



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
SRI BALAJI PLAZA PRIVATE LIMITED

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the attached standalone Financial Statements of **SRI BALAJI PLAZA PRIVATE LIMITED** which comprise the Balance sheet as at 31st March 2022 and the Statement of Profit & Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022 and its Loss for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are **not applicable** to the Company.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management Responsibility for the standalone Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure



about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. The Provisions of the Companies (Auditor's Report) Order, 2020 ("the order"), issued by the Central government of India in terms of sub-section(11) of Section 143 of the Companies Act, 2013 is not applicable to company, since it is small Company as defined u/s 2(85) of Companies Act, 2013.
2. As required by Section 143(3) of Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The balance sheet, the statement of profit and loss, dealt with by this report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
 - e) On the basis of the written representations received from the directors of the Company as on 31st March, 2022 taken on record by the Board of Directors of the Company, none of the directors of the company is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - g) Being a Private Limited Company, provisions of Section 197 is not applicable to the company. Hence reporting under this clause is not applicable. Accordingly, reporting in accordance with requirement of provisions of section 197(16) of the Act is not applicable on the Company.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - I. There were no pending litigations which would impact the financial position of the Company.
 - II. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - IV. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

V. No dividend has been declared or paid during the year by the company.

Place Siliguri
Date: 07.09.2022

FOR ANAND SANJAY & ASSOCIATES
Chartered Accountants
(Firm Regn No: 324714E)



Sanjay

CA SANJAY GOYAL
Partner

(Mem No.: 060948)

UDIN - 22060948 BCE04B 2237

SRI BALAJI PLAZA PRIVATE LIMITED

SEVOKE ROAD, SILIGURI, WEST BENGAL.

Balance Sheet As On 31st March, 2022

Rs.in'000

Particulars	Note No.	Rs.in'000	
		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	645.00	645.00
(b) Reserves and surplus	2	1179.09	1261.65
(b) Money Received against share warrents			
2 Share application money pending allotments			
3 Non-current liabilities	3	34513.00	20513.00
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
(c) Other Long Term Liabilities			
(d) Long term provision			
4 Current liabilities			
(a) Short Term Borrowings			
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	4	3270.26	
(c) Other current liabilities	5	5.00	5.00
(d) Short-term provisions			
TOTAL		39612.35	22424.65
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments	6	150.00	150.00
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments	7	37430.72	21243.24
(b) Inventories			
(c) Trade receivables	8	1210.68	1031.41
(d) Cash and cash equivalents	9	820.95	
(e) Short-term loans and advances			
(f) Other Current Assets			
TOTAL		39612.35	22424.65

This is the Balance Sheet referred to in our report of even date. See accompanying notes forming part of the financial statements. The notes are an integral part of these financial Statements.

For ANAND SANJAY & ASSOCIATES

Chartered Accountants

FRN: 324714E

CA SANJAY GOYAL

Partner

M.NO.- 060948

Date: 07.09.2022

UDIN :22060948BCEOHB2237



For SRI BALAJI PLAZA PRIVATE LIMITED

Ravi Mittal
DIRECTOR
DIN:01260473

Binod Kumar Mittal
DIRECTOR
DIN:01623854

SRI BALAJI PLAZA PVT. LTD.

Ravi Mittal
Director

SRI BALAJI PLAZA PVT. LTD.

Binod Kumar Mittal
Director

SRI BALAJI PLAZA PRIVATE LIMITED

SEVOKE ROAD , SILIGURI, WEST BENGAL.

Statement of profit & loss account for the year ended 31st March, 2022


Rs.in'000

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I Revenue from operations (net of all duties)			
II Other Income			
III Total Income (I+II)			
IV Expenses			
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade	10	13500.11	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11	-16187.48	
(d) Employee benefits expenses			
(e) Finance costs			
(f) Depreciation and amortisation expenses			
(g) Other expenses	12	2769.92	7.22
Total Expenses		82.56	7.22
V Profit before exceptional and extraordinary item and tax		-82.56	-7.22
VI Exceptional Items			
VII Profit before extraordinary item and tax		-82.56	-7.22
VIII Extraordinary Items			
IX Profit before Tax		-82.56	-7.22
X Tax Expense:			
(a) Current tax expense			
(b) Deferred tax			
XI Profit / (Loss) for the period from continuing operations		-82.56	-7.22
XII Profit / (Loss) from discontinuing operations			
XIII Tax from discontinuing operations			
XIV Profit/ (Loss) from discontinuing operations			
XV (Loss) for the Period		-82.56	-7.22
XVI Earning per equity share:			
(1) Basic		(1.28)	(0.11)
(2) Diluted		(1.28)	(0.11)

This is the Profit & Loss referred to in our report of even date. See accompanying notes forming part of the financial statements. The notes are an integral part of these financial Statements.

For ANAND SANJAY & ASSOCIATES

Chartered Accountants
FRN: 324714E


CA SANJAY GOYAL
Partner

M.NO.- 060948


UDIN :22060948BCEOHB2237

For SRI BALAJI PLAZA PRIVATE LIMITED

SRI BALAJI PLAZA PVT. LD.

SRI BALAJI PLAZA PVT. LD.


Ravi Mittal
DIRECTOR
DIN:01260473


Binod Kumar Mittal
DIRECTOR
DIN:01623854

SRI BALAJI PLAZA PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting	
	Number of shares	Rs.in'000	Number of shares	Rs.in'000
(a) Authorised 100000 Equity shares of Rs.10/- each with voting rights	100,000.00	1000.00	100,000.00	1000.00
(b) Issued, Subscribed and Paid up 64500 Equity shares of Rs.10/- each with voting rights	64,500.00	645.00	64,500.00	645.00
Total	64,500.00	645.00	64,500.00	645.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Neera Mittal	5,000.00	7.75	10.00	50.00
Madhuri Agarwal	5,000.00	7.75	10.00	50.00
Siddhi Shree Dealcom Pvt.Ltd.	25,000.00	38.76	10.00	250.00
Success Nirman Pvt. Ltd.	29,500.00	45.74	10.00	295.00
TOTAL	64,500.00	100.00		645.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Neera Mittal	5,000.00	7.75	-
2	Siddhi Shree Dealcom Pvt.Ltd.	25,000.00	38.76	-
3	Success Nirman Pvt. Ltd.	29,500.00	45.74	-
4	Madhuri Agarwal	5,000.00	7.75	-

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Neera Mittal	5,000.00	7.75	-
2	Siddhi Shree Dealcom Pvt.Ltd.	25,000.00	38.76	-
3	Success Nirman Pvt. Ltd.	29,500.00	45.74	-
4	Madhuri Agarwal	5,000.00	7.75	-

SRI BALAJI PLAZA PVT. LTD.

Neera Mittal

Director



SRI BALAJI PLAZA PVT. LTD.

Madhuri Agarwal

Director

SRI BALAJI PLAZA PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Share Premium	2180.00	2180.00
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-918.35	-911.13
Add: Profit / (Loss) for the year	-82.56	-7.22
Closing balance	1179.09	1261.65
Total	1179.09	1261.65

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Binod Kr. Mittal	-1437.00	2363.00
Eklavya Agencies Pvt Ltd	11800.00	8000.00
Madhuri Agarwal	750.00	750.00
Original Tradelink Pvt Ltd	10400.00	8400.00
Ravi Mittal	-1000.00	-1000.00
Kaushalya Mittal	2000.00	2000.00
Shivraj Dealers Pvt. Ltd.	12000.00	0.00
Total	34513.00	20513.00

Note 5 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Audit Fees Payable	5.00	5.00
Total	5.00	5.00

SRI BALAJI PLAZA PVT. LTD.

Binod Kr. Mittal
Director



SRI BALAJI PLAZA PVT. LTD.

Binod Kr. Mittal
Director

SRI BALAJI PLAZA PRIVATE LIMITED

Note 6 NON-CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Success Nirman Private Limited	150.00	150.00
Total	150.00	150.00

Note 7 INVENTORIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Work in Progress	37430.72	21243.24
Total	37430.72	21243.24

Note 8 CASH & CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Cash In Hand	1117.37	923.17
Bank of Maharashtra	41.92	56.85
HDFC bank	51.39	51.39
Total	1210.68	1031.41

Note 9 SHORT-TERM LOANS & ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Advance to Suppliers	820.95	
Total	820.95	-

SRI BALAJI PLAZA PVT. LTD.

Heer K. Thakur

Director



SRI BALAJI PLAZA PVT. LTD.

B. Balaji

Director

Note 10 PURCHASES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Purchases	13500.11	
Total	13500.11	-
Note 11 CHANGES IN INVENTORIES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<u>Inventories at the end of the year:</u>		
Work in Progress	37430.72	21243.24
	37430.72	21243.24
<u>Inventories at the beginning of the year:</u>		
Work in Progress	21243.24	
Net (increase) / decrease	-16187.48	21243.24
Note 12 OTHER EXPENSES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<u>Direct Expenses</u>		
SMC Plan Charges	1864.57	-
Surface Preparation	107.25	-
Frighht	25.86	-
Brochure Charges	50.00	-
Dumper Work	275.22	-
Jcb Work	314.56	-
Electricity Expenses	29.92	-
Layout Survey Charges	20.00	-
	2687.37	-
<u>Indirect Expenses</u>		
Accounting Charges	75.00	-
Auditors Fees	5.00	5.00
Bank Charges	1.76	1.02
R/o	-0.01	0.00
ROC Filing fees	0.80	1.20
	82.56	7.22
Total	2769.92	7.22

SRI BALAJI PLAZA PVT. LTD.

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Director



SRI BALAJI PLAZA PVT. LTD.

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Director

Note 4 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME			-	-	-
Others	3270.26		-	-	3270.26
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total					3270.26

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME			-	-	-
Others			-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Total					-

SRI BALAJI PLAZA PVT. LTD.

Kaviraj

Director



SRI BALAJI PLAZA PVT. LTD.

B. Ag.

Director

SRI BALAJI PLAZA PRIVATE LIMITED

SEVOKE ROAD, SILIGURI, WEST BENGAL.

S No.	Ratio	Formula	31 March 2022		31 March 2021		Ratio as on 31 March 2022	Ratio as on 31 March 2021	Variation	Reason (if variation is more than 25%)
			Numerator	Denominator	Numerator	Denominator				
(a)	Current Ratio	Current Assets / Current Liabilities	39462.35	3275.26	22274.65	5.00	12.05	4,442.88)		Due to increase in current liability
(b)	Debt-Equity Ratio	Debt / Equity	34513.00	1824.09	20513.00	1906.65	18.92	10.76	8.16	
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service								

SRI BALAJI PLAZA PVT. LTD.
Heena Khatun
Director



SRI BALAJI PLAZA PVT. LTD.
Pradyumn
Director

(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	-82.56	1824.09	-7.22	1906.65	(0.05)	(0.00)	(0.04)
(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	-2687.37	29336.98	0.00	10621.62	(0.09)	-	-
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables							-
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables			0.00	0.00			-
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital			0.00				-
(i)	Net Profit Ratio	Net Profit / Net Sales	-82.56		-7.22		#DIV/0!	#DIV/0!	#DIV/0!
(j)	Return on Capital Employed	EBIT / Capital Employed	-82.56	36337.09	-7.22	22419.65	(0.00)	(0.00)	(0.00)
(k)	Return on Investment	Net Profit / Net Investment	-82.56	1824.09	-7.22	1906.65	(0.05)	(0.00)	(0.04)

SRI BALAJI PLAZA PVT. LTD.

Lini K. K. K.
Director

SRI BALAJI PLAZA PVT. LTD.

T. B. S. J.
Director



SRI BALAJI PLAZA PRIVATE LIMITED

- 1 **TITLE DEEDS OF IMMOVABLE PROPERTIES NOT HELD IN NAME OF THE COMPANY**
The Company has not held any immovable property which is not in the name of the company.
- 2 **PROPERTY, PLANT & EQUIPMENT (PPE)/ INTANGIBLE ASSETS:**
Revaluation Change > =10% of net carrying value
The Company does not have any such assets during the year.
- 3 **ASSETS UNDER LEASE SHALL BE DISCLOSED SEPARATELY UNDER EACH CLASS**
The company does not have any leased assets
- 4 **DISCLOSURE REQUIREMENTS IN CASE OF BORROWINGS FROM BANKS OR FI**
The company does have any borrowing from Banks or FI
- 5 **RELATIONSHIP WITH STRUCK OFF COMPANIES**
The company has no such transaction with any struck off company during the year
- 6 **CHARGES OR SATISFACTION YET TO BE REGISTERED**
The Company does not have charge pending with the Registrar of Companies
- 7 **WHERE LOANS OR ADVANCES IN THE NATURE OF LOANS ARE GRANTED TO PROMOTERS, DIRECTORS, KMPS AND THE RELATED PARTIES (AS DEFINED UNDER COMPANIES ACT, 2013,) EITHER SEVERALLY OR JOINTLY WITH ANY OTHER PERSON, THAT ARE:**

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
nil		

- 8 **RELATED PARTY DISCLOSURES**
As per Accounting Standard 18, the disclosures of transaction with the related parties are given below.
(i) List of related parties where control exists and related parties with whom transactions have been taken place and relationships.

SL.NO	Name	Relationship	Nature of Transaction	Amount
1	EKLAVYA AGENCIES PVT LTD	COMMON DIRECTOR	ENCHANCEMENT OF UNSECURED LOAN	3,800,000.00
2	BINOD KUMAR MITTAL	DIRECTOR	REPAYMENT OF UNSECURED LOAN	3,800,000.00

- 9 **SEGMENTAL INFORMATION**
The Company's primary business segment is reflected based on principal business activities carried on by the Company. The company operates in the domestic market only. Considering the nature of Company's business and operations and based on the information with the management no further disclosures are required in respect of reparable segments, under Accounting Standard 17 (AS 17) - "Segment Reporting", other than those already provided in the financial statements.
- 10 **FOREIGN CURRENCY EXPOSURES**
The Company does not have any foreign currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.
- 11 **CONTINGENT LIABILITIES & COMMITMENTS**
There is no contingent liability to be reported as at March 31, 2022 (March 31, 2021: Nil)

As per the best estimate of the management, no provision is required to be made as per Accounting Standard – 29, Provisions, Contingent Liabilities and Contingent Assets, as notified under the Companies (Accounting Standards) Rules, 2006, as amended, in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

