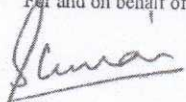


REVERA MILK & FOODS PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH, 2022

PARTICULARS	Note	As at 31st March, 2022	As at 31st March, 2021
I. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	1	45,27,10,376	45,27,10,376
(b) Capital work-in-progress	1	7,06,72,365	6,44,04,742
(c) Investment		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible asset under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others		-	-
(i) Deferred tax assets (net)	2	1,04,51,609	1,04,51,609
(j) Other non-current assets	3	57,97,45,512	54,83,25,587
Total Non-current assets		1,11,35,79,862	1,07,58,92,314
(2) Current assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables	4	26,84,33,194	30,42,07,803
(iii) Cash and cash equivalents	5	3,09,107	87,185
(iv) Bank balances Other than (iii) above		-	-
(v) Loans	6	-	-
(v) Others Financial Assets	7	1,04,015	94,356
(c) Current tax Assets (Net)	8	-	-
(d) Other current assets	9	28,47,924	20,10,813
Total current assets		27,16,94,240	30,64,00,157
TOTAL Assets (1+2)		1,38,52,74,102	1,38,22,92,471
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	10	90,00,000	90,00,000
(b) Other Equity	11	1,36,94,20,585	1,36,93,59,384
Total Equity		1,37,84,20,585	1,37,83,59,384
LIABILITIES			
(2) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(iii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Nef)		-	-
(d) Other non-current liabilities		-	-
Total Non-current Liabilities		-	-
(3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	12	64,65,855	35,52,885
(iii) Other financial liabilities	13	1,89,655	3,74,572
(b) Other current liabilities	14	1,86,695	5,630
(c) Provisions		-	-
(d) Current tax liabilities (Net)	15	11,312	-
Total current Liabilities		68,53,517	39,33,087
TOTAL Equity and Liabilities (1+2+3)		1,38,52,74,102	1,38,22,92,471
Notes Forming An Integral Part To The Financial Statements	1 to 26		

For and on behalf of the Board of Directors of the Company


Shivam Asthana
Director (DIN: 06426864)
Hiland Park
Kolkata 700094


Akhilesh Tiwari
Director (DIN: 06599865)
Rajendra Nagar, Indore
M.P. India 452001

As per our attached report of even date

For Rajendra Garg & Company
Chartered Accountants
FRN 005165C


Rajendra Garg
Partner
M.No. 074054



UDIN:
Date :
Place : Indore

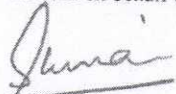
Revera Milk & Foods Pvt. Ltd



Director / Authorised Signatory

REVERA MILK & FOODS PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR PERIOD 31st MARCH, 2022


PARTICULARS	Note	For the year 2021-22	For the year 2020-21
REVENUE FROM OPERATIONS			
I. Sales	16	-	-
II. Other Income	17	6,48,062	-
III. Total Revenue (I + II)		6,48,062	-
IV. EXPENSES			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of stock- in-		-	-
Employee benefits expense		-	-
Finance costs	18	4,20,980	4,36,141
Depreciation and amortisation expense	19	24,913	15,818
Other expenses	22	1,29,656	2,78,700
Total expenses		5,75,549	7,30,659
V. Profit before exceptional and		72,513	(7,30,659)
VI. Exceptional items (Refer Note 44)		-	-
VII. Profit before Extraordinary items (V-		72,513	(7,30,659)
VIII Extraordinary items		-	-
IX Profit before Tax (VII - VIII)		72,513	(7,30,659)
X Tax expense :			
(1) Current tax		11,312	-
(2) Deferred tax		-	-
(2) Earlier Taxes Paid		-	-
XI Profit for the year from continuing		61,201	(7,30,659)
XII Profit from discontinued operations		-	-
XIII Tax expense of discontinued			
(1) Current tax		-	-
(2) Deferred tax		-	-
XIV Profit from discontinued operations		-	-
Other Comprehensive income		-	-
Items that will not be reclassified		-	-
XV Profit for the year (XI + XIV)		61,201	(7,30,659)
XVI Earning per equity share (face value of Rs.10 each)			
(1) Basic	23	0.07	(0.81)
(2) Diluted		0.07	(0.81)
Notes Forming An Integral Part To The Financial Statements General Information And Significant Accounting Policies	1 to 26 A		

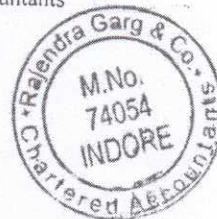
For and on behalf of the Board of Directors of the Company


 Shivam Asthana
 Director (DIN: 06426864)
 Hiland Park
 Kolkata 700094


 Akhilesh Tiwari
 Director (DIN: 06599865)
 Rajendra Nagar, Indore
 M.P. India 452001

As per our attached report of even date
 For Rajendra Garg & Company
 Chartered Accountants
 FRN 005165C


 Rajendra Garg
 Partner
 M.No. 074054



UDIN:
 Date :
 Place : Indore

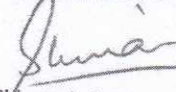
Revera Milk & Foods Pvt. Ltd

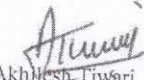
 Director / Authorised Signatory

REVERA MILK & FOODS PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022


PARTICULARS		(Figures in `)	
		2021-2022	2020-2021
I	CASH FLOW FROM CONTINUING OPERATIONS		
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax & Extraordinary Item		
	Adjustment For :	72,513	(7,30,659)
	Depreciation	-	-
	Preliminary Expense written off	-	-
	Interest Received	-	-
	Interest Paid	-	-
	(Profit) \ Loss on Sale of Fixed Assets	-	-
	Dividend Received	-	-
	Sundry Balance w/off	-	-
	Exceptional Items	-	-
	Operating profit before working capital changes		
	Adjustment For :	72,513	(7,30,659)
	Increase/ (Decrease) in Deferred tax liability	-	-
	Increase/ (Decrease) in Trade Payables	29,12,970	(11,15,105)
	Increase/ (Decrease) in Other Current Liabilities	(1,84,917)	2,48,494
	Increase/ (Decrease) in Other Current Borrowings	-	-
	Increase/ (Decrease) in Current Tax Liabilities	11,312	-
	Increase/ (Decrease) in Short Term Provisions	1,81,065	(5,95,066)
	(Increase)/ Decrease in Long Term Loans & Advances	-	63,86,143
	(Increase)/ Decrease in Other Non-Current Assets	(3,14,19,925)	-
	(Increase)/ Decrease in Other Financial Assets	(9,659)	(32,563)
	(Increase)/ Decrease in Other Current Assets	(8,37,111)	(4,21,267)
	(Increase)/ Decrease in Other Current Tax Assets	-	-
	(Increase)/ Decrease in Trade Receivables	3,57,74,609	-
	(Increase)/ Decrease in Short Term Loans & Advances	-	-
	Cash Generated from Operations	64,28,344	44,70,636
	Direct Taxes Paid	11,312	-
	Net cash from/ (used in) operating activities	64,89,545	37,39,977
B.	CASHFLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets		
	Sales of Investments	(62,67,623)	(36,91,171)
	Interest Received	-	-
	Dividend	-	-
	Net cash from/ (used in) investing activities	(62,67,623)	(36,91,171)
C.	CASHFLOW FROM FINANCING ACTIVITIES		
	Issue of Share Capital	-	-
	Securities Premium	-	-
	Repayment of Borrowing	-	-
	Interest paid	-	-
	Net cash from/ (used in) financing activities	-	-
	Net Increase/ (Decrease) in cash and cash equivalents from continuing operations (A+B+C)	2,21,922	48,806
II	CASH FLOW FROM DISCONTINUING OPERATIONS		
A.	Net cash from/ (used in) operating activities		
B.	Net cash from/ (used in) investing activities	0	0
C.	Net cash from/ (used in) financing activities	-	-
	Net Increase/ (Decrease) in cash and cash equivalents from discontinuing operations (A+B+C)	-	-
	Net Increase/ (Decrease) in cash and cash equivalents (I+II)	2,21,922	48,806
	Cash and Cash Equivalents at Beginning of the Year	87185	38379
	Cash and Cash Equivalents at End of the Year	309107	87185
	Increase/ (Decrease) in cash and cash equivalents	2,21,922	48,806

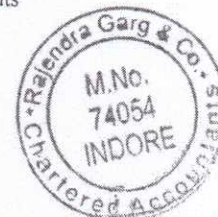
For and on behalf of the Board of Directors of the Company


 Shivam Asthana
 Director (DIN: 06426804)
 Hiland Park
 Kolkata 700094


 Akhlesh Tiwari
 Director (DIN: 06599865)
 Rajendra Nagar, Indore
 M.P. India 452001

As per our attached report of even date
 For Rajendra Garg & Company
 Chartered Accountants
 FRN 005165C


 Rajendra Garg
 Partner
 M.No. 074054



UDIN:
 Date :
 Place : Indore

Revera Milk & Foods Pvt. Ltd.


 Director / Authorised Signatory

REVERA MILK & FOODS PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENT AS ON 31/03/2022

A Corporate Information

Revera Milk & Foods Private Limited is a private limited company incorporated and domiciled in India under the provisions of the Companies Act, 1956. The Company has no business activity during the year. The Company has its registered office at 610, Tulsiani Chambers, Nariman Point, Mumbai MH 400021.

B Basis of Preparation & Presentation with Significant Accounting Policies

The financial statements have been prepared in accordance with Indian Accounting Standards (In AS) notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended. These In AS had been adopted w.e.f. 01st April 2017 as notified by Ministry of Corporate Affairs under the Companies Indian Accounting Standards. The Financial statements are prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange of goods and/ or services.

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

Revenue from sale of products is recognized when the control on the goods have been transferred to the customers. Revenue from the sales of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts, claim and rebates. Sales exclude VAT/ Goods & Service Tax.

Interest Income is recognized using the effective interest rate method. No Interest income/ expenses booked/ provided In case of loan/ advances given to some parties and/ or received from some parties. There are different rate of interest applied for different parties against interest receivable/ payable.

Expenses are accounted on accrual basis.

Inventories are valued at lower of cost and estimated net realisable value with FIFO method.

Property, plant and equipment are carried at cost less accumulated depreciation.

Depreciation is recognized for Property, Plant and Equipment so as to write off the cost less residual values over their estimated useful lives.

Income Tax: Tax expenses for the period, comprising of current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of Income Tax Act, 1961. Deferred tax is recognized on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one more subsequent years.

Cash and cash equivalents: In the cash flow statement, cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Impairment of assets: Financial assets: The Company on a forward looking basis the expected credit losses associated with its financial assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables only, the Company applied the simplified approach, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

Trade payables represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured. Trade and other payables are represented as current liabilities unless payment is not due within 12 months after the reporting period.

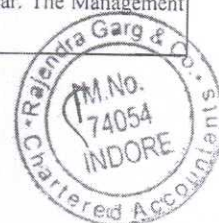
Provisions are recognized when there is a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Contingent Liabilities are disclosed when there is possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

The preparation of the Financial Statements in conformity with Ind AS requires the Management to make estimates and assumptions considered in the reported amount of assets and liabilities and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable.

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



REVERA MILK & FOODS PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENT AS ON 31/03/2022

(Amount in Rs.)

Note-1: PROPERTY, PLANT & EQUIPMENT

Particulars	Freehold Land	Computer	Total	Capital Work-in Progress
Year ended 31st March 2021				
Gross Carrying Amount				
Opening Gross Carrying amount	45,27,08,876	30,000	45,27,38,876	6,07,13,571
Additions	-	-	-	36,91,171
Closing gross Carrying Amount	45,27,08,876	30,000	45,27,38,876	6,44,04,742
Accumulated Depreciation				
Opening accumulated depreciation	-	28,500	28,500	-
Depreciation charged during the year	-	-	-	-
Closing accumulated Depreciation	-	28,500	28,500	-
Net Carrying amount	45,27,08,876	1,500	45,27,10,376	6,44,04,742
Year ended 31st March 2022				
Gross Carrying Amount				
Opening Gross Carrying amount	45,27,08,876	30,000	45,27,38,876	6,44,04,742
Additions	-	-	-	62,67,623
Closing gross Carrying Amount	45,27,08,876	30,000	45,27,38,876	7,06,72,365
Accumulated Depreciation				
Opening accumulated depreciation	-	28,500	28,500	-
Depreciation charged during the year	-	-	-	-
Closing accumulated Depreciation	-	28,500	28,500	-
Net Carrying amount	45,27,08,876	1,500	45,27,10,376	7,06,72,365

NOTE-2 DEFERRED TAX ASSETS (NET)

PARTICULARS	As at 31.03.2022	
	As at 31.03.2022	As at 31.03.2021
Opening Balance	1,04,51,609	1,04,51,609
Add: Provision made during the year (Depreciation and Provision for Doubtful Debts)	-	-
Closing Balance	1,04,51,609	1,04,51,609

NOTE-3 OTHER NON-CURRENT ASSETS

Other Loans and Advances		
i Balance with Government Authorities	6,000	6,000
ii Other Advances recoverable in cash or in kind for which value to be received	-	-
(iii) Capital Advance	57,87,89,778	54,73,69,853
(iv) Income Tax Refund Receivable	9,49,734	9,49,734
	57,97,45,512	54,83,25,587

PARTICULARS

	As at 31.03.2022	As at 31.03.2021
--	------------------	------------------

NOTE-4 TRADE RECEIVABLES

Receivables from Related Parties (more than six months)	30,16,10,330	33,80,33,001
Less: Allowance for doubtful debts	(3,31,77,136)	(3,38,25,198)
Total Receivables	26,84,33,194	30,42,07,803
Non Current Portion	26,84,33,194	30,42,07,803
Current Portion	-	-

Break-up of Security Details

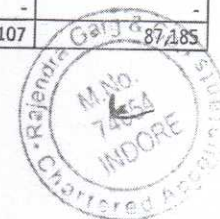
Secured	-	-
Unsecured, Considered Good	30,16,10,330	33,80,33,001
Total	30,16,10,330	33,80,33,001
Less : Allowance for bad and doubtful trade receivable	3,31,77,136	3,38,25,198
	26,84,33,194	30,42,07,803

NOTE-5 CASH AND CASH EQUIVALENT

PARTICULARS	(Amount in Rs.)	
	As at 31.03.2022	As at 31.03.2021
Cash and cash equivalent		
a) Balances with Banks		
In Current Account as per reconciliation	3,09,107	87,185
b) Cash on hand	-	-
	3,09,107	87,185

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2022

NOTE-6 LOANS

PARTICULARS	As at 31.03.2022		As at 31.03.2021	
	Current	Non-Current	Current	Non-Current
Unsecured, considered good				
Loan to Related parties	-	-	-	-
Other Loans	-	-	-	-
Total Loans	-	-	-	-

NOTE-7 FINANCIAL ASSETS-OTHERS

Loans and Advances to Employees			1,04,015	94,356
			1,04,015	94,356

NOTE-8 CURRENT TAX ASSETS (NET)

			-	-
			-	-

NOTE-9 OTHER CURRENT ASSETS

SGST Input			13,72,264	9,51,338
CGST Input			12,42,151	8,21,224
IGST Input			2,30,413	2,30,413
Prepaid Insurance			3,096	7,838
			28,47,924	20,10,813

NOTE-10 EQUITY SHARE CAPITAL

A	Authorised Capital			
	950000 Equity Shares of Rs. 10/- each & 50000 Class "A" Equity Shares of Rs. 10/- each (Previous year 10,00,000 equity shares of Rs. 10/- each)		1,00,00,000	1,00,00,000
	Issued, Subscribed and Paid-up capital			
	111000 Equity shares of Rs. 10/- each, Fully Paid-Up (Previous year 111000 equity shares of Rs. 10/- each)	11,10,000		
B	39000 Class "A" Equity shares of Rs. 10/- each, Fully Paid-Up (Previous year 39,000 Class "A" equity shares of Rs. 10/- each)	3,90,000		
	750000 Bonus Equity shares of Rs. 10/- each, Fully Paid-Up (Previous year 75000 bonus equity shares of Rs. 10/- each)	75,00,000		
			90,00,000	90,00,000
			90,00,000	90,00,000

1.1 The reconciliation of the number of equity shares and amount outstanding is set out below:

PARTICULARS	As at 31.03.2022		As at 31.03.2021	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares :				
Balance at the beginning of the year	9,00,000	90,00,000	9,00,000	90,00,000
Add: Shares issued during the year	-	-	-	-
Balance at the end of the year	9,00,000	90,00,000	9,00,000	90,00,000

1.2 The details of shares held by shareholders holding more than 5% shares in the Company :

Name of the Shareholders	As at 31.03.2022		As at 31.03.2021	
	No. of shares held	% Held	No of shares held	% Held
EQUITY SHARES				
Anik Industries Ltd.*	7,79,484	86.61%	7,79,484	86.61%
Akhilash Tiwari	59,940	6.66%	59,940	6.66%
Arav Housing & Property Developers Pvt Ltd.	60,516	6.72%	60,516	6.72%

*Holds 779484 equity shares including 39000 class 'A' equity shares.

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2022

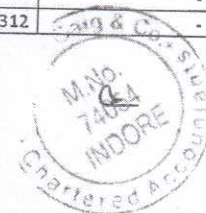
Note-11: Other Equity

(Amount in Rs.)

PARTICULARS		As at 31.03.2022	As at 31.03.2021
(i)	General Reserve	-	-
(ii)	Securities Premium Account	1,39,11,00,000	1,39,11,00,000
(iii)	Retained Earnings	(2,16,79,415)	(2,17,40,616)
	Total Reserves and Surplus	1,36,94,20,585	1,36,93,59,384
(i)	General Reserve		
	Balance as at the beginning of the year	-	-
	Add: Received during the year	-	-
	Balance as at the end of the year	-	-
(ii)	Securities Premium Reserve		
	Balance as at the beginning of the year	1,39,11,00,000	1,39,11,00,000
	Add: Received during the year	-	-
	Balance as at the end of the year	1,39,11,00,000	1,39,11,00,000
(iii)	Retained Earnings		
	Balance as at the beginning of the year	(2,17,40,616)	(2,10,09,957)
	Add: Profit/(Loss) for the year	61,201	(7,30,659)
	Less: Impact due to applicability of IND AS	-	-
	Balance as at the end of the year	(2,16,79,415)	(2,17,40,616)
		(2,16,79,415)	(2,17,40,616)
<p>Nature and purpose of Reserves General Reserve -- NA Retained Earnings The amount that can be distributed by the company as dividends to its Equity shareholders is determined based on the balance in the reserves and also considering the requirements of the Companies Act,2013. Thus the amount reported above are not distributable in entirety. This reserves represents the cumulative gains and losses arising on the revaluation of equity instruments measured at fair value through other comprehensive income, net of amount reclassified to retained earnings when those assets have been disposed of.</p>			
Note 12: Trade Payables			
	Trade Payables (others)	17,97,864	-
	Trade Payables (more than six months)	46,67,991	35,52,885
		64,65,855	35,52,885
Note 13: Other Financial Liabilities			
	Current		
	Salary / Ex Gratia Payable	1,04,800	25,701
	Cheque issued but not presented for payment	-	2,79,391
	Bonus Payable	68,855	50,280
	Director Fees Payable	16,000	19,200
		1,89,655	3,74,572
Note 14: Other current liabilities			
	Tds Payable on Interest	-	-
	Tds Payable on Professional Service	1,81,943	-
	Professional Tax Payable	4,752	5,630
		1,86,695	5,630
Note 15: Current tax liabilities (Net)			
	Opening balance	-	-
	Add: Current tax payable for the year	-	-
	Less: Taxes paid	11,312	-
	Closing Balance	11,312	-

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2022

Note 16: Revenue From Operation

(Amount in Rs.)

PARTICULARS	For the Year 2021	For the Year 2020
	22	21
Sales	-	-

Note 17: Other Income

Bad Debts provision reversal	6,48,062	-
	6,48,062	-

Note 18: Employee Benefits Expense

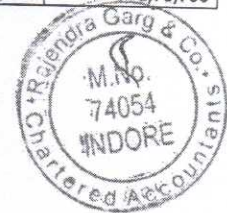
Directors Remuneration	16,000	19,200
Salary & Allowances to Employess	3,39,709	3,55,154
Bonus Expenses	54,028	49,516
Ex-Gratia	11,243	12,271
	4,20,980	4,36,141

Note 19: Finance Costs (Net)

Bank Charges	24,913	15,818
Interest payable by the Company on unsecured loans not provided during the year.	24,913	15,818

Note 20: Other Expenses

Audit Fees	33,000	33,000
Appel Fees	10,000	
Insurance Charges	11,055	8,235
Subscription & Fees		4,947
Interest on TDS		1,55,908
Legal & Professional Exps	46,100	56,050
Licence Fees	5,900	
Rates & Taxes		2,450
Round Off	1	28
Share Department Expenses	23,600	18,082
	1,29,656	2,78,700



Revera Milk & Foods Pvt. Ltd

[Signature]
 Director / Authorised Signatory

REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2022

NOTE 21: EARNINGS PER SHARE		(Amount in Rs.)	
Number of equity shares issued / subscribed / Paid-up (face value Rs. 10/- per share)		9,00,000	9,00,000
Profit after tax and prior period items but before exceptional items as per Statement of Profit or Loss	Total :-	9,00,000	9,00,000
Basic and diluted earnings per share		61,201	(7,30,659)
		0.07	(0.81)

NOTE 22 :

1. Previous year's figures are re-arranged or regrouped wherever necessary to conform to current year's classification and make them comparable.
2. No Interest charged on loans and advances given by the Company for capital goods.
3. As per information and explanation given to us there is no contingent liability on the Company.
4. We have not obtained confirmation of the balances outstanding in the accounts of Sundry Debtors, Sundry Creditors, Unsecured Loans, Loans and Advances etc., and the same have been taken as per books of accounts.
5. Expenses done on the employees in receipt of remuneration of not less than Rs.2400000/- per annum or Rs.200000/- per month, in the Company is Nil.
6. The Company has made provision for bad debts @ 11% on sundry debtors and excess provision written back under the head Other Income in Profit and Loss Statement.

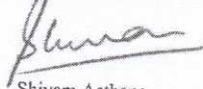
PARTICULARS	(Amount in Rs.)	
	For the Year 2021-22	For the Year 2020-21
Foreign Exchange Earnings	-	-
Foreign Exchange Outgo	-	-

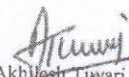
NOTE 24 : PAYMENT TO AUDITORS		
Payment made to auditors for Statutory Au.		
	33,000	33,000
	33,000	33,000

NOTE 25 : TRANSACTIONS WITH RELATED PARTIES AND KEY MANAGERIAL PERSONNEL		
(i) List of related parties where control exists and related parties with whom transaction have taken place and relationship:-		
Category	Group	Name of the Related Parties
Key Management Personnel	A	Shri Akhilash Tiwari Shri Shivam Asthana Shri Mahesh Kumar Sharma
Relatives of Key Management Personnel with whom there was transaction during the year carried out	B	-
Enterprises over which Key Managerial Personnel are able to exercise significant influence	C	Teej Impex Private Limited
Holding Company	D	Anik Industries Limited

Disclosures of transactions between the company and related parties and status of outstanding balances as on 31/03/2022					
Particulars	Group	Opening Balance	Received during the year		Closing Balance
			Received during the year	Paid during the year	
Sundry Receivables					
Teej Impex Private Limited	C	35,18,98,046	5,03,92,000	-	30,15,06,046
Unsecured Loans					
Anik Industries Limited (Holding Company)	D	-	3,51,767	3,51,767	-
Particulars	Group	Opening Balance	Received during the year	Paid during the year	Closing Balance
Payments made during the year					
Directors Sitting Fees	A	-	-	16,000	-

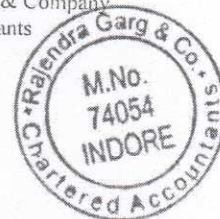
For and on behalf of the Board of Directors of the Company


 Shivam Asthana
 Director (DIN: 06426864)
 Hiland Park
 Kolkata 700094


 Akhilash Tiwari
 Director (DIN: 06599865)
 Rajendra Nagr, Indore
 M.P. India 452001

As per our attached report of even date
 For Rajendra Garg & Company
 Chartered Accountants
 FRN 005165C


 Rajendra Garg
 Partner
 M.No. 074054



UDIN:
 Date :
 Place : Indore

Revera Milk & Foods Pvt. Ltd

 Director / Authorised Signatory