M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591
4A, Pollock Street,
Kolkata - 700 001

Provisional Standalone Balance Sheet as at January 31st, 2024

(All amount in INR Lakhs unless otherwise stated)

		Particulars	Notes	As at 31.01.2024
		ASSETS		
(1)		**Non-Current Assets**		
(a)		Property, Plant & Equipment	3	11,654.23
(b)		Capital Work-In-Progress	4	1,011.25
(c)		Intangible Assets	5	26.46
(d)		Right- of-Use Assets	6	883.02
(e)		Financial Assets		
	(i)	Investments	7	344.66
	(ii)	Other Financial Assets	8	267.76
(f)		Deferred tax assets (Net)	9	179.66
(g)		Other Non-Current Assets	10	1,356.21
		Total Non-Current Assets		**15,723.25**
(2)		**Current Assets**		
(a)		Inventories	11	59,403.71
(b)		Financial Assets		
	(i)	Investments	12	39.63
	(ii)	Trade Receivables	13	71,301.08
	(iii)	Cash and Cash Equivalents	14	102.53
	(iv)	Other Bank Balances	15	16,405.38
	(v)	Loan	16	128.91
	(vi)	Other Financial Assets	17	1,594.80
(c)		Other Current Assets	18	8,117.66
		Total Current Assets		**1,57,093.71**
		TOTAL ASSETS		**1,72,816.96**
		EQUITY & LIABILITIES		
		EQUITY		
(a)		Equity Share Capital	19	639.12
(b)		Other Equity	20	33,451.23
		Total Equity		**34,090.34**
		LIABILITIES		
(1)		**Non-Current Liabilities**		
(a)		Financial Liabilities		
	(i)	Borrowings	21	6,825.75
	(ii)	Lease Liabilities	22	585.05
		Total Non-Current Liabilities		**7,410.80**
(2)		**Current Liabilities**		
(a)		Financial Liabilities		
	(i)	Borrowings	23	25,430.44
	(ii)	Lease Liabilities	24	328.02
	(iii)	Trade Payables	25	
		- Total Outstanding Dues of Micro and Small Enterprises		-
		- Total Outstanding Dues of Creditors other than Micro and Small Enterpr		69,282.56
	(iv)	Other Financial Liabilities	26	543.09
(b)		Other Current Liabilities	27	36,769.31
(c)		Current Tax Liabilities (Net)	28	(1,037.60)
		Total Current Liabilities		**1,31,315.81**
		Total Liabilities		**1,38,726.61**
		Total Equity and Liabilities		**1,72,816.96**

See accompanying notes to the Standalone Financial Statements 1-39

Laser Power & Infra Pvt. Ltd.
Deepak Goel
Managing Director
DEEPAK GOEL

Laser Power & Infra Pvt. Ltd.
Director
NAVIN KUMAR SAFFAR

PLACE: KOLKATA
DATED: 16/03/2024

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591
4A, Pollock Street,
Kolkata - 700 001

Provisional Standalone Statement of Profit & Loss For the period 01.04.2023 -31.01.2024

(All amount in INR Lakhs unless otherwise stated)

Particulars	Notes	For the period 01.04.2023 - 31.01.2024
Revenue from Operations	29	1,33,388.38
Other Income	30	836.21
TOTAL INCOME		**1,34,224.59**
EXPENSES		
Cost of Material Consumed	31	94,402.38
Purchases of Trading Goods	32	35,536.38
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	33	(26,995.12)
Employee Benefits Expense	34	3,386.47
Finance Cost	35	7,015.78
Depreciation and Amortisation Expenses	36	1,826.68
Other Expenses	37	18,134.79
TOTAL EXPENSES		**1,33,307.35**
Profit before Tax		**917.24**
Less: Tax Expenses		
Current Tax		-
Short & Excess Provision relating to earlier years		-
Deferred tax	9	
Profit for the Year		**917.24**
Other Comprehensive Income	38	
Items that will not be Reclassified to Profit or Loss:		
Equity Instruments through Other Comprehensive Income		-
Income Tax relating to above Items		-
Re-measurements of Defined Benefit Plans		-
Income Tax relating to above Items		-
Total Other Comprehensive Income		-
Total Comprehensive Income for the Year		**917.24**
Earning Per Share (Face value Rs. 100/- per share)		
Basic (In Rs.)		143.52
Diluted (In Rs.)		143.52

See accompanying notes to the Standalone Financial Statements 1-39

Laser Power & Infra Pvt. Ltd.
Deepak Goel
Managing Director
DEEPAK GOEL
DIN:- 00673430

Laser Power & Infra Pvt. Ltd.
N. Jalan
Director
NAVIN KUMAR SAFFAR
DIN:- 03107852

PLACE: KOLKATA
DATED: 16/03/2024

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

Note- 3

Property, Plant & Equipment

Financial Year 2023-24

Particulars	Gross Carrying Amount				Accumulated Depreciation				Net Carrying
	As at 01.04.2023	Addition during the year	Deletion during the year	As at 31.01.2024	As at 01.04.2023	Depreciation for the year	Deletion during the year	As at 31.01.2024	W.D.V. as at 31.01.2024
Freehold Land	854.41	7.92		862.33	-	-		-	862.33
Office Building	2,812.12	-		2,812.12	663.70	151.97		815.67	1,996.45
Factory Shed & Building	2,783.67	5.91		2,789.58	1,001.28	249.84		1,251.12	1,538.46
Plant & Machinery	7,465.22	909.72		8,374.94	1,869.60	793.72		2,663.32	5,711.61
Electric Installation	239.04	13.35		252.39	65.42	34.07		99.49	152.90
Motor Car & Bike	1,261.14	56.56		1,317.70	540.68	147.90		688.58	629.12
Furniture & Fixture	958.42	39.22		997.64	321.96	121.63		443.58	554.06
Office Equipment	228.45	62.84		291.30	106.55	38.43		144.98	146.32
Computer & Printer	75.70	35.55		111.25	31.44	16.83		48.27	62.99
Total	**16,678.16**	**1,131.09**	**-**	**17,809.25**	**4,600.63**	**1,554.38**	**-**	**6,155.02**	**11,654.23**
Previous Year	**11,999.50**	**4,768.10**	**89.44**	**16,678.16**	**3,110.57**	**1,517.42**	**27.35**	**4,600.63**	**12,077.53**

Note - 3.1 For details of property plant and equipment pledged against borrowings refer notes-21.1 & 23.1

Additional Note: Dislclosures As per Previous Standard

(a) The company has chosen to carry the previous GAAP net carrying amounts as at transition date as deemed cost for adpotion of IND AS.

(b) Additional information relating to Gross block and net block are as per previous GAAP.

Property, Plant & Equipment

Particulars	GROSS BLOCK (At Cost)				ACCUMULATED DEPRECIATION				et Carrying Amou
	As at 01.04.2023	Addition during the	Deletion during the year	As at 31.01.2024	As at 01.04.2023	Depreciation for the year	Deletion during the year	As at 31.01.2024	W.D.V. as at 31.01.2024
Leasehold Land	159.25	-		159.25	-	-		-	159.25
Freehold Land	854.41	7.92		862.33	-	-		-	862.33
Office Building	3,163.54	-		3,163.54	1,015.12	151.97		1,167.09	1,996.45
Factory Shed & Building	3,869.66	5.91		3,875.57	2,087.27	249.84		2,337.11	1,538.46
Plant & Machinery	9,881.63	909.72		10,791.35	4,286.01	793.72		5,079.73	5,711.61
Electric Installation	343.44	13.35		356.79	169.82	34.07		203.89	152.90
Motor Car & Bike	1,728.13	56.56		1,784.69	1,007.68	147.90		1,155.58	629.12
Furniture & Fixture	1,130.82	39.22		1,170.04	494.36	121.63		615.98	554.06
Office Equipment	405.49	62.84		468.33	283.58	38.43		322.01	146.32
Computer & Printer	289.02	35.55		324.57	244.76	16.83		261.59	62.99
Total	**21,825.38**	**1,131.09**	**-**	**22,956.46**	**9,588.60**	**1,554.38**	**-**	**11,142.98**	**11,813.48**
Previous Year	**16,518.28**	**820.04**	**19.74**	**17,318.58**	**6,774.47**	**1,509.43**	**13.50**	**8,270.40**	**12,236.78**

Laser Power & Infra Pvt. Ltd.
Deepak Goel
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

NOTE: 4 CAPITAL WORK IN PROGRESS	As at 31.01.2024
Balance at the beginning of the year	188.51
Additions during the year	846.58
Capitalised during the year	23.85
Balance at the end of the year	**1,011.25**

Note - 5
Intangible Assets
Financial Year 2023-24

Particulars	Gross Carrying Amount				AMORTISATION				Net Carrying
	As at 31.03.2023	Addition during the year	Deletion during the year	As at 31.01.2024	As at 31.03.2023	For the year	Deletion during the year	As at 31.01.2024	W.D.V. as at 31.01.2024
Computer Software	65.10	6.53	-	71.63	39.23	5.94	-	45.17	26.46
Total	**65.10**	**6.53**	-	**71.63**	**39.23**	**5.94**	-	**45.17**	**26.46**
Previous Year	**55.09**	**10.01**		**65.10**	**28.37**	**10.86**		**39.23**	**25.87**

Laser Power & Infra Pvt. Ltd.
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

Notes to Standalone Financial Statements

(All amount in INR Lakhs unless otherwise stated)

NOTE: 6 RIGHT OF USE ASSETS	As at 31.01.2024
Gross Block	
Balance as at beginning of the year	2,234.66
Additions during the year	11.74
Disposals/discarded during the year	129.86
Balance as at end of the year	2,116.53
Amortisation	
Balance as at beginning of the year	967.16
Amortisation for the year	266.36
Disposals/discarded during the year	-
Balance as at end of the year	1,233.51
Net Block as at end of the year	**883.02**

(All amount in INR Lakhs unless otherwise stated)

NOTE: 7 NON-CURRENT ASSETS: FINANCIAL ASSETS: INVESTMENTS		As at 31.01.2024
Fully paid equity shares		
Investment - Carried at Cost		
In Equity Instruments of Subsidiaries, Unquoted	**No of Shares**	
UIC Udyog Ltd	5,12,550 (5,12,550)	51.00
Investment - Desiginated at fair value through Other comprehensive income		
Investment in Equity Instruments of others entities, Unqouted		
Aayush Pratik Dealcom Pvt. Ltd.	20,000 (20,000)	11.26
DRP Realtors Pvt Ltd.	25,000 (25,000)	100.75
Goel Buildcon Pvt Ltd.	60,000 (60,000)	43.02
Shantiniketan Infrastructure Pvt Ltd	95,741 (95,471)	-
Shanti Infrabuild Pvt.Ltd	5,500 (5,500)	-
Goel Propcon Pvt Ltd.	30,000 (30,000)	30.84
Laser Developers Pvt Ltd.	60,000 (60,000)	38.67
Lakshya Properties Pvt. Ltd.	9,000 (9,000)	0.74
New Leaf realtors Pvt Ltd.	18,000 (18,000)	28.84
Shanti Infra Development Pvt Ltd.	60,000 (60,000)	39.55
		344.66
Aggregate amount of quoted investments		**NA**
Aggregate market value of quoted investments		**NA**
Aggregate amount of unquoted investments		**344.66**
Aggregate amount of impairment in the value of investments		**Nil**

The above figures in bracket ( ) denotes previous year's figure

.ll amount in INR Lakhs unless otherwise stated)

NOTE: 8 NON-CURRENT ASSETS: FINANCIAL ASSETS: OTHERS	As at 31.01.2024
Unsecured, considered good(At amortised Cost)	
- Security Deposits	267.76
	267.76

INR Lakhs unless otherwise stated)

NOTE: 9 DEFERRED TAX ASSETS (NET)	As at 31.01.2024
Deferred Tax Assets in relation to:	
Reversal/Accural of revenue & related costs	147.70
Property, Plant & Equipment and Intangible Assets	76.54
Fair value of Defined Benefit Obligation	1.72
Fair Valuation of Financial Assets & Financial Liabilities	11.49
Deferred Tax Asset	**237.45**

Laser Power & Infra Pvt. Ltd.
Deepa Goel
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

Notes to Standalone Financial Statements

Deferred Tax Liabilities in relation to:	
Fair Value of Lease Liabilities	0.42
Retention Money Receivable	-
Fair value of Equity Instruments	(58.21)
Deferred Tax Liability	**(57.79)**
Net Deferred Tax liability/(Asset)	**179.66**

(All amount in INR Lakhs unless otherwise stated)

NOTE: 10 OTHER NON-CURRENT ASSETS	As at 31.01.2024
Capital advances	1,348.82
Defined Employee Benefit Plan Assets/(Liabilities) (Net)	7.38
	1,356.21

(All amount in INR Lakhs unless otherwise stated)

NOTE: 11 CURRENT ASSETS: INVENTORIES	As at 31.01.2024
Raw Materials	13,708.79
Work in Progress	2,717.61
Erection Work in Progress	1,345.00
Contract Work in Progress	24,336.30
Finished Goods	11,933.62
Stock in Trade(EPC)	4,441.18
Stores, Spares and Packing Material	921.21
	59,403.71

(All amount in INR Lakhs unless otherwise stated)

NOTE: 12 CURRENT ASSETS: FINANCIAL ASSETS: INVESTMENTS		As at 31.01.2024
Current investment - carried at fair value through Profit & loss	**No. of Units**	
Investment in mutual funds (Quoted, fully paid-up)		
Canara Robeco Mid Cap Regular Growth	99,995	39.63
		39.63

Laser Power & Infra Pvt. Ltd.
Deepak Goel
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

Notes to Standalone Financial Statements

.ll amount in INR Lakhs unless otherwise stated)	
NOTE: 13 CURRENT ASSETS: FINANCIAL ASSETS: TRADE RECEIVABLES	**As at 31.01.2024**
Trade Receivables -Considered Good, Unsecured	71,301.08
Less: Allowance for expected credit loss	-
	71,301.08

.ll amount in INR Lakhs unless otherwise stated)	
NOTE: 14 CURRENT ASSETS: FINANCIALS ASSETS: CASH AND CASH EQUIVALENTS	**As at 31.01.2024**
Balance with banks	
- In Current Account	74.64
Cash on hand	27.89
	102.53

.ll amount in INR Lakhs unless otherwise stated)	
NOTE: 15 CURRENT ASSETS: FINANCIALS ASSETS - OTHER BANK BALANCES	**As at 31.01.2024**
Fixed Deposits with bank held as Margin Money	16,405.38
	16,405.38

.ll amount in INR Lakhs unless otherwise stated)	
NOTE: 16 CURRENT ASSETS: FINANCIALS ASSETS - LOANS	**As at 31.01.2024**
Unsecured, considered good	
Others	128.91
	128.91

.ll amount in INR Lakhs unless otherwise stated)	
NOTE: 17 CURRENT ASSETS: FINANCIAL ASSETS - OTHERS	**As at 31.01.2024**
Unsecured, Considered good	
Security Deposit	262.31
Earnest Money Deposits	1,332.49
	1,594.80

.ll amount in INR Lakhs unless otherwise stated)	
NOTE: 18 CURRENT ASSETS: OTHERS	**As at 31.01.2024**
Unsecured, considered good	
Balance with Govenrment Authorities	
- GST,Sales tax ,VAT & CST	4,446.73
Others advances	
Advance to Supplier against goods & services	3,651.38
Advance to Employees	19.55
	8,117.66

Laser Power & Infra Pvt. Ltd.
Deepa Goel
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

Notes to Standalone Financial Statements

(All amount in INR Lakhs unless otherwise stated)

NOTE: 19 SHARE CAPITAL	As at 31.01.2024
A. Authorised Capital	
8,50,000(P.Y. 8,50,000) Equity Shares of Rs. 100/- each	850.00
	850.00
B. Issued, Subscribed & Paid up Capital	
6,39,118(P.Y. 3,19,559) Equity Shares of Rs. 100/- each fully paid	639.12
	639.12

C. Statement of Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

		2023-24		2022-23
		No. of Shares	(Amount in Rs. Lacs)	No. of Shares
Outstanding at the beginning of the year		6,39,118	639.12	3,19,559
Add:	Shares allotted to the shareholders of transferor companies pursuant to the composite scheme of arrangement with the company	-	-	-
Add:	Shares issued as Bonus on 30th January, 2023			3,19,559
		6,39,118	639.12	6,39,118
Issued, subscribed and fully paid up equity shares outstanding at the end of the year		6,39,118	639.12	6,39,118

D. Rights, preferences and Restrictions attached to Equity Shares
The Company has only one class of shares referred to as equity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

E.The aggregate number of equity shares allotted as fully paid up by way of bonus shares in immediately preceding five years ended January 31, 2024 are -Nil (previous period of five years ended March 31, 2023 -3,19,559)

F. The aggregate number of equity shares issued pursuant to contract, without payment being received in cash in immediately preceding last five years ended on March 31, 2023 are 2,28,354 shares(previous period of five years ended March 31, 2022-2,28,354 shares)

G. List of Share holders holding more than 5% shares in the company

Name Of Shareholder	As at 31.01.2024		As at 31.03.2023
	No. of Shares Held	% age	No. of Shares Held
Deepak Goel	2,43,200	38.05%	2,43,200
Rakhi Goel	85,960	13.45%	85,960
Devesh Goel	1,59,788	25.00%	1,59,788
Devendra Goel	-	-	-
Akshat Goel	1,03,114	16.13%	1,03,114
Rashmi Goel	-	-	-
Purushottam Dass Goel	-	-	-
Purushottam Dass Goel HUF	34,062	5.33%	34,062

H. List of promoter's shareholding in the company

Name of promoter	As at 31.01.2024		As at 31.03.2023	
	No. of Shares	% of total shares	No. of Shares	% of total shares
Deepak Goel	2,43,200	38.05%	2,43,200	38.05%

(All amount in INR Lakhs unless otherwise stated)

NOTE: 20 OTHER EQUITY	As at 31.01.2024
Capital Reserve	
Balance at the beginning of the year	0.00
Add: Addition during the year	-
Less: Utilization during the year for bonus issue of shares	-
Balance at the end of the year	0.00
Securities Premium	
Balance at the beginning of the year	3,811.95
Add: Addition during the year	-
Balance at the end of the year	3,811.95
General Reserve	
Balance at the beginning of the year	2,160.66
Add/(Less) : Tranfer from General reserve for Bonus issue of shares	-
Add: Addition during the year	-
Balance at the end of the year	2,160.66
Retained Earning	
Balance at the beginning of the year	26,373.68
Add/(Less): Profit/(loss) for the year	917.24
Add/(Less) : Tranfer from General reserve	-
Add/(Less) : Tranfer from Remeasurement of Defined Benefits Plans through OCI	-
Add/(Less) : Tranfer from Equity Instruments through OCI	-
Balance at the end of the year	27,290.91
Equity Instruments through OCI	
Balance at the beginning of the year	187.71
Add/(Less): Changes arising from fair value of equity instruments through Other Comprehensive Income (net of taxes)	-
Less: Transfer to retained earnings	-
Balance at the end of the year	187.71
Remeasurement of Defined Benefits Plans through OCI	
Balance at the beginning of the year	(0.00)
Add/(Less): Changes during the year on Remeasurement of Defined Benefit Plans	-
Less: Transfer to Retained Earnings	
Balance at the end of the year	(0.00)
Total	33,451.23

Laser Power & Infra Pvt. Ltd.
Deepak Goel
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

Notes to Standalone Financial Statements

	t in INR Lakhs unless other
NOTE: 21 NON-CURRENT LIABILITIES: FINANCIAL LIABILITIES: BORROWINGS	**As at 31.01.2024**
Term Loans From Banks ***(Secured)***	
Rupee Loans *(Refer Note -21.1 below and Note- 23 for current maturity)*	3,789.06
Loans from others ***(Unsecured)***	
- From Related Parties	-
- From Others	3,036.69
	6,825.75

(All amount in INR Lakhs unless otherwise stated)

	t in INR Lakhs unless other
NOTE: 22 NON-CURRENT LIABILITIES: FINANCIAL LIABILITIES: LEASE LIABILITY	**As at 31.01.2024**
Unsecured	
Balance at the beginning of the year	**1,269.15**
Add: Addition/ modification during the year	11.56
Add: Finance costs accrued during the year	87.49
Less: Deduction during the year *(Due to termination of lease)*	120.44
Less: Payment of lease liabilities	334.69
Balance at the end of the year	913.07
Less: Current maturities of short term lease liabilities (Refer Note-24)	328.02
	585.05

	t in INR Lakhs unless other
NOTE: 23 CURRENT LIABILITIES: FINANCIAL LIABILITIES - BORROWINGS	**As at 31.01.2024**
Loans repayable on demand from banks	
- Working Capital Facility (Secured)	21,352.00
Current Maturities of Long Term Borrowings ***(Refer Note - 21)***	1,578.44
Short term loans & advances (Unsecured)	
- From Bank	2,500.00
- From Other parties	-
	25,430.44

	t in INR Lakhs unless other
NOTE: 24 CURRENT LIABILITIES: FINANCIAL LIABILITIES - LEASE LIABILITIES	**As at 31.01.2024**
Lease Liability	328.02
	328.02

	(All amount in INR Lakhs unless otherwise stated)
NOTE: 25 TRADE PAYABLES	**As at 31.01.2024**
Total outstanding dues of Micro and Small enterprises	-
Total outstanding dues of other than Micro and Small enterprises	69,282.56
	69,282.56

	t in INR Lakhs unless other
NOTE: 26 CURRENT LIABILITIES: OTHER FINANCIAL LIABILITIES	**As at 31.01.2024**
Others:	
Creditors for Capital Goods	
- Total outstanding dues of Micro and small enterprises	-
- Total outstanding dues of creditors other than Micro and small enterprises	543.09
	543.09

	t in INR Lakhs unless other
NOTE: 27 OTHER CURRENT LIABILITIES	**As at 31.01.2024**
Unearned Revenue	29,055.19
Advance From Customers	7,560.09
Other payables	
- Statutory Dues Payable	114.29
- Bonus Payable	39.74
	36,769.31

	t in INR Lakhs unless other
NOTE: 28 CURRENT TAX LIABILITIES - (NET)	**As at 31.01.2024**
Provision for Income Tax (Net of Taxes Paid)	(1,037.60)
	(1,037.60)

Laser Power & Infra Pvt. Ltd.
Deepak Goel
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

Notes to Standalone Financial Statements

Note - 29 REVENUE FROM OPERATIONS	**INR Lakhs unless otherwise stated) For the period 01.04.2023 - 31.01.2024**
Sale of Product	
- Manufactured & Other Goods	1,06,077.38
Sale of service	
- EPC Projects & other services*	25,972.25
Other Operating Revenue	1,338.76
Revenue (Net)	**1,33,388.38**

NOTE: 30 OTHER INCOME	**INR Lakhs unless otherwise stated) For the period 01.04.2023 -**
Interest income on financial assets:	
- On bank deposit	188.15
- Unwinding income on fair valuation of security deposit	6.23
- On others	0.00
Profit/ (Loss) on Sale of property ,plant & equipment	-
Receipts From Insurance Claim	0.45
Net Gain/(Loss) on Foreign Exchange Fluctuation	49.26
Income from Export Incentive	18.25
Duty Drawback Received	34.11
Commission Income	-
Other Miscellaneous Income	539.75
	836.21

Laser Power & Infra Pvt. Ltd.
Deepa Goel.
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
CIN No. U14220WB1988PTC043591

Notes to Standalone Financial Statements

		INR Lakhs unless otherwise stated)
Note - 31 COST OF MATERIAL CONSUMED		**For the period 01.04.2023 - 31.01.2024**
Opening Stock		13,460.97
Add:	Purchases	94,555.03
	Carriage Inwards	95.17
		1,08,111.17
Less:	Closing Stock	13,708.79
		94,402.38

	INR Lakhs unless otherwise stated)
Note - 32 PURCHASE OF TRADING GOODS	**For the period 01.04.2023 - 31.01.2024**
Trading Purchases*	35,418.83
Add: Carriage Inwards	117.55
	35,536.38
	35,536.38

* Includes purchases for executing works contract.

	INR Lakhs unless otherwise stated)
Note - 33 CHANGES IN INVENTORIES OF FINSIHED GOODS , TRADING GOODS AND WORK IN PROGRESS	**For the period 01.04.2023 - 31.01.2024**
Opening Stock	
- Finished Goods	6,602.24
- Work in Progress	2,903.95
- Erection work in progress	155.26
- Contract work in progress	5,042.74
- Stock- in- Trade	3,074.41
	17,778.59
Less: Closing Stock	
- Finished Goods	11,933.62
- Work in Progress	2,717.61
- Erection work in progress	1,345.00
- Contract work in progress	24,336.30
- Stock- in- Trade	4,441.18
	44,773.71
	(26,995.12)

33.1 Stock-in-Trade includes stock at various project sites.

	INR Lakhs unless otherwise stated)
Note - 34 EMPLOYEE BENEFITS EXPENSE	**For the period 01.04.2023 - 31.01.2024**
Salaries & wages	3,134.65
Contribution to provident, gratuity and other funds	38.78
Staff welfare expenses	213.04
	3,386.47

	INR Lakhs unless otherwise stated)
Note - 35 FINANCE COST	**For the period 01.04.2023 - 31.01.2024**
Interest expense of financial liabilities carried at amortised cost	5,671.93
Other borrowing cost	
Interest on lease liabilities	87.49
Processing charges	185.55
Bank charges and commission	1,070.81
Interest on MSME parties	
	7,015.78

Laser Power & Infra Pvt. Ltd.
Managing Director

Laser Power & Infra Pvt. Ltd.
Director

M/s. Laser Power & Infra Private Limited
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Notes to Standalone Financial Statements

(All amount in INR Lakhs unless

Note - 36 DEPRECIATION AND AMORTISATION OF EXPENSES	For the period 01.04.2023 - 31.01.2024
Depreciation on property, plant & equipment	1,554.38
Amortisation on intangible assets	5.94
Amortisation on right of use assets	266.36
	1,826.68

Note - 37 OTHER EXPENSES	For the period 01.04.2023 - 31.01.2024
Consumption of Stores and Spares	1,473.73
Power and Fuel	2,590.43
Machinery Rent	36.05
Loading & Unloading Charges	229.81
Inspection & Testing Charges	95.84
Conversion Charges	-
Packing Drum	2,599.60
Repairs & Maintenance	261.63
Carriage Outward	1,759.85
Labour Cess	374.16
Erection Charges	3,580.78
Job Work Charges	2,251.33
Insurance Charges	243.28
Advertisement & Publicity	17.60
Commission & Brokerage	98.22
Clearing & Forwarding Charges	227.16
Discount Allowed	38.69
Sales & Business Promotion	27.49
Auditors Remuneration (Refer Note - 37.1)	(0.00)
General Expenses	12.66
Computer Expenses	51.65
Contribution towards Corporate Social Responsibility (Refer Note - 37.2)	0.85
Donation	112.70
Director's Remuneration	112.62
Director's Sitting Fees	-
Electricity Charges	43.85
Entertainment Expense	37.43
Legal & Professional Charges	331.49
Loss on fair valuation measured through fair value through profit and loss (Net):	
- On investments	-
Membership & Subscription Fees	13.34
(Gain)/Loss on early termination of lease	(1.56)
Miscellaneous Expenses	179.52
Rent & Office Maintainence	231.35
Postage, Stamp & Telegram	10.44
Printing & Stationery	35.27
Rates & Taxes	282.47
Registration & Renewal Fees	8.24
Security Charges	117.18
Sundry Balance w/off	100.34
Service Charge	-
Telephone & Internet	39.50
Tender Fee & Processing Charges	39.83
Loss/(Profit) from Commodity Hedging	-
Travelling Expenses	469.93
	18,134.79

Laser Power & Infra Pvt. Ltd.
Deepa Gupta
Managing Director

Laser Power & Infra Pvt. Ltd.
Director