

EVEREST

An Ingersoll Rand Business

B-44 Industrial Area, Phase-I
Mayapuri New Delhi - 110064, India
T: +91-9818742743 | E:enquiry@everestblowers.com

SHORTER NOTICE OF 11TH ANNUAL GENERAL MEETING

Shorter Notice is hereby given that the 11th Annual General Meeting (AGM) of the Shareholders of Everest Blowers Private Limited to be held on Saturday, 30th September, 2023 at 05.30 P.M (IST) at the registered office of the company situated at B-44, Mayapuri Industrial Area, Phase-I, New Delhi-110064 to transact following business:

ORDINARY BUSINESS:

- I. To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended 31st March, 2023 together with the Reports of the Board of Directors and Auditors thereon.

SPECIAL BUSINESS:

- I. To regularize additional director Mr. Anil Radhakrishna Kamath (DIN:07983431) by appointing him as a Director of the Company.

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT Mr. Anil Radhakrishna Kamath (DIN:07983431), who was appointed as an Additional Director of the Company with effect from December 1, 2022 by the Board of Directors, and who holds office upto the date of this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 ("Act") [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and Articles of Association of the Company, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT any of Directors of the Company, be and are hereby severally authorized on behalf of the company to file Form DIR-12 with the Registrar of Companies; to make necessary entries in the Statutory Registers of the Company and to do all such other acts, deeds, matters or things as may be necessary, appropriate, expedient or desirable to give effect to this resolution."

Everest Blowers Private Limited

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2. To regularize additional director Mr. Mark William Siler (DIN: 07985864) by appointing him as a Director of the Company.

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

RESOLVED THAT Mr. Mark William Siler (DIN: 07985864) who was appointed as an Additional Director of the Company with effect from December 1, 2022 by the Board of Directors, and who holds office upto the date of this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 ("Act") [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and Articles of Association of the Company, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT all the Directors on the Board of Directors of the Company, be and are hereby severally authorized on behalf of the company to file Form DIR-12 with the Registrar of Companies, to make necessary entries in the Statutory Registers of the Company and to do all such other acts, deeds, matters or things as may be necessary, appropriate, expedient or desirable to give effect to this resolution."

3. To regularize additional director Mr. Naveen Samant (DIN: 05127077) by appointing him as a Director of the Company.

To consider and, if thought fit, to pass the following Resolution as a Special Resolution:

RESOLVED THAT Mr. Naveen Samant (DIN: 05127077) who was appointed as an Additional Director of the Company with effect from March 30, 2023 by the Board of Directors, and who holds office upto the date of this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 ("Act") [including any statutory modification (s) or re-enactment(s) thereof for the time being in force] and Articles of Association of the Company, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT all the Directors on the Board of Directors of the Company, be and are hereby severally authorized on behalf of the company to file Form DIR-12 with the Registrar of Companies, to make necessary entries in the Statutory Registers of the Company and to do all such other acts, deeds, matters or things as may be necessary, appropriate, expedient or desirable to give effect to this resolution."

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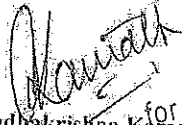
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4. Any other business on the permission of the chair.

By the order of Board of Directors
For EVEREST BLOWERS PRIVATE LIMITED



Anil Radhakrishna Kamath
(Director)
DIN - 07983431
Add: 436, 9th A Cross, Yelahanka,
Bangalore, Karnataka - 560092

for EVEREST BLOWERS PVT. LTD.

Director

Place: Bangalore

Date: 29/09/2023

Everest Blowers Private Limited

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NOTES

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 relating to the Special Business to be transacted at the Annual General Meeting (AGM) is annexed hereto.
2. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Proxies in order to be effective must be received by the company not later than forty-eight (48) hours before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.
3. Members are requested to bring their attendance slips duly completed and signed mentioning therein details.
4. In the case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.
5. Relevant documents referred to in the accompanying Notice and in the Explanatory Statements are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.
6. Members seeking any information with regard to the Accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the meeting.
7. The route map to reach the venue of the Annual General Meeting is annexed.

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ANNEXURE TO THE NOTICE

Explanatory Statement under Section 102(F) of the Companies Act, 2013

1. **REGULARISATION OF MR. ANIL RADHAKRISHNA KAMATH (DIN:07983431) BY APPOINTING HIM AS A DIRECTOR OF THE COMPANY.**

Mr. Anil Radhakrishna Kamath (DIN:07983431), who was appointed as an Additional Director of the Company with effect from December 1, 2022 by the Board of Directors. According to the provision of Section 161 of the Companies Act, 2013 and the Article of Association of the company, they holds office as Director only up to the date of ensuing Annual General Meeting. Therefore, he is regularised as a director from the ensuing Annual General Meeting.

The Board considers it desirable that the company should continue to avail itself of his services and hence recommends the resolution for approval of the shareholders as an Ordinary resolution.

2. **REGULARISATION OF MR. MARK WILLIAM SILER (DIN: 07985864) BY APPOINTING HIM AS A DIRECTOR OF THE COMPANY**

Mr. Mark William Siler (DIN: 07985864) who was appointed as an Additional Director of the Company with effect from December 1, 2022 by the Board of Directors. According to the provision of Section 161 of the Companies Act, 2013 and the Article of Association of the company, they holds office as Director only up to the date of ensuing Annual General Meeting. Therefore, he is regularised as a director from the ensuing Annual General Meeting.

The Board considers it desirable that the company should continue to avail itself of his services and hence recommends the resolution for approval of the shareholders as an Ordinary resolution.

3. **REGULARISATION OF MR. NAVEEN SAMANT (DIN: 05127077) BY APPOINTING HIM AS A DIRECTOR OF THE COMPANY**

Mr. Naveen Samant (DIN: 05127077) who was appointed as an Additional Director of the Company with effect from March 30, 2023 by the Board of Directors. According to the

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provision of Section 161 of the Companies Act, 2013 and the Article of Association of the company, they holds office as Director only up to the date of ensuing Annual General Meeting. Therefore, he is regularised as a director from the ensuing Annual General Meeting.

The Board considers it desirable that the company should continue to avail itself of his services and hence recommends the resolution for approval of the shareholders as an Ordinary resolution.

By the order of the Board of Directors

For EVEREST BLOWERS PRIVATE LIMITED


Anil Radhakrishna Kamath
(Director)
DIN - 07983431
Add: 436, 9th A Cross, Yelahanka,
Bangalore, Karnataka- 560092

Director

Place: Bangalore

Date: 29/09/2023

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DIRECTORS' REPORT

Dear Stakeholders,

Your Director's have the pleasure in presenting the 11th Annual Report of your Company along with the Audited Financial Statements for the Financial Year ended on 31st March, 2023. In compliance with the Companies Act, 2013, The Company has made all requisite disclosures in the Board Report with the objective of accountability and transparency in its operations and to make you aware about its performance and future perspective.

1. INGERSOLL RAND- EVEREST GROUP DEAL

Your company has now acquired by the Ingersoll-Rand Industrial Inc. (IR), Now Everest come under a global umbrella of IR which opens a Global opportunity for all the employees, other stakeholders and for Everest Group itself. Everest Group expands Ingersoll Rand presence in India with complimentary products under a leading brand.

Ingersoll Rand Industrial Inc.(IR) holding 99.99% shareholding in our company and Everest Blowers Private Limited is now a wholly owned foreign subsidiary.

Ingersoll Rand INC. driven by entrepreneurial spirit & ownership mindset, its dedicated to helping life better for our employees customer & Communities.

2. STATE OF COMPANY'S AFFAIRS- HIGHLIGHTS

During the year under review, the revenue of your Company was Rs. 934,766 ("in 000") as against Rs. 671,753 ("in 000") from the previous year indicating increase of Rs. 263,013 ("in 000") which was about 39.15% rise over the last year. The year under review resulted in profit of Rs. 223,965 ("in 000") as against profit of Rs. 81,307 ("in 000") during the previous year.

3. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY

The Company's performance during the financial year ended March 31, 2023 as compared to the previous financial year, is summarized below:

Particulars	(Rs. in thousand)	
	2022-23	2021-22
Turnover including other income	934,766	671,753

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Total Expenditure (including Depreciation)	636,811	561,443
Profit/Loss Before Tax	297,755	110,310
Less: Tax Expenses Net	73,990	29,003
Profit after Tax	223,965	81,307

Your new management after acquisition by the Ingersoll Rand is expecting more growth in upcoming years and is committed to improve performance of the company in the coming years to achieve better production, Streamlining the Supply Chain, Sales and Profit by using the optimum product mix and explore new avenues (Organic & In-Organic) to achieve overall growth of the company.

4. DIVIDEND

The Company intends to build reserves for future expansion plans & therefore company proposed retaining its earnings. Hence, No Dividend is proposed and declared any dividend for the year.

5. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the provisions of the Section 124 and 125 of the Companies Act, 2013 read with IEPF Authority (Accounting, Audit, Transfer and Refund), Rules, 2016 Unpaid and Unclaimed Dividends are required to be transferred by the company to Investor Education & Protection Fund established by the Central government on completion of seven years of the amount transferred in Unpaid and Unclaimed Dividend account. There is no such money and hence not applicable.

6. RIGHT OF MEMBERS TO COPIES OF AUDITED FINANCIAL STATEMENTS

Pursuant to provisions of the first proviso to Section 136(1) of the Act, the Annual Report is being sent to the members of the company. The said information is also available for inspection at the registered office of the company during working hours and any member interested in obtaining such information may write to the company and the same will be furnished on request.

7. EXTRACT OF ANNUAL RETURN / WEB LINK

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, annual return is placed on its website at <http://www.everestblowers.com>.

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8. RELATED PARTY TRANSACTIONS UNDER SECTION 188

All related party transactions that were entered into during the financial year ended 31st March 2023 were on an arm's-length basis and were in the ordinary course of business.

Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large.

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 entered by the Company during the financial year ended 31st March, 2023 is prescribed in Form AOC-2 and forms part of this report.

All related party transactions, excluding mentioned in AOC-2 entered during the year under review, have been given in Notes to Audited Financial Statements for the year ended 2023. All the transactions are on Arm length basis and in the Ordinary Course of business.

There were no such related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interests of the Company at large. As per Company's policy, all related party transactions are placed before the Board for their information & approval.

9. NUMBER OF BOARD MEETINGS:

The Board of Directors convened 9 board meeting dated 13.04.2022, 06.07.2022, 13.08.2022, 15.10.2022, 21.10.2022, 15.11.2022, 01.12.2022 (at 02.00 pm), 01.12.2022 (at 08.45 p.m), 20.12.2022

Proper notices were given, and the proceedings were properly recorded signed in the Minutes Book as required under the Companies Act, 2013.

10. DIRECTORS RESPONSIBILITY STATEMENT

- I. That in the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under schedule III to the Act, have been followed and there are no material departures from the same.
- II. That the directors have selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the company as at March 31, 2023 and of the profit and loss of the Company for the year ended on that date.

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- III. That the directors have taken proper and enough care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for the preventing and detecting frauds and other irregularities.
- IV. That the directors have prepared the annual accounts on a 'going concern' basis.
- V. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws, that such systems were adequate and operating effectively.

11. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors is duly constituted. There was a change in the directors and key managerial personnel during the Financial Year 2022-23.

However, Mr. Anil Radhakrishna Kamath (DIN: 07983431), Mr. Mark William Siler (DIN: 07985864) was appointed as an Additional Director in the Board Meeting held on 01.12.2022 and Mr. Naveen Samant (DIN: 05127077) was appointed as an Additional Director through Resolution by Circulation passed on 30.03.2023.

Mr. Rajesh Malhotra (DIN: 05191988), Mr. Dhruv Malhotra (DIN: 05227816), Mr. Daksh Malhotra (DIN: 05227013), Mr. Amit Kapur (DIN: 05227009), and Mr. Yash Pal Kapur (DIN: 05191986), Mr. Anant Kapur (DIN: 09579503) all previous Directors of the Company have resigned from the post of Directors in the Board Meeting held on 01.12.2022.

At present, Mr. Anil Radhakrishna Kamath, Mr. Mark William Siler and Mr. Naveen Samant are 3 directors on the Board of the Company.

12. NOMINATION AND REMUNERATION COMMITTEE

Provisions related to the constitution of nomination and remuneration committee under section 178 is not applicable to the company.

13. COMPANY'S POLICY ON DIRECTOR APPOINTMENT AND REMUNERATION COMMITTEE

Our Company is not covered under Section 178(1) of the Companies Act, 2013 and hence clause related to formation of policy is not applicable to the company.

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14. DECLARATION BY INDEPENDENT DIRECTORS

Since the company is not required to appoint Independent Directors, the statement on declaration given by Independent Directors under section 149(6) of the Companies Act, 2013 is not applicable.

15. COMMENTS BY BOARD OF DIRECTORS ON AUDITOR'S REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory.

16. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Necessary approvals have been undertaken for making investments in mutual funds and other securities by the company. The company makes short term & medium-term investments in mutual fund units and other approved instruments to meet its working capital obligations/ capital requirements.

The company has duly complied with the provisions of Section 186 of the Companies Act, 2013 and rules thereof.

17. AUDITORS

M/s V. K. Dhingra & Co., Chartered Accountants, Delhi (FRN 000250N) was appointed as the Statutory Auditors of the company in the 8th Annual General Meeting of the company held on 30th September, 2021 for 5 Financial year commencing from FY 20-21.

18. COST RECORDS

Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Amendment Rules, 2014 the maintenance of Cost records is not applicable to the Company.

Since the company is registered as a small unit under MSME Act 2006. It is exempted to maintain cost records.

19. FRAUD REPORTING

There were no Frauds reported by the auditors under Section 143(12) of the company. No frauds are found which are required to be reportable to the Central Government or Board of Directors.

20. SECRETARIAL AUDIT

Provisions of section 204 are not applicable to the company.

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21. SECRETARIAL STANDARD

During the reporting period 2022-23, your company has complied with the Secretarial Standard issued by the Institute of Companies Secretaries of India (ICSI).

22. CHANGE IN SHARE CAPITAL DURING THE FINANCIAL YEAR 2022-23

There was alteration in the Share Capital of the Company during the year.

During the financial year 2022-23 under review, the Company has reclassified the existing unissued authorized share capital of Company of INR 2,00,000 into 20,000 preference shares @ Rs. 10/- each in the EGM held on 15th November, 2022.

Now, the Authorized Share Capital is Rs. 5,00,00,000/- (50,00,000 shares of Rs. 10 each) divided into Rs. 4,98,00,000/- (49,80,000 equity shares of Rs. 10 each) and Rs. 2,00,000/- (20,000 preference shares of Rs. 10/- each).

The company has issued 100 preference shares of Rs. 10/- each in the Board Meeting held on 01.12.2022 through private placement.

The paid up share capital of the company was Rs. 4,98,01,000 as on year ended 31st March, 2023. During the financial year under review.

23. PUBLIC DEPOSITS:

The Company has not accepted any deposits during the financial year and complied with the relevant provisions of Chapter V of Companies Act, 2013.

24. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Provisions of Section 135 of the Companies Act, 2013 is applicable on the company and we are committed to discharge the CSR responsibility. We have in place a CSR Policy and have formed a CSR committee, empowered to identify and distribute the funds as per the CSR Policy. Your Company is keen to provide social benefits to the public at large.

The company has placed its Policy on the website of the company. The CSR committee has identified various projects and is working on them. For details please refer to detailed report on CSR Expenditure annexed herewith as Annexure-I.

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25. RESERVES

The company has not transferred any amount to reserves during the Financial Year and the profit shall be transferred to reserve surplus.

26. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

27. ENERGY CONSERVATION AND FOREIGN EXCHANGE:

(A) Conservation of energy: The steps taken or impact on conservation of energy:

Your company is very sensitive to the Environment concerns and is fully aware and alert to take all suitable actions for its preservation. This year too, your company has taken many initiatives towards energy saving, use of Renewable energy and environment protection. Some of the major ones are;

1. The installed 50 KW SOLAR PHOTOVOLTAIC plant generated around 64700 Units (annual Average 3.5 units/Kw/day) = (KWh) of Renewable Solar energy saving Rs. 54 lacs during the year 2020-21. The environment had reduction of CO₂ Emission of 58.7 Tons (conversion 1 KWH = results in reduction of 0.932 Kg. of CO₂)
2. Various other water & Energy conservation methods were adopted by employee participations and good practice training.
3. Blower testing procedures were revised resulting in Energy conservation.

(B) Technology Absorption - In-house R&D activities-The efforts made towards technology absorption:

The Company's in-house R&D team is continually working on new Products & processes which include machining techniques for machining of components by adopting modern procedures, improved practices, tooling, jigs & fixtures.

The in-house R&D team is using all the essential R&D tools like internet, exhibitions, interactions, periodicals & research papers etc towards continual upgradation of products & Systems.

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1. The major benefits derived include improvement in quality, enhanced productivity, standardization & Interchangeability. The Company has attained major benefits Reduced consumption & improved cycle times directly resulting in higher Profits, as evident from the financials.
2. Improved workflow to enhance productivity and handling.
3. Improvement on current Blower models & Development of New Profiles.
4. Start use of energy efficient motors (IE3 & IE4) and also made necessary changes in standard testing procedures undertaken to drive more stringent and robust testing in lesser time and thereby saving power.
5. Started use of energy efficient screw compressor for compressed Air
6. Material handling equipment are all battery operated (not petrol and diesel) for environment friendly working.

(C) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

No imports in this front were made during the year.

(D) Research and Development:

Directors are pleased to inform that EBPL - R&D is working on various projects for product & process optimization. Some of the major projects are listed under:

1. PROJECTS COMPLETED

- Standardization & Optimization of various accessories like silencers, Base frame, ICP, NRV, Flanges. Developing integrated Filter-Silencer Designs.
- Development of Model ETL275 and transferred to works.
- Development of ETL 100 Helical Blower & transfer to Works.
- Development of CO2 Blower for Nuclear Power Corporation & transfer to Works.
- Transfer to works modified CAM data for various rotor profiles for enhanced volumetric efficiency.

2. ONGOING PROJECTS

R&D work is being done on new lateral covering design & application of Air knives, High speed Turbo Blowers, single-multistage compressors, side channel blowers. New applications and market areas have been identified and hope to penetrate to new applications. Below is list of ongoing projects:

- Design, Development & Prototype Manufacturing of HHL-400.

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- Design, Development & Prototype manufacturing of Coanda Effect Aluminium Extruded Tear Drop Shaped Blower Air Knife
- System - Joint Development Under EBPL-MIT MOU
- Design, Development & prototype manufacturing of Bump Type Foil Air Bearings for Turbo Blowers - Radial Bearing - Joint Development Under EBPL-MIT MOU
- Design, Development & prototype manufacturing of Bump Type Foil Air Bearings for Turbo Blowers - Thrust Bearing - Joint Development Under EBPL-MIT MOU
- Design, Development & prototype manufacturing of Centrifugal Blowers - Joint Development Under EBPL-MIT MOU
- Design, Development & prototype manufacturing of TURBO BLOWER - Air Foil Bearing Design
- Design, Development & prototype manufacturing of TURBO BLOWER - Magnetic Bearing Design
- Redesigning of assembly of 5" Blower assembly line in standing position & changes in assembly lines.
- Development of Direct Coupled "Entry to Market Models" for smoother penetration into small applications.
- Redesigning of Testing, Painting Rooms, Assembly lines (Blower & Skid) under the factory expansion programme.

(E) ACHIEVEMENTS/CERTIFICATION

1. The overall noise level of the blowers has come down thereby reducing noise pollution. The blowers have negligible mechanical noise & all the noise emitted from the blower is air borne noise. Noise reduction accessories especially treatment of blower discharge lines have resulted in substantial noise reduction & hence happy customers.
2. Up gradation of blower test setup for performance testing of all blowers. The upgraded test setup has resulted in lesser change over time, more reliable blower testing & energy saving.
3. Blower accessories & aesthetics have been drastically improved with adoption of new accessories designs, paint type & application methods. This has also resulted in overall consumption of paint per blower.
4. Re-engineering was primarily adopted for better performance, product reliability & cost reduction. Various blower components have been re-engineered.

Everest Blowers Private Limited

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5. Rotor profile modification has resulted in enhanced volumetric & mechanical efficiency of the blowers manufactured by Everest.
6. Profile machining of Bi-Lobe & Tri-lobe rotors on HMC have resulted in drastic cycle time reduction to the tune of 50%. This has resulted in enhanced productivity.
7. New patterns & machining fixtures have resulted in casting weight reduction & faster change overs. This has been effective from cost reduction & enhanced productivity point.
8. New application areas aimed towards conservation of energy (Vapour Recompression for recovery of latent heat from waste steam) are being explored through development of Mechanical Vapour Re-compressors.
9. New wooden packing has resulted in weight reduction. This has been effective from cost reduction & product reliability & enhanced productivity.
10. New acoustic hood design has successfully re-engineered for better performance, product reliability, cost reduction & enhanced productivity.
11. Upgradation of blower accessories & Aesthetics for small series of blowers by replacing Air Filter & Silencer with new Filter-Cum-Silencer Unit, thereby reducing overall dimensions of the package, cost reduction and improved performance.
12. Under energy saving projects, the ETL 100 blower converted into Helical HHL100 which saves approx. 5% to 8% overall energy for the clients. This shall enable us to increase our product range into energy saving.
13. New Vertical for Centrifugal Blowers shall be in operation w.e.f. 01.04.2020. This shall result in diversification with additional products and also open the way to many more new applications & industry sectors. Products planned for incorporation include Side Channel Blowers, Die Cast Aluminium Centrifugal Blowers, Blower Air Knife Drying Systems & Turbo Blowers.
14. Study on Benefits of Aeration in Hydroponics has resulted in new applications for our blowers including Hydroponics, Aquaponics & Aeroponics.

(F) THE EXPENDITURE INCURRED ON RESEARCH AND DEVELOPMENT

Capital Expenditure is included in Fixed Assets & Capital Work in Progress and depreciation is provided at the respective applicable rates.

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Revenue expenditure incurred on R. & D. has been included in the respective account heads in the statement of accounts.

Details of R. & D. Expenditure during the year is as below:

Particulars	(Amt in Lacs)	
	2022-23	2021-22
Capital Expenditure	23.25	0.00
Revenue Expenditure	194.90	247.56
Total	218.15	247.56

Deduction u/s 35 (2A) is not claimed on the following non-Qualifying expenses:

Amt in Lacs	
CSR Expense	23.52
Total	23.52 Deduction u/s 35 (2A) is not claimed as not eligible

(G) FOREIGN EXCHANGE EARNINGS AND OUTGO-

Particulars	(Amt in Lacs)	
	2022-23	2021-22
Total Foreign Exchange Received (F.O.B. Value of Export)	302.83	465.82
Total Foreign Exchange used:		
i) Raw Materials	835.98	315.99
ii) Consumable Stores	-	-
iii) Capital Goods	-	-
iv) Foreign Travels	-	-
v) Others	-	-

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28. INSURANCE & RISK MANAGEMENT

The assets of the company are adequately insured against the loss of fire, riot, earthquake, terrorism, loss of profits, etc. and other risks which consider necessary by the management.

The Company annually contributes to LIC - Group Gratuity Fund, created to take care of the Company Future Gratuity Liability and is secured on gratuity front. The provisions of Risk Management under Regulation 24(5) of the SEBI (Listing Obligation & Disclosures Requirement) Regulation, 2015 is not applicable on the company.

We have availed the benefit of Expenditure under Section 35(AB) of Income Tax Act, which are subject to approval by DSIR.

29. INTERNAL CONTROL SYSTEM

Your Company has a proper and adequate system of Internal Control, to ensure safeguarding the assets against loss from unauthorized use or disposal. All Commercial transactions are recorded and reported correctly.

30. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There is no change in nature of business of the company during the financial year 2022-23.

31. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has duly complied the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

An Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment under the provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

The Company has in place on Sexual Harassment of employees in line with the requirement of the Act. Power of internal complaint committee and local complaint committee along with procedure to file complaint was very well explained to the employees. We would like to express that we will be continuously committed towards safety of our woman employees.

No Complaints were received by the committee under this Act.

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32. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

There is no subsidiary, associate or joint venture Companies.

33. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

No significant/ material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

34. EMPLOYEE RELATIONS

Employee relations continue to be cordial, and the Board is committed to strengthen the same and working towards ensuring the health, safety, welfare, and a healthy working environment for its employees.

The employee relations continue to be cordial and nothing adverse is reported.

35. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the banks, Government authorities, customers, vendors, and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services of the Company's executives, staff, and workers.

For and on behalf of the Board of Directors of
EVEREST BLOWERS PRIVATE LIMITED


for EVEREST BLOWERS PVT. LTD.

Anil Radhakrishna Kamath
(Director)
DIN - 07983431
Add: 436, 9th A. Cross, Yelahanka, Bangalore,
Karnataka- 560092

Director


for EVEREST BLOWERS PVT. LTD.

Mark William Siler
(Director)
DIN - 07985864
Add: 9479, N Broadmoor Rd, Bayside,
Wisconsin, USA-53217

Director

Place: Delhi
Date: 29/09/2023

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Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements, or transactions, entered into during the year ended March 31, 2023, which were not at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis

S. No.	*Name(s) of the related party and nature of relationship.	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board/EGM, if any	Amount paid as advances, if any:
1.	Ranjana Malhotra (Director's Relative)	Consultant- Green Building and Horticulture	5 year - renewed as mutually agreed for further period.	75,000 P.M	09/03/2020	NIL
2.	Anuja Kapur (Director's Relative)	Consultant- Legal	5 year - renewed as mutually agreed for further period.	50,000 P.M	09/03/2020	NIL
3.	Srishti Malhotra (Director's Relative)	Consultant Business Analytic	5 year - renewed as mutually agreed for further period.	50,000 P.M	09/03/2020	NIL

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4.	Shreya Malhotra (Director's Relative)	Consultant- Financial Investment.	5 year - renewed as mutually agreed for further period	50,000 P.M.	09/03/2020	NIL
5.	Sanjog Kapur (Director's Relative)	Consultant- Housekeeping, De-Stress and Spiritual Training Programme	5 year - renewed as mutually agreed for further period	75,000 P.M.	09/03/2020	NIL
6.	Everest Blower Systems Private Limited	Sale of Goods.	During the Financial Year 2022-23	15,28,030	13/04/2022	NIL

* All the above mentioned parties associated with the company till September 2022. Advances paid have been adjusted against billings, wherever applicable.

For and on behalf of the Board of Directors of
EVEREST BLOWERS PRIVATE LIMITED


Anil Radhakrishna Kamath
(Director)
DIN - 07983431
Add: 436, 9th A Cross, Yelahanka, Bangalore,
Karnataka- 560092


Mark William Sifer
(Director)
DIN - 07985864
Add: 9479, N Broadmoor Rd Bayside,
Wisconsin, USA-53217
Director

Place: Delhi
Date: 29/09/2023

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Annexure-I

Annual report on CSR Activities forming part of Board's Report

I. Brief outline on CSR Policy of the Company.

Everest Blowers Private Limited (EBPL) is adopting Corporate Social Responsibility initiatives by serving the society through following social measures and work for the welfare of society. Being a leading manufacturing body corporate, EBPL Believes that this position brings both opportunity and responsibility. It believes in applying its skills and resources where it can make the greatest impact on the society.

Our commitments towards Corporate Social Responsibility include but not limited to, promotion of education and healthcare, energy and climate change, protection of flora and fauna and betterment of the society through respect for universal human rights and the environment, acting with integrity and accountability and operating responsibly and sustainably. The initiatives taken by the company are in consonance with projects and programs related to activities specified under Schedule VII of the Companies Act, 2013 ("Act") and Companies (Corporate Social Responsibility Policy) Rules, 2014 ("Rules").

2. The Composition of CSR Committee

According to section 135(9) the total fund to be spend by company is not exceeding Rs. 50 Lacs hence constitution of CSR committee is not applicable, and the function of the committee shall be discharged by board of directors.

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.

CSR Policy has been displayed on the website of the company. Web-link of CSR Policy is http://www.everestblowers.com/wp-content/uploads/2019/11/EBPL_CSR_POLICY.pdf

4. a) Provide the details of impact assessment of CSR projects carried out in pursuance of Sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 if applicable (Attach the Report)

Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the Financial Year, if any

Not Applicable

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6. Average Net Profits of the Company

Rs. 109,075,371.10

7. (a) Two percentage of Average net profit of the Company as per Section 135(5)

Rs. 21,81,507.42

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial Years

Nil

(c) Amount required to be set off for the Financial Year, if any

Rs. (18,52,432.90)

(d) Total CSR obligation for the Financial Year (7a+7b-7c).

Rs. 40,33,940.32

8. a) CSR amount spent or unspent for the Financial Year.

Total Amount Spent for the Financial Year. (In Rs.)	Amount Unspent (In Rs.)				
Rs. 5,00,200	Rs. 18,52,432.90				
	Total Amount transferred Unspent Account as per Section 135(6).	Amount	Date of Transfer	Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5).	
				Name of the Fund	Date of Transfer
				The Earth Saviours Foundation	3,00,000
			M.N. Kapur Educational Foundation	3,00,000	25/08/2022

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			PM Care Fund	12,52,631	31/08/2022
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b) Details of CSR Amount spent against ongoing projects for the Financial Year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project	Item from the list of Activities in Schedule VII to the Act. A	Local Area (Yes/No)	Location of the Project	Project Duration	Amount allocated for the project (In Rs.)	Amount spent in the Financial year (In Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (In Rs.)	Mode of Implementation - Direct (Yes/No).	Mode of Implementation through Implementing Agency	
				State	District					Name	CSR Registration Number

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c) Details of CSR amount spent against other than ongoing projects for the Financial Year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
S. No	Name of the Project	Item from the List of activities in schedule VII to the Act.	Location of Area (Yes/No)	Location of the Project		Amount spent for the project (In Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through implementing agency	
				State	District			Name	CSR Reg. No.
1	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-

d) Amount spent in Administrative Overheads: NIL

e) Amount spent on Impact Assessment, if Applicable: Not Applicable

f) Total amount spent for the Financial Year (8b+8c+8d+8/e) Rs. 23,52,631/-

g) Excess amount for set off, if any

Sl. No	Particular	Amount (in Rs)
(i)	Two percent of average net profit of the company as per section 135(5)	21,81,507.42
(ii)	Total amount spent for the Financial Year	23,52,631
(iii)	Excess amount spent for the Financial Year [(i)-(ii)]	NIL

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(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set-off in succeeding financial years [(iii)-(iv)]	NIL

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135(6) (In Rs.)	Amount Spent in the reporting Financial Year (In Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial year. (In Rs.)
				Name of the Fund	Amount (In Rs.)	Date of transfer	
1.	2021-22	-	18,52,432.9	The Earth Saviours Foundation	3,00,000	25/08/2022	-
				M.N. Kapur Educational Foundation	3,00,000	25/08/2022	-
				PM Care Fund	12,52,432.9	31/08/2022	-
2.	2020-21	-	9,11,802	The Earth Saviours Foundation	2,00,000	31/08/2021	-
				M.N. Kapur Educational Foundation	2,00,000	14/09/2021	-
				PM Care Fund	5,12,802	01/09/2021	-
3.	2019-20	-	-	-	-	-	-

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the Financial Year. (asset-wise details).

No Capital Asset was created out of CSR Funds

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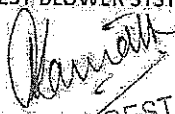
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11. Specify the reason (s), if the company, has failed to spend two percent of the average net profit as per section 135(5). In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the account in its Board Report.

As per the provisions of Section 135, the company has spent all unspent CSR funds within the 6 months from the end of Financial year.

For and on behalf of the Board of Directors of
EVEREST BLOWER SYSTEMS PRIVATE LIMITED



(Anil Radhakrishna Kamath)
Director

DIN - 07983431

Add. No. 436, Yelahanka New Town,
Bangalore-560106, Karnataka

Place: Delhi

Date: 29/09/2023


(Mark William Siler)
Director

DIN - 07985864

Add. No. 9479, N Broadmoor Rd Bayside,
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Director

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