

M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED

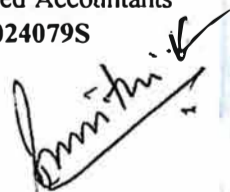
Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
		(Current reporting period)	(Previous reporting period)
		Rs.	Rs.
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	5,00,00,000	3,01,36,000
(b) Reserves and surplus	4	(1,62,04,354)	(3,12,58,682)
(c) Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	5	5,87,88,781	5,81,79,597
(b) Deferred tax liabilities (net)		18,58,755	2,36,571
(c) Other Long-term liabilities	6	-	-
(d) Long-term provisions	7	-	-
4 Current liabilities			
(a) Short-term borrowings	8	3,51,39,027	7,55,68,727
(b) Trade payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,03,30,733	57,78,476
(c) Other current liabilities	10	2,93,81,689	1,80,000
(d) Short-term provisions	7	29,49,242	12,87,024
TOTAL		17,22,43,873	14,01,07,712
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	4,17,81,492	4,85,96,562
(ii) Intangible assets	12	2,11,00,846	2,37,38,452
(iii) Capital Work In Progress	11	-	-
(iv) Intangible Assets Under Developments	12	1,41,04,976	-
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	14	-	-
(e) Other non-current assets	15	63,38,384	87,08,260
2 Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	1,46,30,988	1,95,82,987
(c) Trade receivables	18	5,77,95,306	2,29,40,407
(d) Cash and cash equivalents	19	15,85,998	2,04,715
(e) Short-term loans and advances	20	1,49,05,883	1,63,36,329
(f) Other current assets	21	-	-
TOTAL		17,22,43,873	14,01,07,712

The accompanying notes 1 to 54 are an integral part of these financial statements

As per our report of even date attached

For Smrithi & Associates
Chartered Accountants
FRN: 024079S

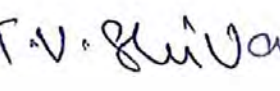



Smrithi Krishnamoorthy
Proprietrix
M.No.: 254738
Place: Chennai
Date: 19/09/2022

UDIN: 22254738BAQSOD3302

For and on behalf of Board of Directors


BALAMANIKANDAN
DIRECTOR
DIN: 07941696


VENKATA SIVAJI TERLI
DIRECTOR
DIN: 07159540

M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
		Rs.	Rs.
INCOME			
I Revenue from operations	22	18,61,12,007	9,41,04,822
II Other Income	23	10,58,746	30,00,284
III TOTAL INCOME (I + II)		18,71,70,753	9,71,05,106
IV EXPENSES			
(a) Cost of materials consumed	24	11,68,68,398	6,30,33,291
(b) Purchases of Stock In Trade	25	16,48,948	11,46,865
(c) Changes in inventories of finished goods,	26	58,36,694	41,27,681
(d) Changes in work-in-progress and stock-in-trade	27	(8,84,695)	(79,71,912)
(e) Employee benefits expenses	28	1,18,63,466	95,30,192
(f) Depreciation and amortisation expenses	29	94,75,296	80,71,785
(f) Finance costs	30	55,34,034	75,36,748
(g) Other expenses	31	1,96,57,589	1,83,55,115
TOTAL EXPENSES		16,99,99,730	10,38,29,764
V Profit before exceptional and extraordinary items and tax (III-IV)		1,71,71,023	(67,24,658)
VI Exceptional items	32	-	-
VII Profit before extraordinary items and tax (V- VI)		1,71,71,023	(67,24,658)
VIII Extraordinary Items	33	-	-
IX Profit before tax (VII-VIII)		1,71,71,023	(67,24,658)
X Tax Expense:			
(a) Current tax expense		4,94,510	-
(b) Deferred tax		16,22,184	2,92,716
XI Profit / (Loss) from continuing operations (VII-VIII)	34	1,50,54,329	(70,17,373)
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)		-	-
XV Profit/ (Loss) (XI+XIV)		1,50,54,329	(70,17,373)
XVI Earning per equity share:			
(1) Basic		3.01	(2.33)
(2) Diluted		3.01	(2.33)

The accompanying notes 1 to 54 are an integral part of these financial statements
As per our report of even date attached.

For Smrithi & Associates
Chartered Accountants
FRN: 024079S



Smrithi Krishnamoorthy
Proprietrix
M.No.: 254738
Place: Chennai
Date: 19/09/2022

UDIN: 22254738BAQSOD3302

For and on behalf of Board of Directors

L. Balakrishnan
BALAMANIKANDAN
DIRECTOR
DIN: 07941696

V. Venkatasubramanian
VENKATA SIVAJI TERLI
DIRECTOR
DIN: 07159540

M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

NOTE 1 : COMPANY INFORMATION

Krishca Strapping Solutions Private Limited is a private Limited Company with registered office at 6/110- 3 Annamalar Colony, Sivakasi, Virudhunagar. The Company is in the business of manufacturing steel straps, seals, and to provide total packaging solution. The Company has manufacturing facilities in India and primarily caters to the Indian Market with some export operations to countries in the Middle East.

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

a Property, Plant and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on straight-line method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013.



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Land	-
Buildings	-
Lease hold Improvements	-
Temporary erections	-
Plant and Machinery	8
Tools and Equipments	10
Data Processing Equipments	3
Furniture and Fixtures	10
Vehicles	-

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase

Accelerated Depreciation is charged in case of assets forming part of a restructuring project basis planned remaining useful life of assets

Leasehold improvements are depreciated on a straight line basis over the useful life of the asset or the lease period, whichever is lower.

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting period and are carried at cost comprising direct costs, related incidental expenses, other directly attributable costs and borrowing costs

Temporarily suspended projects do not include those projects where temporary suspension is a necessary part of the process of getting an asset ready for its intended use.

b Goodwill and Other Intangible Assets

Intangible assets purchased are initially measured at cost.

The cost of an intangible asset comprises its purchase price including duties and taxes and any costs directly attributable to making the asset ready for their intended use

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortised on a straight-line basis over the period of their estimated useful lives. Estimated useful lives by major class of finite-life intangible assets are as follows:

Intangible Assets	Useful Life (Years)
Goodwill	-
Brands and Trademarks	-
Computer Software	10
Mastheads and Publishing Titles	-
Mining rights	-
Copyrights, patents and IPR	10
Recipe, Formulae, Models, Designs , prototypes	-
Licences and Franchises	-
Others	10

Development expenditures on an individual project are recognized at cost as an intangible asset when the following conditions are satisfied.

- a) The company can demonstrate the technical feasibility of completing the intangible asset so that the asset will be available for use or sale
 - b) The company can demonstrate its intention to complete and its ability and intention to use or sell the asset
 - c) It is probable that the asset will generate future economic benefits
 - d) Adequate resources are allocated to complete the development and to use or sell of the asset
- e) Expenditure attributable to the intangible asset during development can be measured reliably

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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Goodwill is initially recognised based on the accounting policy for business combinations and is tested for impairment annually.

Assessment for impairment is done at each Balance Sheet date as to whether there is any indication that an intangible asset may be impaired. If any such indication exists, the Company estimates the recoverable amount (higher of net realisable value and value in use) of the asset. If such recoverable amount of the asset is less than the carrying amount, the carrying amount is reduced to the recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to

Other revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Provident Fund

Eligible employees receive benefits from the provident fund, which is a defined contribution plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to specified percentage of the covered employees' basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to provident fund are charged to the statement of profit and loss on accrual basis

Foreign currency transactions:

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ("MAT") under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 3 - SHARE CAPITAL

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
Authorised share capital				
Equity shares of Rs.10/- each with voting rights	50,00,000	5,00,00,000	50,00,000	5,00,00,000
Preference shares of Rs.10/- each	-	-	-	-
(b) Issued				
Subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights	50,00,000	5,00,00,000	30,13,600	3,01,36,000
Preference shares of Rs.10/- each	-	-	-	-
Subscribed and not fully paid up				
Equity shares of Rs.10 each with voting rights, unpaid amount per share - Rs	-	-	-	-
Preference shares of Rs.10/- each unpaid amount per share - Rs	-	-	-	-
Total	50,00,000	5,00,00,000	30,13,600	3,01,36,000

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs.	Number of shares	Rs.
Balance as at the beginning of the year	30,13,600	3,01,36,000	30,13,600	3,01,36,000
Add : Shares issued	19,86,400	1,98,64,000	-	-
Less : Shares Redeemed	-	-	-	-
Less : Shares Cancelled	-	-	-	-
Add / Less : Others	-	-	-	-
Balance as at the end of the year	50,00,000	5,00,00,000	30,13,600	3,01,36,000

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2022
BALAMANIKANDAN	10,50,275	21%	10	1,05,02,750.00
RAMYA	5,15,000	10%	10	51,50,000.00
SUBBURAJAN	28,61,675	57%	10	2,86,16,750.00
ANTHONIAMMAL	3,50,275	7%	10	35,02,750.00
SARALADEVI	2,22,775	4%	10	22,27,750.00
TOTAL	50,00,000	100%		5,00,00,000.00

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2022
				-
				-
				-
TOTAL				-



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(c) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(d) shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate;

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
..... Equity Shares (previous Year) held by Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by Ultimate Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by Ultimate Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by subs and associates of Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by subs and associates of Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by subs and associates of Ultimate Holding Company (name :)	-	-
..... Equity Shares (previous Year) held by subs and associates of Ultimate Holding Company (name :)	-	-

(e) shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
NIL	-	-

(f) Shareholding of Promoters

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year
BALAMANIKANDAN	10,50,275	21%	0%
SUBBURAJAN	28,61,675	57%	28%
TOTAL			

(g) For the period of five years immediately preceding the date as at which the Balance Sheet

Particulars	As at	As at	As at	As at	As at
	31 March, 2022	31 March, 2021	31 March, 2020	31 March, 2019	31 March, 2018
	Rs.	Rs.	Rs.	Rs.	Rs.
Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.	-	-	-	-	-
Aggregate number and class of shares allotted as fully paid-up by way of bonus shares	-	-	-	-	-
Aggregate number and class of shares bought back	-	-	-	-	-

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(h) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date

Nature of Security	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
NIL	Date -	Date -

(i) Calls unpaid

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
By Directors and Officers (give details on number of shares, unpaid calls)	-	-
By Others	-	-

(j) Forfeited shares (amount originally paid up)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Number of Shares	-	-
Amount Paid Up	-	-

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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 4 - RESERVES AND SURPLUS

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(3,12,58,682)	(2,42,41,309)
Profit / (Loss) for the year	1,50,54,329	(70,17,373)
Closing balance	(1,62,04,354)	(3,12,58,682)
(C) Capital Reserve		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(D) Capital Redemption Reserve		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(E) Debenture Redemption Reserve		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(F) Revaluation Reserve;		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(G) Share Options Outstanding Account;		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(H) Other Reserves		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
Total	(1,62,04,353.61)	(3,12,58,682.28)

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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 5 - LONG-TERM BORROWINGS

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A) Secured		
(a) Bonds/debentures	-	-
(b) Term loans:		
(A) from banks.	1,88,94,242.00	1,13,06,934.00
(B) from other parties.	-	-
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties	-	-
(f) Long term maturities of finance lease obligations	-	-
(g) Other loans and advances (specify nature).	-	-
Secured Loans	1,88,94,242.00	1,13,06,934.00
(B) Unsecured		
(a) Bonds/debentures	-	-
(b) Term loans:		
(A) from banks.	-	-
(B) from other parties.	-	-
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties	3,98,94,539.35	4,68,72,662.68
(f) Long term maturities of finance lease obligations	-	-
(g) Other loans and advances (specify nature).	-	-
Unsecured Loans	3,98,94,539.35	4,68,72,662.68
Total	5,87,88,781.35	5,81,79,596.68

Nature of Security and Terms of Repayment

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A) Secured		
(a) Bonds/debentures	-	-
Secured by :		
Terms of Repayment		
(b) Term loans:		
(A) from banks.	1,88,94,242.00	1,13,06,934.00
(B) from other parties.	-	-
Secured by : Stock, Book debts, Plant & machinery, Furniture & Electrical, Equipments, Vacant land owned by Mr. S. Lenin Krishnamoorthy		
Terms of Repayment: 36 monthly installments after initial holiday period of 24 months after first disbursement.		
(c) Deferred payment liabilities	-	-
Secured by :		
Terms of Repayment		
(d) Deposits	-	-
Secured by :		
Terms of Repayment		
(e) Loans and advances from related parties	-	-
Secured by :		
Terms of Repayment		
(f) Long term maturities of finance lease obligations	-	-
Secured by :		
Terms of Repayment		
(g) Other loans and advances (specify nature).	-	-
Secured by :		
Terms of Repayment		

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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Loans Guaranteed by Directors

(Loan and Nature of Guarantee to be specified)

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(a) Bonds/debentures	-	-
(b) Term loans:		
(A) from banks.	-	-
(B) from other parties.	-	-
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties	-	-
(f) Long term maturities of finance lease obligations	-	-
(g) Other loans and advances (specify nature).	-	-

Period and amount of continuing default as on the Balance Sheet date in repayment of loans and interest,

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
Loan		
Principal	-	-
Interest	-	-

Details of Bonds and Debentures with Interest and Conversion Date

Particulars	As at	As at	As at	As at
	31 March, 2022	31 March, 2021	31 March, 2022	31 March, 2021
	Date	Rs.	Date	Rs.
Bond : (Specify type and rate of interest and numbers) NIL	-	-	-	-



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 6 - OTHER LONG-TERM LIABILITIES

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Trade payables	-	-
(B) Others	-	-
Total	-	-

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	-	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022

Particulars	As at 31 March, 2022					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Unbilled Dues to be disclosed seperately

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2021

Particulars	As at 31 March, 2021					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Unbilled Dues to be disclosed seperately

Particulars	As at 31 March, 2021					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 7 - LONG-TERM PROVISIONS AND SHORT-TERM PROVISIONS

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Long-term	Short-term	Long-term	Short-term
(A) Provision for employee benefits	-	7,77,408	-	9,45,847
(B) Others				
(i) GST Payable	-	14,65,138	-	-
(ii) TDS Payable	-	83,501	-	2,70,141
(iii) Expenses Payable	-	1,28,686	-	71,036
(iv) Provision for Tax	-	4,94,510	-	-
Total	-	29,49,242	-	12,87,024



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 8 - SHORT-TERM BORROWINGS

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Secured		
(a) Loans repayable on demand (A) from banks. (B) from other parties.	3,52,30,618	7,56,68,727
(b) Deposits		
(c) Loans and advances from related parties		
(d) Current Maturities of Long Term borrowings		
(e) Other loans and advances (specify nature)(eg. Current maturities).		
Secured Total	3,52,30,618	7,56,68,727
(B) Unsecured		
(a) Loans repayable on demand (A) from banks. (B) from other parties.		
(b) Deposits		
(c) Loans and advances from related parties	(91,591.00)	(1,00,000.00)
(d) Current Maturities of Long Term borrowings		
(e) Other loans and advances (specify nature)(eg. Current maturities).		
Unsecured Total	(91,591.00)	(1,00,000.00)
Total	3,51,39,026.74	7,55,68,727.10

Nature of Security and Terms of Repayment

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Secured		
(a) Loans repayable on demand (A) from banks. (B) from other parties. Secured by : Stocks Terms of Repayment: On Demand	3,52,30,618	7,56,68,727
(b) Deposits Secured by : Terms of Repayment	-	-
(c) Loans and advances from related parties Secured by : Terms of Repayment	-	-
(d) Other loans and advances (specify nature)(eg. Current maturities). Secured by : Terms of Repayment	-	-



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Loans Guaranteed by Directors

(Loan and Nature of Guarantee to be specified)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(a) Loans repayable on demand (A) from banks. (B) from other parties.	-	-
(b) Deposits	-	-
(c) Loans and advances from related parties	-	-
(d) Other loans and advances (specify nature)(eg. Current maturities).	-	-

Period and amount of continuing default as on the Balance Sheet date in repayment of loans and interest,

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Loan		
Principal	-	-
Interest	-	-



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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(refer Page 151 to 152 of ICAI Guidance Note)

NOTE 9 - TRADE PAYABLES

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,03,30,732.85	57,78,475.93
Total	1,03,30,732.85	57,78,475.93

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at	As at
	31 March, 2022	31 March, 2021
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	-	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022

Particulars	As at 31 March, 2022					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022

Particulars	As at 31 March, 2022					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Particulars	As at 31 March, 2022					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

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M/S KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(refer Page 153 of ICAI Guidance Note)

NOTE 10 - OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Current maturities of finance lease obligations		
(B) Interest accrued but not due on borrowings		
(C) Interest accrued and due on borrowings		
(D) Interest received in advance		
(E) Unpaid dividends		
(F) Application money received for allotment of securities and due for refund and interest accrued thereon		
(G) Unpaid matured deposits and interest accrued thereon		
(H) Unpaid matured debentures and interest accrued thereon		
(I) Others payables		
(i) Director's Remuneration Payable	1,68,750	1,80,000
(ii) Advance from Customers	2,92,12,939	-
Total	2,93,81,689	1,80,000

Share Application Money Pending Allotment

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Type of Shares		
Number of Shares	-	-
Terms and Conditions		
Face Value	-	-
Share Premium	-	-
Due Date of Allotment		
Whether the Company has sufficient Authorised capital to cover the share capital resulting from the allotment		
Total		



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NOTE 11 - PROPERTY PLANT AND EQUIPMENT

a. Details of PPE

Particulars	Land	Buildings	Lease hold Improvements	Temporary erections	Plant and Equipments	Tools and Equipments	Data Processing Equipments	Furniture and Fixtures	Vehicles	Total Tangible Assets	Capital Work In Progress
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at March 31, 2021	-	-	-	-	5,37,78,018	5,09,068	2,99,986	8,02,214	-	5,53,89,286	-
Additions											
Acquisition through Business Combinations	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
- Exchange Differenece	-	-	-	-	-	-	-	-	-	-	-
- Change Due to Revaluation	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-
Capitalised	-	-	-	-	-	-	-	22,620	-	22,620	-
Balance as at March 31, 2022	-	-	-	-	5,37,78,018	5,09,068	2,99,986	8,24,834	-	5,54,11,906	-
Accumulated Depreciation	-	-	-	-	65,54,671	48,408	1,15,958	73,687	-	67,92,724	-
Balance as at March 31, 2021	-	-	-	-	4,72,23,347	4,60,660	1,84,028	7,28,527	-	4,85,96,562	-
Charge for the Year	-	-	-	-	65,90,805	50,192	1,12,987	83,706	-	68,37,690	-
Disposals for the Year	-	-	-	-	-	-	-	-	-	-	-
Changes due to Revaluation	-	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2022	-	-	-	-	4,06,32,542	4,10,468	71,041	6,67,441	-	4,17,81,492	-
Carrying Amounts (Net)											
As at March 31, 2021	-	-	-	-	4,72,23,347	4,60,660	1,84,028	7,28,527	-	4,85,96,562	-
As at March 31, 2022	-	-	-	-	4,06,32,542	4,10,468	71,041	6,67,441	-	4,17,81,492	-

b. The Property, Plant and Equipment as above includes assets given on lease as follows:

Particulars	As at March 31, 2022	As at March 31, 2022	As at March 31, 2022	As at March 31, 2021	As at March 31, 2021	As at March 31, 2021
	Gross	Acc Deprcn	Net	Gross	Acc Deprcn	Net
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Lease hold Improvements	-	-	-	-	-	-
Temporary erections	-	-	-	-	-	-
Plant and Machinery	-	-	-	-	-	-
Tools and Equipments	-	-	-	-	-	-
Data Processing Equipments	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-

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c. Title deeds of Immovable Property not held in name of the Company

Particulars	Gross Carrying Value	Gross Carrying Value
	As at 31 March, 2022	As at 31 March, 2021
Property Plant and Equipment		
Description of Property		
Gross Carrying Value	-	-
Title deeds held in the name of		
Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/direc tor		
Property Held Since		
Reason for not being held in the name of the Company		
Dispute, if any		
Investment Property		
Description of Property		
Gross Carrying Value	-	-
Title deeds held in the name of		
Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/direc tor		
Property Held Since		
Reason for not being held in the name of the Company		
Dispute, if any		
PPE retired from active use and held for disposal		
Description of Property		
Gross Carrying Value	-	-
Title deeds held in the name of		
Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/direc tor		
Property Held Since		
Reason for not being held in the name of the Company		
Dispute, if any		
Others		
Description of Property		
Title deeds held in the name of		
Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/direc tor		
Property Held Since		
Reason for not being held in the name of the Company		
Dispute, if any		
	-	-

d. Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

e. Aging of Capital Work In Progress

Amount in CWIP for a period of - As at 31 March, 2022					
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Projects in Progress	-	-	-	-	-
Projects Temporarily Suspended	-	-	-	-	-
Projects which have exceeded their original timeline					
Projects which have exceeded their original Budget					
Amount in CWIP for a period of - As at 31 March, 2021					
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Projects in Progress	-	-	-	-	-
Projects Temporarily Suspended	-	-	-	-	-
Projects which have exceeded their original timeline	-				-
Projects which have exceeded their original Budget	-				-

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For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan

To Be Completed in - As at March 31, 2022					
		Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years
Exceeded original Plan Project 1		-	-	-	-
Exceeded original Cost Project 1		-	-	-	-

To Be Completed in - As at March 31, 2021					
		Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years
Exceeded original Plan Project 1		-	-	-	-
Exceeded original Cost Project 1		-	-	-	-

Details of projects where activity has been suspended
(Authors own input)

Particulars - As at March 31, 2022	Amount Spent	CWIP	Written Off	Reasons	
Project 1	-	-	-	-	

Particulars - As at March 31, 2021	Amount Spent	CWIP	Written Off	Reasons	
Project 1	-	-	-	-	

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NOTE 12 - INTANGIBLE ASSETS

Particulars	Goodwill	Brands and Trademarks	Computer Software	Mastheads and Publishing Titles	Mining rights	Copyrights, patents and IPR	Recipe, Formulae, Models, Designs, prototypes	Licences and Franchises	Others [Development Cost]	Total	Intangible Assets under Development
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at March 31, 2021	-	-	75,000	-	-	25,000	-	-	2,62,76,058	2,63,76,058	-
Additions											
Acquisition through Business Combinations	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
- Exchange Differnece	-	-	-	-	-	-	-	-	-	-	-
- Change Due to Revaluation	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-
Capitalised	-	-	-	-	-	-	-	-	-	-	1,41,04,976
Balance as at March 31, 2022	-	-	75,000	-	-	25,000	-	-	2,62,76,058	2,63,76,058	1,41,04,976
Accumulated Depreciation	-	-	7,500	-	-	2,500	-	-	26,27,606	26,37,606	-
Balance as at March 31, 2021	-	-	67,500	-	-	22,500	-	-	2,36,48,452	2,37,38,452	1,41,04,976
Charge for the Year	-	-	-	-	-	-	-	-	26,37,606	26,37,606	-
Disposals for the Year	-	-	-	-	-	-	-	-	-	-	-
Changes due to Revaluation	-	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2022	-	-	67,500	-	-	22,500	-	-	2,10,10,846	2,11,00,846	1,41,04,976
Carrying Amounts (Net)											
As at March 31, 2021	-	-	67,500	-	-	22,500	-	-	2,36,48,452	2,37,38,452	-
As at March 31, 2022	-	-	67,500	-	-	22,500	-	-	2,10,10,846	2,11,00,846	1,41,04,976

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Where the Company has revalued its Intangible Assets , the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

Intangible Assets under Development Aging Schedule

Amount in CWIP for a period of - As at 31 March, 2022					
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 year	Total
Projects in Progress	1,41,04,976	-	-	-	1,41,04,976.00
Projects Temporarily Suspended	-	-	-	-	-

Amount in CWIP for a period of - As at 31 March, 2021					
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 year	Total
Projects in Progress	-	-	-	-	-
Projects Temporarily Suspended	-	-	-	-	-

Intangible Assets under Development Completion Schedule

For intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan

To Be Completed in - As at March 31, 2022					
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Project 1	-	-	-	-	-

To Be Completed in - As at March 31, 2021					
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Project 1	-	-	-	-	-

Details of projects where activity has been suspended

(Authors own input)

Particulars - As at March 31, 2022	Amount Spent	CWIP	Written Off	Reasons	
Project 1	-	-	-	-	

Particulars - As at March 31, 2021	Amount Spent	CWIP	Written Off	Reasons	
Project 1	-	-	-	-	

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Note 13 NON- CURRENT INVESTMENTS

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Investments in Equity shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
Quoted :		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Un Quoted :		
(specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Investments in preference shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
..... Preference Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Investments in Government or trust securities (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in Debentures and Bonds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in Mutual Funds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in partnership firms (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Name of Firm, Name of Partners, total capital and shares of each partner to be disclosed for each partnership firm / LLP		
Other current investments (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Total	-	-

Particulars	As at 31 March, 2022	As at 31 March, 2021
Aggregate amount of quoted investments	-	-
Aggregate Market value of quoted investments	-	-
Aggregate amount of unquoted investments	-	-
Aggregate amount of dimuntion in value of investment	-	-

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Note 14 Long term Loans and Advances
(refer Page 156 and 157 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Secured advances : Considered Good		
Capital Advances	-	-
Loans and Advances to related parties	-	-
Other Loans and Advances (Specify Nature)	-	-
Total Secured Advances	-	-
Unsecured advances : Considered Good		
Capital Advances	-	-
Loans and Advances to related parties	-	-
Other Loans and Advances (Specify Nature)	-	-
Unsecured advances : Considered Doubtful		
Capital Advances	-	-
Loans and Advances to related parties	-	-
Other Loans and Advances (Specify Nature)	-	-
Less : Provision for advances doubtful of recovery	-	-
Total Unsecured Advances	-	-
Total Advances	-	-

In the above : Loans and Advances due by Directors / Officers / Firms / Companies

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Directors	-	-
Officers of the Company	-	-
Firms in which director is a partner	-	-
Companies in which Director is a director or member	-	-



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Note 15 Other Non Current Assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Long terms Trade Receivables (include on deferred credit terms)		
Secured - Considered Good		
b) Less than six months	-	-
a) More than six months	-	-
Unsecured - Considered Good		
b) Less than six months	-	-
a) More than six months	-	-
Unsecured - Considered Doubtful		
b) Less than six months	-	-
a) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Security Deposits	63,38,384.37	87,08,260.37
Others	-	-
Total	63,38,384.37	87,08,260.37

Long term Trade Receivables Aging Schedule

Particulars	Outstanding for following periods from due date of payment (#)					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

Unbilled Dues , If any

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Secured , Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Total	-	-

Debts due by Directors and Others

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Directors of the Company	-	-
Officers of the Company	-	-
Firms in which director is a partner	-	-
Companies in which Director is a director or member	-	-
Total	-	-

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Note 16 CURRENT INVESTMENTS

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Investments in Equity shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
Quoted :		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Un Quoted :		
(specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Investments in preference shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
..... Preference Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Investments in Government or trust securities (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in Debentures and Bonds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in Mutual Funds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in partnership firms (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Name of Firm, Name of Partners, total capital and shares of each partner to be disclosed for each partnership firm / LLP		
Other current investments (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Total	-	-

Particulars	As at 31 March, 2022	As at 31 March, 2021
Aggregate amount of quoted investments	-	-
Aggregate Market value of quoted investments	-	-
Aggregate amount of unquoted investments	-	-
Aggregate amount of dimuntion in value of investment	-	-

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Note 17 INVENTORIES

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
In Stock		
Raw Materials	88,56,607	79,71,912
Finished goods	57,74,381	1,16,11,075
Stock-in-trade	-	-
Stores and spares	-	-
Loose tools	-	-
Others	-	-
In Transit		
Raw Materials	-	-
Finished goods	-	-
Stock-in-trade	-	-
Stores and spares	-	-
Loose tools	-	-
Others	-	-
Total	1,46,30,988	1,95,82,987



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Note 18 TRADE RECEIVABLES

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Trade Receivables		
Secured - Considered Good		
b) Less than six months	-	-
a) More than six months	-	-
Unsecured - Considered Good		
b) Less than six months	4,33,78,189	2,29,40,407
a) More than six months	1,44,17,117	-
Unsecured - Considered Doubtful		
b) Less than six months	-	-
a) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Total	5,77,95,306	2,29,40,407

Unbilled Dues , If any

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Secured , Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Total	-	-

Debts due by Directors

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Directors & Officers	-	-
Firms in which director is a partner	-	-
Companies in which Director is a director or member	-	-
Total	-	-

Trade Receivables Aging Schedule

Particulars	Outstanding for following periods from due date of payment (#)					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	4,33,78,189.24	1,44,17,117.17	-	-	-	5,77,95,306.41
- Considered Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	4,33,78,189.24	1,44,17,117.17	-	-	-	5,77,95,306.41

Similar information shall be provided where no due date of payment is specified in which case disclosure shall be from the date of the transaction

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Note 19 CASH AND CASH EQUIVALENTS

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Balances with Banks	15,79,892	1,85,658
Cheques, drafts on hand	-	-
Cash on Hand	6,106	19,057
Others (Specify nature)	-	-
Total	15,85,998	2,04,715

Of the above :

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Earmarked Balances		
- Unpaid Dividend	-	-
- Others to be specified	-	-
Balances with banks held as Margin Money or Security against borrowings, guarantees or other commitments (Specify)	-	-
Repatriation restrictions on cash and bank balances (Specify)	-	-
Bank Deposits with more than 12 months maturity (Specify)	-	-



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Note 20 Short term Loans and Advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Secured advances : Considered Good		
Loans and Advances to related parties	-	-
Other Loans and Advances (Specify Nature)	-	-
Unsecured advances : Considered Good		
Loans and Advances to related parties	-	-
Other Loans and Advances:		
Creditors - Advances	1,33,81,774	1,07,78,093
Rent Advances	1,80,800	1,35,800
Staff Advances	6,68,146	27,340
Balance With Revenue Authorities - GST	-	52,65,356
Interest Receivable	1,74,483	-
TDS Receivable	4,04,382	-
TCS Receivable	77,897	46,334
Preliminary Expenses	18,400	18,400
Prepaid Insurance	-	65,006
Unsecured advances : Considered Doubtful		
Loans and Advances to related parties	-	-
Other Loans and Advances (Specify Nature)	-	-
Less : Provision for advances doubtful of recovery	-	-
Total	1,49,05,883	1,63,36,329

In the above : Loans and Advances due by Directors / Officers / Firms / Companies

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Directors	-	-
Officers of the Company	-	-
Firms in which director is a partner (Specify)	-	-
Companies in which Director is a director or member (Specify)	-	-
Total	-	-

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Note 21 Other Current Assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Current assets - specify nature if not in any other category	-	-
Less : Provision for assets doubtful of recovery	-	-
Total	-	-



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Note 22 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Sale of Products	18,61,12,007	9,41,04,822
Sale of Services	-	-
Other Operating Revenues	-	-
Grants or Donations received (only for Sec 8 Companies)	-	-
Less : Excise Duty	-	-
Total	18,61,12,007	9,41,04,822

Note 23 OTHER INCOME

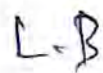
Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Interest Income	1,89,545	284
Dividend Income from subsidiary Companies	-	-
Duty Drawback Received	1,91,499	-
Other Dividend Income	-	-
Net Gain on Sale of Investments	-	-
Share of Profit from partnership firm where company is a member	-	-
Share of Profit from LLP where company is a member	-	-
Subsidy received	6,60,000	30,00,000
Profit on Sale of Assets	-	-
Rental Income	-	-
Net Foreign Exchange Gain	17,702	-
Adjustments to the carrying amount of investments	-	-
Total	10,58,746	30,00,284

Note 24 Cost of materials Consumed

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Raw Materials Consumed	11,68,68,398	6,30,33,291
Packing Materials Consumed	-	-
Total	11,68,68,398	6,30,33,291

Note 25 Purchases of Stock In Trade

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Purchases of Stock In Trade	16,48,948	11,46,865
Total	16,48,948	11,46,865

Note 26 Changes in Inventory of Finished Goods

Particulars	For the year ended 31	For the year ended 31
	March, 2022	March, 2021
	Rs.	Rs.
Opening Inventories		
Finished Goods	1,16,11,075	1,57,38,756
Closing Inventories		
Finished Goods	57,74,381	1,16,11,075
Total	58,36,694	41,27,681

Note 27 Changes in Inventory of Stock in Trade and Work In Progress

Particulars	For the year ended 31	For the year ended 31
	March, 2022	March, 2021
	Rs.	Rs.
Opening Inventories		
Stock In Trade	79,71,912	-
Work In Progress	-	-
Closing Inventories		
Stock In Trade	88,56,607	79,71,912
Work In Progress	-	-
Total	(8,84,695)	(79,71,912)

Note 28 Employee Benefit Expenses

Particulars	For the year ended 31	For the year ended 31
	March, 2022	March, 2021
	Rs.	Rs.
Salaries and wages	1,06,33,646	87,25,960
Contribution to provident and other funds	4,21,231	-
Employee Stock Purchase Plan (ESPP)	-	-
Expense on Employee Stock Option Scheme (ESOP)	-	-
Staff Welfare	8,08,589	8,04,232
Total	1,18,63,466	95,30,192

Note 29 Depreciation and Amortisation Expenses

Particulars	For the year ended 31	For the year ended 31
	March, 2022	March, 2021
	Rs.	Rs.
Depreciation on property, plant and equipment (owned assets)	68,37,690	54,34,179
Depreciation on property, plant and equipment (leased assets)	-	-
Amortisation on Intangible Assets	26,37,606	26,37,606
Total	94,75,296	80,71,785

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Note 30 Finance Costs

Particulars	For the year ended 31	For the year ended 31
	March, 2022	March, 2021
	Rs.	Rs.
Interest Expense	54,46,773	71,45,030
Other Borrowing Costs	87,261	3,91,717
Net gain/loss on foreign currency transactions and translation	-	-
Total	55,34,034	75,36,748

Note 31 Other expenses

Particulars	For the year ended 31	For the year ended 31
	March, 2022	March, 2021
	Rs.	Rs.
Audit Fees	1,50,000	80,000
Business Promotion	4,764	30,587
Commission & Brokerage	-	1,48,052
Consultancy Charges	-	44,000
Discount	2,35,458	-
Electrical & Hardware Exp's	2,145	1,82,948
General Expenses	8,36,215	1,35,648
Insurance Expenses	65,006	13,222
Interest & Penalty	57,138	13,918
Internet Charges	68,987	32,598
Internal Audit Fees	1,26,000	40,000
Legal Expenses	45,000	4,66,013
License Expenses	25,800	1,01,552
Machine Hire Charges	-	53,279
Manpower Supply	10,83,157	6,15,717
Postage & Courier Exp's	84,923	1,72,008
Power & Fuel	39,75,795	41,13,936
Printing & Stationery	87,261	59,326
Professional Charges	-	1,20,000
Repairs & Maintenance	3,33,308	17,88,728
Rent	49,39,661	45,42,694
ROC Filing Charges	19,800	10,400
Security Expenses	3,47,964	2,87,174
Statutory Filing Charges	21,300	-
Software Charges	22,049	52,768
Tax Audit Fees	-	24,000
Telephone Expenses	12,298	26,358
Testing Charges	43,140	69,180
Translator Expenses	-	56,000
Transport Expenses	43,88,548	30,34,409
Travelling Expenses Within India	4,53,282	4,18,392
Weighing Charges	28,590	20,873
Directors Remuneration	22,00,000	16,01,334
Total	1,96,57,589	1,83,55,115

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Of above, payment to Auditors		
Statutory Audit	1,00,000	80,000
Taxation matters	50,000	24,000
Company law matters	-	-
Management Services	-	-
Other Services	-	-
Reimbursement of expenses	-	-

Details on CSR Expenditure		
Amount required to be spent by the Company during the year	-	-
Amount of expenditure incurred	-	-
Short Fall at the end of the year	-	-
Total Of Previous Year Shortfall	-	-
Reason for Shortfall		
Details of Related party transactions (trust of Company etc)		
Nature of CSR Activities		
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.		

Note 32 Exceptional Items and Extraordinary

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Profit on disposal of surplus properties	-	-
Litigation Settlements	-	-
Profit on disposal of investments	-	-
A. Total Exceptional Income	-	-
Acquisition and disposal related costs	-	-
Restructuring and other costs	-	-
B. Total Exceptional expenditure	-	-
Exceptional Items (A - B)	-	-

Note 33 Prior Period Items

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Items of Income		
.....		
A. Total	-	-
Items of Expenses		
.....		
B. Total	-	-
Prior period Items (A - B)	-	-

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Note 34 Contingent Liabilities and Commitments to the extent not provided for

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Claims against the company not acknowledged as debt (specify)	-	-
Guarantees (specify)	-	-
Other money for which the company is contingently liable (specify)	-	-
Estimated amount of contracts remaining to be executed on capital account and not provided for (specify)	-	-
Uncalled liability on shares and other investments partly paid (specify)	-	-
Other commitments (specify nature) (specify)	-	-
Total	-	-



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Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 35		
Proposed Dividends	-	-
The amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends on preference shares shall also be disclosed separately.		

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 36		
Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the Balance Sheet date, there shall be indicated by way of note how such unutilized amounts have been used or invested	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 37		
Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 38		
If, in the opinion of the Board, any of the assets other than Property, Plant and Equipment, Intangible Assets and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated, the fact that the Board is of that opinion, shall be stated	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 39		
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 repayable on demand or without specifying the terms of repayment	-	-
Amount :		
Promoters	-	-
Directors	-	-
KMP's	-	-
Related Parties	-	-
Percentage to Total Loans and Advances in the nature of loans		
Promoters	-	-
Directors	-	-
KMP's	-	-
Related Parties	-	-

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Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 40 Details of Benami Property held Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following: Details of such property, including year of acquisition, Amount thereof, Details of Beneficiaries, If property is in the books, then reference to the item in the Balance Sheet, If property is not in the books, then the fact shall be stated with reasons, Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided, Nature of proceedings, status of same and company's view on same	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 41 Borrowings on Security of current assets Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 42 Wilful Defaulter Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given: (a) Date of declaration as wilful defaulter, (b) Details of defaults (amount and nature of defaults)	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 43 Relationship with Struck off Companies Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:- Name / Nature of Transactions / Relationship 1. 2. 3. 4.	-	-
	Balance Outstanding	Balance Outstanding

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Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 44 Registration of charges or satisfaction with Registrar of Companies Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 45 Compliance with number of layers of companies Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed. Name : CIN Relationship Shareholding in such subsidiary Name : CIN Relationship Shareholding in such subsidiary	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 46 Compliance with approved Scheme(s) of Arrangements Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme' and in accordance with accounting standards' and deviation in this regard shall be explained.	-	-



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Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
<p>Note 47</p> <p>Utilisation of Borrowed funds and share premium</p> <p>(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;</p> <p>(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.</p> <p>(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with complete details of the ultimate beneficiaries.</p> <p>(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries</p> <p>(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).</p> <p>(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose</p> <p>(I) date and amount of fund received from Funding parties with complete details of each Funding party.</p> <p>(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries or ultimate beneficiaries.</p> <p>(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries</p>	-	-




Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 48 Value of imports calculated on C.I.F basis by the company during the financial year in respect of –		
I. Raw materials;	-	-
II. Components and spare parts;	-	-
III. Capital goods;	-	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 49 Expenditure in foreign currency during the financial year on account of		
a. Royalty	-	-
b. Technical Know how	-	-
c. Professional and Consultation Fees	-	-
d. Interest	-	-
e. Other matters	-	-
Total		

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 50 Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;	-	-
Total Consumption	11,85,17,346	6,41,80,155
Imported raw Materials, Spare Parts and Components Percentage to Total Consumption	- -	- -
Local raw Materials, Spare Parts and Components Percentage to Total Consumption	11,85,17,346 1	6,41,80,155 1

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Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 51 Dividends remitted in Foreign Currency		
The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related;	-	-
Amount of Dividend Remitted in Foreign currency		
Number of Non resident Shareholders		
Number of shares held		
Year to which dividend related		

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 52 Earnings in foreign exchange		
Export of goods calculated on F.O.B. basis;	1,53,10,489	-
Royalty, know-how, professional and consultation fees;	-	-
Interest and dividend;	-	-
Other income, indicating the nature thereof	-	-
	1,53,10,489	-

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Note 53 Details of Crypto Currency or Virtual Currenc		
Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-	-	-
(a) profit or loss on transactions involving Crypto currency or Virtual Currency		
(b) amount of currency held as at the reporting date,		
(c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.		
	-	-

Particulars	For the year ended 31	For the year ended 31	Variance	Reasons for Variance
	March, 2022	March, 2021		
Note 54				
Key ratios				
(a) Current Ratio	1.14	0.71	0.60	
- Current Assets	8,89,18,174.56	5,90,64,438.02		
- Current Liabilities	7,78,00,690.47	8,28,14,226.78		
(b) Debt-Equity Ratio	1.74	(51.82)	(1.03)	
- Total Debt	5,87,88,781.35	5,81,79,596.68		
- Shareholders Equity	3,37,95,646.39	(11,22,682.28)		
(c) Debt Service Coverage Ratio	3	2	0.31	
- Earnings available for debt service	1,50,09,330.29	1,56,08,532.76		
- Debt Service	55,34,034.29	75,36,747.76		
(d) Return on Equity Ratio	0.89	12.50	(0.93)	
- Net Profits after taxes – Preference Dividend (if any)	1,50,54,328.68	(70,17,373.25)		
- Average Shareholder's Equity	1,68,97,823.20	(5,61,341.14)		
(e) Inventory turnover ratio	10.88	5.33	1.04	
- Cost of Goods Sold or Sales	18,61,12,006.88	9,41,04,822.11		
- Average Inventory	1,71,06,987.45	1,76,60,871.33		
(f) Trade Receivables turnover ratio	6.44	8.20	(0.21)	
- Net Credit sales	18,61,12,006.88	9,41,04,822.11		
- Average Trade Debtors / Accounts receivable	2,88,97,653.21	1,14,70,203.62		
(g) Trade payables turnover ratio,	22.94	22.21	0.03	
- Net Credit Purchases	11,85,17,345.68	6,41,80,155.06		
- Average Trade Payables	51,65,366.43	28,89,237.97		
(h) Net capital turnover ratio,	33.48	(7.92)	(5.22)	
- Net Sales	18,61,12,006.88	9,41,04,822.11		
- Average Working Capital	55,58,742.04	(1,18,74,894.38)		
(i) Net profit ratio,	0.08	(0.07)	(2.08)	
- Net profit	1,50,54,328.68	(70,17,373.25)		
- Net Sales	18,61,12,006.88	9,41,04,822.11		
(j) Return on Capital employed,	0.31	0.02	11.79	
- Earnings Before Interest and tax	2,27,05,057.27	8,12,090.16		
- Capital employed	7,33,42,336.60	3,35,55,032.95		
(k) Return on investment.	0.16	(0.12)	(2.32)	
- Net Income	1,50,54,328.68	(70,17,373.25)		
- Total Investment made	9,25,84,427.74	5,70,56,914.40		

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