

JOYOUM CEMCAST PRIVATE LIMITED
38,NATUN PALLY CHANDI CHARAN GHOSH ROAD,BARISHA
KOLKATA, PIN - 700008, WEST BENGAL
 Balance Sheet as at 31 March, 2020

| Particulars | | Note No. | As at 31 March, 2020 | As at 31 March, 2019 |
|-------------|---|----------|----------------------|----------------------|
| A | EQUITY AND LIABILITIES | | | |
| 1 | Shareholders' funds | | | |
| | (a) Share capital | 1 | 100,000.00 | 100,000.00 |
| | (b) Reserves and surplus | 2 | (484,674.57) | (330,588.57) |
| | | | -384,674.57 | -230,588.57 |
| 2 | Share application money pending allotment | | | |
| 3 | Non-current liabilities | | | |
| | (a) Long-term borrowings | 3 | 8,649,000.00 | 6,488,949.31 |
| | (b) Deferred Tax Liabilities | | - | - |
| | | | 8,649,000.00 | 6,488,949.31 |
| 4 | Current liabilities | | | |
| | (a) Short-term borrowings | | - | - |
| | (b) Trade payables | 4 | 35,146.00 | - |
| | (c) Other current liabilities | 5 | 113,052.00 | 84,875.44 |
| | (d) Short term Provision | 6 | - | - |
| | | | 148,198.00 | 84,875.44 |
| | TOTAL | | 8,412,523.43 | 6,343,236.18 |
| B | ASSETS | | | |
| 1 | Non-current assets | | | |
| | (a) Fixed assets | | | |
| | (i) Tangible assets | 7A | - | - |
| | (ii) Capital work-in-progress | | - | - |
| | (b) Non current Investments | | - | - |
| | (c) Long-term loans and advances | 8 | - | - |
| | (d) Other non-current assets | 9 | 8,000.00 | 12,000.00 |
| | | | 8,000.00 | 12,000.00 |
| 2 | Current assets | | | |
| | (a) Inventories | 10 | 8,101,500.00 | 4,664,918.00 |
| | (b) Trade receivables | 11 | - | - |
| | (c) Cash and cash equivalents | 12 | 143,349.71 | 1,266,779.66 |
| | (d) Short term loans & advances | 13 | 159,673.72 | 399,538.52 |
| | (d) Other current assets | | - | - |
| | | | 8,404,523.43 | 6,331,236.18 |
| | TOTAL | | 8,412,523.43 | 6,343,236.18 |
| | See accompanying notes forming part of the financial statements | 20 | | |

In terms of our report attached.

For SUVANKAR HALDAR & ASSOCIATES
Chartered Accountants

For and on behalf of the Board of Directors

(C.A SUVANKAR HALDAR)
FIRM REGN. NO:- 325865E
M.NO:- 060906

Place : KOLKATA
Date : 28/09/2020

Director

Director

Place :
Date :

JOYOUM CEMCAST PVT. LTD.

Suvankar Haladar
Director.

JOYOUM CEMCAST PVT. LTD.

Kapil Datta

JOYOUM CEMCAST PRIVATE LIMITED
38, NATUN PALLY CHANDI CHARAN GHOSH ROAD, BARISHA
KOLKATA, PIN - 700008, WEST BENGAL

Statement of Profit and Loss for the year ended 31 March, 2020

| Particulars | | Note No. | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|-------------|---|----------|--------------------------------------|--------------------------------------|
| A | CONTINUING OPERATIONS | | | |
| 1 | Revenue from operations (gross) | 14 | 4,34,103.00 | 2,28,125.25 |
| | Less: Excise duty | | - | - |
| | Revenue from operations (net) | | 4,34,103.00 | 2,28,125.25 |
| 2 | Other income | 15 | 1,236.11 | - |
| 3 | Total revenue (1+2) | | 4,35,339.11 | 2,28,125.25 |
| 4 | Expenses | | | |
| | (a) Cost of materials consumed | 16 | 1,99,737.42 | (4,29,541.04) |
| | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | | - | - |
| | (c) Employee benefits expenses | 17 | 2,60,000.00 | 6,00,000.00 |
| | (d) Finance costs | 18 | - | - |
| | (e) Depreciation and amortisation expense | 7B | - | - |
| | (f) Other expenses | 19 | 1,29,687.69 | 3,73,254.86 |
| | Total expenses | | 5,89,425.11 | 5,43,713.82 |
| 5 | Profit / (Loss) before Extraordinary Items (3-4) | | (1,54,086.00) | (3,15,588.57) |
| 6 | Extraordinary Items | | - | - |
| 7 | Profit / (Loss) before tax (5-6) | | (1,54,086.00) | (3,15,588.57) |
| 8 | Tax expense: | | | |
| | (a) Current tax expense for current year | | - | - |
| | (b) (Less): MAT credit (where applicable) | | - | - |
| | (c) Current tax expense relating to prior years | | - | - |
| | (d) Net current tax expense | | - | - |
| | (e) Deferred tax | | - | - |
| 9 | Profit / (Loss) from continuing operations (5-6) | | (1,54,086.00) | (3,15,588.57) |
| | Earnings per share (of 10/- each): | | | |
| | (a) Basic | | | |
| | (i) Continuing operations | | (15.41) | (31.56) |
| | (ii) Total operations | | (15.41) | (31.56) |
| | (b) Diluted | | | |
| | (i) Continuing operations | | (15.41) | (31.56) |
| | (ii) Total operations | | (15.41) | (31.56) |
| | See accompanying notes forming part of the financial statements | | | |

In terms of our report attached.

For **SUVANKAR HALDAR & ASSOCIATES**
Chartered Accountants

(C.A SUVANKAR HALDAR)
FIRM REGN. NO.:- 325865E
M. NO. :-060906
Place : KOLKATA
Date : 28/09/2020



For and on behalf of the Board of Directors

JOYOUM CEMCAST PVT. LTD.

JOYOUM CEMCAST PVT. LTD.

Director

Director.

Director

Director.

Place :

Date :

JOYOUM CEMCAST PRIVATE LIMITED
Note 1 Share capital

JOYOUM CEMCAST PVT. LTD.
Director: *[Signature]*

JOYOUM CEMCAST PVT. LTD.
Director: *[Signature]*

| Particulars | As at 31 March, 2020 | | As at 31 March, 2019 | |
|---|----------------------|-------------------|----------------------|-------------------|
| | Number of shares | Amount in Rs. | Number of shares | Amount in Rs. |
| (a) Authorised Equity shares of ` Rs. 10/= each with voting rights | 100,000.00 | 1,00,000.00 | 100000 | 1,00,000.00 |
| (b) Issued Equity shares of Rs.10/= each with voting rights | 10000 | 100,000.00 | 10000 | 100,000.00 |
| (c) Subscribed and fully paid up Equity shares of Rs.10/= each with voting rights | 10000 | 100,000.00 | 10000 | 100,000.00 |
| Total | 10000 | 100,000.00 | 10000 | 100,000.00 |

Particulars

| Notes: | | | | | | | | | |
|---|-----------------|-------------|-------|------|------------|----------|------------------------------|-----------------|--|
| (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period: | | | | | | | | | |
| Details to be given for each class of shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable. | | | | | | | | | |
| Particulars | Opening Balance | Fresh issue | Bonus | ESOP | Conversion | Buy back | Other changes (give details) | Closing Balance | |
| | | | | | | | | | |
| Equity shares with voting rights | | | | | | | | | |
| Year ended 31 March, 2020 | | | | | | | | | |
| - Number of shares | - | 10,000 | - | - | - | - | - | 10000 | |
| - Amount (Rs `) | - | 100,000 | - | - | - | - | - | 100000 | |
| Year ended 31 March, 2019 | | | | | | | | | |
| - Number of shares | - | 0 | - | - | - | - | - | 0 | |
| - Amount (Rs `) | - | 0 | - | - | - | - | - | 0 | |

Particulars

| Notes: | | | | | |
|---|-----------------------|-----------------------------------|-----------------------|-----------------------------------|--|
| (i) Details of shares held by each shareholder holding more than 5% shares: | | | | | |
| Class of shares / Name of shareholders | As at 31 March, 2020 | | As at 31 March, 2019 | | |
| | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares | |
| TAPAS KUMAR DUTTA | 5000 | 50% | 5000 | 50% | |
| KAKALI DUTTA | 5000 | 50% | 5000 | 50% | |

JOYOUM CEMCAST PRIVATE LIMITED

Note 2 Reserves and surplus

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|---|----------------------|----------------------|
| (a) Securities Premium | | |
| Opening balance | - | - |
| Add: Addition on share premium during the year | - | - |
| Less: Utilised for | - | - |
| Closing balance | - | - |
| (b) Surplus / (Deficit) in Statement of Profit and Loss | | |
| Opening balance | (330,588.57) | (15,000.00) |
| Add: Profit / (Loss) for the year | (154,086.00) | (315,588.57) |
| Closing balance | (484,674.57) | (330,588.57) |
| Total | (484,674.57) | (330,588.57) |

Note 3 Long-term borrowings

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|---|----------------------|----------------------|
| (a) Term loans | | |
| From banks | | |
| Secured | - | - |
| Unsecured | | |
| (b) Loans and advances from related parties | | |
| Secured | - | - |
| Unsecured | 8,649,000.00 | 6,488,949.31 |
| Total | 8,649,000.00 | 6,488,949.31 |

Note 4 Trade payables

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|------------------------|----------------------|----------------------|
| Trade payables: | | |
| Acceptances | | |
| Other than Acceptances | 35,146.00 | - |
| Total | 35,146.00 | - |

Trade payables are dues in respect of goods purchased or services received (including from employees, professionals and others under contract) in the normal course of business.

JOYOUM CEMCAST PVT. LTD.

Suresh Kumar
Director.

JOYOUM CEMCAST PVT. LTD.

Mahesh Dutt
Director.

JOYOUM CEMCAST PRIVATE LIMITED

Notes forming part of the financial statements

Note 5 Other current liabilities

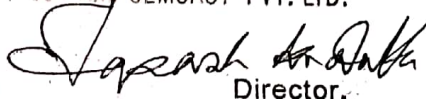
| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|--|----------------------|----------------------|
| (j) Other payables | | |
| (i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, GST, Service | - | 63,875.44 |
| (ii) Others- | | |
| Audit Fees | 35,000.00 | 20,000.00 |
| Directors Remuneration | 78,052.00 | - |
| Office Rent | - | - |
| Accounting Charges | - | 1,000.00 |
| Filing Fees | - | - |
| Salary | - | - |
| Total | 113,052.00 | 84,875.44 |

A liability is classified as current as on the Balance Sheet date as the Company does not have an unconditional right to defer its settlement for 12 months after the reporting date.

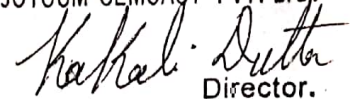
Note 6 Short Term Provision

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|--------------------------|----------------------|----------------------|
| Provision for Income Tax | - | - |
| Total | - | - |

JOYOUM CEMCAST PVT. LTD.


Director.

JOYOUM CEMCAST PVT. LTD.


Director.

JOYOUM CEMCAST PRIVATE LIMITED

Notes forming part of the financial statements

Note 8 Long-term loans and advances

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|--|----------------------|----------------------|
| | | |
| (a) Security deposits | | |
| Secured, considered good | | |
| With Vat Authority | - | - |
| Unsecured, considered good | | |
| For Godown Rent (HUL) | - | - |
| For Godown (Chaya Sengupta)) | - | - |
| Doubtful | - | - |
| Less: Provision for doubtful deposits | - | - |
| (b) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.) | - | - |
| (c) Balances with government authorities | - | - |
| Unsecured, considered good | | |
| (i) TDS Receivable | - | - |
| Total | - | - |

Note 9 Other Non-Current Assets

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|--|----------------------|----------------------|
| Investments : | | |
| (a) Fixed Deposit with HDFC Bank | - | - |
| Fixed Deposit with HDFC Bank | - | - |
| Add:- Accrued Interest on Fixed Deposit | - | - |
| Preliminary Expenses to the extent not written off | 12,000.00 | 16,000.00 |
| Less:- Preliminary Expenses written off | 4,000.00 | 4,000.00 |
| | 8,000.00 | 12,000.00 |
| | 8,000.00 | 12,000.00 |

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JOYOUM CEMCAST PVT. LTD.

[Signature]
Director.

JOYOUM CEMCAST PVT. LTD.

[Signature]
Director.

JOYOUM CEMCAST PRIVATE LIMITED
Notes forming part of the financial statements
Note 10 Inventories
 (At lower of cost and net realisable value)

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|--------------------------------|-------------------------|-------------------------|
| | . | . |
| Stock-in- Trade (Traded Goods) | 8,101,500.00 | 4,664,918.00 |
| Total | 8,101,500.00 | 4,664,918.00 |

Note 11 Trade receivables

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|---|-------------------------|-------------------------|
| | . | . |
| Trade receivables outstanding for a period exceeding six months from the date they were due for payment | | |
| Secured, considered good | - | - |
| Unsecured, considered good | | |
| Doubtful | - | - |
| Less: Provision for doubtful trade receivables | - | - |
| Other Trade receivables | | |
| Secured, considered good | - | - |
| Unsecured, considered good | - | - |
| Doubtful | - | - |
| Less: Provision for doubtful trade receivables | - | - |
| Total | - | - |

Trade receivables are dues in respect of goods sold or services rendered in the normal course of business.

JOYOUM CEMCAST PVT. LTD.

Jyoti Singh
 Director.

JOYOUM CEMCAST PVT. LTD.

Kajal Datta
 Director.

JOYOUM CEMCAST PRIVATE LIMITED
Notes forming part of the financial statements

Note 12 Cash and cash equivalents

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|-------------------------|----------------------|----------------------|
| | | |
| (a) Cash on hand | 103,580.00 | 562,600.00 |
| (b) Balances with banks | | |
| (i) In current accounts | 39,769.71 | 704,179.66 |
| Total | 143,349.71 | 1,266,779.66 |
| | 143,349.71 | 1,266,779.66 |

Note 13 Short-term loans and advances

| Particulars | As at 31 March, 2020 | As at 31 March, 2019 |
|--|----------------------|----------------------|
| | | |
| (a) Security deposits | | |
| Secured, considered good | - | - |
| Unsecured, considered good | | |
| With Landlord | - | - |
| Doubtful | - | - |
| Less: Provision for doubtful deposits | - | - |
| (b) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.) | - | - |
| (c) Balances with government authorities | - | - |
| Unsecured, considered good | | |
| Advance to Kalpataru Impex | - | - |
| Advance Income Tax | - | - |
| Input GST | 159,673.72 | 399,538.52 |
| (d) Other loans and advances (Advance to Parties) | - | - |
| | 159,673.72 | 399,538.52 |
| Total | 159,673.72 | 399,538.52 |

JOYOUM CEMCAST PVT. LTD.

Jasash Kr Dutta
Director.

JOYOUM CEMCAST PVT. LTD.

Kakali Dutta

JOYOUN CEMCAST PRIVATE LIMITED
Notes forming part of the financial statements

Note 14 Revenue from operations

| Note | Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|------|--|--------------------------------------|--------------------------------------|
| (i) | Sale of products comprises : Traded goods | 434,103.00 | 228,125.25 |
| | Total - Sale of manufactured goods | 434,103.00 | 228,125.25 |
| (ii) | Other operating revenues comprise: | - | - |
| | Total - Other operating revenues | 434,103.00 | 228,125.25 |

Note 15 Other income

| | Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|-----|--------------|--------------------------------------|--------------------------------------|
| (a) | Other Income | 1,236.11 | - |
| | Total | 1,236.11 | - |

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JOYOUN CEMCAST PVT. LTD.

Sapash Kumar
Director

JOYOUN CEMCAST PVT. LTD.

Kakali Dutta
Director.

JOYOUM CEMCAST PRIVATE LIMITED
Notes forming part of the financial statements
Note 16 Cost of materials sold

| Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|------------------------------|-----------------------------------|-----------------------------------|
| Opening stock | 4,664,918.00 | 1,283,000.00 |
| Add: Purchases | 3,636,319.42 | 2,952,376.96 |
| | 8,301,237.42 | 4,235,376.96 |
| Less: Closing stock | 8,101,500.00 | 4,664,918.00 |
| Cost of material sold | 199,737.42 | -429,541.04 |
| Total | 199,737.42 | -429,541.04 |

Note 17 Employee benefits expense

| Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|-----------------------------------|-----------------------------------|-----------------------------------|
| Salaries and Bonus | 140,000.00 | 300,000.00 |
| Contribution to ESIC & Other Fund | - | - |
| Directors Remmuneration | 120,000.00 | 300,000.00 |
| Employee Health Insurance | - | - |
| Total | 260,000.00 | 600,000.00 |

Salaries and wages includes: Salaries, wages, bonus, contribution to provident fund and other funds, compensated
Staff welfare expenses includes misc. expenses incurred for employees.

Note 18 Finance costs

| Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|--------------------------|-----------------------------------|-----------------------------------|
| (a) Interest expense on: | | |
| (i) Borrowings | - | - |
| (b) Bank Charges | - | - |
| Total | - | - |

Borrowing costs include commitment charges, loan processing charges, guarantee charges, loan facilitation charges, discounts / premiums on borrowings, other ancillary costs incurred in connection with borrowings or amortisation of such costs, etc.

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JOYOUM CEMCAST PVT. LTD.
Jayashankar Datta
Director.

JOYOUM CEMCAST PVT. LTD.
Kakali Datta
Director.

JOYOUM CEMCAST PRIVATE LIMITED
Notes forming part of the financial statements
Note 19 Other expenses

| Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|----------------------------------|--------------------------------------|--------------------------------------|
| Audit Fees | 15,000.00 | 10,000.00 |
| Accounting Charges | - | - |
| Advertisement | 44,258.00 | - |
| Bank Charges | 10,412.84 | 5,587.70 |
| Books & Periodicals | - | - |
| Business Promotion | 9,860.00 | - |
| Consultancy Charges | 10,700.00 | - |
| Carriage Outward | - | - |
| Claim Paid | - | - |
| Computer Maintenance | - | - |
| Contractual Payment | - | - |
| Designing Charges | - | - |
| Domain Exp | - | - |
| Donations | - | - |
| Electric Charges | 11,480.00 | - |
| Filling Fees (ROC) | - | - |
| Fire Insurance | - | - |
| Food and Safety Licence | - | - |
| General Charges | 7,831.85 | - |
| Godown and Stock Insurance | - | - |
| Godown Rent | - | - |
| Interest On Profession Tax | - | - |
| Interest on TDS | - | - |
| Interest on Vat | - | - |
| Interest paid to others | - | - |
| Labour Charges | - | - |
| Legal Expenses | - | - |
| Loading & Unloading Charges | - | - |
| Motor Car Maintenance | - | - |
| Office cum Godown Insurance | - | - |
| Office Maintenance | - | - |
| Office Rent | - | - |
| Other Insurance Charges | - | 4,000.00 |
| Preliminary Expenses written off | 4,000.00 | 277,404.00 |
| Sanction Fees | - | - |
| Stationery | - | - |
| Supervision Charges | 6,550.00 | - |
| Tea & Tiffin | 4,141.00 | 1,900.00 |
| Telephone Charges | - | - |
| Trade Licence | - | - |
| Trade Mark | 5,454.00 | 74,363.16 |
| Travelling and conveyance | - | - |
| Unity Maintenance | - | - |
| Vat Audit Fees | - | - |
| Vat Mismatch Paid | - | - |
| Total | 129,687.69 | 373,254.86 |

Note 19 Other expenses Contd....

| Particulars | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|---|--------------------------------------|--------------------------------------|
| (i) Payments to the auditors comprises (net of service tax input credit, where applicable): | | |
| For statutory audit | 15,000.00 | 10,000.00 |
| For taxation matters | - | - |
| For company law matters | - | - |
| For management services | - | - |
| For other services | - | - |
| For Reimbursement of expenses | - | - |
| Total | 15,000.00 | 10,000.00 |

Payments for
- taxation matters include tax audit fees, certifications under the Income Tax Act, tax advisory services, etc.
- company law matters include certifications, company law advisory services, etc.

JOYOUM CEMCAST PVT. LTD.
Jayashankar Dutta
Director.



JOYOUM CEMCAST PVT. LTD.
Kakal Dutta
Director.

BALANCE SHEET ABSTRACT AND COMPANY'S GENERAL BUSINESS PROFILE

I Registration Details:

Registration No.

State Code

Balance Sheet Date
Date Month Year

II Capital raised during the year (Amount in Rs.Thousand)

| | |
|--|---|
| Public Issue <input type="text" value="NIL"/> | Rights Issue <input type="text" value="NIL"/> |
| Bonus Issue <input type="text" value="NIL"/> | Private Placement <input type="text" value="NIL"/> |

III Position of Mobilisation and Deployment of Funds (Amount in Rs. Thousand)

| | |
|--|---|
| Total Liabilities <input type="text" value="8412.52"/> | Total Assets <input type="text" value="8412.52"/> |
| Sources of Funds | Reserve & Surplus |
| Paid - Up Capital <input type="text" value="100.00"/> | <input type="text" value="-484.67"/> |
| Secured Loans <input type="text" value="0.00"/> | Unsecured Loans <input type="text" value="8649.00"/> |
| Net Fixed Assets <input type="text" value="0.00"/> | Investments <input type="text" value="0"/> |
| Net Current Assets <input type="text" value="8256.33"/> | Misc. Expenditure <input type="text" value="0.00"/> |
| Accumulated Losses <input type="text" value="0"/> | |

IV Performance of Company (Amount in Rs. Thousands)

| | |
|--|---|
| Turnover <input type="text" value="434.10"/> | Total Expenditure <input type="text" value="589.43"/> |
| Profit & Loss Before Tax <input type="text" value="-154.09"/> | Profit & Loss After Tax <input type="text" value="-154.09"/> |
| Earnings Per Share <input type="text" value="-2.170"/> | Dividend Rate % <input type="text" value="0"/> |

(Please tick appropriate box + for Profit - for Loss)

V Generic Name of Three Principal Products / Services of Company (as per monetary terms)

Item Code No.
 (ITC Code)
 Product Description

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

JOYOM CEMCAST PVT. LTD.
Jayash Kumar Datta
 Director.

JOYOM CEMCAST PVT. LTD.
Kakal Datta
 Director.