

# Balance Sheet

(This file is Digitally Signed)

Auditor Detail	Signing Person Detail
Auditor's Name :- Mahendra Kumar Jain	Signing Person Name :- NEELAKANTESWARA RAO RAVVA
Membership No. :- 025593	PAN :- ACJPR6686A
Firm Name :- M.K.Tated & Co.,	Status :-
FRN No. :- 004340S	
Status :- Proprietor	

**Balance Sheet as at 31st March 2022**

₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	4,72,00,000.00	4,72,00,000.00
Reserves and surplus	2	3,22,16,000.51	2,06,37,904.88
Money received against share warrants			
		<b>7,94,16,000.51</b>	<b>6,78,37,904.88</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings	3	4,76,28,598.17	5,79,86,243.12
Deferred tax liabilities (Net)	8		
Other long term liabilities			
Long-term provisions	4		
		<b>4,76,28,598.17</b>	<b>5,79,86,243.12</b>
<b>Current liabilities</b>			
Short-term borrowings			
Trade payables	5		
(A) Micro enterprises and small enterprises			
(B) Others		2,18,31,248.58	1,72,16,092.88
Other current liabilities	6	2,10,755.79	20,87,777.00
Short-term provisions	4	57,81,113.18	14,56,852.78
		<b>2,78,23,117.55</b>	<b>2,07,60,722.66</b>
<b>TOTAL</b>		<b>15,48,67,716.23</b>	<b>14,65,84,870.66</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property,Plant and Equipment and Intangible assets	7		
Property,Plant and Equipment		3,01,92,230.25	3,12,31,232.53
Intangible assets		10,91,471.00	5,33,613.00
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	8	4,88,188.20	5,53,767.00
Long-term loans and advances	12		
Other non-current assets			
		<b>3,17,71,889.45</b>	<b>3,23,18,612.53</b>
<b>Current assets</b>			
Current investments			
Inventories	9	3,85,62,412.32	4,81,75,434.58
Trade receivables	10	8,01,21,569.94	6,17,92,643.39
Cash and cash equivalents	11	12,61,840.00	18,87,126.30
Short-term loans and advances	12	22,50,703.66	19,15,161.00
Other current assets	13	8,99,300.86	4,95,892.86
		<b>12,30,95,826.78</b>	<b>11,42,66,258.13</b>
<b>TOTAL</b>		<b>15,48,67,716.23</b>	<b>14,65,84,870.66</b>
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	23		

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

As per our report of even date

For M.K.Tated & Co.,  
Chartered Accountant  
(FRN: 004340S)

For and on behalf of the Board of Directors

Sd/-  
Mahendra Kumar Jain  
Proprietor  
Membership No.: 025593  
Place: Vijayawada  
Date: 01/09/2022

Sd/-  
Neelakaneswara Rao Ravva  
Director  
DIN: 07436994

Sd/-  
Venkata Naga Sri Harsha Challa  
Director  
DIN: 08818388

**Notes to Financial statements for the year ended 31st March 2022**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Authorised :</b>		
5000000 (31/03/2021:5000000) Equity shares of Rs. 10.00/- par value	5,00,00,000.00	5,00,00,000.00
<b>Issued :</b>		
<b>Subscribed and paid-up :</b>		
4720000 (31/03/2021:4720000) Equity shares of Rs. 10.00/- par value	4,72,00,000.00	4,72,00,000.00
<b>Total</b>	<b>4,72,00,000.00</b>	<b>4,72,00,000.00</b>

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in rupees

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
<b>At the beginning of the period</b>	47,20,000	4,72,00,000.00	47,20,000	4,72,00,000.00
Issued during the Period				
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>47,20,000</b>	<b>4,72,00,000.00</b>	<b>47,20,000</b>	<b>4,72,00,000.00</b>

**Right, Preferences and Restriction attached to shares**

**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Details of shareholders holding more than 5% shares in the company**

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00 ]	Ravva Neelakanteswara Rao	34,15,000	72.35	21,15,000	44.81
Equity [NV: 10.00 ]	Ravva Saroja Rani	7,20,000	15.25	4,80,000	10.17
Equity [NV: 10.00 ]	Ravva Kalyan Rao			4,80,000	10.17
Equity [NV: 10.00 ]	Ravva Sai Likhita			3,60,000	7.63
	<b>Total :</b>	<b>41,35,000</b>	<b>87.60</b>	<b>34,35,000</b>	<b>72.78</b>

**Note No. 2 Reserves and surplus**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Surplus</b>		
Opening Balance	2,06,37,904.88	1,25,02,339.67
Add: Profit for the year	1,15,78,095.63	81,35,565.21
Less : Deletion during the year		
<b>Closing Balance</b>	<b>3,22,16,000.51</b>	<b>2,06,37,904.88</b>
<b>Balance carried to balance sheet</b>	<b>3,22,16,000.51</b>	<b>2,06,37,904.88</b>

**Note No. 3 Long-term borrowings**

₹ in rupees

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
<b>Term Loan - From banks</b>						

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,

Vijayawada-521225

CIN : U24233AP2016PTC098557

Axis Bank A/c Overdraft unsecured	3,75,67,590.19		3,75,67,590.19			
State Bank of India CC A/c unsecured				2,54,65,768.12		2,54,65,768.12
Axis Bank Term Loan unsecured	57,26,506.00		57,26,506.00			
State Bank of India Term Loan unsecured				76,99,696.00		76,99,696.00
	<b>4,32,94,096.19</b>		<b>4,32,94,096.19</b>	<b>3,31,65,464.12</b>		<b>3,31,65,464.12</b>
<b>Term Loan - From Others</b>						
Ravva Saroja Rani unsecured	42,29,724.00		42,29,724.00			
Ravva Neelakanteswara Rao unsecured	1,04,777.98		1,04,777.98	12,67,145.00		12,67,145.00
Indra Tewari unsecured				3,95,080.00		3,95,080.00
Kallepalli Padmaja unsecured				27,00,000.00		27,00,000.00
Kallepalli Leela Chandra Sekhar unsecured				77,00,000.00		77,00,000.00
Ravva Sai Likitha unsecured				60,82,158.00		60,82,158.00
Ravva Kalyan Rao unsecured				66,76,396.00		66,76,396.00
	<b>43,34,501.98</b>		<b>43,34,501.98</b>	<b>2,48,20,779.00</b>		<b>2,48,20,779.00</b>
<b>The Above Amount Includes</b>						
Unsecured Borrowings	4,76,28,598.17		4,76,28,598.17	5,79,86,243.12		5,79,86,243.12
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. )		( )	( )		( )	( )
<b>Net Amount</b>	<b>4,76,28,598.17</b>	<b>0</b>	<b>4,76,28,598.17</b>	<b>5,79,86,243.12</b>	<b>0</b>	<b>5,79,86,243.12</b>

<b>a.</b>	<b>Loans has been guaranteed by director or others</b>
i.	Axis Bank Overdraft of Rs 3.8 Cr and Term Loan of Rs. 0.77 Cr has been guaranteed by the company and personal gurantee of Neelakanteswara Rao Ravva (Director) and Others.
ii.	Axis Bank Overdraft of Rs 3.8 Cr and Term Loan of Rs. 0.77 Cr has been guaranteed by the company and personal gurantee of Neelakanteswara Rao Ravva (Director) and Others.

**Note No. 8 Deferred Tax**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Deferred tax assets</b>		
Deferred Tax Asset	4,88,188.20	5,53,767.00
<b>Gross deferred tax asset</b>	<b>4,88,188.20</b>	<b>5,53,767.00</b>
<b>Net deferred tax assets</b>	<b>4,88,188.20</b>	<b>5,53,767.00</b>

**Note No. 4 Provisions**

₹ in rupees

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Provision for employee benefit</b>						
Salaries Payable		17,40,200.00	17,40,200.00			
Gratuity Payable				7,73,634.00		7,73,634.00
		<b>17,40,200.00</b>	<b>17,40,200.00</b>	<b>7,73,634.00</b>		<b>7,73,634.00</b>
<b>Other provisions</b>						
Audit Fee payable		45,000.00	45,000.00	46,250.00		46,250.00
ESI Payable		43,764.00	43,764.00	37,182.00		37,182.00
PF Payable		1,35,149.00	1,35,149.00	1,15,110.00		1,15,110.00
PT Payable		13,850.00	13,850.00	20,500.00		20,500.00
TDS Payable		3,52,827.00	3,52,827.00	2,39,954.00		2,39,954.00
TCS Payable		15,849.00	15,849.00	11,551.00		11,551.00

GST Payable		25,11,455.00	25,11,455.00		2,08,734.00	2,08,734.00
Income Tax Provision		9,23,019.18	9,23,019.18		3,937.78	3,937.78
		<b>40,40,913.18</b>	<b>40,40,913.18</b>		<b>6,83,218.78</b>	<b>6,83,218.78</b>
<b>Total</b>		<b>57,81,113.18</b>	<b>57,81,113.18</b>		<b>14,56,852.78</b>	<b>14,56,852.78</b>

**Note No. 5 Trade payables**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
<b>(B) Others</b>	2,18,31,248.58	1,72,16,092.88
<b>Total</b>	<b>2,18,31,248.58</b>	<b>1,72,16,092.88</b>

**Trade Payables Ageing Schedule**

₹ in rupees

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	21831248.58				21831248.58	17216092.88				17216092.88
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

**Note No. 6 Other current liabilities**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Income Received in Advance</b>		
Advances received from customers	2,10,755.79	20,87,777.00
	<b>2,10,755.79</b>	<b>20,87,777.00</b>
<b>Total</b>	<b>2,10,755.79</b>	<b>20,87,777.00</b>

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi, Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

**Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2022**

₹ in rupees

	Assets	Useful Life (In Years)	Gross Block						Accumulated Depreciation/ Amortisation				Net Block		
			Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
<b>A</b>	<b>Tangible assets</b>														
	<b>Own Assets</b>														
	Motor buses, motor lorries and motor cars other than those used in a business of running them on hire	8.00	52,71,208.63	27,37,500.00				80,08,708.63	16,63,429.08	7,54,608.00		24,18,037.08	55,90,671.55	36,07,779.55	
	Buildings (other than factory buildings) other than RCC Frame Structure	5.00	1,26,72,832.00				1,26,72,832.00	68,08,673.00	23,62,796.00			91,71,469.00	35,01,363.00	58,64,159.00	
	Buildings (other than factory buildings) other than RCC Frame Structure	30.00	11,68,106.32				11,68,106.32	44,376.00	37,025.00			81,401.00	10,86,705.32	11,23,730.32	
	Other Plant and Machinery	15.00	61,06,318.00	5,28,500.11			66,34,818.11	7,28,521.35	4,02,586.00			11,31,107.35	55,03,710.76	53,77,796.65	
	Air Conditioners	15.00	6,30,787.04				6,30,787.04	1,04,592.00	40,171.00			1,44,763.00	4,86,024.04	5,26,195.04	
	Other Plant and Machinery	10.00	50,99,947.63				50,99,947.63	9,68,018.75	4,84,763.00			14,52,781.75	36,47,165.88	41,31,928.88	
	Other Plant and Machinery	5.00	1,37,160.16	20,338.98			1,57,499.14	30,084.00	29,702.00			59,786.00	97,713.14	1,07,076.16	
	Other Plant and Machinery	3.00	12,711.94				12,711.94	3,617.00	4,031.00			7,648.00	5,063.94	9,094.94	
	Printing Rollers	15.00	5,39,095.29				5,39,095.29	1,03,143.00	34,149.00			1,37,292.00	4,01,803.29	4,35,952.29	
	Printing Rollers	3.00	7,18,462.16	29,698.18			7,48,160.34	3,47,436.00	2,35,182.00			5,82,618.00	1,65,542.34	3,71,026.16	
	General furniture and fittings	5.00	1,62,000.00				1,62,000.00	2,530.00	30,797.00			33,327.00	1,28,673.00	1,59,470.00	
	General furniture and fittings	10.00	10,81,693.46	96,825.00			11,78,518.46	2,43,888.00	1,14,154.00			3,58,042.00	8,20,476.46	8,37,805.46	
	End user devices, such as, desktops, laptops, etc.	3.00	4,81,693.49	1,95,334.71			6,77,028.20	2,34,639.00	1,55,074.00			3,89,713.00	2,87,315.20	2,47,054.49	
	End user devices, such as, desktops, laptops, etc.	10.00	57,946.42				57,946.42	16,560.00	5,507.00			22,067.00	35,879.42	41,386.42	
	Office equipment	10.00	5,81,823.39				5,81,823.39	1,38,278.00	55,294.00			1,93,572.00	3,88,251.39	4,43,545.39	
	Office equipment	5.00		1,96,999.74			1,96,999.74		24,667.00			24,667.00	1,72,332.74		
	Office equipment	3.00	1,48,199.43				1,48,199.43	38,533.00	46,989.00			85,522.00	62,677.43	1,09,666.43	

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi, Vijayawada-521225****CIN : U24233AP2016PTC098557**

Land	0.00	75,97,900.00						75,97,900.00					75,97,900.00	75,97,900.00
General laboratory equipment	10.00	3,13,095.35	4,260.00					3,17,355.35	73,430.00	30,964.00		1,04,394.00	2,12,961.35	2,39,665.35
<b>Total (A)</b>		<b>4,27,80,980.71</b>	<b>38,09,456.72</b>					<b>4,65,90,437.43</b>	<b>1,15,49,748.18</b>	<b>48,48,459.00</b>		<b>1,63,98,207.18</b>	<b>3,01,92,230.25</b>	<b>3,12,31,232.53</b>
<b>P.Y Total</b>		<b>3,97,74,161.68</b>	<b>47,77,937.70</b>			<b>17,71,118.67</b>		<b>4,27,80,980.71</b>	<b>75,00,191.00</b>	<b>43,71,910.00</b>		<b>1,18,72,101.00</b>	<b>3,09,08,879.71</b>	<b>3,22,73,970.68</b>
<b>B Intangible assets</b>														
Patents	10.00	1,00,000.00						1,00,000.00	24,328.00	9,343.00		33,671.00	66,329.00	75,672.00
Computer software	10.00	5,09,133.00						5,09,133.00	51,192.00	48,098.00		99,290.00	4,09,843.00	4,57,941.00
Computer software	3.00		7,50,450.00					7,50,450.00		1,35,151.00		1,35,151.00	6,15,299.00	
<b>Total (B)</b>		<b>6,09,133.00</b>	<b>7,50,450.00</b>					<b>13,59,583.00</b>	<b>75,520.00</b>	<b>1,92,592.00</b>		<b>2,68,112.00</b>	<b>10,91,471.00</b>	<b>5,33,613.00</b>
<b>P.Y Total</b>		<b>6,09,133.00</b>						<b>6,09,133.00</b>	<b>14,607.00</b>	<b>60,913.00</b>		<b>75,520.00</b>	<b>5,33,613.00</b>	<b>5,94,526.00</b>
<b>Current Year Total (A + B)</b>		<b>4,33,90,113.71</b>	<b>45,59,906.72</b>					<b>4,79,50,020.43</b>	<b>1,16,25,268.18</b>	<b>50,41,051.00</b>		<b>1,66,66,319.18</b>	<b>3,12,83,701.25</b>	<b>3,17,64,845.53</b>
<b>Previous Year Total</b>		<b>4,03,83,294.68</b>	<b>47,77,937.70</b>			<b>17,71,118.67</b>		<b>4,33,90,113.71</b>	<b>75,14,798.00</b>	<b>44,32,823.00</b>		<b>1,19,47,621.00</b>	<b>3,14,42,492.71</b>	<b>3,28,68,496.68</b>

**General Notes :**

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

## Note No. 12 Loans and advances

₹ in rupees

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
<b>Security Deposit</b>				
Unsecured, considered good		1,60,000.00		
		<b>1,60,000.00</b>		
<b>Other loans and advances</b>				
Other loans and Advances		20,90,703.66		19,15,161.00
		<b>20,90,703.66</b>		<b>19,15,161.00</b>
<b>Total</b>		<b>22,50,703.66</b>		<b>19,15,161.00</b>



**Note No. 9 Inventories**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
Raw Material	2,25,07,723.27	2,48,86,559.14
WIP		6,57,075.44
Finished Goods	65,74,548.37	1,00,45,775.26
Inventories other	94,80,140.68	1,25,86,024.74
<b>Total</b>	<b>3,85,62,412.32</b>	<b>4,81,75,434.58</b>

**Note No. 10 Trade receivables**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good		
Unsecured, Considered Good	8,01,21,569.94	6,17,92,643.39
Doubtful		
<b>Total</b>	<b>8,01,21,569.94</b>	<b>6,17,92,643.39</b>

**(Current Year)**

₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	7,69,86,647.13	12,72,092.82	13,46,051.99	3,47,710.00	1,69,068.00	8,01,21,569.94
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

**(Previous Year)**

₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	5,97,04,972.39	13,23,908.00	5,94,695.00	1,69,068.00		6,17,92,643.39
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

**Note No. 11 Cash and cash equivalents**

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Balance with banks</b>		
State Bank of India	68,523.00	30,000.00
<b>Total</b>	<b>68,523.00</b>	<b>30,000.00</b>
<b>Earmarked balances with banks</b>		
Karnataka Bank	56,100.00	
<b>Total</b>	<b>56,100.00</b>	
<b>Cash in hand</b>		
Cash in hand	11,37,217.00	18,57,126.30
<b>Total</b>	<b>11,37,217.00</b>	<b>18,57,126.30</b>
<b>Total</b>	<b>12,61,840.00</b>	<b>18,87,126.30</b>

**Note No. 13 Other current assets**

₹ in rupees

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,****Vijayawada-521225****CIN : U24233AP2016PTC098557**

<b>Particulars</b>	<b>As at 31st March 2022</b>	<b>As at 31st March 2021</b>
<b>Other Assets</b>		
Prepaid Expenses	1,94,127.00	1,61,281.00
Unclaimed ITC	6,08,438.00	
GST Electronic Credit Ledger	96,735.86	3,34,611.86
<b>Total</b>	<b>8,99,300.86</b>	<b>4,95,892.86</b>

**EAGLE COATS PRIVATE LIMITED**

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,  
Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

(F.Y. 2021-2022)

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,

Vijayawada-521225

CIN : U24233AP2016PTC098557

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset		Motor buses, motor lorries and motor cars other than those used in a business of running them on hire				Useful Life (In Years)		8.00			
Group of asset		Motor Vehicles				Shift Type		Single			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Renault Kwid Car	21/04/2017	5,52,319.00	27,615.95	2,93,561.00		2920.00	1441.00	1479.00	365.00	11.88	65,632.00
Eicher Vehicle	31/03/2017	6,61,232.00	33,061.60	3,48,432.05		2920.00	1462.00	1458.00	365.00	11.94	78,951.00
235/60R16 CCLX2- Tyres	12/09/2018	30,859.93	1,543.00	21,511.93		2920.00	932.00	1988.00	365.00	11.88	3,666.00
Dost+ RGS LS BS- IV-2 Ton Goods Auto	17/09/2018	4,03,350.09	20,167.50	2,82,315.60		2920.00	927.00	1993.00	365.00	11.90	48,010.00
Dost Steel Container	14/09/2018	66,408.00	3,320.40	46,336.00		2920.00	930.00	1990.00	365.00	11.88	7,890.00
Eicher Pro 1114XP H HSD ( 10 Ton Lorry)	01/12/2018	6,22,791.00	31,139.55	4,55,298.28		2920.00	852.00	2068.00	365.00	12.02	74,864.00
Eicher Pro Vehicle 1095XP HSD BS4NG(SV1)	01/12/2018	4,94,639.00	24,731.95	3,60,627.08		2920.00	852.00	2068.00	365.00	11.99	59,285.00
Hundai CRETA SX + CAR A/C	10/01/2019	13,23,172.00	66,158.60	9,74,049.00		2920.00	812.00	2108.00	365.00	11.88	1,57,201.00
Toyota ETIOS VD (M) Car	01/11/2018	7,28,364.13	36,418.21	5,19,596.13		2920.00	882.00	2038.00	365.00	11.88	86,536.00
Toyota ETIOS VD (M) Car-(G)	01/11/2018	1,60,190.00	8,009.50	1,14,275.00		2920.00	882.00	2038.00	365.00	11.88	19,032.00
Vehicle	30/11/2019	2,27,883.48	11,394.17	1,91,777.48		2920.00	488.00	2432.00	365.00	11.88	27,072.00
Vehicle	10/11/2021	27,37,500.00	1,36,875.00			2920.00	0.00	2920.00	142.00	4.62	1,26,469.00
<b>Total</b>		<b>80,08,708.63</b>	<b>4,00,435.43</b>	<b>36,07,779.55</b>							<b>7,54,608.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset		Buildings (other than factory buildings) other than RCC Frame Structure				Useful Life (In Years)		5.00			
Group of asset		Buildings				Shift Type		Single			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**

**Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

1	2	3	4	5	6	7	8	9	10	11	12
Factory Building at Ketanakonda	19/06/2018	1,26,72,832.00	6,33,641.60	58,64,159.00		1825.00	1017.00	808.00	365.00	18.64	23,62,796.00
<b>Total</b>		<b>1,26,72,832.00</b>	<b>6,33,641.60</b>	<b>58,64,159.00</b>							<b>23,62,796.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Group of asset	Other Plant and Machinery		Useful Life (In Years)				15.00				
	Plant and Machinery		Shift Type				Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Ball mill	01/11/2017	48,000.00	2,400.00	37,623.00		5475.00	1247.00	4228.00	365.00	6.34	3,041.00
Base Hopper	13/01/2018	30,000.00	1,500.00	23,894.00		5475.00	1174.00	4301.00	365.00	6.33	1,900.00
Colors Color card	28/02/2018	2,246.00	112.30	1,807.00		5475.00	1128.00	4347.00	365.00	6.32	142.00
Italtinto Color Dispenser TD 2001 (Machinery)	28/02/2018	1,28,316.00	6,415.80	1,03,223.00		5475.00	1128.00	4347.00	365.00	6.34	8,129.00
Italtinto Color Mixer G-Force (Machinery)	28/02/2018	33,683.00	1,684.15	27,097.00		5475.00	1128.00	4347.00	365.00	6.34	2,134.00
Liquid Nozzls	12/03/2018	44,368.00	2,218.40	35,784.00		5475.00	1116.00	4359.00	365.00	6.34	2,811.00
Machinery	01/03/2018	3,87,620.00	19,381.00	3,11,887.00		5475.00	1127.00	4348.00	365.00	6.33	24,555.00
Machinery A/c	28/02/2018	7,55,638.00	37,781.90	6,07,871.00		5475.00	1128.00	4347.00	365.00	6.33	47,868.00
Machinery (Dies and Moulds)	01/12/2017	38,500.00	1,925.00	30,377.00		5475.00	1217.00	4258.00	365.00	6.34	2,439.00
Machinery (Dies and Moulds)	01/12/2017	38,500.00	1,925.00	30,377.00		5475.00	1217.00	4258.00	365.00	6.34	2,439.00
Machinery (Dies and Moulds)	20/12/2017	2,83,500.00	14,175.00	2,24,618.00		5475.00	1198.00	4277.00	365.00	6.33	17,959.00
Machinery Ink Mixer	28/02/2018	81,722.00	4,086.10	65,740.00		5475.00	1128.00	4347.00	365.00	6.33	5,177.00
Machinery (Powder Filling)	09/01/2018	3,00,000.00	15,000.00	2,38,732.00		5475.00	1178.00	4297.00	365.00	6.33	19,004.00
Mechanical Machine with PLC	28/02/2018	80,197.00	4,009.85	64,515.00		5475.00	1128.00	4347.00	365.00	6.33	5,080.00
S S Tanker	02/10/2017	70,000.00	3,500.00	54,503.00		5475.00	1277.00	4198.00	365.00	6.34	4,435.00
Two Head Liquid Filling Machine	15/03/2018	4,75,000.00	23,750.00	3,83,349.00		5475.00	1113.00	4362.00	365.00	6.33	30,090.00
Machinery	22/10/2020	31,700.00	1,585.00	30,820.00		5475.00	161.00	5314.00	365.00	6.33	2,008.00

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**

**Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

PP1000S-M (Mechanical Machine)	23/12/2020	6,40,000.00	32,000.00	6,29,117.00		5475.00	99.00	5376.00	365.00	6.33	40,541.00
Base Hopper Screw Conveyor and Lift	01/03/2021	1,53,000.00	7,650.00	1,52,204.00		5475.00	31.00	5444.00	365.00	6.33	9,692.00
Plant and Machinery	01/03/2021	17,00,000.00	85,000.00	16,91,151.00		5475.00	31.00	5444.00	365.00	6.33	1,07,686.00
Model-CANNON-10IC-PP	16/03/2018	7,30,000.00	36,500.00	5,89,274.00		5475.00	1112.00	4363.00	365.00	6.33	46,244.00
Ball mill	28/02/2018	54,328.00	2,716.40	43,833.65		5475.00	1128.00	4347.00	365.00	6.35	3,452.00
1.0 HP Three Phase 1X1 High Speed Monobloc Suguma	03/01/2022	8,303.57	415.18			5475.00	0.00	5475.00	88.00	1.53	127.00
12.5 KVADG Set Coprising of HA294GI	10/11/2021	2,24,576.00	11,228.80			5475.00	0.00	5475.00	142.00	2.46	5,533.00
Brightness/ Reflectance Master	23/09/2021	47,800.00	2,390.00			5475.00	0.00	5475.00	190.00	3.30	1,576.00
Machinery	04/01/2022	1,38,000.00	6,900.00			5475.00	0.00	5475.00	87.00	1.51	2,083.00
Microscope with 5.1MP	11/05/2021	52,677.68	2,633.88			5475.00	0.00	5475.00	325.00	5.64	2,971.00
Oxygen Concentrator	16/04/2021	57,142.86	2,857.14			5475.00	0.00	5475.00	350.00	6.07	3,470.00
<b>Total</b>		<b>66,34,818.11</b>	<b>3,31,740.90</b>	<b>53,77,796.65</b>							<b>4,02,586.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	General furniture and fittings		Useful Life (In Years)		5.00						
Group of asset	Furniture and fittings		Shift Type		Single						
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Godown Exhaust Fans	01/03/2021	27,000.00	1,350.00	26,578.00		1825.00	31.00	1794.00	365.00	19.01	5,133.00
Installation Works	01/03/2021	1,35,000.00	6,750.00	1,32,892.00		1825.00	31.00	1794.00	365.00	19.01	25,664.00
<b>Total</b>		<b>1,62,000.00</b>	<b>8,100.00</b>	<b>1,59,470.00</b>							<b>30,797.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	End user devices, such as, desktops, laptops, etc.		Useful Life (In Years)		3.00	
Group of asset	Computers and data processing units		Shift Type		Single	

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**

**Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Computer	28/02/2018	1,184.00	59.20	26.00		1095.00	0.00	1095.00	365.00		
Apple Mac Book Air MQD32HN/A Laptop	28/09/2018	55,507.62	2,775.38	11,443.62		1095.00	916.00	179.00	179.00	15.62	8,668.00
Computer	01/09/2018	23.00	1.15	5.00		1095.00	943.00	152.00	152.00	17.39	4.00
LP Acer ES1-531 Laptop	01/09/2018	4,457.00	222.85	815.00		1095.00	943.00	152.00	152.00	13.28	592.00
Mobile Phone (Coral Blue S9+64GB)	01/09/2018	57,946.42	2,897.32	10,588.42		1095.00	943.00	152.00	152.00	13.27	7,691.00
MSPSurface Pro M 1796 Convertible Laptop	15/12/2018	62,711.02	3,135.55	17,173.02		1095.00	838.00	257.00	257.00	22.38	14,037.00
Computer	03/07/2019	80,600.00	4,030.00	36,057.00		1095.00	638.00	457.00	365.00	31.74	25,580.00
Computer	30/11/2019	12,265.78	613.29	7,083.78		1095.00	488.00	607.00	365.00	31.72	3,891.00
Panasonic KX-T5C625X Phone	22/04/2019	930.00	46.50	357.00		1095.00	710.00	385.00	365.00	31.61	294.00
Panasonic KX-T5C625X Phone	21/11/2020	2,034.00	101.70	1,805.00		1095.00	131.00	964.00	365.00	31.71	645.00
Computer	01/03/2021	10,000.00	500.00	9,740.00		1095.00	31.00	1064.00	365.00	31.70	3,170.00
Intel Dual Core G4400 Computer	01/03/2021	5,500.00	275.00	5,357.00		1095.00	31.00	1064.00	365.00	31.69	1,743.00
Cell Phone	01/07/2020	82,966.10	4,148.31	63,316.10		1095.00	274.00	821.00	365.00	31.71	26,305.00
Cell Phone	22/07/2020	7,203.39	360.17	5,628.39		1095.00	253.00	842.00	365.00	31.71	2,284.00
Cell Phone	26/10/2020	51,000.00	2,550.00	44,098.00		1095.00	157.00	938.00	365.00	31.70	16,167.00
Cell Phone	01/03/2021	17,365.16	868.26	16,913.16		1095.00	31.00	1064.00	365.00	31.70	5,504.00
Tally Cloud Computing	24/10/2019	22,500.00	1,125.00	12,271.00		1095.00	525.00	570.00	365.00	31.72	7,137.00
Tally Cloud Computing	07/12/2019	7,500.00	375.00	4,377.00		1095.00	481.00	614.00	365.00	31.72	2,379.00
Cell Phone	02/07/2021	91,523.72	4,576.19			1095.00	0.00	1095.00	273.00	23.68	21,677.00
Cell Phone	01/01/2022	69,913.54	3,495.68			1095.00	0.00	1095.00	90.00	7.81	5,459.00
Cell Phone	11/01/2022	10,592.37	529.62			1095.00	0.00	1095.00	80.00	6.94	735.00
Lenovo V15 Laptop	05/02/2022	23,305.08	1,165.25			1095.00	0.00	1095.00	55.00	4.77	1,112.00
<b>Total</b>		<b>6,77,028.20</b>	<b>33,851.42</b>	<b>2,47,054.49</b>							<b>1,55,074.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	Air Conditioners	Useful Life (In Years)	15.00
Group of asset	Plant and Machinery	Shift Type	Single

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,

Vijayawada-521225

CIN : U24233AP2016PTC098557

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Air Conditioners	02/01/2017	1,41,000.00	7,050.00	1,05,256.00		5475.00	1550.00	3925.00	365.00	6.48	9,133.00
Air Compressor Machine	12/12/2018	2,06,856.00	10,342.80	1,76,706.00		5475.00	841.00	4634.00	365.00	6.33	13,104.00
Air Conditioner Split 1.6 Ltr-Mitsubishi	20/09/2018	37,500.00	1,875.00	31,494.00		5475.00	924.00	4551.00	365.00	6.34	2,376.00
Commander Stabilizer	27/04/2018	3,178.00	158.90	2,589.00		5475.00	1070.00	4405.00	365.00	6.32	201.00
Commander Stabilizer	11/05/2018	3,601.00	180.05	2,942.00		5475.00	1056.00	4419.00	365.00	6.33	228.00
Mitsubishi Air Conditioner	27/04/2018	37,695.00	1,884.75	30,703.00		5475.00	1070.00	4405.00	365.00	6.34	2,388.00
Mitsubishi Air Conditioner	11/05/2018	37,695.00	1,884.75	30,795.00		5475.00	1056.00	4419.00	365.00	6.34	2,388.00
O General Copper Kit	27/04/2018	1,563.00	78.15	1,273.00		5475.00	1070.00	4405.00	365.00	6.33	99.00
O General Copper Kit	11/05/2018	1,563.00	78.15	1,277.00		5475.00	1056.00	4419.00	365.00	6.33	99.00
Clegin Standing Cover	23/06/2018	2,795.76	139.79	2,440.76		5475.00	1013.00	4462.00	365.00	6.72	188.00
4KVA Stabilizer	20/06/2019	5,084.76	254.24	4,511.76		5475.00	651.00	4824.00	365.00	6.33	322.00
Air conditioners	30/11/2019	39,755.52	1,987.78	36,395.52		5475.00	488.00	4987.00	365.00	6.33	2,518.00
Air Conditioner Split 1.6 Ltr-Mitsubishi	20/06/2019	1,12,500.00	5,625.00	99,812.00		5475.00	651.00	4824.00	365.00	6.34	7,127.00
<b>Total</b>		<b>6,30,787.04</b>	<b>31,539.36</b>	<b>5,26,195.04</b>							<b>40,171.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	Other Plant and Machinery		Useful Life (In Years)		10.00						
Group of asset	Plant and Machinery		Shift Type		Single						
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Two Head Liquid Filling Machine	28/02/2018	8,545.00	427.25	6,038.00		3650.00	1128.00	2522.00	365.00	9.50	812.00
Gear Box with motor	28/02/2018	36,000.00	1,800.00	25,441.00		3650.00	1128.00	2522.00	365.00	9.50	3,421.00
Generator A/c	28/02/2018	1,21,864.00	6,093.20	86,118.00		3650.00	1128.00	2522.00	365.00	9.50	11,582.00
2BK106i Fast Dry Black ink	31/05/2018	14,340.00	717.00	10,477.00		3650.00	1036.00	2614.00	365.00	9.50	1,363.00
2BK106i Fast Dry Black ink	28/11/2018	6,830.00	341.50	5,311.00		3650.00	855.00	2795.00	365.00	9.50	649.00



**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,****Vijayawada-521225****CIN : U24233AP2016PTC098557**

2BK106i Fast Dry Black ink	25/02/2019	16,380.00	819.00	13,119.00		3650.00	766.00	2884.00	365.00	9.51	1,557.00
Cable 0.7m Touchpanel Type 3	18/05/2018	655.00	32.75	477.00		3650.00	1049.00	2601.00	365.00	9.47	62.00
Domino Ax350I Series Printer	18/05/2018	2,15,098.00	10,754.90	1,56,427.00		3650.00	1049.00	2601.00	365.00	9.50	20,442.00
Fluids Starter Pack 2BK106i	18/05/2018	2,288.00	114.40	1,664.00		3650.00	1049.00	2601.00	365.00	9.48	217.00
Make-up-For 2BK 106i-Case	31/05/2018	13,520.00	676.00	9,878.00		3650.00	1036.00	2614.00	365.00	9.50	1,285.00
Make-up-For 2BK 106i-Case	04/10/2018	13,520.00	676.00	10,322.00		3650.00	910.00	2740.00	365.00	9.50	1,285.00
Make-up-For 2BK 106i-Case	28/11/2018	13,520.00	676.00	10,515.00		3650.00	855.00	2795.00	365.00	9.50	1,285.00
Make-up-For 2BK 106i-Case	25/02/2019	13,520.00	676.00	10,828.00		3650.00	766.00	2884.00	365.00	9.50	1,285.00
Printer Stand Ax-Series	18/05/2018	1,660.00	83.00	1,207.00		3650.00	1049.00	2601.00	365.00	9.52	158.00
Print Head Floor Mount Kit Ax-Series	18/05/2018	2,580.00	129.00	1,876.00		3650.00	1049.00	2601.00	365.00	9.50	245.00
Product Detector Proximity Assy	18/05/2018	4,680.00	234.00	3,403.00		3650.00	1049.00	2601.00	365.00	9.51	445.00
Sensor Registration Mark	18/05/2018	3,444.00	172.20	2,505.00		3650.00	1049.00	2601.00	365.00	9.49	327.00
Shaft Encoder Soooppr	18/05/2018	7,560.00	378.00	5,498.00		3650.00	1049.00	2601.00	365.00	9.50	718.00
Touch panel Type 4	18/05/2018	11,673.00	583.65	8,489.00		3650.00	1049.00	2601.00	365.00	9.50	1,109.00
UI Mount Bracket Kit	18/05/2018	363.00	18.15	264.00		3650.00	1049.00	2601.00	365.00	9.64	35.00
2000 KG TSD Mixing Machine	26/01/2019	3,60,000.00	18,000.00	2,85,509.00		3650.00	796.00	2854.00	365.00	9.50	34,212.00
4525L Blower Motor	26/07/2018	8,200.00	410.00	6,111.00		3650.00	980.00	2670.00	365.00	9.50	779.00
4525L Shrink Machine	13/06/2018	50,170.00	2,508.50	36,825.00		3650.00	1023.00	2627.00	365.00	9.50	4,768.00
4 Head Liquid Filling- Gold Stainer Machine	03/07/2018	6,35,000.00	31,750.00	4,69,396.00		3650.00	1003.00	2647.00	365.00	9.50	60,348.00
4 Head Liquid Filling- Gold Stainer Machine	26/10/2018	27,000.00	1,350.00	20,767.00		3650.00	888.00	2762.00	365.00	9.50	2,566.00
Ball mill-5%	02/01/2019	30,000.00	1,500.00	23,605.00		3650.00	820.00	2830.00	365.00	9.50	2,851.00
Ball mill-MUL	02/01/2019	23,000.00	1,150.00	18,872.25		3650.00	820.00	2830.00	365.00	9.94	2,286.00
Boiler A/c	01/09/2018	2,07,520.00	10,376.00	1,56,641.00		3650.00	943.00	2707.00	365.00	9.50	19,722.00
Borewell Submersible 5 HP Motor	01/06/2018	23,660.00	1,183.00	17,292.00		3650.00	1035.00	2615.00	365.00	9.50	2,248.00
Box Strapping Machine	06/11/2018	41,500.00	2,075.00	32,038.00		3650.00	877.00	2773.00	365.00	9.50	3,944.00
CGL Make Motor- 10hp 960 RPM	03/01/2019	55,423.72	2,771.19	43,623.72		3650.00	819.00	2831.00	365.00	9.50	5,267.00
Coloru Reader- Color PIN II	01/12/2018	25,000.00	1,250.00	19,462.00		3650.00	852.00	2798.00	365.00	9.50	2,376.00

**EAGLE COATS PRIVATE LIMITED**

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**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,****Vijayawada-521225****CIN : U24233AP2016PTC098557**

Continues Sealer Machine-H	26/07/2018	21,000.00	1,050.00	15,649.00		3650.00	980.00	2670.00	365.00	9.50	1,996.00
Continues Sealer Machine-H	10/10/2018	21,000.00	1,050.00	16,065.00		3650.00	904.00	2746.00	365.00	9.50	1,996.00
Gum Motor	21/04/2018	11,160.00	558.00	8,038.00		3650.00	1076.00	2574.00	365.00	9.51	1,061.00
Machinery A/c	01/09/2018	5,53,274.00	27,663.70	4,17,623.00		3650.00	943.00	2707.00	365.00	9.50	52,580.00
Machinery (Powder Filling)	26/10/2018	12,700.00	635.00	9,767.00		3650.00	888.00	2762.00	365.00	9.50	1,207.00
Phoenex Brand - Weighing Machine	04/10/2018	4,322.04	216.10	3,299.04		3650.00	910.00	2740.00	365.00	9.51	411.00
Piston Box	20/07/2018	7,410.00	370.50	5,510.00		3650.00	986.00	2664.00	365.00	9.50	704.00
Premium Make Worm Reduction Gear Box	04/07/2018	41,700.00	2,085.00	30,836.00		3650.00	1002.00	2648.00	365.00	9.50	3,963.00
Schneider Drive (Machinery)	01/09/2018	23,517.00	1,175.85	17,751.00		3650.00	943.00	2707.00	365.00	9.50	2,235.00
Screw and Funnel	31/10/2018	58,475.00	2,923.75	45,052.00		3650.00	883.00	2767.00	365.00	9.50	5,557.00
Sepack 300HH sealing machine	01/09/2018	3,177.96	158.90	2,397.96		3650.00	943.00	2707.00	365.00	9.50	302.00
Spin Hot Plus 25 Ltr	17/08/2018	7,203.38	360.17	5,409.38		3650.00	958.00	2692.00	365.00	9.51	685.00
Strapping Machine Motor	26/06/2018	7,500.00	375.00	5,530.00		3650.00	1010.00	2640.00	365.00	9.51	713.00
Strapping Machine Motor	04/12/2018	44,500.00	2,225.00	34,678.00		3650.00	849.00	2801.00	365.00	9.50	4,229.00
V Pulleys	03/01/2019	24,120.31	1,206.02	18,985.31		3650.00	819.00	2831.00	365.00	9.50	2,292.00
Lift Construction	17/09/2018	58,120.00	2,906.00	44,112.00		3650.00	927.00	2723.00	365.00	9.50	5,523.00
2BK106i Fast Dry Black ink	28/05/2019	8,420.00	421.00	6,945.00		3650.00	674.00	2976.00	365.00	9.50	800.00
2BK106i Fast Dry Black ink	11/03/2020	28,440.00	1,422.00	25,590.00		3650.00	386.00	3264.00	365.00	9.50	2,703.00
AX Series ITM Type 2	28/05/2019	32,340.00	1,617.00	26,675.00		3650.00	674.00	2976.00	365.00	9.50	3,073.00
Make-up-For 2BK 106i-Case	28/05/2019	13,900.00	695.00	11,465.00		3650.00	674.00	2976.00	365.00	9.50	1,321.00
Make-up-For 2BK 106i-Case	11/03/2020	10,450.00	522.50	9,403.00		3650.00	386.00	3264.00	365.00	9.50	993.00
Solution Bottles-4*110	05/09/2019	4,400.00	220.00	3,744.00		3650.00	574.00	3076.00	365.00	9.50	418.00
Box Strapping Machine	30/11/2019	40,822.10	2,041.11	35,648.10		3650.00	488.00	3162.00	365.00	9.50	3,879.00
Sepack 300HH sealing machine	21/08/2019	16,220.33	811.02	13,738.33		3650.00	589.00	3061.00	365.00	9.50	1,541.00
15HP VFD ATV212HD11N4	10/04/2019	45,016.95	2,250.85	36,568.95		3650.00	722.00	2928.00	365.00	9.50	4,278.00
1 HP Single Phase 1440-RPM Motor	22/04/2019	13,559.32	677.97	11,057.32		3650.00	710.00	2940.00	365.00	9.51	1,289.00
2 HP Motor	31/05/2019	12,232.00	611.60	10,099.00		3650.00	671.00	2979.00	365.00	9.50	1,162.00
2 HP Motor	09/01/2020	12,232.00	611.60	10,809.00		3650.00	448.00	3202.00	365.00	9.50	1,162.00
3 HP Motor	06/09/2019	15,593.22	779.66	13,272.22		3650.00	573.00	3077.00	365.00	9.50	1,482.00
3 HP Motor	09/01/2020	18,304.00	915.20	16,174.00		3650.00	448.00	3202.00	365.00	9.50	1,739.00

**EAGLE COATS PRIVATE LIMITED**

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**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**

**Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

3 HP Motor	24/01/2020	33,474.58	1,673.73	29,710.58		3650.00	433.00	3217.00	365.00	9.50	3,181.00
500HP Motor	24/01/2020	3,393.00	169.65	3,012.00		3650.00	433.00	3217.00	365.00	9.49	322.00
Belt Conveyor	18/04/2019	1,80,000.00	9,000.00	1,46,596.00		3650.00	714.00	2936.00	365.00	9.50	17,106.00
MH38800485 (Hand Pallet 2500)	03/04/2019	20,500.00	1,025.00	16,615.00		3650.00	729.00	2921.00	365.00	9.50	1,948.00
Screw Conveyor	18/04/2019	1,50,000.00	7,500.00	1,22,164.00		3650.00	714.00	2936.00	365.00	9.50	14,255.00
Sticker labelling Machine	05/04/2019	5,20,000.00	26,000.00	4,21,741.00		3650.00	727.00	2923.00	365.00	9.50	49,417.00
Borewell Submersible 5 HP Motor	19/08/2019	17,457.62	872.88	14,777.62		3650.00	591.00	3059.00	365.00	9.50	1,659.00
NIV BIZ Analyst	04/04/2019	10,800.00	540.00	8,756.00		3650.00	728.00	2922.00	365.00	9.50	1,026.00
Pallet SFH -1210 S-Blue	18/04/2019	41,000.00	2,050.00	33,391.00		3650.00	714.00	2936.00	365.00	9.50	3,896.00
Vibrator	19/09/2019	3,983.05	199.15	3,404.05		3650.00	560.00	3090.00	365.00	9.52	379.00
AX Series ITM Type 2	11/05/2020	33,250.00	1,662.50	30,446.00		3650.00	325.00	3325.00	365.00	9.50	3,160.00
Solution Bottles-4*110	12/05/2020	4,520.00	226.00	4,140.00		3650.00	324.00	3326.00	365.00	9.51	430.00
2000KG T5D Mixing Machine	10/02/2021	5,70,000.00	28,500.00	5,62,731.00		3650.00	50.00	3600.00	365.00	9.50	54,165.00
Bentone ST133KA	15/06/2020	30,000.00	1,500.00	27,743.00		3650.00	290.00	3360.00	365.00	9.50	2,851.00
Box Strapping Machine	11/05/2020	2,08,946.05	10,447.30	1,91,326.05		3650.00	325.00	3325.00	365.00	9.50	19,856.00
NIV BIZ Analyst	19/05/2020	36,000.00	1,800.00	33,039.00		3650.00	317.00	3333.00	365.00	9.50	3,421.00
Weighing Machine	01/03/2021	2,000.00	100.00	1,984.00		3650.00	31.00	3619.00	365.00	9.50	190.00
3 HP Motor	01/03/2021	8,500.00	425.00	8,434.00		3650.00	31.00	3619.00	365.00	9.51	808.00
3 INC Pump with Motor Set	01/03/2021	20,000.00	1,000.00	19,844.00		3650.00	31.00	3619.00	365.00	9.51	1,901.00
2 HP 960RPM 3Phase CGL Motor	01/03/2021	10,500.00	525.00	10,418.00		3650.00	31.00	3619.00	365.00	9.50	998.00
ATT 500 Compressor with SHP Motor	01/03/2021	30,000.00	1,500.00	29,766.00		3650.00	31.00	3619.00	365.00	9.50	2,851.00
<b>Total</b>		<b>50,99,947.63</b>	<b>2,54,997.40</b>	<b>41,31,928.88</b>							<b>4,84,763.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Group of asset	End user devices, such as, desktops, laptops, etc.				Useful Life (In Years)		10.00				
	Computers and data processing units				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Mobile Phone (Coral Blue S9+64GB)	29/03/2018	57,946.42	2,897.32	41,386.42		3650.00	1099.00	2551.00	365.00	9.50	5,507.00

<b>Total</b>		<b>57,946.42</b>	<b>2,897.32</b>	<b>41,386.42</b>							<b>5,507.00</b>
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**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	Office equipment		Useful Life (In Years)			10.00					
Group of asset	Office equipment		Shift Type			Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Inverter Battery	28/02/2018	11,284.00	564.20	7,974.00		3650.00	1128.00	2522.00	365.00	9.50	1,072.00
UPS	28/02/2018	5,667.00	283.35	4,005.00		3650.00	1128.00	2522.00	365.00	9.51	539.00
Amaron Batteries	17/10/2018	19,531.25	976.56	14,976.25		3650.00	897.00	2753.00	365.00	9.50	1,856.00
Excide Battery	11/06/2018	32,813.00	1,640.65	24,068.00		3650.00	1025.00	2625.00	365.00	9.50	3,118.00
Microtek UPS	17/10/2018	9,322.03	466.10	7,150.03		3650.00	897.00	2753.00	365.00	9.50	886.00
Electrical and Erection	28/02/2018	66,241.00	3,312.05	46,811.00		3650.00	1128.00	2522.00	365.00	9.50	6,295.00
Wall Fan	15/09/2018	1,737.29	86.86	1,318.29		3650.00	929.00	2721.00	365.00	9.50	165.00
Wall Fan	09/01/2019	8,305.08	415.25	6,550.08		3650.00	813.00	2837.00	365.00	9.50	789.00
Cannon Image Class	01/09/2018	11,904.00	595.20	8,985.00		3650.00	943.00	2707.00	365.00	9.50	1,131.00
Fire Extingusher	01/09/2018	37,012.00	1,850.60	27,937.00		3650.00	943.00	2707.00	365.00	9.50	3,517.00
Electrical and Erection	01/09/2018	955.00	47.75	721.00		3650.00	943.00	2707.00	365.00	9.53	91.00
Television	22/12/2017	27,891.00	1,394.55	19,215.00		3650.00	1196.00	2454.00	365.00	9.50	2,651.00
Television	28/02/2018	1,87,803.00	9,390.15	1,32,716.00		3650.00	1128.00	2522.00	365.00	9.50	17,849.00
Excide Battery-28%	01/03/2020	39,062.52	1,953.13	35,046.52		3650.00	396.00	3254.00	365.00	9.50	3,712.00
Microtek UPS	01/03/2020	13,559.30	677.97	12,165.30		3650.00	396.00	3254.00	365.00	9.51	1,289.00
Television	30/11/2019	33,133.00	1,656.65	28,933.00		3650.00	488.00	3162.00	365.00	9.50	3,149.00
Almanro 450MM Fan	12/04/2019	16,779.66	838.98	13,639.66		3650.00	720.00	2930.00	365.00	9.51	1,595.00
Counting Machine	30/11/2019	17,000.43	850.02	14,845.43		3650.00	488.00	3162.00	365.00	9.51	1,616.00
Water Purifier	06/07/2019	8,000.00	400.00	6,680.00		3650.00	635.00	3015.00	365.00	9.50	760.00
Water Purifier	25/07/2019	8,000.00	400.00	6,719.00		3650.00	616.00	3034.00	365.00	9.50	760.00
Fire Extingusher	30/11/2019	19,042.83	952.14	16,628.83		3650.00	488.00	3162.00	365.00	9.50	1,810.00
Water Purifier	01/10/2020	6,780.00	339.00	6,461.00		3650.00	182.00	3468.00	365.00	9.50	644.00
<b>Total</b>		<b>5,81,823.39</b>	<b>29,091.16</b>	<b>4,43,545.39</b>							<b>55,294.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

**EAGLE COATS PRIVATE LIMITED**  
**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**  
**Vijayawada-521225**  
**CIN : U24233AP2016PTC098557**

(F.Y. 2021-2022)

Name of Asset Other Plant and Machinery Useful Life (In Years) 5.00  
Group of asset Plant and Machinery Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Hand Cutting Machine	28/05/2020	8,370.00	418.50	7,032.00		1825.00	308.00	1517.00	365.00	19.01	1,591.00
Hand Pallet 2500	01/03/2021	20,000.00	1,000.00	19,688.00		1825.00	31.00	1794.00	365.00	19.01	3,802.00
3000L-4L Varshini Tanks-White-Puff	23/03/2019	62,976.60	3,148.83	38,914.60		1825.00	740.00	1085.00	365.00	19.11	12,032.00
3000Ltrs Heavy Tank	14/07/2020	17,796.61	889.83	15,387.61		1825.00	261.00	1564.00	365.00	19.01	3,383.00
Plasto Tank 2000L	08/06/2020	11,016.95	550.85	9,318.95		1825.00	297.00	1528.00	365.00	19.01	2,094.00
5000L Nandyala Tank	01/03/2021	17,000.00	850.00	16,735.00		1825.00	31.00	1794.00	365.00	19.01	3,232.00
3000 Ltrs Heavy Tank	29/04/2021	20,338.98	1,016.95			1825.00	0.00	1825.00	337.00	17.54	3,568.00
<b>Total</b>		<b>1,57,499.14</b>	<b>7,874.96</b>	<b>1,07,076.16</b>							<b>29,702.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Office equipment Useful Life (In Years) 5.00  
Group of asset Office equipment Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Bar Code Printer	10/05/2021	36,500.00	1,825.00			1825.00	0.00	1825.00	326.00	16.97	6,194.00
CCTV Camera	08/05/2021	7,711.84	385.59			1825.00	0.00	1825.00	328.00	17.08	1,317.00
CCTV Camera	28/08/2021	1,47,983.00	7,399.15			1825.00	0.00	1825.00	216.00	11.24	16,639.00
CCTV Camera	31/08/2021	3,448.96	172.45			1825.00	0.00	1825.00	213.00	11.08	382.00
CCTV Camera	22/09/2021	1,355.94	67.80			1825.00	0.00	1825.00	191.00	9.96	135.00
<b>Total</b>		<b>1,96,999.74</b>	<b>9,849.99</b>								<b>24,667.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Land Useful Life (In Years) 0.00

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,

Vijayawada-521225

CIN : U24233AP2016PTC098557

Group of asset	Land		Shift Type								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Site at Ketanakonda	08/06/2020	75,97,900.00		75,97,900.00			297.00		365.00		
<b>Total</b>		<b>75,97,900.00</b>		<b>75,97,900.00</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	Office equipment		Useful Life (In Years) 3.00								
Group of asset	Office equipment		Shift Type Single								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Sepack Hot Air Gun	14/05/2020	6,600.00	330.00	4,762.00		1095.00	322.00	773.00	365.00	31.71	2,093.00
Sprayer 2 IN 1 Battery	02/05/2020	17,857.15	892.86	12,698.15		1095.00	334.00	761.00	365.00	31.71	5,662.00
Sprayer 2 IN 1 Battery	05/05/2020	16,964.28	848.21	12,107.28		1095.00	331.00	764.00	365.00	31.71	5,379.00
Temperature Measurement Kit	08/06/2020	53,389.00	2,669.45	39,679.00		1095.00	297.00	798.00	365.00	31.71	16,928.00
Temperature Measurement Kit	24/06/2020	53,389.00	2,669.45	40,420.00		1095.00	281.00	814.00	365.00	31.71	16,927.00
<b>Total</b>		<b>1,48,199.43</b>	<b>7,409.97</b>	<b>1,09,666.43</b>							<b>46,989.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	General laboratory equipment		Useful Life (In Years) 10.00								
Group of asset	Laboratory equipment		Shift Type Single								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)



**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**

**Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

Filling Cabinet	09/01/2018	6,738.00	336.90	4,674.00		3650.00	1178.00	2472.00	365.00	9.50	640.00
Filling Cabinet	22/02/2018	7,120.00	356.00	5,021.00		3650.00	1134.00	2516.00	365.00	9.51	677.00
Furniture Items	01/09/2018	7,540.00	377.00	5,692.00		3650.00	943.00	2707.00	365.00	9.51	717.00
Admin office renovation Expenses	01/10/2017	77,331.00	3,866.55	47,986.00		3650.00	1278.00	2372.00	365.00	8.78	6,789.00
Office Renovation Expenses	01/04/2017	5,61,048.00	28,052.40	4,01,002.00		3650.00	1461.00	2189.00	365.00	11.08	62,187.00
Furniture Items	30/11/2019	1,29,619.46	6,480.97	1,13,189.46		3650.00	488.00	3162.00	365.00	9.50	12,318.00
CCTV Camera	30/11/2019	27,942.40	1,397.12	24,400.40		3650.00	488.00	3162.00	365.00	9.50	2,655.00
Office chairs	05/07/2019	1,02,118.60	5,105.93	85,241.60		3650.00	636.00	3014.00	365.00	9.50	9,705.00
Furniture and Fixtures	01/03/2021	1,25,000.00	6,250.00	1,24,024.00		3650.00	31.00	3619.00	365.00	9.50	11,878.00
MS Welded Mesh	14/08/2018	7,272.00	363.60	5,455.00		3650.00	961.00	2689.00	365.00	9.50	691.00
MS Welded Mesh	21/02/2018	29,964.00	1,498.20	21,120.00		3650.00	1135.00	2515.00	365.00	9.50	2,848.00
E Zone Security	01/12/2021	96,825.00	4,841.25			3650.00	0.00	3650.00	121.00	3.15	3,049.00
<b>Total</b>		<b>11,78,518.46</b>	<b>58,925.92</b>	<b>8,37,805.46</b>							<b>1,14,154.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Group of asset	Printing Rollers		Useful Life (In Years)				15.00				
	Plant and Machinery		Shift Type				Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Printing Rollers(Cylinders) - Moulds	28/02/2018	3,00,155.00	15,007.75	2,41,458.00		5475.00	1128.00	4347.00	365.00	6.33	19,014.00
Printing Rollers(Cylinder) Crown Yellow 1kg	14/04/2018	14,871.00	743.55	12,079.00		5475.00	1083.00	4392.00	365.00	6.33	942.00
Printing Rollers(Cylinder) Eagle Yellow 1kg	14/04/2018	19,828.00	991.40	16,105.00		5475.00	1083.00	4392.00	365.00	6.33	1,256.00
Printing Rollers(Cylinder) Royal Black 1kg	14/04/2018	31,336.00	1,566.80	25,453.00		5475.00	1083.00	4392.00	365.00	6.33	1,985.00
Printing Rollers(Cylinder) Royal Blue 1kg	14/04/2018	31,336.00	1,566.80	25,453.00		5475.00	1083.00	4392.00	365.00	6.33	1,985.00
Printing Rollers(Cylinder) Royal Green 1kg	14/04/2018	31,336.00	1,566.80	25,453.00		5475.00	1083.00	4392.00	365.00	6.33	1,985.00
Printing Rollers(Cylinder) Royal Red 1kg	14/04/2018	31,336.00	1,566.80	25,453.00		5475.00	1083.00	4392.00	365.00	6.33	1,985.00



**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,****Vijayawada-521225****CIN : U24233AP2016PTC098557**

Printing Rollers(Cylinder) Royal Yellow 1kg	14/04/2018	19,828.00	991.40	16,105.00		5475.00	1083.00	4392.00	365.00	6.33	1,256.00
Printing Rollers(Cylinder) Royal Yellow250G	14/04/2018	23,496.00	1,174.80	19,085.00		5475.00	1083.00	4392.00	365.00	6.33	1,488.00
Printing Rollers(Cylinder) Royal Yellow 500g	14/04/2018	31,336.00	1,566.80	25,452.00		5475.00	1083.00	4392.00	365.00	6.33	1,985.00
Printing Rollers(Cylinders) - Moulds	29/10/2019	4,237.29	211.86	3,856.29		5475.00	520.00	4955.00	365.00	6.32	268.00
<b>Total</b>		<b>5,39,095.29</b>	<b>26,954.76</b>	<b>4,35,952.29</b>							<b>34,149.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Printing Rollers Useful Life (In Years) 3.00  
Group of asset Plant and Machinery Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Printing Rollers(Cylinders)	04/04/2019	1,01,694.00	5,084.70	37,553.00		1095.00	728.00	367.00	365.00	31.75	32,291.00
Printing Rollers(Cylinders)	25/04/2019	18,835.32	941.77	7,298.32		1095.00	707.00	388.00	365.00	31.75	5,980.00
Printing Rollers(Cylinders)	10/05/2019	22,000.00	1,100.00	8,811.00		1095.00	692.00	403.00	365.00	31.75	6,984.00
Printing Rollers(Cylinders)	11/05/2019	97,574.40	4,878.72	39,163.40		1095.00	691.00	404.00	365.00	31.75	30,975.00
Printing Rollers(Cylinders)	18/05/2019	51,664.00	2,583.20	21,050.00		1095.00	684.00	411.00	365.00	31.74	16,400.00
Printing Rollers(Cylinders)	27/05/2019	1,54,891.44	7,744.57	64,318.44		1095.00	675.00	420.00	365.00	31.74	49,165.00
Printing Rollers(Cylinders)	12/10/2019	90,000.00	4,500.00	48,148.00		1095.00	537.00	558.00	365.00	31.72	28,551.00
Printing Rollers(Cylinders)	09/03/2020	90,000.00	4,500.00	59,782.00		1095.00	388.00	707.00	365.00	31.71	28,540.00
Printing Rollers(Cylinders)	01/01/2021	19,803.00	990.15	18,274.00		1095.00	90.00	1005.00	365.00	31.70	6,277.00
Printing Rollers(Cylinders)	04/01/2021	72,000.00	3,600.00	66,628.00		1095.00	87.00	1008.00	365.00	31.70	22,823.00
Printing Rollers (Cylinders)	04/05/2021	24,698.18	1,234.91			1095.00	0.00	1095.00	332.00	28.80	7,114.00
Printing Rollers (Cylinders)	13/03/2022	5,000.00	250.00			1095.00	0.00	1095.00	19.00	1.64	82.00
<b>Total</b>		<b>7,48,160.34</b>	<b>37,408.02</b>	<b>3,71,026.16</b>							<b>2,35,182.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Buildings (other than factory buildings) other than RCC Frame Structure Useful Life (In Years) 30.00  
Group of asset Buildings Shift Type Single

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,

Vijayawada-521225

CIN : U24233AP2016PTC098557

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Construction of Shed	14/03/2019	6,69,080.70	33,454.04	6,26,509.70		10950.00	749.00	10201.00	365.00	3.17	21,220.00
Construction of Shed	27/05/2019	870.02	43.50	864.02		10950.00	675.00	10275.00	365.00	3.33	29.00
Construction of Shed	11/01/2021	1,18,155.60	5,907.78	1,17,345.60		10950.00	80.00	10870.00	365.00	3.17	3,742.00
New Shed	01/03/2021	3,80,000.00	19,000.00	3,79,011.00		10950.00	31.00	10919.00	365.00	3.17	12,034.00
<b>Total</b>		<b>11,68,106.32</b>	<b>58,405.32</b>	<b>11,23,730.32</b>							<b>37,025.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	Patents		Useful Life (In Years)		10.00						
Group of asset	Patents Member		Shift Type		Single						
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Patent and Trademarks	25/10/2018	1,00,000.00	5,000.00	75,672.00		3650.00	889.00	2761.00	365.00	9.34	9,343.00
<b>Total</b>		<b>1,00,000.00</b>	<b>5,000.00</b>	<b>75,672.00</b>							<b>9,343.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset	Computer software		Useful Life (In Years)		10.00						
Group of asset	Computer software		Shift Type		Single						
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Enterprise One ERP Software	29/03/2020	5,09,133.00	25,456.65	4,57,941.00		3650.00	368.00	3282.00	365.00	9.45	48,098.00
<b>Total</b>		<b>5,09,133.00</b>	<b>25,456.65</b>	<b>4,57,941.00</b>							<b>48,098.00</b>

EAGLE COATS PRIVATE LIMITED

(F.Y. 2021-2022)

Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,

Vijayawada-521225

CIN : U24233AP2016PTC098557

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)**

Name of Asset Computer software Useful Life (In Years) 3.00  
 Group of asset Computer software Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Nexxio Digital (DC& APP Setup) software	14/05/2021	1,80,250.00	9,012.50			1095.00	0.00	1095.00	322.00	27.94	50,355.00
Nexxio Digital (DC& APP Setup) software	19/06/2021	1,28,750.00	6,437.50			1095.00	0.00	1095.00	286.00	24.81	31,946.00
Nexxio Digital (DC& APP Setup) software	27/07/2021	1,54,500.00	7,725.00			1095.00	0.00	1095.00	248.00	21.52	33,242.00
Nexxio Digital (DC& APP Setup) software	10/01/2022	15,000.00	750.00			1095.00	0.00	1095.00	81.00	7.03	1,054.00
Software Purchase	13/09/2021	56,700.00	2,835.00			1095.00	0.00	1095.00	200.00	17.35	9,838.00
Software Purchase	03/12/2021	75,000.00	3,750.00			1095.00	0.00	1095.00	119.00	10.32	7,743.00
Software Purchase	24/03/2022	1,40,250.00	7,012.50			1095.00	0.00	1095.00	8.00	0.69	973.00
<b>Total</b>		<b>7,50,450.00</b>	<b>37,522.50</b>								<b>1,35,151.00</b>

\* Depreciation rate = ((Depreciation / Amount of purchase) \* 100) / Shift

**EAGLE COATS PRIVATE LIMITED**

(F.Y. 2021-2022)

**Shop No. 4, 1st Floor, MGWC Complex, Mahendra Nagar, Gollapudi,**

**Vijayawada-521225**

**CIN : U24233AP2016PTC098557**

**Note No. 12(a) Loans and advances : Other loans and advances:**

**₹ in rupees**

**Advances from Suppliers**

<b>Particulars</b>	<b>As at 31st March 2022</b>		<b>As at 31st March 2021</b>	
	<b>Long-term</b>	<b>Short-term</b>	<b>Long-term</b>	<b>Short-term</b>
Advances to Employees		4,27,887.00		
Advances from Suppliers		16,62,816.66		19,15,161.00
<b>Total</b>		<b>20,90,703.66</b>		<b>19,15,161.00</b>

## EAGLE COATS PRIVATE LIMITED

### SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

#### Note No. : 23

#### A. Significant Accounting Policies

##### 1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

##### 2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

##### 3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

##### 4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

##### 5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

##### 6. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

There were no Investment on Balance Sheet date.

8. Inventories :-

Inventories are valued at Lower of cost or net realizable value.

9. Borrowing cost:-

The Borrowing costs incurred during the year are not related to any qualifying assets, the borrowing costs are expensed to Statement of Profit and Loss.

10. Retirement Benefits:-

The company has taken a policy from Life Insurance Corporation of India for the payment of gratuity. The leave encashment is accounted for as and when the liability for it becomes due for payment.

11. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

12. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

13. There were no Extra Ordinary and Prior period Items during the year and also there has been change in the Accounting policies.

**(B) Notes on Financial Statements**

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs. 51,16,564/- (Previous Year Rs. 59,00,000/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

<b>Auditors Remuneration</b>	<b>2021-2022</b>	<b>2020-2021</b>
Audit Fees	60,000.00	60,000.00
Tax Audit Fees		
Company Law Matters		
GST		
<b>Total</b>	<b>60,000.00</b>	<b>60,000.00</b>

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Related Party disclosure as identified by the company and relied upon by the auditors:

**(A) Related Parties and their Relationship**

**(I) Key Management Personnel**

1. Neelakanteswara Rao
2. Venkata Naga Sri Harsha Challa
3. Ravva Kalyan Rao
4. Ravva Chandra Sekhar

**(II) Relative of Key Management Personnel**

1. Ravva Saroji Rani
2. Ravva Ramesh
3. Ravva Sai Likitha

**(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives**

1. Sapthagiri Agencies
2. Sri Sapthagiri Industries

**Transactions with Related parties**

	<b>Transactions during the year</b>	
	<b>Current Year</b>	<b>Previous year</b>

Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Repaid	4,81,84,885.00	35,60,335.00	6,67,79,802.50	31,51,235.00
Loans Taken	2,59,31,463.80	77,60,335.00	4,32,48,909.40	22,80,000.00
Deposit Received				
Deposit Repaid				
Interest Received				
Interest Paid	5,14,490.00	2,21,316.00	24,77,942.00	
Remuneration Paid	51,16,564.00		59,00,000.00	
Purchase		26,82,516.00		4,61,36,059.00
Rent Paid	288,000.00	2,88,000.00	8,14,000.00	8,39,000.00
Other Payment (™)	2,50,000.00		2,50,000.00	
Job Charges				

7. Major components of Deferred tax

Particulars	As at 31.03.2022 (Rs.)	As at 31.03.2021 (Rs.)
A) Deferred Tax Liability		
Depreciation	0.00	0.00
Others	0.00	0.00
Total	0.00	0.00
B) Deferred Tax Assets		
Deferred tax asset fixed assets	4,88,188.20	5,53,767.00
Others	0.00	0.00
Total	4,88,188.20	5,53,767.00
<b>Net Deferred Tax liabilities/(assets) (A-B)</b>	<b>(4,88,188.20)</b>	<b>(5,53,767.00)</b>

8. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

9. Expenditure in Foreign Currency Nil Nil

10. Earning in Foreign Exchange Nil Nil

11. Previous year figures have been regrouped/rearranged wherever necessary.

**Signature to notes 1 to 23**

**In terms of Our Separate Audit Report of Even Date Attached.**

**For M.K.Tated & Co.,  
Chartered Accountants**

**For EAGLE COATS PRIVATE LIMITED**

**Sd/-**



**(Mahendra Kumar Jain)**  
**Proprietor**  
**Membership No. 025593**  
**Registration No. 004340S**

**Place:- Vijayawada**

**Date: - 01/09/2022**

**UDIN: 22025593ATFDRR4271**

**Sd/-**  
**Neelakaneswara**  
**Rao Ravva**  
**Director**  
**DIN : 07436994**

**Sd/-**  
**Venkata Naga Sri**  
**Harsha Challa**  
**Director**  
**DIN : 08818388**