

Balance Sheet as at 31 March, 2022

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,500,000.00	2,500,000.00
(b) Reserves and surplus	4	(3,674,186.98)	(7,559,295.98)
(c) Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-Current liabilities			
(a) Long Term Borrowings	5	43,405,240.00	1,172,240.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long term Liabilities		-	-
(d) Long Term Provisions		-	-
4 Current liabilities			
(a) Short Term Borrowings		-	-
(b) Trade Payable	7	188,468.45	188,468.45
(c) Other current liabilities	9	176,007,906.43	5,418,412.43
(d) Short Term Provisions		900,000.00	-
TOTAL		219,327,427.90	1,719,824.90
II ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	96,143,889.71	108,564.71
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current Investments	6	5,625,000.00	-
(c) Deferred Tax Assets (Net)	8A	31,025.00	33,422.00
(d) Long Term Loans & Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments		-	-
(b) Inventories	11	-	1,275,640.00
(c) Trade Receivables		-	-
(d) Cash and cash equivalents	12	12,985.96	13,614.96
(e) Short-term loans and advances	10	115,735,242.00	288,583.23
(f) Other current Assets	13	1,779,285.23	-
TOTAL		219,327,427.90	1,719,824.90
See accompanying notes forming part of the financial statements	1-24		

As per our report of even date attached

For L N NANGALYA & CO
Chartered Accountants
FRN: 015141N

CA LAXMI NARAIN
Partner
M. No. 094994

Place : Delhi
Date : 02.09.2022
UDIN: 22094994AQUUBN5894



For and on behalf of the Board of Directors
CROCKY TECHNOLOGIES PRIVATE LIMITED

DEEPAK TOMAR
DIN NO. 82484965
(DIRECTOR)

SWETA SINGH
DIN NO. 03555699
(DIRECTOR)

Statement of Profit and Loss for the Year ended 31 March, 2022

Particulars		Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1		2	3	4
CONTINUING OPERATIONS				
I	Revenue from operations	14	39,531,500.00	-
II	Other Income		-	-
III	Total revenue		39,531,500.00	-
IV	Expenses			
	(a) Cost of Material Consumed	15	34,631,140.00	-
	(b) Employee benefits expenses	16	-	-
	(c) Finance costs	17	52,458.00	-33.43
	(d) Depreciation and amortisation expense	8	29,396.00	41,237.00
	(e) Other expenses	18	31,000.00	23,600.00
	Total expenses		34,743,994.00	64,803.57
V	Profit / (Loss) before tax and exceptional and extraordinary items		4,787,506.00	(64,803.57)
VI	Exceptional items and Extraordinary items			-
VII	Profit before tax		4,787,506.00	-64,803.57
VIII	Tax Expense			
	(a) Current tax		900,000.00	-
	(b) Deferred Tax		2,397.00	(4,787.00)
IX	Profit (Loss) for the period		3,885,109.00	-60,016.57
X	Earnings per equity share (of Rs 100/- each):			
	(a) Basic	19a	155.40	(46.48)
	(b) Diluted	19b	155.40	(46.48)
	(i) Continuing operations			
	(i) Continuing operations			
	See accompanying notes forming part of the financial statements	1-21		

As per our report of even date attached

For L N NANGALYA & CO
Chartered Accountants
FRN: 015141N

CA LAXMI NARAIN
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DEEPAK TOMAR
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DIN NO. 03555699
(DIRECTOR)

CROCKY TECHNOLOGIES PRIVATE LIMITED

CIN NO: U74110DL2015PTC285641

Notes forming part of the financial statements**Note 3 Share capital**

Particulars	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
(a) Authorised Equity shares of Rs 100/- each with voting rights	25,000.00	2,500,000.00	25,000.00	2,500,000.00
(b) Issued Equity shares of Rs 100/- each with voting rights	25,000.00	2,500,000.00	25,000.00	2,500,000.00
(c) Subscribed and fully paid up Equity shares of Rs 100/- each with voting rights	25,000.00	2,500,000.00	25,000.00	2,500,000.00
Total	25,000.00	2,500,000.00	25,000.00	2,500,000.00

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2021			
- Number of shares	25,000.00		25,000.00
- Amount (Rs 100/-)	2,500,000.00		2,500,000.00
Year ended 31 March, 2022			
- Number of shares	25,000.00		25,000.00
- Amount (Rs 100/-)	2,500,000.00		2,500,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of Share s/ Name of shareholder	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	Number of shares held	Percentage	Number of shares held	Percentage
Equity shares with voting rights				
Deepak Tomar	21,400.00	85.60%	9,400.00	37.60%
Sweta Singh	2,000.00	8.00%	2,000.00	8.00%
Clavax Technologies Private Limited	1,600.00	6.40%	13,600.00	54.40%
Total	25,000.00	100.00%	25,000.00	100.00%



Notes forming part of the financial statements

	Figures as at the end of current reporting period (Rs)	Figures as at the end of the previous reporting period (Rs)
Note 4 Reserves and surplus		
a) Share Premium	8,000,000.00	8,000,000.00
b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(15,559,295.98)	(15,499,279.41)
Add: Profit / (Loss) for the year	3,885,109.00	(60,016.57)
	<u>(11,674,186.98)</u>	<u>(15,559,295.98)</u>
Total	<u>(3,674,186.98)</u>	<u>(7,559,295.98)</u>
Note 5 Long Term Borrowings		
(a) Unsecured Loan, considered Goods - from related parties	43,405,240.00	1,172,240.00
Total	<u>43,405,240.00</u>	<u>1,172,240.00</u>
Note 7 Trade Payables		
(a) Payables for Material	188,468.45	188,468.45
(b) Payable for Other Expenses	-	-
Total	<u>188,468.45</u>	<u>188,468.45</u>
Note 6 Non current investments		
Investments in equity shares (Unlisted) Aegis Sky High Housing Corporation Pvt Ltd. 1,77,500 equity shares face value Rs. 10 each	5,625,000.00	-
	<u>5,625,000.00</u>	
Note 9 Other current liabilities		
(a) Expenses payables (Audit Fees)	1,665,000.00	15,000.00
(b) Director's Current account	18,258,115.00	763,115.00
(c) Others	156,084,791.43	4,640,297.43
Total	<u>176,007,906.43</u>	<u>5,418,412.43</u>
Note 10 Short Term Loans and Advances		
(a) Loans and Advances	63,740,000.00	-
(b) Others	51,995,242.00	-
	<u>115,735,242.00</u>	
Note 11 Inventories		
(a) Stock-in -trade (at lower of cost or net realisable value)	-	1,275,640.00
Total	<u>-</u>	<u>1,275,640.00</u>
Note 12 Cash and cash equivalents		
(a) Cash in hand	138.76	1,138.76
(b) Balances with banks		
(i) In Current accounts	-1,059.78	-1,430.78
(c) Directors Imprest Account		
(d) Others		
(i) Customer Account	11,032.44	11,032.44
(ii) Wallet Account	2,874.54	2,874.54
Total	<u>12,985.96</u>	<u>13,614.96</u>
Note 13 Other Current assets		
(a) Balance with Government Authorities		
- GST Input	292,139.23	286,739.23
- E Cash Ledger	1,844.00	1,844.00
(b) TDS Receivable AY 2022-23	1,485,302.00	-
Total	<u>1,779,285.23</u>	<u>288,583.23</u>



Notes forming part of the financial statements

	<u>Figures as at the end of current reporting period (Rs)</u>	<u>Figures as at the end of the previous reporting period (Rs)</u>
Note 14 Revenue from operations		
Operating Income		
- Sales	39,531,500.00	-
Total	39,531,500.00	-
Note 15 Cost of Material Consumed		
Opening Stock	1,275,640.00	1,275,640.00
Add: Purchase	33,355,500.00	-
Less: Closing stock	-	1,275,640.00
Net Change	34,631,140.00	-
Note 16 Employee Benefits Expenses		
Salary Expenses	-	-
Staff Welfare Expenses	-	-
Total	-	-
Note 17 Finance Costs		
Bank Charges	52,458.00	-33.43
Total	52,458.00	-33.43
Note 18 Other Expenses		
Audit Fee	30,000.00	15,000.00
Conveyance Expenses	-	-
Electricity Expenses	-	-
PLI	-	-
Professional & Legal Expenses	-	8,000.00
ROC Fee	1,000.00	600.00
Short & Excess	-	-
Total	31,000.00	23,600.00
(I) Payment to Statutory Auditors		
As auditors- Statutory Audit	30,000.00	15,000.00
Total	30,000.00	15,000.00



Notes forming part of the financial statements

Note 8 Fixed assets

	Tangible assets	Rate	Gross block				Depreciation		Net Block	
			Balance as at 1 April, 2021 (Rs)	Additions (Rs)	Transfers (Rs)	Balance as at 31.03.2022 (Rs)	During the Year (Rs)		W.D.V. as on 31.03.2022 (Rs)	W.D.V. as on 31.03.2021 (Rs)
a)	Computers	63.16%	6,534.71	-	-	6,534.71	206.00		120.71	326.71
	Computer Hardwares		6,534.71	-	-	6,534.71	206.00		120.71	326.71
b)	Furniture and Fixtures	25.89%	250,974.00	-	-	250,974.00	26,448.00		75,707.00	102,155.00
			250,974.00	-	-	250,974.00	26,448.00		75,707.00	102,155.00
c)	Office Equipments	45.07%	21,217.00	-	-	21,217.00	1,585.00		1,932.00	3,517.00
	Air Conditioner	45.07%	8,760.00	-	-	8,760.00	654.00		798.00	1,452.00
	Refrigerator	45.07%	4,771.00	-	-	4,771.00	357.00		434.00	791
	Battery	45.07%	1,948.00	-	-	1,948.00	146.00		177.00	323
	Microtek UPS		36,696.00	-	-	36,696.00	2,742.00		3,341.00	6,083.00
d)	Land at Ireo		-	96,064,721.00	-	96,064,721.00	-		96,064,721.00	-
			-	96,064,721.00	-	96,064,721.00	-		96,064,721.00	-
			294,204.71	96,064,721.00	-	96,358,925.71	29,396.00		96,143,889.71	108,564.71



Notes forming part of the financial statements

Note 19 Disclosures under Accounting Standards (contd.)

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
19	Earnings per share		
	<u>Basic</u>		
19. a	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	3,885,109.00	-60,016.57
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	3,885,109.00	-60,016.57
	Weighted average number of equity shares (5000*365/365 + 20000*365/365)	25,000.00	25,000.00
	Par value per share	100.00	100.00
	Earnings per share from continuing operations - Basic	155.40	-2.40
	<u>Diluted</u>		
19. b	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	3,885,109.00	-60,016.57
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	3,885,109.00	-60,016.57
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	3,885,109.00	-60,016.57
	Weighted average number of equity shares for Basic EPS	25,000.00	25,000.00
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	25,000.00	25,000.00
	Par value per share	100.00	100.00
	Earnings per share, from continuing operations - Diluted	155.40	-2.40

Note 20 Additional information to the financial statements

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I	Contingent liabilities and commitments (to the extent not provided for)		
(i)	Contingent liabilities		
	(a) Claims against the Company not acknowledged as debt	-	-
	(b) Guarantees	-	-
	(c) Other money for which the Company is contingently liable	-	-
(ii)	Commitments		
	(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		
	Tangible assets	-	-
	Intangible assets	-	-
	(b) Uncalled liability on shares and other investments partly paid	-	-
	(c) Other commitments	-	-
II	Preliminary Expenditure		
	Opening balance	-	-
	Incurred	-	-
	Written off	-	-
	Balance	-	-
III	Foreign Currency Transactions		
	C.I.F. value of Imports	-	-
	FOB value of Exports	-	-
	Earnings in Foreign Exchange	-	-
	Expenditure in Foreign Exchange	-	-
	- Travelling Expense	-	-
	Remittance in Foreign Currency on account of dividend	-	-



Notes forming part of the financial statements

Note 21 Disclosures under Accounting Standards (contd.)

Note	Particulars	
(i)	Related party transactions	
	Details of related parties:	
	Description of relationship	Names of related parties
	Key Management Personnel (KMP)	Deepak Tomar, Sweta Singh, Om Pal Singh
(ii)	Companies in which Directors have Substantial Interests	Ace Clavax Solutions Private Limited, Clavax Technologies Private Limited
	Details of related party transactions during the current reporting period and balances outstanding as at end of current reporting period:	
	Particulars	Amount (Rs)
	<u>Balance as on 31.03.2022</u>	
	<u>Directors (Imprest Account)</u>	
	Deepak Tomar	18,258,115.00
		<u>18,258,115.00</u>
	<u>Long Term Borrowings</u>	
	Deepak Tomar	12,730,240.00
	Sweta Singh	30,490,000.00
		<u>43,220,240.00</u>
	<u>Other Current Liabilities</u>	
	Ace Clavax Solutions Private Limited	-
	Clavax Technologies Private Limited	7,554,539.43
		<u>7,554,539.43</u>

Note 22. Disclosures under Accounting Standards (contd.)

Note	Particulars				
21	Details of provisions				
	The Company has made provision for various contractual obligations and disputed liabilities based on its assessment of the amount it estimates to incur to meet such obligations, details of which are given below:				
	Particulars	As at beginning of current reporting period	Additions	Utilisation/Reversal (withdrawn as no longer required)	As at end of current reporting period
		(Rs)	(Rs)	(Rs)	(Rs)
	Provision for other contingencies (give details)	-	-	-	-



Notes :

Note 5 : Unsecured Loans

Aayush Rajput	125,000.00
Deepak Tomar	12,730,240.00
Neeraj Sherawat	60,000.00
Sweta Singh	30,490,000.00
	<u>43,405,240.00</u>

Note 9 (a) : Other Current Liabilities

Ace Clavax Solutions Private Limited	7,554,539.43
Clavax Technologies Private Limited	148,530,252.00
Harpyari Devi Welfare society	

Total 156,084,791.43

Note 9 (b) : Other Current Liabilities

Audit Fees Payable	15,000.00
DTCP School Plot Dues Payable	1,650,000.00
	<u>1,665,000.00</u>

Note 7 : Sundry Creditors

Aggarwal Medical & General Store	12,468.40
Aryan Medicare Pvt Ltd	1,478.00
Aryan Wellness Pvt Ltd	33,673.02
Chauhan Agencies	5,521.00
Good Care Enterprises	19,486.00
Jindal Distributors	146.00
Malni Medicos	9,938.00
Millennium Medicare Pvt Ltd	43,633.03
Nirman Associates	13,273.00
Rattan Pharmaceutical Distributer	5,376.00
Saachi Enterprises	849.00
Sagar Stores	300.00
Sharma Enterprises	13,018.00
Shri Krishna Enterprises	1,884.00
Shri Thakran Enterprises	18,373.00
Shri Nathji Marketing	9,052.00

Total 188,468.45

Note 10 : Short Term Loans and Advances

Mohit Tomar	4,740,000.00
Parul Malik	2,500,000.00
Sompal Singh	1,000,000.00
Sunita	4,500,000.00
Zippad Realty Private Limited	51,000,000.00
	<u>63,740,000.00</u>

Bank Accounts

ICICI Bank	-1,124.40
Kotak Mahindra Bank	38.41
Yes Bank	26.21
	<u>-1,059.78</u>



Depreciation as per Income Tax Act, 1961

Assets	Dep. Rate	Opening WDV	Addition		Deletion	Gross Block	Depreciation	Net Block
			< 180 days	> 180 days				
Plant & Machinery	15%	1,696.87	-	-	-	1,696.87	255.00	1,441.87
Furniture & Fixtures	10%	192,735.00	-	-	-	192,735.00	19,274.00	173,461.00
Computer	40%	1,393.87	-	-	-	1,393.87	558.00	835.87
		195,825.74	-	-	-	195,825.74	20,087.00	175,738.74

Deferred Tax Asset/ Liabilities :-

Depreciation as per Accounting Records	29,396.00
Depreciation as per Tax Records	20,087.00
Difference	9,309.00

Opening Balance	33,422.00
Deferred Tax Asset	2,397.00
Total	31,025.00



Crocky Technologies Private Limited
CIN: U70100DL2015PTC285641

Note : 7

Trade Payable Ageing Shedule
As on 31.03.2022

S. No.	Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
			Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	MSME	-	-	-	-	-	-
(ii)	Others	-	-	-	188,468.45	-	-
(iii)	Disputed Due-MSME	-	-	-	-	-	188,468.45
(iv)	Disputed Due-Others	-	-	-	-	-	-
Total		-	-	-	188,468.45	-	188,468.45

As on 31.03.2021

S. No.	Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
			Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	MSME	-	-	188,468.45	-	-	188,468.45
(ii)	Others	-	-	-	-	-	-
(iii)	Disputed Due-MSME	-	-	-	-	-	-
(iv)	Disputed Due-Others	-	-	-	-	-	-
Total		-	-	188,468.45	-	-	188,468.45



Note : 8

Trade Receivable Ageing Shedule
As on 31st March 2022

S. No.	Particulars	Outstanding for the following periods from due date of payment					Total
		Less than 6 Months	6 Months-1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	Undisputed Trade Receivable- Considered Good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
Total		-	-	-	-	-	-

As on 31st March 2021

S. No.	Particulars	Outstanding for the following periods from due date of payment					Total
		Less than 6 Months	6 Months-1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	Undisputed Trade Receivable- Considered Good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
Total		-	-	-	-	-	-



Notes forming part of the financial statements

Note- 1 & 2 SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of accounting and preparation of financial statements

The company follows the mercantile system of accounting and recognizes items of income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

1.2 Use of Estimates

The presentation of financial statements in conformity with the generally accepted principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between actual result and estimates are recognized in the period in which the results are known/materialized.

1.3 Inventories

Inventory is valued at lower of cost or net realizable value.

1.4 Tangible Fixed Assets

Fixed Assets are stated at cost including any attributable cost for bringing the assets to its working condition for its intended use, less accumulated depreciation.

1.5 Depreciation and Amortization

Depreciation on fixed assets is provided on the Straight Line value method at the rates specified under Schedule-II of the Companies Act, 2013.

1.6 Investments

Long term investments are stated at cost



Notes forming part of the financial statements

1.7 Revenue Recognition

In case of Services Revenues are recognized on completion of services rendered, and In case of Goods, on the transfer of all significant risks and rewards of ownership to the customers.

1.8 Foreign Currency Transactions

Foreign currency transactions are recorded at the exchange rate prevailing at the time of transactions. Foreign currency relating to current assets and liabilities are converted at the year end rate and the difference if any adjusted in the Profit and Loss Account.

1.9 Employee Benefits

There were no employee eligible for retirement benefits (whether under Fixed Benefit Plan or Fixed Contribution Plan)

1.10 Provisions and Contingent Liabilities

The company recognizes the provisions when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the same. A disclosure for a contingent liability is made when there is a possible obligation that may require outflow of resources.

1.11 Taxes on Income

Deferred tax assets/liabilities resulting from 'timing difference' between book and taxable profits is accounted for, using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. Deferred Tax Assets are recognized and carried forward only to the extent that there is a certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Differential Depreciation as per book and tax is major part.

1.12 Impairment of Assets

An Asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss, if any, charged to the Profit and Loss Account in the year in which an asset is identified as impaired.



Crocky Technologies Private Limited

CIN: U70100DL2015PTC285641

Note: 23 Additional Information not disclosed elsewhere in the Financial Statements

- a) The Company does not have any transactions with struck-off companies under section 248 of the companies Act, 2023 or Section 560 of the Companies Act 1956.
- b) The Company has not undertaken any transactions which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assesment under the income tax, Act 1961 (Such as Search or Survey or any other relevent provisions of income tax, Act 1961)
- c) The company has neet been declared a 'willful defaulter' by any bank or financial Institution (as defined under Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India
- d) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with companies (Restriction on number of layers) Rules, 2017.
- e) The company does not have any Benami Property and no proceedings has been initiated or pending against the company for holding any Benami property, under the Benami Transactions (Prohibition) Act, 1988 (45 45 of 1988) and the rules made thereunder.
- f) The Company does not have not have any charge which is yet to be registered with ROC beyond the statutory period.
- g) The Company has not traded or invested in crypto currency or virtual currency during the current or previous financial year.
- h) The Company is not required to file the returns with respect to working capital facility, as the company do not have any such facility availed from the Bank.
- i) The Company has not advanced or provided loan to or invested funds in any entity (ies) including foreign entities (intermediaries) or to any other person (s), with the understanding that the intermediary shall:-
 - (i) directly or indirectly lend or invest in other persons or entities identified in any menner whatsoever by or on behalf by the company (ultimate beneficiaries), or
 - (ii) provide any gurantee, or any security or the like to or on behalf of the ultimate beneficiaries.
- j) The company has not received any fund from any person (s) or any antity (ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:-
 - (i) directly or indirectly lend or invest in other persons or entities identified in any menner whatsoever by or on behalf of the Funding Party (ultimate beneficiaries), or
 - (ii) provide any gurantee, or security or the like on behalf of the ultimate beneficiaries.



Ratio Analysis

S. No.	Particulars	Numerator	Denominator	31st March 2022	31st March 2021	Change in %
(i)	Current Ratio	Current Assets	current Liabilities	0.66	0.28	135.82
(ii)	Debt Equity Ratio	Total Debt (Including Current maturities of Long Term Borrowing)	Shareholder's Equity	17.36	0.47	3,602.76
(iii)	Debt service coverage ratio	Earning for debt service = Net Profit after taxes + Non Cash operating expenses)	Debt Service = Interest and Lease Payments + Principle repayments	NA	NA	NA
(iv)	Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average shareholder's Equity	1.55	(0.02)	(6,573.39)
(v)	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	54.30	-	-
(vi)	Trade Receivable turnover Ratio	Net Credit Sales	Average Trade Receivable	NA	NA	NA
(vii)	Trade Payable turnover Ratio	Total purchase of raw material, Store and Spares	Average Trade Payable	176.98	-	-
(viii)	Net Capital Turnover Ratio	Net Sales = Total Sales- Sales Return	Average Working Capital = current Assets - Current Liabilities	(1.24)	-	-
(ix)	Net Profit Ratio	Net Profit	Net Sales = Total Sales - Sales Return	0.12	-	-
(x)	Return on Capital Employed	Earnings before Interest and taxes	Capital employed = Tangible Net worth + total Debt + Deferred Tax	1.92	(0.03)	(7,487.72)
(xi)	Return on Investment	Income on Income i.e. from fixed deposits & mutual fund sale	Average cost of Investment	-	-	0%

