expenses		17451535.04	98867.77	17352667.27 Dr	17352667
Asset Management Services		1441155.00		1441155.00 Dr	1441155
Asset Management Services		1441155.00		1441155.00 Dr	1441155
ETP Maintenance Expenses		228040.00		228040.00 Dr	228040
ETP-02 Transport Charges (KKB)		31000.00		31000.00 Dr	31000
ETP/STP Maintenance (Non Reimbursement)		197040.00		197040.00 Dr	197040
Fuel Expenses		2927100.00		2927100.00 Dr	2927100
HSD - Purchase		2927100.00		2927100.00 Dr	2927100
House Keeping Services & Material		2528506.00	90.00	2528416.00 Dr	2528416
Housekeeping Service & Material 18%		318934.50		318934.50 Dr	318935

Housekeeping Services & Material 12%		23928.00		23928.00 Dr	23928
Housekeeping Services & Material 5%		10050.00		10050.00 Dr	10050
Houskeeping Service & Material		78464.50		78464.50 Dr	78465
Houskeeping Service & Material @18%		1987129.00	90.00	1987039.00 Dr	1987039
Pest Control Expense		110000.00		110000.00 Dr	110000
Manpower Services		4927878.00		4927878.00 Dr	4927878
Manpower Services		4927878.00		4927878.00 Dr	4927878
MEP Expenses		3832888.00	98777.77	3734110.23 Dr	3734110
Maintenance Expenses-MEP		49955.00		49955.00 Dr	49955
Maintenance Expenses-MEP@18%		3782933.00	98777.77	3684155.23 Dr	3684155
Security Services		1565968.04		1565968.04 Dr	1565968
Security Services		125289.00		125289.00 Dr	125289
Security Services IGST 18%		1440679.04		1440679.04 Dr	1440679
Finance Charges		123.00		123.00 Dr	123
Bank Charges		123.00		123.00 Dr	123
Govt.Charges		4259.00		4259.00 Dr	4259
Rates & Taxes		455.00		455.00 Dr	455
ROC Fees		3804.00		3804.00 Dr	3804
Misc.Expenses		48249.00		48249.00 Dr	48249
Conveyance		3320.00		3320.00 Dr	3320
Franking Expense		1230.00		1230.00 Dr	1230
Miscellaneous Expense		6699.00		6699.00 Dr	6699
Repair and Maintenance		37000.00		37000.00 Dr	37000
Office Expenses		93695.00	4175.00	89520.00 Dr	89520
Bandwidth Charges		21000.00		21000.00 Dr	21000
Office Expense		72195.00	4175.00	68020.00 Dr	68020
Printing & Stationery		500.00		500.00 Dr	500
Reimbursable expenses Syngene		3440713.38	32000.00	3408713.38 Dr	3408713
Bio Medical Waste		117000.00	2000.00	115000.00 Dr	115000
Environmental Monitoring Charges		205850.00	30000.00	175850.00 Dr	175850
ETP & STP Consumables		83880.00		83880.00 Dr	83880
Hazardous Waste Management Expense		904925.00		904925.00 Dr	904925
ProCarb		48600.00		48600.00 Dr	48600
ProScrub 1700NH		126000.00		126000.00 Dr	126000
Repairs & Maintenance		75000.00		75000.00 Dr	75000
RMS Treatment Charges of Effluent 12%		661234.00		661234.00 Dr	661234
Transport Charges of Effluent Water		915682.00		915682.00 Dr	915682
Waste Collection		302542.38		302542.38 Dr	302542
Rent		12000.00		12000.00 Dr	12000
Rent		12000.00		12000.00 Dr	12000

Staff Welfare Expenses		89376.00	12280.00	77096.00 Dr	77096
Catering Service		89376.00	12280.00	77096.00 Dr	77096
Audit Fees		50000.00	50000.00		
Round Off		11.85	3.47	8.38 Dr	8
Profit & Loss A/c	1374369.98 Dr			1374369.98 Dr	1374370
Grand Total		119457000.56	119457000.56		
		38,43,48,861.66	34,19,51,605.73		
		4,23,97,255.93			
Dr Diesel Utilization charges	29,27,315				
Cr HSD Purchase		29,27,315			
Dr Chemical and environmental monitoring charges	37,13,088				
Cr Reimbursable expenses Syngene		37,13,088			
SYNGENE SCIENTIFIC SOLUTIONS LTD.	36005				
Chemical and environmental monitoring charges		36005			
Hazardous Waste Management Expense	1,36,155				
Repair & Maintenance	1,64,930				
Provision for Expenses		3,01,085			
RK Safety Services					
AMC for Fire Hydrant System	37,500				
To Provision for Expenses		37,500			
AMC for Chillers	36,900		AMC from 22-02-2024 to 31-03-2024		
To Trane Technologies India Pvt Ltd		36,900			
Dr Audit fee	50000				
Cr Audit fee payable		50000			
Dr Deferred tax	0				
Cr Deferred tax liabilities		0			

Dr Depreciation	25635				
Cr Accumulated Depreciation		25635			
(Being Depreciation on Fixed Assets for FY 2023-24)					
Dr Houskeeping Service & Material	836				
Dr EHS Consumables	3780				
Dr Branding Expense	4356				
Cr Input CGST (GSTR-2B Unclaimed)		4486			
Cr Input SGST (GSTR-2B Unclaimed)		4486			

GVRX Facilities Management Private Limited
Hyderabad

Depreciation as per Income Tax Act FY 2023-24

Description	Dep %	WDV as On 01.04.23	Additions	
			Above 180 Days	Below 180 Days
Computers	40%	42,206		-
		42,206	-	-