



REVERA MILK & FOODS PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH 2023

(Amount Rs. in lakhs)

PARTICULARS		Note	As at 31st March, 2023	As at 31st March, 2022
I.	ASSETS			
(1)	Non-current assets			
	(a) Property, plant and equipment	1	4,527.10	4,527.10
	(b) Capital work-in-progress	1	740.62	706.72
	(c) Investment		-00	-00
	(d) Goodwill		-00	-00
	(e) Other Intangible assets		-00	-00
	(f) Intangible asset under development		-00	-00
	(g) Biological Assets other than bearer plants		-00	-00
	(h) Financial Assets		-00	-00
	(i) Investments		-00	-00
	(ii) Trade receivables		-00	-00
	(iii) Loans		-00	-00
	(iv) Others		-00	-00
	(i) Deferred tax assets (net)	4	104.52	104.52
	(j) Other non-current assets	5	5,742.23	5,797.46
	Total Non-current assets		11,114.47	11,135.80
(2)	Current assets			
	(a) Inventories		-00	-00
	(b) Financial Assets			
	(i) Investments		-00	-00
	(ii) Trade receivables	2	2,689.27	2,684.33
	(iii) Cash and cash equivalents	6	-00	3.09
	(iv) Bank balances Other than (iii) above		-00	-00
	(v) Loans	3	-00	-00
	(v) Others Financial Assets	7	0.87	1.04
	(c) Current tax Assets (Net)	8	-00	-00
	(d) Other current assets	9	30.94	28.18
	Total current assets		2,721.08	2,716.94
	TOTAL Assets (1+2)		13,835.55	13,852.74
II.	EQUITY AND LIABILITIES			
(1)	Equity			
	(a) Equity share capital	10	90.00	90.00
	(b) Other Equity	11	13,695.23	13,694.21
	Total Equity		13,785.23	13,784.21
	LIABILITIES			
(2)	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		-00	-00
	(ii) Other financial liabilities		-00	-00
	(b) Provisions		-00	-00
	(c) Deferred tax liabilities (Net)		-00	-00
	(d) Other non-current liabilities		-00	-00
	Total Non-current Liabilities		-00	-00
(3)	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	12	-00	-00
	(ii) Trade payables	14	47.21	64.66
	(iii) Other financial liabilities	13	2.06	1.90
	(b) Other current liabilities	15	0.86	1.87
	(c) Provisions		-00	-00
	(d) Current tax liabilities (Net)	16	0.19	0.11
	Total current Liabilities		50.32	68.54
	TOTAL Equity and Liabilities (1+2+3)		13,835.55	13,852.74
	Notes Forming An Integral Part To The Financial Statements	1 to 25		

For and on behalf of the Board of Directors of the Company:


Shri Van Asthana
Director (DIN: 06426864)
Hiland Park
Kolkata 700094


Akhilesh Triwari
Director (DIN: 06599865)
Rajendra Nagar, Indore
M.P. India-452001

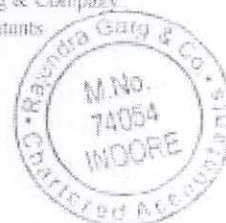
Revera Milk & Foods Pvt. Ltd


Director / Authorised Signatory

As per our attached report of even date
For Rajendra Garg & Company
Chartered Accountants

FAN 005465


Rajendra Garg
Partner
M.F.No. 024601



UOIN: 23074054BGQEPF4147

Date: 24/05/2023


Place: Indore


REVERA MILK & FOODS PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount Rs. in lakhs)

PARTICULARS		Note	For the year 2022 23	For the year 2021 22
I.	REVENUE FROM OPERATIONS		-	-
	Sales	17	-	-
II.	Other Income	18	-0.00	-0.00
III.	Total Revenue (I + II)		7.55	6.48
IV.	EXPENSES		7.55	6.48
	Cost of materials consumed	19	-0.00	-0.00
	Purchases of Stock-in-Trade	19	-0.00	-0.00
	Changes in inventories of stock-in-		-0.00	-0.00
	Employee benefits expense	20	4.31	4.21
	Finance costs	21	0.25	0.25
	Depreciation and amortisation expense		-0.00	-0.00
	Other expenses	22	1.78	1.30
	Total expenses		6.34	5.76
V.	Profit before exceptional and		1.21	0.73
VI.	Exceptional items (Refer Note 44)		-0.00	-0.00
VII.	Profit before Extraordinary items (V-		1.21	0.73
VIII.	Extraordinary items		-0.00	-0.00
IX.	Profit before Tax (VII - VIII)		1.21	0.73
X.	Tax expense :			
	(1) Current tax		0.19	0.11
	(2) Deferred tax		-0.00	-0.00
	(2) Earlier Taxes Paid		-0.00	-0.00
XI.	Profit for the year from continuing		1.02	0.61
XII.	Profit from discontinued operations		-0.00	-0.00
XIII.	Tax expense of discontinued operations			
	(1) Current tax		-0.00	-0.00
	(2) Deferred tax		-0.00	-0.00
XIV.	Profit from discontinued operations		-0.00	-0.00
	Other Comprehensive Income			
	Items that will not be reclassified			-0.00
XV.	Profit for the year (XI + XIV)		1.02	0.61
XVI.	Earning per equity share (face value of Rs.10 each)			
	(1) Basic	23	0.11	0.07
	(2) Diluted		0.11	0.07
Notes Forming An Integral Part To The Financial Statements		I to 23		
General Information And Significant Accounting Policies		A		

For and on behalf of the Board of Directors of the Company



 Shivani Athana
 Director (DIN: 06426864)
 Hiland Park
 Kalkaji 700094

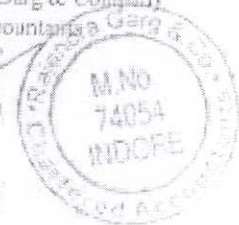

 Akhilesh Tiwari
 Director (DIN: 08399865)
 Rajendra Nagar, Indore
 M.P. India 452001

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory

As per our attached report of even date
 For Rajendra Garg & Company
 Chartered Accountants &
 FRN 005163


 Rajendra Garg
 Partner
 M.No. 074054



UDIN: 23074054BQQEPT4147
 Date: 24/05/2023
 Place: Indore

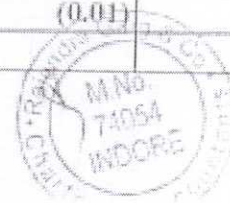
REVERA MILK & FOODS PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount Rs.in lakhs)

PARTICULARS		2022-23	2021-22
I	CASH FLOW FROM CONTINUING OPERATIONS		
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax & Extraordinary Item	1.21	0.73
	Adjustment For :		
	Depreciation	-0.00	-0.00
	Preliminary Expense written off	-0.00	-0.00
	Interest Received	-0.00	-0.00
	Interest Paid	0.01	-0.00
	(Profit) \ Loss on Sale of Fixed Assets	-0.00	-0.00
	Dividend Received	-0.00	-0.00
	Sundry Balance w/off	-0.00	-0.00
	Exceptional Items	-0.00	-0.00
	Operating profit before working capital changes	1.22	0.73
	Adjustment For :		
	Increase/ (Decrease) in Deferred tax liability	-0.00	-0.00
	Increase/ (Decrease) in Trade Payables	(17.45)	29.13
	Increase/ (Decrease) in Other Current Liabilities	0.17	(1.85)
	Increase/ (Decrease) in Other Current Borrowings	-0.00	-0.00
	Increase/ (Decrease) in Current Tax Liabilities	0.08	0.11
	Increase/ (Decrease) in Short Term Provisions	(1.01)	1.81
	(Increase)/ Decrease in Long Term Loans & Advances	-0.00	-0.00
	(Increase)/ Decrease in Other Non-Current Assets	55.22	(314.20)
	(Increase)/ Decrease in Other Financial Assets	0.17	(0.10)
	(Increase)/ Decrease in Other Current Assets	(2.46)	(8.37)
	(Increase)/ Decrease in Other Current Tax Assets	-0.00	-0.00
	(Increase)/ Decrease in Trade Receivables	(4.94)	357.75
	(Increase)/ Decrease in Short Term Loans & Advances	-0.00	-0.00
	Cash Generated from Operations	29.78	64.28
	Direct Taxes Paid	0.19	0.11
	Net cash from/ (used in) operating activities	30.82	64.90
B.	CASHFLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	(33.89)	(62.68)
	Sales of Investments	-0.00	
	Interest Received	-0.00	
	Dividend	-0.00	-0.00
	Net cash from/ (used in) investing activities	(33.89)	(62.68)
C.	CASHFLOW FROM FINANCING ACTIVITIES		
	Issue of Share Capital	-0.00	-0.00
	Securities Premium	-0.00	-0.00
	Repayment of Borrowing	-0.00	-0.00
	Interest paid	(0.01)	
	Net cash from/ (used in) financing activities	(0.01)	-0.00

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



	Net Increase/ (Decrease) in cash and cash equivalents from continuing operations (A+B+C)	(3.09)	2.22
II	CASH FLOW FROM DISCONTINUING OPERATIONS		
A.	Net cash from/ (used in) operating activities	-0.00	-0.00
B.	Net cash from/ (used in) investing activities	-0.00	-0.00
C.	Net cash from/ (used in) financing activities	-0.00	-0.00
	Net Increase/ (Decrease) in cash and cash equivalents from discontinuing operations (A+B+C)	-0.00	-0.00
	Net Increase/ (Decrease) in cash and cash equivalents (I+II)	(3.09)	2.22
	Cash and Cash Equivalents at Beginning of the Year	3.09	0.87
	Cash and Cash Equivalents at End of the Year	-0.00	3.09
	Increase/ (Decrease) in cash and cash equivalents	(3.09)	2.22

For and on behalf of the Board of Directors of the Company



Shivam Asthana
Director (DIN: 06426264)
Hiland Park
Kolkata 700094

UDIN: 23074054BGQEPF4147
Date : 24/05/2023
Place : Indore

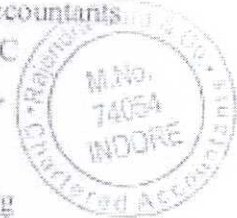


Akhilesh Tiwari
Director (DIN: 06599865)
Rajendra Nagar, Indore
M.P. India 452001

As per our attached report of even date
For Rajendra Garg & Company
Chartered Accountants
FRN 005165C



Rajendra Garg
Partner
M.No. 074054



Revera Milk & Foods Pvt. Ltd


Director/ Authorised Signatory

REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2023

A Corporate Information

Revera Milk & Foods Private Limited is a private limited company incorporated and domiciled in India under the provisions of the Companies Act, 1956. The Company earned major income from the trading of various commodities during the year. The Company has its registered office at 610, Tulsiani Chambers, Nariman Point, Mumbai MH 400021.

B Basis of Preparation & Presentation with Significant Accounting Policies

The financial statements have been prepared in accordance with Indian Accounting Standards (In AS) notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended. These In AS had been adopted w.e.f. 01st April 2017 as notified by Ministry of Corporate Affairs under the Companies Indian Accounting Standards Rules 2015.

The Financial statements are prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange of goods and/ or services.

All assets and liabilities are classified as current and non current as per Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of products/ activities of the Company and the normal time between acquisition of goods and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non current.

Revenue from sale of products is recognized when the control on the goods have been transferred to the customers. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts, claim and rebates. Sales exclude VAT/ Goods & Service Tax.

Interest Income is recognized using the effective interest rate method. No Interest income/ expenses booked/ provided in case of loans/ advances given to some parties and/ or received from some parties. There are different rate of interest applied for different parties against Expenses are accounted on accrual basis.

Inventories are valued at lower of cost and estimated net realisable value with FIFO method.

Property, plant and equipment are carried at cost less accumulated depreciation.

Depreciation is recognized for Property, Plant and Equipment so as to write off the cost less residual values over their estimated useful lives.

Income Tax: Tax expenses for the period, comprising of current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of Income Tax Act, 1961. Deferred tax is recognized on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one more subsequent years.

Cash and cash equivalents: In the cash flow statement, cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Impairment of assets: Financial assets: The Company on a forward looking basis the expected credit losses associated with its financial assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables only, the Company applied the simplified approach, which requires expected lifetime losses to be recognized from initial recognition of the

Trade payables represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured. Trade and other payables are represented as current liabilities unless payment is not due within 12 months after.

Provisions are recognized when there is a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Contingent Liabilities are disclosed when there is possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

The preparation of the Financial Statements in conformity with Ind AS requires the Management to make estimates and assumptions considered in the reported amount of assets and liabilities and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable.

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2023
Note-1: PROPERTY, PLANT & EQUIPMENT

(Amount Rs. in lakhs)

Particulars	Freehold Land	Computer	Total	Capital Work-in Progress
Year ended 31st March 2022				
Gross Carrying Amount				
Opening Gross Carrying amount	4,527.09	0.10	4,527.39	644.03
Additions	- .00	- .00	- .00	62.63
Closing gross Carrying Amount	4,527.09	0.10	4,527.39	706.72
Accumulated Depreciation				
Opening accumulated depreciation	- .00	0.29	0.29	- .00
Depreciation charged during the year	- .00	- .00	- .00	- .00
Closing accumulated Depreciation	- .00	0.29	0.29	- .00
Net Carrying amount	4,527.09	0.02	4,527.10	706.72
Year ended 31st March 2023				
Gross Carrying Amount				
Opening Gross Carrying amount	4,527.09	0.10	4,527.39	706.72
Additions	- .00	- .00	- .00	32.89
Closing gross Carrying Amount	4,527.09	0.10	4,527.39	740.62
Accumulated Depreciation				
Opening accumulated depreciation	- .00	0.29	0.29	- .00
Depreciation charged during the year	- .00	- .00	- .00	- .00
Closing accumulated Depreciation	- .00	0.29	0.29	- .00
Net Carrying amount	4,527.09	0.02	4,527.10	740.62

NOTE-2 DEFERRED TAX ASSETS (NET)

PARTICULARS	As at March 31, 2023	As at March 31, 2022
Opening Balance		104.52
Add: Provision made during the year (Depreciation and Provision for Doubtful Debts)	- .00	- .00
Closing Balance	104.52	104.52

NOTE-3 OTHER NON-CURRENT ASSETS

Other Loans and Advances		
i) Balance with Government Authorities	0.06	0.06
ii) Other Advances recoverable in cash or in kind for which value to be received	- .00	- .00
(iii) Capital Advance	5,731.96	5,787.90
(iv) Income Tax Refund Receivable	10.22	9.50
	5,742.21	5,797.46

NOTE-4 TRADE RECEIVABLES

PARTICULARS	As at March 31, 2023	As at March 31, 2022
Trade Receivables		
Receivables from Related Parties (As per Annexure A attached)	3,021	3,016
Less: Allowance for doubtful debts	(331)	(332)
Total Receivables	2,689	2,684
Non Current Portion	2,689	2,684
Current Portion	-	-

Break-up of Security Details

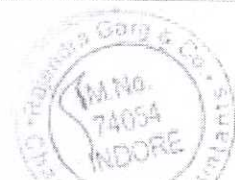
Secured		
Unsecured, Considered Good	3,021	3,016
Total	3,021	3,016
Less: Allowance for bad and doubtful trade receivable	331	332
	2,689	2,684

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory

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REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2023

NOTE-5 CASH AND CASH EQUIVALENT

(Amount Rs.in lakhs)

PARTICULARS	As at March 31, 2023	As at March 31, 2022
Cash and cash equivalent		
a) Balances with Banks		
In Current Accounts	-	5.00
b) Cash on hand	-	-
	-	5.00

NOTE-6 LOANS

PARTICULARS	31-03-23		31-03-22	
	Current	Non-Current	Current	Non-Current
Unsecured, considered good				
Loan to Related parties	-	-		
Other Loans	-	-		
Total Loans	-	-	-	-

NOTE-7 FINANCIAL ASSETS-OTHERS

PARTICULARS	As at March 31, 2023	As at March 31, 2022
Loans and Advances to Employees	0.87	1.04
	0.87	1.04

NOTE-8 CURRENT TAX ASSETS (NET)

PARTICULARS	As at March 31, 2023	As at March 31, 2022

NOTE-9 OTHER CURRENT ASSETS

PARTICULARS	As at March 31, 2023	As at March 31, 2022
SGST Input	14.18	13.72
CGST Input	12.88	12.42
IGST Input	3.85	2.30
Prepaid Insurance	0.04	0.03
	30.94	28.48

NOTE-10 EQUITY SHARE CAPITAL

PARTICULARS	As at March 31, 2023	As at March 31, 2022
A. Authorised Capital		
950000 Equity Shares of Rs. 10/- each & 50000 Class "A" Equity Shares of Rs. 10/- each (Previous year 10,00,000 equity shares of Rs. 10/- each)	100.00	100.00
Issued, Subscribed and Paid-up capital		
111000 Equity shares of Rs. 10/- each, Fully Paid-Up (Previous year 111000 equity shares of Rs. 10/- each)	11.10	
B. 39000 Class "A" Equity shares of Rs. 10/- each, Fully Paid-Up (Previous year 39,000 Class "A" equity shares of Rs. 10/- each)	3.90	
750000 Bonus Equity shares of Rs. 10/- each, Fully Paid-Up (Previous year 750000 bonus equity shares of Rs. 10/- each)	75.00	
	90.00	90.00
	90.00	90.00

1.1 The reconciliation of the number of equity shares and amount outstanding is set out below:

PARTICULARS	As at March 31st, 2023		As at March 31st, 2022	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares :				
Balance at the beginning of the year	900,000	90.00	900,000	90.00
Add. Shares issued during the year	-	- 00	-	-
Balance at the end of the year	900,000	90.00	900,000	90.00

1.2 The details of shares held by shareholders holding more than 5% shares in the Company :

Name of the Shareholders	As at March 31st, 2023		As at March 31st, 2022	
	No. of shares held	% Held	No. of shares held	% Held
EQUITY SHARES				
Anik Industries Ltd.*	779,484	86.61%	779,484	86.61%
Akhilash Tiwari	59,940	6.66%	59,940	6.66%
Arav Housing & Property Developers Pvt Ltd.	60,516	6.72%	60,516	6.72%

*Holds 779484 equity shares including 39000 class 'A' equity shares

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory



REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2023

Note-11: Other Equity

(Amount Rs.in lakhs)

PARTICULARS	As at March 31, 2023	As at March 31, 2022
(i) General Reserve	-	-
(ii) Securities Premium Account	13,911.00	13,911.00
(iii) Retained Earnings	(215.77)	(208.76)
Total Reserves and Surplus	13,695.23	13,702.24
(i) General Reserve		
Balance as at the beginning of the year	-0.00	-0.00
Add: Received during the year	-0.00	-0.00
Balance as at the end of the year	-0.00	-0.00
(ii) Securities Premium Reserve		
Balance as at the beginning of the year	13,911.00	13,911.00
Add: Received during the year		
Balance as at the end of the year	13,911.00	13,911.00
(iii) Retained Earnings		
Balance as at the beginning of the year	(216.79)	(217.41)
Add: Profit/(Loss) for the year	1.02	0.61
Less: Impact due to applicability of IND AS	-0.00	-0.00
Balance as at the end of the year	(215.77)	(216.79)

Nature and purpose of Reserves

General Reserve -- NA

Retained Earnings

The amount that can be distributed by the company as dividends to its Equity shareholders is determined based on the balance in the reserves and also considering the requirements of the Companies Act, 2013. Thus the amount reported above are not distributable in entirety.

This reserves represents the cumulative gains and losses arising on the revaluation of equity instruments measured at fair value through other comprehensive income, net of amount reclassified to retained earnings when those assets have been disposed of.

Note 12: Borrowings

PARTICULARS	As at March 31, 2023	As at March 31, 2022
Loan from Holding Company	-	-

Note 13: Other Financial Liabilities

Current		
Salary Payable	1.08	0.94
Bonus Payable	0.56	0.69
Ex Gratia Payable	0.14	0.11
Director Fees Payable	0.28	0.16
	2.06	1.90

Note 14: Trade Payables

Trade Payables (others)	0.53	17.98
Trade Payables (more than six months)	46.68	46.68
	47.21	64.66

Note 15: Other current liabilities

Bank Credit Balance	0.61	-0.00
Tds Payable on Professional Service	0.18	1.82
Professional Tax Payable	0.07	0.05
	0.86	1.87

Note 16: Current tax liabilities (Net)

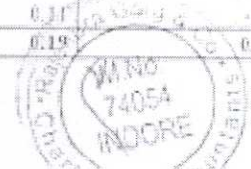
Opening balance	0.11	-0.00
Add: Current tax payable for the year	0.19	0.11
Less: Taxes paid	0.11	-0.00
Closing Balance	0.19	0.11

Revera Milk & Foods Pvt. Ltd

Director / Authorised Signatory

[Signature]

[Signature]



REVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2023

Note 17: Revenue From Operation

(Amount Rs.in lakhs)

PARTICULARS	For the Year 2022-23	For the Year 2021-22
Sales	-	-
Note 18: Other Income		
Other non operating income		
Interest Income	-00	-00
Rental Income	7.20	-00
Bad Debts Provision Reversal	0.35	6.48
	7.55	6.48

Note: Rental Income of Rs. 300000/- has been earned from Freehold land at Kolkata which is shown in property, plant and equipment (Note.1) and not in investment in properties during the previous year.

Note 19: Cost of Material Consumed

Opening Stock	-00	-00
Add: Purchases	-00	-00
	-00	-00
Less: Closing Stock (incl. Stores & Spares)	-00	-00
	-00	-00

Note 20: Employee Benefits Expense

Directors Remuneration	0.25	0.15
Salary & Allowances to Employees	3.55	3.40
Bonus Expenses	0.41	0.54
Ex-Gratia	0.14	0.31
	4.31	4.21

Note 21: Finance Costs (Net)

Bank Charges	0.24	0.25
Interest Paid	0.01	-
	0.25	0.25

Interest payable by the Company on unsecured loans not provided during the year

Note 22: Other Expenses

Audit Fees	0.35	0.33
Apel Fees	-00	0.10
Conveyance Expenses	0.00	-00
Insurance Charges	0.05	0.11
Interest on TDS	0.14	-00
License Fees	0.05	0.05
Legal & Professional Exps	1.21	0.46
Share Dept. Expenses	-00	0.24
Round Off	(0.00)	0.00
	1.78	1.30

Jane

Aravind



Revera Milk & Foods Pvt. Ltd

[Signature]
Director / Authorised Signatory

BEVERA MILK & FOODS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENT AS ON 31/03/2023

(Amount Rs. in lakhs)

NOTE 23: EARNINGS PER SHARE			
Number of equity shares issued / subscribed / Paid-up (face value Rs. 10/- per share)		900,000	900,000
	Total	900,000	900,000
Profit after tax and prior period items but before exceptional items as per Statement of Profit or Loss		1.02	0.64
Basic and diluted earnings per share		0.11	0.07

NOTE 24:

Previous year's figures are re-arranged or regrouped wherever necessary to conform to current year's classification and make them comparable.

NOTE 25 : PARTICULARS IN RESPECT OF OPENING STOCK, PURCHASES, SALES AND CLOSING STOCK

PARTICULARS	Purchases		Sales	
	Qty.	Amount	Qty.	Amount
	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

There is opening stock/closing stock.

NOTE 26 : PAYMENT TO AUDITORS

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Payment made to auditors for Statutory Au	0.33	0.33
	0.33	0.33

NOTE 27 : TRANSACTIONS WITH RELATED PARTIES AND KEY MANAGERIAL PERSONNEL


(i) List of related parties where control exists and related parties with whom transaction have taken place and relationship:-


Category	Group	Name of the Related Parties
Key Management Personnel	A	Shri Akhilesh Tiwari
Relatives of Key Management Personnel with whom there was transaction during the year	B	Shri Shivam Asthana Shri Mahesh Sharma
Enterprises over which Key Managerial Personnel are able to exercise significant influence	C	
Holding Company	D	Anik Industries Ltd.

Disclosures of transactions between the company and related parties and status of outstanding balances as on 31/03/2023

Particulars	Group	Opening Balance	Received during the year	Paid during the year	Closing Balance
Sundry Receivables					
Trey Impex Private Limited	C	3,015.06	3.19	-	1,011.87
Unsecured Loans					
Anik Industries Ltd. (Holding Company)	D	-	0.99	0.99	-
Particulars	Group	Opening Balance	Received during the year	Paid during the year	Closing Balance
Payments made during the year					
Directors Sitting Fees	A	-	-	0.20	-


For and on behalf of the Board of Directors of the Company


Shivam Asthana
Director (DIN: 06426864)
Hiland Park
Kolkata 700094


Akhilesh Tiwari
Director (DIN: 06599865)
Rajendra Nagar, Indore
M.P., India 452001

UDIN: 23074054BGQEPF4147
Date: 24/05/2023
Place: Indore

As per our attached report of even date
For Rajendra Garg & Company
Chartered Accountants
FRN 005165C


Rajendra Garg
Partner
M.No. 074054



Revera Milk & Foods Pvt. Ltd


Director / Authorised Signatory