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info@sarojapharma.com

www.sarojapharma.com



NOTICE

209, Ecstasy Business Park, City of Joy Complex, JSD Road, Mulund (W), Mumbai-40008D.

Notice is hereby given that the 04th ANNUAL GENERAL MEETING of SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED will be held on Friday, 30th September 2022 at 11:30 a.m. at the Registered Office of the Company at 305, Kallash Tower, Shiv Shristi Complex, Goregaon Link Road, Mulund West Mumbai MH 400080 IN to transact the following business:

ORDINARY BUSINESS:

 To receive, consider and adopt the audited statement of accounts as at 31st March 2022 and the reports of the Board of Directors and the Auditors.

2. To ratify appointment of Auditors of the Company.

3. Any other business with the permission of the Chair.

By order of the Board of Directors

For SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED

MANISH DASHARATH KAMBLE DIRECTOR DIN: 08330224



Date: 23rd August 2022 Place: Mumbal

Notes:

 A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER.

The instrument appointing the Proxy, duty completed and signed, must be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting. A Proxy does not have the right to speak at the meeting and can vote only on a poll.

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209, Ecstasy Business Park, City of Joy Complex, JSD Road, Mulund (W), Mumbai-400080.



DIRECTOR'S REPORT

Dear Shareholders,

SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED Mumbai

We have pleasure in presenting the 04th Annual Report together with the Audited Financial Statements of the Company for the Year ended March 31, 2022.

FINANCIAL HIGHLIGHTS

The Company's financial performance, for the year ended March 31, 2022:

(Rs. In thousands)

	Current Year 2021-22	Previous Year 2020-2021
Revenue from Operations	5,56,325	3,66,615
Other Income	3,242	851
Total Income :	5,59,567	3,67,466
Less : Purchase and Expenses	5,43,774	3,57,112
Profit/(Loss) before tax	15,793	10,354
Less : Current Tax Expenses	4,376	2,996
Deferred Tax	(16)	(45)
Net Profit/ (Loss) after Tax	11,401	7,313
Add: 1. Balance in Profit and Loss Account	9,259	1,946
2. Other Adjustments	0.00	0.00
Balance Carried to the Balance Sheet	20,660	9,259



Page 1 of 8

Regd. Address :- 305, Kallash Tower, Shiv Shristi Complex, Goregaon Link Road, Mulund West, Mumbai-400080. SAROJA PHARMA INDUSTRIES INDIA PVT.LTD | CIN NO : U24110MH2019PTC319508

OPERATIONS & OVERALL PERFORMANCE

The Company has a net profit of Rs. 1,14,01,240/- for its financial year 2021-22.

TRANSFER TO RESERVES

The Company transferred the amount of profit of the financial year 2021-22 to reserve and surplus account.

STATE OF AFFAIRS / HIGHLIGHTS

- 1. The Company is engaged in the business of Trading.
- There has been no change in the business of the Company during the financial year ended 31st March, 2022.

CHANGE IN DIRECTORSHIP

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

DIVIDEND

The directors have not recommended any dividend for the year ended 31st March, 2022 to conserve the resources in long run.

HOLDING/SUBSIDIARY/ASSOCIATE COMPANIES

The Company does not have any holding/subsidiary/associate Companies.

WEB LINK OF ANNUAL RETURN

The Company is having website i.e. <u>www.sarojapharma.com</u> and annual return of Company has been published on this website, but the link of the same cannot be provided as the website is under maintenance. As soon as the website gets in active status, stakeholders will be able to check the Annual Return on the home page of the website.

COMPLIANCE OF SECRETARIAL STANDARD

The Company has complied with all the applicable compliances of Secretarial Standards.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO

(a) Conservation of Energy, Technology Absorption

At present the Company does not have any manufacturing facilities or any such activities relating to the conservation of energy or technology absorption.

(b) Foreign Exchange Earnings And Outgo

Earning in foreign currency: during the year under review earning in foreign currency as on 31st March, 2022 was Rs. 12,17,42,599/-.



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Expenditure in foreign currency: during the year under review expenditure in foreign currency as on 31st March, 2022 was Rs. 7,04,291/-

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Directors, based on the representations received, confirms that -

- in the preparation of the annual accounts for the Financial Year 2021-22 the applicable Accounting Standards read with requirements set out under Schedule III to the Act have been followed and that there are no material departures;
- 2. they have, in the selection of the Accounting Policies, consulted the Statutory Auditors and have applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit of the Company for that period.
- 3. they have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- 4. They have prepared the annual accounts on a going concern basis.
- They have devised proper systems to ensure compliances with the provision of all applicable laws and that such systems are adequate and operating effectively.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not calls for any further comment.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ ASSOCIATE COMPANIES

Subsidiary & Consolidated Financial Statements: The Company is not required to consolidate it's Financial Statements for the year ended 31st March, 2022 as the Company does not have any subsidiary.

Associates Companies: There is no associate company.



Page 3 of 8

LOANS, GUARANTEES AND INVESTMENTS

During the reporting period there were no loans given and guarantees provided by the Company under Section 186 of the Companies Act, 2013.

During the year under review investments were made by the Company and particulars of such investments made are provided in the standalone financial statement.

RISK MANAGEMENT POLICY

The Risk Management policy is formulated and implemented by the company in compliance with the provisions of the new Companies Act, 2013. The policy helps to identify the various elements of risks faced by the company, which in the opinion of the Board threatens the existence of the Company.

AUDITORS

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and Rules made there under, it is proposed to ratify appointment of M/s. N. H. Variava & Co., Chartered Accountants, having Firm Registration No. 153265W as the Statutory Auditors of the Company.

RELATED PARTY TRANSACTIONS U/S 188

The Company has entered into transactions with related party during the financial year ended 31* March, 2022 in due compliance with the provisions of the Companies Act, 2013.

AUDITORS REPORT

There are no qualifications, reservations, or adverse remarks or disclaimers made by the statutory auditors in their report. The statutory auditors have not reported the incident of fraud in the year under review.

DISCLOSURE RELATING TO EQUITY SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued any equity shares.

DISCLOSURE RELATING TO SWEAT EQUITY SHARE

The Company has not issued any sweat equity shares and hence no information as per provisions of Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

DISCLOSURE RELATING TO EMPLOYEE STOCK OPTION SCHEME AND EMPLOYEE STOCK PURCHASE SCHEME

The Company does not have any Employee Stock Option Scheme or Employee Stock Purchase Scheme. Hence no information as per the provisions of Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 has been furnished.

DISCLOSURES IN RESPECT OF VOTING RIGHTS NOT DIRECTLY EXERCISED BY EMPLOYEES

There are no shares held by trustees for the benefit of employees and hence no disclosure under Rule 16(4) of the Companies (Share Capital and Debentures) Rules, 2014 has been furnished.

Mumbal 400080. Pr Page 4 of 8

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there are no changes in the nature of the business of the company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

As per the Companies Act, 2013, the said formation of committee is not applicable to the company.

DIRECTORS & KEY MANAGERIAL PERSONNEL

THERE IS NO CHANGE IN THE DIRECTORSHIP.

INTERNAL FINANCIAL CONTROL SYSTEM

The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations. These are tested by Statutory as well as Internal Auditors. Significant audit observations and follow up actions thereon are reported to the Board. The Board of Directors reviews adequacy and effectiveness of the Company's internal control environment and monitors the implementation of audit recommendations.

DEPOSITS

The Company has not accepted any Deposits covered under Chapter V of Companies Act, 2013, from the members during the year under review and as such no amount on account of principal or interest on the deposits was outstanding as on the date of the Balance sheet.

COST RECORD

The provision of Cost audit as per section 148 is not applicable to the Company.

NUMBER OF BOARD MEETINGS

The Board of Directors met 8 (Eight) times for the financial year ending on 31st March 2021. The details of the Board meetings held are as under:

S/N.	DATE OF BOARD METING	
1,	30 th April 2021	
2.	30th June 2021	
3.	16 th August 2021	
4.	03 rd September 2021	
5.	02 nd December 2021	
6.	19th January 2022	
7.	24th January 2022	
8.	31st March 2022	



Page 5 of 8

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

Company follows the provisions of POSH. There is a committee at each of the Company's Units for compliance of the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. There were no incidences of sexual harassment reported during the year under review.

ACKNOWLEDGEMENT:

Your directors place on record their sincere appreciation and gratitude for the assistance and generous support extended by all Government authorities, Financial Institutions, Banks, Customers and Vendors during the year under review. Your directors wish to express their immense appreciation for the devotion, commitment and contribution shown by the employees of the company while discharging their duties.

For and on behalf of the Board SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED

Dated: 23rd August 2022 Place: Mumbai



M

BIJU GOPINATHAN NAIR CHAIRMAN DIN : 08330223

FORM NO. AOC -2

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

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature relationship	of N.A
b)	Nature of contracts/arrangements/transaction	N.A
c)	Duration of th contracts/arrangements/transaction	ne N.A
d)	Salient terms of the contracts or arrangements transaction including the value, if any	or N.A
e)	Justification for entering into such contracts arrangements or transactions'	or N.A
f]	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	N.A
h)	Date on which the special resolution was passed General meeting as required under first proviso section 188	

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

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	 BIJU GOPINATHAN NAIR MANISH DASHARATH KAMBLE
ь)	Nature of contracts/arrangements/transaction	 DIRECTOR'S REMUNERATION DIRECTOR'S REMUNERATION UNSECURED LOAN UNSECURED LOAN
c)	Duration of the contracts/arrangements/transaction	1. NA 2. NA
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	1. NA 2. NA



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e)	Date of approval by the Board	IN EARLIER BOARD MEETINGS
f)	Amount paid as advances, if any	NA

For and on behalf of the Board SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED

Dated: 23.08.2022 Place: Mumbai



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BIJU GOPINATHAN NAIR CHAIRMAN DIN : 08330223

Page 8 of 8

AUDITED FINANCIAL STATEMENT

FOR THE ACCOUNTING YEAR

2021-2022

OF

SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED

By Auditors: N II VARIAVA & CO Chartered Accountant

B 13, Mahavir Kunj, Ambadi Road, Vasai Road West- 401202

Contact details

CA Niraj Variava, Email: nirajvariava@gmail.com Mobile No. 9960571408

Acknowledgement Number:465378971020922

Date of filing:02-09-2022

		INDIAN INCOME TAX RETURN ACK	NOWLEDGEMENT			
l	Where the da	ata of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, filed and verified] (Please see Rule 12 of the Income-tax F	ITR-3, ITR-4(SUGAM), ITH		Assessment Year 2022-23	
P.A	N	ABBCS4207N				
Na	me	SAROJA PHARMA INDUSTRIES INDIA PVT. LTD.				
١d	dress	305, , SHIV SHRISTI TOWER, , GOREGOAN LINK	ROAD, . MULLIND WEST	. MUMBAL, 19-	Maharashtra , 01-India , 40008	
ta	tus	Private Company	Form Namb	er	ITR-6	
ik	ed u/s	139(1) Return filed on or before due date	e-Filing Ack	nowledgement Nu	mber 465378971020922	
	Current Ye	ar business loss, if any		1		
-	Total Incor	nç			1,57,29,610	
A - CURCERNING	Book Profit under MAT, where applicable			2	1,57,93,	
Adjusted Total Income under AMT, where applicable			3			
IN STREET	Net too pey	white		4	43,75,97	
	Interest and	l Fcc Payable		5	1	
ALL NUMBER OF	Total tax, in	nterest and Fee payable		6	43,75,97	
	Taxes Paid			7	44,92,97	
	(+)Tax Pay	able /(-)Refindable (6-7)		8	(-) 1,16,990	
	Accreted In	come as per section 115TD		9		
	Additional	Tax payable u/s 115TD		10		
	Interest pay	able ws 115TE		11	i	
	Additional '	Tax and interest psyable		12	(
	Tax and inte	erest paid		13	0	
	(+)Tax Paya	able ((-)Refundable (12-13)		14	0	

This return has been digitally signed by BIJU GOPINATHAN NAIR in the capacity of Director having PAN ADBPN4487C from IP address 182.57.76.8 on 02-09-2022 16:12:39

DSC SL No & Issuer 2916751 & 50842511CN=Capricom CA 2014, OU=Certifying Authority, O=Capricom Identity Services Pvt Ltd., C=IN

System Generated



Barcode/QR Code

ABBC\$4207N06465378971020922489A651F6B374BA1AEBDFC3320F3BD99E4D001E1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



A.Y. 2022-2023

Name : SAROJA PHARMA INDUSTRIES INDIA PVT. LTD.

Previous Year : 2021-2022

PAN : ABBCS 4207 N

Address

: 305, SHIV SHRISTI TOWER, GOREGOAN LINK ROAD, MULUND WEST, MUMBAI - 400 080

Status : Domestic Company D. O. I. : 14-Jan-2019

Statement of Income Rs. Rs. Rs. Profits and gains of Business or Profession Business-1: SA Net Profit Before Tax as per P & L a/c 1.57.03.087 Add: Inadmissible expenses & Income not included Depreciation debited to P & L a/c 4.55.265 Adjusted Profit of Business-1 1,62,49,352 Total income of Business and Profession 1,62,49,352 Less: Depreciation as per IT Act 4 5,19,744 Income chargeable under the head "Business and Profession" 1.57,29,608 Total Income 1,57,29,608 Total income rounded off u/s 288A 1.57.29.610 Tax on total income 39,32,403 Add: Surcharge 2.75.268 Tax with Surcharge 42,07,671 Add: Cess 1,68,307 Tax with surcharge and cess 43,75,978 Minimum Alternative Tax 1 26.36.182 Net Tax 43,75,978 TDS 2 4,42,972 Advance Tax 3 40,50,000 Total prepaid taxes 44,92,972 Refund Due 1.16,990 Schedule 1 Financial statements are drawn as per Ind AS? No Minimum atternative tax Net profit before tax as per P & L A/c 1.57.93.087 Less: Provision for Tax in P&L A/c 43,91,847 Net profit after tax (A) 1.14.01.240 Additions (if considered in Profit and Loss account)

Income Tax including Interest

Deferred Tax debited to P& L A/c



43,75,978 15,869

Total additions (B)		43,91,847
Book Profit (A + B - C)		1,57,93,087
Mat on book profit		23,58,963
Mat with SC & Cess on book profit		26,36,182
Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?	No	
Depreciation debited to P & L a/c (For 29B only)	4.5	6,265
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c	Yes	747277

Schedule 2

TDS as per Form 16A Deductor, TAN

Deductor, TAN	TDS	TDS claimed	Gross receipt
	deducted	in current year	offered
Divi"s Laboratories Limited, TAN- HYDD00401C	30,181	30,181	3.01,80,600
Hemani Industries Limited Unit III, TAN- BRDH01606D	12,581	12,581	1,25,80,679
Heranba Industries Limited, TAN- SRTH01177B	20,298	20,298	2.02,98,418
Master Health Care, TAN- PTLM17562G	993	993	9,93,000
Modepro (india) Private Limited, TAN- MUMM09081C	11,936	11,936	1,19,33,597
Precise Biopharma Private Limited, TAN- MUMP23116C	43,532	43,532	4,35,33,000
Sanpra Synthesis Private Limited, TAN- VPNS15790F	5,433	5,433	54,32,650
Sifton Drugs, TAN- HYDS13021B	7,478	7,478	74,77,250
The Saraswat Co-operative Bank Ltd., TAN- MUMT22225A	9,351	9,351	84,923
Vineet Laboratories Limited, TAN- HYDV14825G	6,701	6,701	67,016
Vineet Laboratories Limited, TAN- HYDV14825G	55,307	55,307	5,53,06,603
Vineet Life Sciences Private Limited, TAN- HYDV16870A	54.385	54,385	5.43,85,415
Vipul Life Science Limited, TAN- MUMV04981E	148	148	1,47,760
Yashasvi Pharma Chem, TAN- MUMY03610F	4,751	4,751	47,32,420
Total	2,63,075	2,63,075	24,71,53,331
Tax collected at source			
Collector & TAN	TCS	TCS claimed	Expenditure

			CHIMIC CONTRACTOR OF THE
	collected	in current year	as per 26AS
Amvigor Organics Private Limited, TAN- MUMA44286E	1,851	1,851	10,60,016
Base Metal Chemicals, TAN- BRDB00790G	389	389	3,89,400
Daurala Sugar Works A Unit Of Dem Shri Ram Industries Ltd. TAN- MRTD00083G	8,161	8,161	81,61,028
Dhirajlal Jamnadas Shanghvi, TAN- MUMD07690E	332	332	3,32,052
Eburon Organics (india) Private Limited, TAN- SRTE00182A	1,239	1,239	12,39,000
Industrial Solvents & Chemicals Pvt. Ltd., TAN- BRDI00325D	3,270	3,270	32,70,642
Kadillac Chemical Pvt. Ltd., TAN- BRDK00481F	32,742	32,742	3,27,40,074
Kajay Remedies Pvt Ltd, TAN- MUMK07437D	1,670	1,670	16,69,700
Kutch Chemical Industries Limited, TAN- DELK05171F	4,851	4,851	48,48,185
Company and Accounts			

Modepro (india) Private Limited, TAN- MUMM09081C	218	218	2,18,300
Mody Autocorp Private Limited, TAN- MUMM45508B	17,999		17,99,900
Punjab Chemicals And Crop Protection Limited, TAN- PTLP10387G	10,538	10,538	1,05,37,400
Siflon Drugs, TAN- HYDS13021B	38,000	38,000	3,80,00,634
Sovika Chemicals Pvt.ltd., TAN- MUMS36884B	5,395	5,395	54,00,283
Vinati Organics Limited, TAN- MUMV10590G	1,869	1,869	18,69,119
Yashasvi Pharma Chem, TAN- MUMY03610F	51,373	51,373	5,13,69,987
Total	1,79,897	1.79.897	16,29,05,720
Grand Total	4.42.972	4,42,972	
Schedule 3			
Advance tax paid			
Name of the Bank and BSR Code	Date of deposit	Challan SI.no.	Amount

IDBI Bank-6910333	15-Jun-21	50999	10,00,000
IDBI Bank-6910333	14-Sep-21	59013	15,00,000
IDBI Bank-6910333	14-Dec-21	58007	15.00,000
IDBI Bank-6910333	14-Mar-22	53327	50,000
Total tax			40,50,000

Bank A/c for Refund: Saraswat Cooperative Bank Limited 026500100004765 IFSC: SRCB0000026

For SAROJA PHARMA INDUSTRIES INDIA PVT. LTD.

Date : 02-Sep-2022 Place : MUMBAI

Authorised Signatory



Ar UARIALA Ar UARIALA Ar Man. No. 16515 Mumbai Mumbai Brey Accounting

R

[SAROJA PHARMA INDUSTRIES INDIA PVT. LTD.]

Total 7. Plant/ Machinery 40%; 10. Intangible assets 25% devices. computer, energy saving covered in other blocks, cars... 5. Plant/ Machinery 15%: not Block 4. Furnitures/ fittings 10%: Depreciation as per Income Tax Act Rate 40% 25% 15% 10% WDV as on (put to use) (put to use) 4, 17, 079 8,03,317 1,94,409 1,49,642 O1-Apr-42,187 2021 Oct-2021 2,86.399 2,86,399 Additions up to 03- after 03-Oct 27,36,724 23,45,737 3,72,987 Additions 18,000 2021 Deletions 27,62,816 38,26,440 8,09,028 1,94,409 60,187 Total Depreciatio 5,19,744 2,49,014 2,38,482 12,797 19,441 3 WDV as on 33,06,695 25,24,324 5,60,014 1,74,968 31-Mar-47,390 2022

Y. 2022-2023

Schedule 4



N H VARIAVA

& Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Saroja Pharma Industries India Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and statement of cash flow for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

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

propreparing the financial statements, management is responsible for assessing the Company's at continue as a going concern, disclosing, as applicable, matters related to going concern and using the continue as a going concern and using the content of the

or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Report on Other Legal and Regulatory Requirements

 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Automatical Astronomy on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

a) We have sought and obtained all the information and explanations which to the best of our standard which to the best of our standard belief were necessary for the purposes of our audit.

- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, statement of cash flow including Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - The Company has disclosed the impact of pending litigations, if any on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

REALING Based on audit procedures which we considered reasonable and appropriate in the Reg. 155255 concentrations under sub-clause (a) and (b) contain any material mis-statement.

Accorbe company has not declared or paid any dividend during the year in contravention of the

provisions of section 123 of the Companies Act, 2013.

b) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For N H VARIAVA & CO. Chartered Accountants Firm's registration number: 153265 Rog. 152055W Mem. No. 143175 * Niraj Variava Mumbui Proprietor Paul Acco Membership number: 146176 Place: Mumbai

Date : 23rd August 2022 UDIN: 22146176APPPJV8253

ANNEXURE - A Report under the Companies (Auditor's Report) Order, 2020

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of Saroja Pharma Industries India Private Limited of even date)

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

(I)

- a. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment. The Company has proper records showing full particulars of intangible assets
- b. The Company has a program of verification to cover all the items of fixed assets in a phased manner over a period of once in a year, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.

Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

- c. According to the information and explanations given to us, the records examined by us and based on the examination of the company do not have immovable property in name of company as on 31/03/2022.
- d. The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.
- c. No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company

(11)

- a. Physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion, the coverage and procedure of such verification by the management is appropriate; We have not found any discrepancies of 10% or more in the aggregate for each class of inventory.
- b. The quarterly returns or statements filed by the company with banks or financial institutions are in agreement with the books of account of the Company.
- (III) During the year, the company has not made any investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties,

Mumbel granted any loans or provided any guarantees or given any security or made any investments to Mumbel granted any loans or provided any guarantees or given any security or made any investments to or accord which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.

- (V) The Company has not accepted any amounts which are deemed to be deposits and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder.
- (VI) As explained to us, the central Government of India has not specified the maintenance of cost records under sub- section (1) of section 148 of the Act for any of products of the company. Therefore, the provisions of clause (vi) of paragraph 3 of the order are not applicable to the company..

(VII)

a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees° state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excîse, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at reporting date for a period of more than six months from the date they became payable

- b. According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
- (VIII) In our opinion and according to the information and explanations given to us, there is no transaction not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(IX)

- a. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
- b. In our opinion and according to the information and explanations given to us, the company has not been a declared willful defaulter by any bank or financial institution or other lender
- c. The term loans were applied for the pupose which they were obtained
- d. In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.
- e. In our opinion and according to the information and explanations given to us, the company has not RIAV taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries,

Non-decomposition and according to the information and explanations given to us, the company has not Non-decomposition and according to the information and explanations given to us, the company has not Non-decomposition and according to the pledge of securities held in its subsidiaries, joint ventures or neuropassociate companies

- (X)
 - a. The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company
 - b. The Company has not made any preferential allotment of shares. Therefore, the provisions of Clause (x)(b) of paragraph 3 of the order are not applicable to the Company

(XI)

- a. We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year
- b. During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c. As auditor, we did not receive any whistle- blower complaint during the year.
- (XII) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.
- (XIII) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been Disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company
- (XIV) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.
- (XV) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

(XVI)

6d And

- The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b. The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

The company is not a Core Investment Company (CIC) as defined in the regulations made by the

Manufaction and explanations received, the group does not have any CIC as part of the manufaction and explanations received, the group does not have any CIC as part of the

- (XVII) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.
- (XVIII) There has been no resignation of the previous statutory auditors during the year.
 - (XIX) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
 - (XX) The provision of section 135 of the Companies Act, relating to Corporate Social Responsibility are not applicable to the company.
 - (XXI) The company has not made investments in subsidiary or associate company. Therefore, the company is not required to prepare consolidated financial statement.

For N H VARIAVA & CO. **Chartered Accountants** Firm's registration number: 153265 WAV Reg. 103269W Mam, No. 148176 (Runaba) Niraj Variava Proprietor 90 Acco Membership number: 146176 Date : 23rd August 2022 UDIN: 22146176APPPJV8253

ANNEXURE - B Report under the Companies (Auditor's Report) Order, 2020

Referred to in paragraph 3 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act").

We have audited the internal financial controls over financial reporting SAROJA PHARMA INDUSTRIES INDIA PRIVATE LIMITED ("the Company") as of March 31, 2022 in conjunction with our audit of the Financial Statements of the Company for the financial year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and manuared and if such controls operated effectively in all material respects.

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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that (1) pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes iff conditions or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For N H VARIAVA & CO. Chartered Accountants Firm's registration number: 153265 WAV4 Niraj Variava Proprictor Membership number: 146176 Date : 23rd August 2022 UDIN: 22146176 APPPJV8253

		UES INDIA PVT. LTD 19PTC319508	
		31st MARCH, 2022	
	NOTES	31ST MARCH, 2022 Amount (Rs.)	31ST MARCH, 2021 Amount (R5.)
EQUITY & LIABILITIES:			
SHAREHOLDERS' FUNDS			
Share Capital	2	1,95,99,132	1 00 00
Reserves and Surplus	3	2,06,60,623	1,00,00 92,59,38
NON CURRENT LIABILITIES			
Deferred Tax Liablity	4	33,787	17.01
Long Term Borrowings	5	1.69.71.140	17,91
CURRENT LIABILITIES			
Short Term Borrowings	6	4,44,16,362	3,01,76,51
Trade Payables	7	5,30,51,932	4,15,02,44
Other Corrent Liabilities	8	2,41,694	2,72,43
Short Term Provisions	9	1,44,177	9,10,35
TOTAL		15,51,18,847	8,22,39,04
ASSETS:			
NON CURRENT ASSETS			
Fixed Assets	1.0		
i) Tangible Assets		34,16,263	8,30,50
ii) Intangible Assets		25,583	44,48
Deferred Tax Assets			1.12.000
Loug Term Investment	11	3,92,166	25,000
URRENT ASSETS		41517 A5529783	
Inventories	12	46,65,229	65,61,000
Trade receivables	13	13,97,98,544	7,22,35,13
Cash and Cash Equivalents	14	26,46,362	41,292
Short-Term Loans and Advances	15	24,66,100	5,02,153
Other current assets	16	17,08,600	19,99,47
TOTAL		15,51,18,847	8,22,39,044
lotes Forming Part of Financial Statements	1-33		

For N H Variava/& Co VARIAVA Rog. 153266W Mum. No. 146178 Wumbal ÷ Chartered Accountant (Firm Registration No.15326533) d AG CAN? .

Niraj Variava Proprietor Membership No. 146176 Place : Mumbai Date : 23rd August 2022 UDIN: 22146176APPPJV8253 For and on behalf of the Board of Directors

Darley MIN.

MANAGING DIRECTOR

BUU NAIR

DIRECTOR MANISH KAMBLE

DIN-08330224

DIN -08330223

SAROJA PHARMA INDUSTRIES INDIA PVT. LTD

CIN - U24110MH2019PTC319508

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022 NOTES 31ST MARCH, 31ST MARCH, 2022 2021 Amount (Rs.) Amount (Rs.)

		Amount (Rs.)	Amount (Rs.)
INCOME			
Revenue from operations	17	55,63,25,324	36,66,15,381
Other Income	18	32,41,785	8,51,460
Total Income (I)		55,95,67,109	36,74,66,841
EXPENSES			
Purchases		48,31,50,992	32 40 24 810
Direct Expenses	19	1,81,59,718	32,40,74,819
Changes in Inventories	20	18,95,771	1,32,29,862
Employee Benefit Expenses	21	1,14,17,458	(38,92,260)
Finance Costs	22	73,09,006	84,88,848 29,01,414
Depreciation	10	4,56,265	
Other Expenses	23	2,13,84,812	2,23,603 1,20,85,941
Total Expenses (II)		54,37,74,022	35,71,12,227
Profit for the year before Tax	(I - II)	1,57,93,087	1,03,54,614
Tax Expenses :			
Current Tax		43,75,978	29,96,428
Deferred Tax		(15,869)	(45,151)
Profit/(Loss) for the period		1,14,01,240	73,13,035
Earning per equity share:			
Basic		68.72	731.30
Diluted		68.72	731.30
Notes Forming Part of Financial Statements	1-33		

As per our report of even date



Niraj Variava Proprietor Membership No. 146176 Place - Mumbai Date : 23rd August 2022 UDIN: 22146176APPPJV8253 For and on behalf of the Board of Directors

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MANAGING DIRECTOR BIJU NAIR DIN -08330223

DIRECTOR

MANISH KAMBLE DIN-08330224

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2,34,39,856 (5,65,88,137) (3,31,28,281) (43,75,978)	(2,96,27,766) (14,97,527) (38,92,260) 1,39,67,759	1,34,39,05 (2,12,99,197 (78,60,135
2,34,39,856 (5,65,88,137) (3,31,28,281) (43,75,978)	(14.97,527) (38,92,260) 1,39,67,759	1,34,39,05 (2,12,99,197 (78,60,135
2,34,39,856 (5,65,88,137) (3,31,28,281) (43,75,978)	(14.97,527) (38,92,260) 1,39,67,759	1,34,39,05 (2,12,99,197 (78,60,135
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Sarginal (Deffek) in the Statessent at Fronte and Lana 92,59,383 194, 1,14,01,240 Balance or per bot florencied statements 92,59,383 194, 1,14,01,240 Deffect(linesk line dae year 2,00,00,0157 92,57 Tetal Reserves and Surplus 2,06,00,023 02,50 Deffectorist Tax Ansate New 33,787 1 For Depression 33,787 1 Total 33,787 1 Long Term Barrowings 33,787 1 Secured Loans Repayable on Hemmid 10,00,000 10,99,139 Sweenst Co-Op Hank Lid Cor Loan 23,45,663 23,45,663 Definition Repayable on Distantic 23,45,663 23,45,663 Statis Rank Long 23,45,663 23,45,2928 Definition Repayable on Distantic 23,45,663 23,45,2928 Diag Term Repayable on Distantic 23,45,663 23,45,663 Statis Rank Long 23,45,663 23,45,2928 Diag Term Repayable on Distantic 23,45,663 23,45,2928 Diag Term Repayable on Distantic 23,45,2928 23,450,050 Statis Rank Long 23,45,2928 23,450,050 Diag Term Repayable on Distantic 23,45,2928 23,450,050 Diag Term Repayable on Distantic 23,450,050 23,450,050 <t< td=""><td>The second s</td><td>Equity shares allottad as Eddy poolsop d. Details of shareholders bolding mor HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total * Details of Shares held by Promotors Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE</td><td>w thus 5% sha set the read of a Nurabera 2.22,872</td><td>the year 31st Murch, 20 95 of bolding 08 57</td><td>31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682</td><td>b. 2022 % of holding 98.67 1.33 100.80 Numbers 7,000</td><td>3181 MARCE, 2022 2,15,822 31st Max Numbers 7,000 2,000 36,000 31st Max 91st Max 7,000 2,000 31st Max 94s of holding 7,000.00</td><td>3187 MARCH, 2921 </td></t<>	The second s	Equity shares allottad as Eddy poolsop d. Details of shareholders bolding mor HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total * Details of Shares held by Promotors Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE	w thus 5% sha set the read of a Nurabera 2.22,872	the year 31st Murch, 20 95 of bolding 08 57	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b. 2022 % of holding 98.67 1.33 100.80 Numbers 7,000	3181 MARCE, 2022 2,15,822 31st Max Numbers 7,000 2,000 36,000 31st Max 91st Max 7,000 2,000 31st Max 94s of holding 7,000.00	3187 MARCH, 2921
Balance as per bot freenoid stotements 92,59,383 15,4 Dedfor (look) for the year 1,14,01,240 75,1 Clowing bilance 3,00,00433 92,59 Tetal Reserves and Surplus 2,06,00,623 09,5 Dedfor of Cook Americ (Nex) 3,00,00433 92,59 For Dependention 33,707 1 Total 33,707 1 Long Term Entrowings 33,707 1 Secured Loans Repayable on Demand 30,00,000 13,98,100 Sweened Loans Repayable on Demand 30,00,000 13,98,100 Surgest Co-Cp, Bank Ltd, Cor Lean 23,45,663 23,45,663 Day Pinnee Loans Loans 23,45,663 23,45,663 Day Pinnee Loans 23,45,663 23,45,663 <td>The second s</td> <td>Equity shares allottad as Eddy poolsop d. Details of shareholders bolding mor HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total * Details of Shares held by Promotors Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE</td> <td>w thus 5% ske st the red of a Nurabera 1,22,872 3,809</td> <td>the year 31st March, 20 % af balding 08 67 1.33</td> <td>31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682</td> <td>b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000</td> <td>3181 MARCE, 2022 2,15,822 31st Marce Numbers 7,000 31st Marce 95 of habiling 7,000,00 31st Marce</td> <td>318T MARCH, 2921 -6, 3022 -8, 9022 -9, 9022 -9, 9022 -9, 2021 -9, Change during the year</td>	The second s	Equity shares allottad as Eddy poolsop d. Details of shareholders bolding mor HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total * Details of Shares held by Promotors Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE	w thus 5% ske st the red of a Nurabera 1,22,872 3,809	the year 31st March, 20 % af balding 08 67 1.33	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	3181 MARCE, 2022 2,15,822 31st Marce Numbers 7,000 31st Marce 95 of habiling 7,000,00 31st Marce	318T MARCH, 2921 -6, 3022 -8, 9022 -9, 9022 -9, 9022 -9, 2021 -9, Change during the year
Pacific (large file date yrm 1,14,01,220 75,1 Counter bilance 3,00,000,023 92,5 Tetral Reserves and Surplus 2,06,00,023 02,8 Definition 33,787 1 For Depreciation 33,787 1 Total 33,787 1 Long Term Barrowings 33,787 1 Secured Loans Repayable on Bernand 30,90,000 18,98,159 Secured Loans Repayable on Demand 10,90,000 18,98,159 Voisscured Loans 23,45,663 23,45,663 Buigt Pleases Lod-Loan 23,45,663 23,45,663 Dail Bark Loan 23,45,663 23,45,663 Dail Bark Loan 23,45,663 23,45,663		Equity elementation at faity produces d. Details of shareholders holding more HDU OOFINATH NAME MANUSH DASHARATH KAMBLE Foto Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE Foto RECORPERATH NAIR	w thus 5% of the root of a Nurabera 2.22,822 3.009 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	3181 MARCE, 2022 2,15,822 31st Marce Numbers 7,000 31st Marce 95 of habiling 7,000,00 31st Marce	3187 MARCH, 2921
Total Reserves and Surplus 2,06,60,623 92,5 Define ced Tax, Assemi (Ser) For Degeneration 2,06,60,623 02,8 Define ced Tax, Assemi (Ser) For Degeneration 33,707 1 Total Long Term Barrowings 33,707 1 Secured Loans Repayable on Demand Secured Loans Repayable on Demand Axis Bask Loan 30,90,000 10,90,000 Unsecured Loans Repayable on Demand Axis Bask Loan 23,45,663 23,45,663 Daig Pinases Lid-Lean 23,45,663 23,45,663 Daig Pinases Lid-Lean 23,45,663 23,45,663		Equity stance attential as failly produces d. Details of shareholders bolding mor- HDU GOPINATH NAIR MANISH DASHARATH KAMINE 7 total * Details of Shareo beld by Promotory Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMISLE Fotal Meterics & Jumples Sargina/(DetSole) in the Statement of P	w thus 5% ski st the red of a Nurabera 2.22,822 3,969 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	3187 MARCE, 2022 2,15,822 31st Max Numbers 7,000 2,000 31st Max 7,000 2,000 31st Max 7,000 2,000 31st Max 9% of holding 7,000.00 3,000	3187 MARCH, 2921
Definition 234,000,003 034 Definition 33,707 1 For Depreciation 33,707 1 Total 33,707 1 Long Term Barrowings 33,767 1 Semered Loans Repayable on Demand 30,00,000 10,00,000 Strawal Co-Op Hask Ltd. 30,00,000 10,00,000 Descured Loans Repayable on Demand 23,45,563 23,45,563 Data Bask Loan 23,45,563 23,400,238		Equity stance attential as faity produces d. Details of shareholders holding more HDU OOPINATH NAIR. MARIER DASHARATH KAMBLE Total a. Details of Shares beld by Promotory Premoter name BDU GOPINATH NAIR MANISH DASHARATH KAMBLE Fotal Bargina/(DetBick) in the Statements of P Balaxies on per bot florensied statements Prefix (mass for the year)	w thus 5% ski st the red of a Nurabera 2.22,822 3,969 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 3Let Marc Numbers 7,000 2,000 36,000 31st Marc 7,000 2,000 36,000 31st Marc 91st Marc 7,000,00 30,000,00 10,000 92,59,383 1,14,01,240	3187 MARCH, 2921 -6, 3021 % of holdin, 70.00 30.00 100.00 ets, 2021 % Change during the year 19,46,348 73,12,035
For Dependiation 33,787 1 Total 23,787 1 Secured Loans Repayable on Demand 23,45,663 Build Planet Loan 22,45,663 Divid Planet Loan 22,45,663 D		Equity stores attential or failly produces d. Details of shareholders holding mor- HDU OOPINATH NAIR MANISH DASHARATH KAMINE Total e. Details of Shareo held by Promotory Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMISLE Total BOU GOPINATH NAIR MANISH DASHARATH KAMISLE Total Between & Surgion Stargina/(Deficit) in the Statement of the Balance or per bot finewood statements Prof/(incy)fine der yern Chung balance	w thus 5% ski st the red of a Nurabera 2.22,822 3,969 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 31.st Max Numbers 7,000 2,000 30,000 31.st Max 7,000 2,000 31.st Max 7,000 2,000 31.st Max 91.st Max 10.000 10.000	3187 MARCH, 2921
Long Term Barrowings Secured Loans Repayable on Demand Sarawat Co-Cp. Bark Ltd. Sarawat Co-Cp. Bark Ltd. Sarawat Co-Cp Hask Ltd. Cort.son Descured Loans Repayable on Demand Axis Bark Loan Being Pinases Ltd-Lean Control Loans C		Equity steeres attential as faity produces d. Defails of shareholders holding more HDU OOPINATH NAIR. MARTIN DASHARATH KAMBLE Youd a Defails of Shareo beld by Promotory Promoter name BDU OOPINATH NAIR MANISEL DASHARATH KAMBLE Fotal BSORTYS & Sharehold by Defails attenues for product of the statements of the Defails of Shareboard Samplan (Defails) in the Statements of the Defails of the statements of the Defails of the statement of the statement of the Defails of the statement of the statement of the Defails of the statement of the statem	w thus 5% ski st the red of a Nurabera 2.22,822 3,969 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 31.st Max Numbers 7,000 2,000 30,000 31.st Max 7,000 2,000 31.st Max 7,000 2,000 31.st Max 91.st Max 10.000 10.000	3187 MARCH, 2921 -6, 3021 % of holdin, 70.00 30.00 100.00 ets, 2021 % Change during the year 19,46,348 73,12,035
Secured Leans Repayable on Demand Savesant Co-Cp. Bark Ltd. Sarawart Co-Cp Hask Ltd.Cor Lean Unsecured Leans Repayable on Demand Axis Bank Lean Bring Piranee Ltd-Lean Dig Piranee Ltd-Lean State Could Franced 23,45,663 Savesant Savesant Co-Cp Hask Ltd-Cor Lean Savesant Co-Cp Hask Ltd-Cor Ltd-		Equity steere attential or failty post-up. d. Details of shareholders holding mor- HDU GOPINATH NAIR SANGER DASHARATH KAMBLE Total e. Details of Sharee beld by Promotory Premater name BDU GOPINATH NAIR MANISEL DASHARATH KAMBLE Fotal Sarginal (Details) in the Statement of P Balance or per bot florensied statementy Perform to the statement of P Balance or per bot florensied statementy Perform to the statement of P Balance or per bot florensied statementy Perform to the statement of P Balance or per bot florensied statementy Perform to the statement of P Balance of Share of the statement of P Balance of Share of the statement o	w thus 5% ski st the red of a Nurabera 2.22,822 3,969 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	31ST MARCE, 2022 2,15,822 31st Mase Numbers 7,000 2,000 31st Mase 7,000 31st Mase 31st Mase 7,000 2,000 31st Mase 31s	3187 MARCH, 2921
Sarawat Co-Op Hank Lid-Cor Laan 18,00,130 Unsecured Loans Repayable on Demand Axis Bank Loss 23,45,663 Islin Rank Loss 23,45,663 Labor Rank Loss 24,60,238		Equity stores attential as faity protoops d. Defails of shareholders holding mor- HDU OOPINATH NAIR MANIER DASHARATH KAMBLE Youd a Defails of Shares beld by Promotors Promoter name BDU OOPINATH NAIR MANISEL DASHARATH KAMBLE Fotal Bargina/Deficity in the Statement of the Balance as par bot floreside statements Profise (loss) for the sensitive statement Profise (loss) for the sensitive statement Profise (loss) for the sensitive statement Profise (loss) for the sensitive statement Define the sensitive statement Define the sensitive statement Profise (loss) for the sensitive Define the sensitive Define the sensitive Total	w thus 5% ski st the red of a Nurabera 2.22,822 3,969 2.25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 2,15,822 31.st Max Numbers 7,000 2,000 31.st Max 7,000 31.st Max 7,000 31.st Max 91.st Max 91.st Max 91.st Max 91.st Max 91.st Max 92.99,383 1,14,01,240 2,96.60.623 33,787	318T MARCH, 2921 -4, 3021 -4, 3021 -4, 1021 -4,
Tata Canital Financial		Equity shares attential as failly produces d. Details of shareholders holding mor- HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total * Details of Shares held by Promotors Promoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE Fotal Storetys & Jumples Sargina/(Deffect) in the Statement of P Balance or per bot formoid statement Profile (insyline dae year Change balance Defin (insyline dae year Change balance Total Defin year fact Americ (Net) For Outprovision Total Long Term Barrowings	w thus 5% of	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 2,15,822 31.st Max Numbers 7,000 2,000 31.st Max 7,000 31.st Max 7,000 31.st Max 91.st Max 91.st Max 91.st Max 91.st Max 91.st Max 92.99,383 1,14,01,240 2,96.60.623 33,787	3187 MARCH, 2921 -46, 3021 -46, 3021 -46, 2021 -46, 2021 -46 Chauge during the year -5 -5 -5 -5 -5 -5 -5 -5 -5 -5
Tata Canital Financial		Equity stores attend as faity protoop. d. Details of shareholders holding mor- HDU OOPINATH NAIR. MARIER DASILARATH KAMBLE Total a Details of Shares beld by Promotors Premoter name BDU OOPINATH NAIR MANISEI DASILARATH KAMBLE Fotal BDU OOPINATH NAIR MANISEI DASILARATH KAMBLE Fotal Bargins (Defaile) in the Statement of the Bulless of period formale statements Profile (insy for the statement of the Defair of the of the statement of the Defair of the statement of the statement of the statement of the Defair of the	w thus 5% of	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 3Let Marc Numbers 7,000 2,000 36,000 31st Star 91st Star 91st Star 91st Star 91st Star 92,99,383 1,14,01,240 2,98,00,623 33,787 33,787	3187 MARCIE, 2021 .4, 3022 .0, 00 .0, 00 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .0
Tata Canital Financial		Equity steere attential or failty produces d. Details of shareholders holding more HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total e. Details of Shares beld by Promotors Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE Total Receive d. Marphas Sargina/(Details) in the Statensons of the Belance or per bot formoid statensons Defit (lass) for the sem Clouing billings For Organisation Total Long Term Barrowings Secured Loans Repayable on Denminal Savanat Co-Op. Bank Ltd.	at thus 5% of at the mid of a Numbers 2,22,872 3,009 2,25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 3Let Marc Numbers 7,000 2,000 36,000 31et Star 95, of holding 7,000,00 10,000,00 10,000,00 2,000,00 31,14,00,200 2,06,60,623 33,787 30,00,000	3187 MARCIE, 2021 .4, 3022 .0, 00 .0, 00 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .0
A MALE PROPERTY AND A MALE AND A MA	k.	Equity shares attential as failly post-up. d. Details of shareholders holding mor- HDU GOPINATH NAIR SANGER DASHARATH NAIR SANGER DASHARATH NAIR Premater name BUU GOPINATH NAIR MANISEI DASHARATH NAIR MANISEI DASHARATHAN MANISEI	at thus 5% of at the mid of a Numbers 2,22,872 3,009 2,25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 31st Marce, 2002 Numbers 7,000 2,000 36,000 31st Star 91st Star 91st Star 91st Star 91st Star 91st Star 92,99,383 1,14,01,240 2,99,08,332 2,96,60,623 33,787 35,787 30,90,000 18,99,2.00	3187 MARCIE, 2021 .4, 3022 .0, 00 .0, 00 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .00,000 .0
	k.	Equity stores attented as failly produces d. Details of shareholders holding mor- HDU GOPINATH NAIR MANISHI DASHARATH NAIR SANISHI DASHARATH NAIR Total * Details of Shares held by Promotory Premoter name BUU GOPINATH NAIR MANISHI DASHARATH KAMBLE Fotal BUU GOPINATH NAIR MANISHI DASHARATH KAMBLE Fotal Bargina/(Deficit) in the Statement of the Bulance as per bot formoid statements Profile (lassy for the year Clouing Solesce Total Defrect Team Barrowings Secured Loans Repayable on Demand Sarawal Co-Op. Dark Ltd. Sarawal Co-Op. Dark Ltd.	at thus 5% of at the mid of a Numbers 2,22,872 3,009 2,25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	31ar Marc Numbers 2,22,822 3,300 2,75,812 2,75,812 22 % Change during the 1,682	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 3Let Max Numbers 7,000 2,000 3Let Max 7,000 2,000 3Let Max 7,000 3Let Max 91 et Max 91 et Max 92,99,383 1,14,02,240 2,96,60,623 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787	3187 MARCH, 2921 -4, 3021 -4, 3021 -4, 2021 -4, 2021
Total Long Term Borrowins		Equity stance idential at Edity produces d. Defails of shareholders holding mor- HDU GOPINATH NAIR MANISH DASHARATH KAMBLE Total a Details of Shares beld by Promotors Premoter name BUU GOPINATH NAIR MANISH DASHARATH KAMBLE Total BUU GOPINATH NAIR MANISH DASHARATH KAMBLE Total Beerive di Marphas Sargina/Districts in the Statensons of the Belance or per bot formoid statensons Profix (insyline due your Clouing bilings For Organisation Total Long Term Barrowings Secured Loans Repayable on Dema Axis Hauk Loce Pup Prove Loans Repayable on Dema Axis Hauk Loce Pup Proves Loans	at thus 5% of at the mid of a Numbers 2,22,872 3,009 2,25,822	the year 31st March, 20 95 al balding 08 67 1,33 100.00	oing 31ar Marc Numbers 2,22,822 3,000 2,25,812 9% Changs during the 1,082	b, 2022 % of holding 98.67 1.33 100.80 Numbers 7,000 3,000	JIST MARCE, 2022 2,15,822 3Let Max Numbers 7,000 2,000 3Let Max 7,000 2,000 3Let Max 7,000 3Let Max 91 et Max 91 et Max 92,99,383 1,14,02,240 2,96,60,623 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787 33,787	3187 MARCH, 2921 -4, 3021 -4, 3021 -4, 2021 -4, 2021

	1	NOTES FC	RMING PAR	T OF THE FIN	ANCIAL STAT	PTC319508 EMENT AS AT	SIST MARCH, 2	622	
_	PARTICULARS						JIST M	ARCH, 2022	31ST MARCH, 262
ŏ	Short Ferm Barrowings Scentrel Loan Repayable on Deman Baut overheidt with Sarawad CC with Sarawat Dark Ltd Uncoversed Loss Repayable on Dem From Departure Total Short Term Borrowings							(26,000) 4,44,36,362 - 4,44,36,362	(12,09 1,72,24 1,41,61
	Note:							4,44,10,781	3,01,76
	1) Later seared against the property of 2) One-search by Directors.	Director.							
i.	Trade navable								
	Performance Acrest Maryle 24, 2422 8) Mircu, small and medium.	Unbilled	Ou Ou	tstanding for fo <u>< 1 year</u>	allowing periods	From due data o 2 - 3 years	Provinces > 3 years	_	TOTAL
	b) Others. Total		3,30,51,051						5,30,51,
	Particulies As at March 31, 2021	Unbilled	Ou		dioning nectories	From due dato e			\$,10,51,
- 111-1	a) Miero, small and modium h) (10bras	- Annual Co	4,15,02,445		1-2 years	2 - 3 years	> 3 years	-	TOTAL
	Total	+	4,15,02,443		4				4,15,02,
Ŋ	Sither Correct Liabilities								
	TTXS payable OST Payable							2,41,694	2,46,5
	TCS payable Professional Tim Payable Total								203
	Short Term Provisions							2,41,694	2,72,4
	Provision for expenses							10.000	
	provision for income and							1,44,177	1.80.4 7.56.0
	Total							1,44,177	9,16,3
	Long Term Investment Gold Com Uniquered Equity Shares 2500 Equity Shares of Sarawast Onesp	e Honda LAA						3,67,106	23.0
	Total							3,92,166	
	buyentories						-		25.9
l	(Certified and Valuat by management) Closing study							46,65,729	65,61,0
	Total						-	46,68,330	65,61,00
	Trada corelyables								
	Unsecured, Considered Good) acticulars	1	Outs	tambing for fail	intrine neededed	from due date af	-		
F	As at March 31, 2022 Ordinputed considered good	Sut day	< 6 months	6 mon 1 yr	1 - 2 years	2-3 years	> 3 years		IOTAL.
Ŀ	antzeprisca Disputad – sounidered goud	-	13.61.45.737	86.935					13,42,30,67 35,65,87
P	Jotal articulars	-	13.01.45,757 	Ap.52,807 teaching for Bell	ention merioda t	rom dae dets of	PATINIANI	•	15,97,98,34
13	As at <u>Alarch 31, 2021</u> Jadieputod – considered Dispetod – considered good	Not due.	e a manuar	fi mon-1 sr.	1-1 years	3-3 Saula	= 3 years		TOTAL
l	Facet		7,22,35,134 7,22,35,154				4		7,12,46,14
C	with and Cash Emsivelents. (i) Cash and Cash Equivalents								
	Corti cu fund Bulance with hash (ii) Other Bank Balances							9,622 42,432	20.27 10,86
	Rouarring Deposit At Dank Turni Deposit With Dank							-	10,15
1	etal Cash Anit Cash Equivalents				50	OTAL		25,94,308	~
					ANT ANT	181		Ind	USTRIAN 41.29
						153265W		121	120
				Q	/ t Mem	No. 145176 11 Numbul 22		A M	umbal) 5
					101	d Account	2 B	و استر ا	00080.

NOTES FOR	SARGIA PHARMA INDUSTRIES INDIA PUT, LTD CIN - U24110MH2010PTC319500 MING PART OF THE FINANCIAL STATEMENT AS AT 34ST MARCH, 2022	
PARTICULARS	31ST MARCH, 2022	JIST MARCH, 1821
15 Short-Term Leans and Advances		
Advance to Trade Payabic/ Long to staff Advance for Land & Building	2,65,100 23,00,000	3,92,13
Total	24,66,100	5,02,15
16 Other Current Assets		
Deposits OST Refund OST Croott balance Dury: Dirowback, reversable TCS on Phrythms: Receivables Proprid Expenses Income Tret Sofundable Nargin Monoy on L.C Pravision for Form Englange	3.66.000 35.642 4.04.316 08.325 5.748 4.778.014 1.15.990 9.779 1.01.997	3.05.60 35.63 13.56.09 94.25 14,22 1,45.47
Total Other Current Assets	12,08,600	(9,99,47





T		
PARTICULARS	31ST MARCH, 2022	315T MARCH, 2021
17 Revenue From Operations		
Salee	55,63,25,324	36,66,15,3
Total Revenue from Operations	55,63,25,324	
18 Other Income		36,66,15,3
Interest on Term Deposit	00.000	
Gain on Foreign Exchange (Net)	93,502	40,5
Duty Draw Back Income	15,74,578 15,67,955	1,14,6
Dividend	5,000	6,96,2
Interest on Income Tax Refund	750	-
Total	32,41,785	8,51,4
9 Direct Expenses		
Transportation Charges		
Detention Charges	1,46,95,647	1,11,45,4
Louding/Unloading Charges	70.001	30,0
Transportation Charges With GST	79,401 8,50,633	1,56,65
Export Expenses	24,98,790	1.0.2010.002
Loss of stock	35,247	18,97,75
Total	1,81,59,718	1,32,29,86
0 Changes in Inventories		
(Valued and certify by management)		
Opening Stock	65,61,000	76.68.74
Less : Closing Stock	(46,65,229)	26.68.74 (65,61,00
Total	18,95,771	(38,92.26
Employee Benefit Expenses		
Salary	66,93,150	40.00 200
Director Remuneration	41,60,000	48,28,50 31,20,06
Bonus Paid	4,65,500	4,29,50
Staff Welfare	98,806	1,10,84
Total	1.14,17,458	84,88,84
Einancial Cost		
Interest on Over Draft Interest on CC	SATIM-STORE	3,00,986
Interest on CC	39,41,730	14,45,621
Bunk Charges	26,46,616	8,79,236
Interest on Term Loan (GECL)	6,54,770 65,890	soustries
Total	73,09,006	Mumbel 29.01,414

	MA INDUSTRIES INDIA PVT. LTD - U24110MH2019PTC319508	
NOTES FORMING PART OF THE	FINANCIAL STATEMENT AS AT 31ST M	IARCH, 2022
PARTICULARS	31ST MARCH, 2022	31ST MARCH, 2021
23 Other Expenses		
Audit Fees	40.000	40,0
Business Promotion Expenses	12,02,751	10,34,1
Commission Expenses	1,46,75,256	81,67,2
Computer Expenses	39,409	
Conveyence Charges	5,14,989	31,7 3,04,0
Courier Charges	89,847	
Discount	40	75,8
Diwali Expenses	1,96,740	20,0 1,84,4
Donation	and the second sec	1,04,4 5,0
Electricity Expenses	68.250	26,1
Foreign Conversion & Bank Charges	7,04,291	3,93,4
Godown Cleaning Charges	9,730	2,22,4
Godown Rent	96,000	-
Insurance Charges	6,31,901	2,92,5
Interest on TDS late payment	7,209	2,72,5 24,0
Laboratories Expenses	2,67,978	24,0
Legal Charges & Professional Fees	4,59,800	28.0
Office Expenses	1,23,057	1,35,9
Office Rent	7,25,400	1 11 1 U G G G G
Printing & Stationery	93,661	4,63,5
Perquisite paid to employee	11,197	79,8
Profession Tax - Company	7,500	94,5
Processing Fees	2,06,330	5,0
Repair and Maintenance		
Rounded Off	3,14,689 10	
Tea & Refreshment Expenses		
Telephone Expenses & Internet Expenses	66,100	67,06
Amount W/off	68,273	89,94
Travelling Expenses	34,529	6,70
Vehicle Expenses	5,52,026	5,16,82
venue Expenses	1,17,850	
Total Other Expenses	2,13,84,812	1,20,85,94





SAROJA PHARMA INDUSTRIES INDIA PVT.LTD CIN - U24110MH2019PTC319508 FINANCIAL YEAR - 2021-22

NOTE : RATIO

			Particulars	31.03	31.03.2022	31.03.	13.21	Ratio as on	Ratio as on	Variation	
ω.	Formula	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	31.03.22	31.03.21		Reason (If variation is
Curre	Current Assets / Current Labilities	Current Assets = Inventories + Current Investment + Trade Retervable + Cash & Cash Equivalents + Other Current Assets	Current Llabitity = Stort term borrowings + Trade Payables + Other financial Liabitity+ Current tox (Liabitites) + Provisions + Other Current Liabitity	15,12,84,835	9,78,54,165	8,13,39,056	7,28,61,743	19.7 F	1.12		(KC) (1917) (KC)
Debt-Equity Ratio	110000	Debt* lang term borrowing + Shert-term borrowings	Eculty= Share capital + Reserve and Surplus	6,13,87,502	4,02,59,755	3,01.76,513	93,59,383	1.52	3.12		
Inco	Net Operating Income / Debt Service	Rei Operating Income- Net profit after taxes + Non-cash uperating expenses + finance cot	Debt Service = Interest & Lease Payments + Principel Repayments	112'99'16'1	66,54,136	1,04;38,052	26,25,837	2.58	3.98	976	
Return on Equity Profit Ratio (5) less pre X Shar	Profit after tax 1 ss pref. Dividend 1 x 100 / Shareholder's Equity	Profit after tax Net Income Het Profits after less pref. Dividend Isses - Preference Dividend x 100 / Shareholders Equity	Shareholder's Equity	1,14,01,240	4,07,59,755	73,43,035	93,59,383	28%	76%	28%	
	of Goods Sold (/ Average Inventory	Cost of Goods Sold Cost of Groots Sold / Average Inventory	(Ocentrg Inventory + Closing Invertory) /2	48,50,46,763	56,13,115	32,01,82,559	46,14,870	86.41	86.49	640 	
Trade Receivables Het Crr Turnover Ratio Avera Red	Het Credit Sales / 1 Average Trade Receivables	liet Credit Sales	(Opening Trade Receivables - Closing Trade Receivables) /2	55,63,25,324	10,60,16,839	36,66,15,381	5,74,21,251	5.25	6.38	69	
Nen Pun Avera	Net Credit In Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Clusing Trade Payables) /2	48,31,50,992	4,72,77,,158	2,40,74,819	3,45,18,564	10.22	669		
	Revertue / R Åverage Working Capital	ference	Average Working Capital= Average of Current assets - Current fiabilities	55,63,25,324	3,09,51,992	36,66,15,381	49,58,502	15*21	73.94	86	
Net Profit Ratio S Net Pr	Net Profit / Met N Sales	NetProfit	Ket Sales	1, 14, 01, 240	55,63,25,374	73,13,035	36,66,15,381	2.05%	1.99%	101	
Return on Capital EBIT / Employed % Env		EMT= famings before interest and taxes	Capital Employed= Total Assets - Current Liability	2,31,02,093	5,72,64,682	1,02,14,449	106,77,50	149-32	108.9%	85. B.	1
Net Pr	Net Profit / Net N Investment	Net Profil	Net Investment= Net Equity	1, 14, 01, 240	4,02,59,755	73,13,035	93,59,383	No series	RIAL R. AS	2000 V	-unduration

Particulars		Gross	Gross Block			Denre	Depreciation		Not Direct
	As at April 1, 2021	Additions	Deductions	As at March 31, 2022	As at April 1 2021	Eve the vest		As at March	As at March 31,
Fangible Assets				tran lan		the net year hequetions	Deuuccious	34, 2042	2022
Computer	2,21,173	2,93,399.15		5,14,572	91,306	2.03.683.59		DAP AP C	2 10 000
Furniture & Fixtures	1,91,906	00'0		1,91,906	17,609	20.615.00		VCC 8E	100 12 1
Mobile Phone	2,98,601	45,000.00		3,43,601	71.973	1 22 531 29		1 94 504	TOTT
Motor Vehicle	59,330	23,45,737.00		24.05.067	6320	A7 355 7A		1002.04	0/0/17/2
ELECTRONIC EQUIPMENTS	1	3,20,987.00		3 20 987	inote	LO JVL O		050'04	23,02,/11
Office Equipment	40.571			NO E24	0000	10.041,0			3,11,240
	10 010			TJC'na	055'0	y,546.49		16,537	31,025
cettere	18,919			18,919	10,881	10,881		21,763	8.038
l otal	8,30,500	30,05,123		38,35,623	2,05,093	4,19,360	•	6.14.706	24 16 263
Intangible Assets									rowlevel.
Software	44,488	13,000	1.00	62,488	18,510	36,905	,	55,415	25,583
Trail									
Grafsu 10tas	8,74,988	30,23,123		38,98,111	2,23,603	4,56,265		6,70,321	34,41,846
rervious Year	6,08,983	5,44,367		11,53,351	54,759	2,23,603		2,78,362	8.74,988



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A. Y. 2022-2023 Name: SAROJA PHARMA INDUSTRIES INDIA PVT. LTD.

F.Y. 2021-22 Schedule 2

			Depreciatio	Depreciation as per income Tax Act	ae Tax Act			
Block	Rate	WDV as on 01-Apr- 2021	Additions used >=180 days	Additions used <180 days	Deletion	Total	Depreciatio	Depreciatio WDV as on 31- n Mar-2022
4: Furniture, electrical fittings	10%	1,94,409,62	0	0	0	04 410	10 441	1 74 060
lant montiment own	10-1	Ľ			50			505"+14"
of a really meaningery, cars	0/201	41/0/8.512		23,45,737		27,62,816	2.38,492	25.24.323
 Computer, Energy saving devices, etc. 	40%	40% 149641.886	2,86,399	3,72,987		8.09.028		50.014
10: intangible assets	25%	42187.5		18000		60.188		106 2F
Total		8,03,318	2,86,399	2,86,399 27,36,724		38,26,441	5,1	33.06.697





Particulars			Ratio	
(a) Current Ratio			nauo	
	Current Assets Current Liabilities	151284834.8 97854164.66	1 546072466	
(b) Debt-Equity Ratio				
(a) occurry hado	Debts Equity	61387502.13 40259755.36	1.524785771	
(c) Debt Service Coverage Ratio				
Cherringe Hallo	EBIT Current Debts	2,24,47,323 44416362.13	0.505384095	
(d) Return on Equity Ratio				
	Net income Share holders equity	11401240 40259755.36	0.283191984	
(e) Inventory turnover Ratio				
	COGS average stock	485046762.5 5613114.5	As per cogs 86.41312457	As per sale 99.111701
A Trada Pasabala T				
f) Trade Receivables Turnover Ratio	sales Average account Receivables	556325324 106016839	5.247518501	
g) Trade Payables Turnover Ratio				
	Purchases Average account Payable	483150991.5 47277187.5	10.21953752	
h) Net Capital Turnover Ratio				
ny net copital fulliover natio	Revenue From Operations Average working Capital	556325324 201669899.2	2.758593752	
) Net Profit Ratio				
	Net Profit sales	11401240 556325324	2.049383608	
Return on Capital Employed				
	PBIT Capital Employed	2,24,47,323 57264682.36	0.391992448	
) Return on Investment				
	Net Profit / Net Investment Net Investment= Net Equity	11401240 40259755.36	0.283191984	

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M/S SAROJA PHARMA INDUSTRIES INDIA PVT. LTD

NOTES FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2022

1. <u>SIGNIFICANT ACCOUNTING POLICES</u> :

(a) Basis of Preparation of Financial Statements

The financial statements are prepared in accordance with Generally Accepted Accounting Principles ("GAAP") in India under the historical cost convention, on accrual basis of accounting and comply with Accounting Standard notified under section 133 of Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

(b) Going Concern Assumption:-

The financial statements have been prepared assuming entity will be able to continue its operation in near foreseeable future and there is no material circumstances easting doubt over going concern ability of company and neither management intends to liquidate its operations.

(c) Inventory valuation

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost of inventories is determined on First-in-First-Out (FIFO) basis.

(d) Use of Estimates

The Preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to the accounting estimates is recognized prospectively.

(e) <u>Revenue recognition</u>

Revenue is recognized when it is earned and no significant uncertainty exists as to its ultimate realization or collection

Other Income is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.



(f) Property, Plant & Equipment

Tangible Assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Capital work in progress includes expenditure incurred till the assets are put into intended use.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation / depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

(g) Depreciation

Depreciation on tangible assets is provided using the Straight Line Method over the useful lives of the assets estimated by the Management. Depreciation for the assets purchased / sold during the year is proportionately charged as prescribed in Schedule II to the Companies Act, 2013. Intangible assets are amortised over their respective individual estimated useful lives on a straight line basis, commencing from the date the asset is available to the Company for its use.

(h) Impairment of assets

The carrying amounts of assets are reviewed at each balance sheet dates and if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to extent of the carrying value of the asset that would have been determined (net of amortization / depreciation), had no impairment loss been recognized.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

(i) Investments

Investments that are readily realizable and intended to be held for not more than one year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost or fair value determined on individual investment basis. Long-term investments are carried at cost. However, provision



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for diminution in value is made to recognize a decline other than temporary decline in the value of the investments.

(j) Taxation

Tax expense comprises of current and deferred. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

(k) Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

(I) Earnings per Share

The Company reports basic and diluted earnings per share in accordance with AS-20 "Earnings per Share". Basic earnings per share are computed by dividing the net profit or loss for the period 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 by the weighted average number of Equity Shares outstanding during the period by the weighted average number of Equity Shares outstanding during the period as adjusted for the effects of all dilutive potential equity shares.



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M/S SAROJA PHARMA INDUSTRIES INDIA PVT. LTD

NOTES FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2022

24. Contingent Liabilities not provided for:

Particulars	2021-22 Amount in Rs.	2020-21 Amount in Rs.
Claims against the company not acknowledged as debts	NIL	NIL
Others	NIL	NIL

25. Earning Per Share:

Particulars	2021-22 Amount in Rs.	2020-21 Amount in Rs. 73,13,035
Net profit/(loss) for the year attributable to equity shareholders (Rs.)	1,14,01,240	
Weighted Average No. of Equity shares outstanding for Basic Earning per share	2,25,822	10,000
Weighted Average No. of Equity shares outstanding for Diluted earning per share	2,25,822	10,000
Basic Earning per share (face valued of Rs 10/- each) (Rs.) 68.		731.30
Diluted earning per share (face valued of Rs 10/- each) (Rs.)	68.72	731.30

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26. Related Party Disclosures :

> Key Management Personnel



Transactions with Related Parties

Name of Related Party	Nature of Transaction	2021-22 Amount in Rs.	<u>2020-21</u> Amount in Rs.
BUU GOPINATH NAIR	Balance at the beginning of the year	1,24,61,592	40,00,000
	Loan Taken	1,53,35,601	93,44,000
	Loan Repaid	2,77,97,193	8,82,408
	Balance at the end of the year	NIL	1,24,61,592
	Remuneration	29,00,000	19,20,000
MANISH DASHARATH KAMBLE	Balance at the beginning of the year	17,00,000	11,25,000
	Loan Taken	37,55,000	43,75,000
	Loan Repaid	54,55,000	38,00,000
	Balance at the end of the year	NIL	17,00,000
	Remuneration	12,60,000	12,00,000

27. Foreign Exchange Earning and Expense :

Particulars	<u>20211-22</u> Amount in Rs.	2020-21 Amount in Rs.
Foreign Exchange earning	12,17,42,599	5,41,52,453
Foreign Exchange Expenses	7,04,291	14,13,044
Reimbursement of Expenditure in foreign currency	Nil	Nil

- 28. In the opinion of the Board & to the best of their knowledge & belief the value of realization of current assets, loans & advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet & the provisions for all the loans & determined liabilities is adequate and not in excess of the amount.
- Segment Information: The Company is engaged in single segment and there are no separate reportable segments as defined in AS-17
- 30. Trade Receivable, Trade Payable, Short Term Borrowings and Short Term Loans and Advances balances are subject to confirmation and reconciliation.



- 31. As per information available with the Company, none of the creditors has confirmed that they are registered under the Micro, Small and Medium enterprises Development Act, 2006.
- 32. Balances of Loans and Advances and Unsecured Loans are subject to confirmation and reconciliation and consequential adjustments, if any.
- Balances of Debtors, Loans and Advances, Secured Loans, Sundry Creditors & Others are subject to confirmation and reconciliation and consequential adjustments, if any.

As Per Our Report of Even Date

ARIAVA

For And On Behalf Of the Board Of

For N H VARIAVA & CO Chartered Accountants

Niraj Variava Proprietor M.No. 146176 Place: Mumbai Date : 23rd August 2022 UDIN: 22146176APPPJV8253 M/s SAROJA PHARMA INDUSTRIES INDIA PVT. LTD

BIJU NAIR (Director)

MANISH KAMBLE (Director)

DIN -08330223

DIN-08330224