



INDEPENDENT AUDITOR'S REPORT

To
The Members of **ROSEMERY VYAPAAR PRIVATE LIMITED**

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **ROSEMERY VYAPAAR PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of 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 Companies Act, 2013 ('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 March 31, 2022, its loss for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.





In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors are 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility includes maintenance of adequate accounting records 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; design, implementation and maintenance of adequate internal financial controls, that are 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 fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility 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 scepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- (A) 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 Act, the order is not applicable as it is a small company as defined under section 2(85) of the Companies Act, 2013.
- (B) As required by section 143(3) of the Act, we further report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;





Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

- e) On the basis of written representations received from the directors as on March 31, 2022, and 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;
- f) Since the Company's turnover as per last financial statements is less than Rs. 50 crore and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- g) In our opinion and to the best of our information and according to the explanations given to us the company being a private company, provisions of section 197 of the Act related to the managerial remuneration is not applicable.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.
 - iv.
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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.





Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The company has not declared any dividend during the year, so reporting under this clause for compliance with section 123 of the Companies Act, is not applicable.

For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 326659E

Place: Kolkata

Date: 03-09-2022

UDIN: 2206258288R KYN7148



MANISH RAJ DHANDHARIA
Partner
Membership No. 062582

ROSEMERY VYAPAAR PRIVATE LIMITED

U51109WB2007PTC114129

BALANCE SHEET AS AT 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

| Particulars | Note No. | As at 31.03.2022 | As at 31.03.2021 |
|--|----------|------------------|------------------|
| I. EQUITY AND LIABILITIES | | | |
| 1 Shareholders' Funds | | | |
| (a) Share Capital | 2 | 100.00 | 100.00 |
| (b) Reserves and Surplus | 3 | 47,958.93 | 42,412.54 |
| 2 Long Term Borrowings | | | |
| (a) Long Term Borrowings | 4 | 10,279.80 | 11,380.54 |
| 3 Current Liabilities | | | |
| (a) Short Term Borrowings | 5 | 1,652.82 | 1,396.69 |
| (b) Trade Payables | | | |
| (i) total outstanding dues of micro enterprises and small enterprises | 6 | - | - |
| (ii) total outstanding dues of creditors other than of micro enterprises and small enterprises | | 969.20 | 960.45 |
| (c) Other Current Liabilities | 7 | 12,789.07 | 11,934.10 |
| (d) Short-Term Provisions | 8 | 1,766.42 | 1,850.00 |
| TOTAL | | 75,516.24 | 70,034.32 |
| II. ASSETS | | | |
| 1 Non Current Assets | | | |
| (a) Plant, Property and Equipment And Intangible Assets | | | |
| (i) Plant, Property and Equipment | 9 | 6.16 | 9.14 |
| (b) Non-Current Investments | 10 | 4,694.08 | 13,300.00 |
| (c) Long Terms Loans And Advances | 11 | 8,023.45 | 7,573.60 |
| (d) Other Non Current Assets | 12 | 60.33 | 55.42 |
| 2 Current Assets | | | |
| (a) Inventories | 13 | 53,104.64 | 26,371.49 |
| (b) Cash and Cash Equivalents | 14 | 6,489.89 | 19,871.93 |
| (c) Short Term Loans & Advances | 15 | 2,250.26 | 1,523.42 |
| (d) Trade Receivables | 16 | 887.43 | 1,329.31 |
| TOTAL | | 75,516.24 | 70,034.32 |

Significant Accounting Policies
Notes of Financial statements

1
2 to 24

As per our Annexed Report of even date

For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Regn No. 326659E

MANISH RAJ DHANDHARIA
(Partner)
Membership No. : 062582



For and on behalf of board of directors

For ROSEMERY VYAPAAR PVT. LTD.

SAMBHU PRASAD AGARWAL
Director

DIN:06511532

For ROSEMERY VYAPAAR PVT. LTD.

ARUN KUMAR KEDIA
Director

DIN:00546896

Place: Kolkata

Date : 03-09-2022

ROSEMERY VYAPAAR PRIVATE LIMITED

U51109WB2007PTC114129

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

| Particulars | Note No. | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|---|----------|----------------------------------|----------------------------------|
| Revenue from Operation | 17 | 17,941.90 | 17,142.50 |
| Other Income | 18 | 2,147.56 | 2,449.83 |
| Total Income | | 20,089.46 | 19,592.33 |
| Expenses: | | | |
| Cost Of Flat Sold | 19 | - | 6,674.42 |
| Cost of Material Consumed | 20 | - | - |
| Change in Inventories | 21 | 8,119.21 | - |
| Employee Benefit Expenses | 22 | 848.40 | 925.60 |
| Finance Cost | 23 | 1,111.05 | 1,250.60 |
| Depreciation & Amortisation Cost | 9 | 2.98 | 7.50 |
| Other Expenses | 24 | 2,193.48 | 2,754.47 |
| Total Expenses | | 12,275.12 | 11,612.58 |
| Profit/(Loss) before Tax | | 7,814.34 | 7,979.76 |
| Tax Expenses: | | | |
| (1) Current Tax | | 1,766.42 | 1,850.00 |
| (2) Income Tax Relating with Earlier Year | | 501.53 | - |
| Profit/(Loss) for the year | | 5,546.39 | 6,129.76 |
| Earnings per Equity Share: | | | |
| (1) Basic | 24C | 554.64 | 612.98 |
| (2) Diluted | 24C | 554.64 | 612.98 |

Significant Accounting Policies
Notes of Financial statements

1
2 to 24

As per our Annexed Report of even date

For and on behalf of board of directors

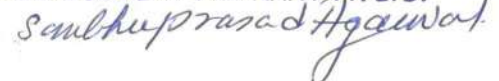
For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Regn No. 326659E



MANISH RAJ DHANDHARIA
(Partner)
Membership No. : 062582



For ROSEMERY VYAPAAR PVT. LTD.



SAMBHU PRASAD AGARWAL
Director

DIN:06511532

For ROSEMERY VYAPAAR PVT. LTD.

ARUN KUMAR KEDIA
Director

DIN:00546896



Place: Kolkata

Date: 03-09-2022

ROSEMERY VYAPAAR PRIVATE LIMITED

U51109WB2007PTC114129

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

SIGNIFICANT ACCOUNTING POLICIES

NOTE 1

a) Basis of preparation of financial Statements

The financial statements have been prepared under the historical cost convention on accrual basis of accounting in accordance with generally accepted accounting policies and comply with the accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013 to the extent applicable.

b) Use of Estimates

The preparation of financial estimate requires estimates and assumptions to be made that affect the reported amount of asset and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

c) Basis of Classification of Assets & Liabilities

Based on the nature of products /activities of the company and the normal time between acquisition of assets 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.

d) Revenue Recognition and Expenses

- (i) All the income and expenses has been accounted on accrual basis.
- (ii) Interest is recognised on a time propotion basls taking into account the amount outstanding and the rate applicable.

e) Property, Plant and Equipment and Depreciation

(i) Property, Plant & Equipment are stated at cost less accumulated depreciation. Cost comprises the purchase price inclusive of duties (net of CENVAT and VAT Credit), taxes, incidental expenses, erection/commissioning expenses and interest etc., up to the date the asset is ready to be put to use.

(ii) Depreciation has been provided on a pro-rata basis on the straight line method over the useful lives as as prescribed under Schedule II of the Companies Act, 2013.

f) Borrowing Costs

Borrowing costs relating to acquisition/construction of qualifying assets are capitalized until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

g) Inventories

Inventories are valued at cost or market value whichever is lower.

h) Taxation

i. Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. 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.



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

ii. The deferred tax for timing differences between the book and tax profits for the year is accounted for using the tax rates and the tax laws that have been substantially enacted at the balance sheet date. Deferred tax assets are recognised 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 realised. If the Company has carry forward unabsorbed depreciation and carry forward tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

h) Employee Benefits:

- i) Employees' benefits of short-term nature are recognized as expense as and when it accrues.
- ii) Long term and post-employment benefit are recognized as expenses as and when it accrues.

i) Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Disclosure for contingent liabilities is made where there is a possible obligation or a present obligation that may probably not require an outflow of resources. When there is a possible or a present obligation where the likelihood of outflow of resources is remote, no provision or disclosure is made.

j) Cash and cash equivalents

Cash and cash equivalents for the purposes of the cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

k) Earnings per Share

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



ROSEMERY VYAPAAR PRIVATE LIMITED

U51109WB2007PTC114129

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 2**SHARE CAPITAL**

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| | Amount | Amount |
| Authorised | | |
| 20000 Equity Shares of Rs.10/- each | 200.00 | 200.00 |
| Issued, Subscribed & Paid-up | | |
| 10000 Equity Shares of Rs.10/- each Fully Paid up in cash | 100.00 | 100.00 |
| Total | 100.00 | 100.00 |

NOTE 2A

The reconciliation of the number of shares outstanding is set out below

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| Equity Shares | | |
| Shares outstanding at the beginning of the year | 10,000 | 10,000 |
| Shares Issued during the year | - | - |
| Shares bought back during the year | - | - |
| Shares outstanding at the end of the year | 10,000 | 10,000 |

NOTE 2B - Rights, preference and Restrictions attached to the shares

The Company has only one class of Equity Shares having a par value of Rs. 10/- each. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity will be in proportion to the number of equity shares held by the shareholders. Shares will be entitled to receive remaining assets of the Company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

NOTE 2C

The details of Shareholders holding more than 5% shares:

| SR NO | Name of Shareholder | As at 31.03.2022 | | As at 31.03.2021 | |
|-------|-----------------------------------|--------------------|--------------|--------------------|--------------|
| | | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| 1 | Arun Kumar Kedia | 4980 | 49.80% | 4980 | 49.80% |
| 2 | Dilip Kumar Gupta | 1000 | 10.00% | 1000 | 10.00% |
| 3 | Sambhu Prasad Gupta | 2000 | 20.00% | 2000 | 20.00% |
| 4 | Mahesh Edible Oil Industries Ltd. | 2000 | 20.00% | 2000 | 20.00% |

NOTE 2D

The details of Shareholding of Promoters

| Sr. No. | Name of Promoters | As at 31.03.2022 | | As at 31.03.2021 | | % Change during the year |
|---------|-----------------------------------|--------------------|--------------|--------------------|--------------|--------------------------|
| | | No. of Shares held | % of Holding | No. of Shares held | % of Holding | |
| 1 | Arun Kumar Kedia | 4980 | 49.80% | 4980 | 49.80% | - |
| 2 | Dilip Kumar Gupta | 1000 | 10.00% | 1000 | 10.00% | - |
| 3 | Sambhu Prasad Gupta | 2000 | 20.00% | 2000 | 20.00% | - |
| 4 | Mahesh Edible Oil Industries Ltd. | 2000 | 20.00% | 2000 | 20.00% | - |

NOTE 3**RESERVE & SURPLUS**

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| a. Surplus in Statement of Profit & Loss | | |
| Opening balance | 42,412.54 | 28,282.78 |
| Add: Net Profit/(Loss) for the current year | 5,546.39 | 6,129.76 |
| Add: Liabilities no Longer required Written back | - | 8,000.00 |
| Total | 47,958.93 | 42,412.54 |



ROSEMERY VYAPAAR PRIVATE LIMITED

U51109WB2007PTC114129

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 4

LONG TERM BORROWINGS

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|--|------------------|------------------|
| a)Secured | | |
| Term Loan from ICICI Bank | 5,246.33 | 6,643.02 |
| Less: Current Maturities of Long Term Borrowings | 1,652.82 | 1,396.69 |
| | 3,593.51 | 5,246.33 |
| b)Unsecured | | |
| From Related Parties | 6,686.29 | 6,134.21 |
| Total | 10,279.80 | 11,380.54 |

Note:

| Sl No. | Name of the Bank | As at 31.03.2022 | As at 31.03.2021 | Nature of Security | Repayment Terms |
|--------|--------------------|------------------|------------------|---|---|
| 1 | ICICI Bank Limited | 5,246.33 | 6,643.02 | Lease Rental Discounting by mortgage of Office Premises given on Rent | Repayable in 86 equal monthly instalments of Rs. 157860/- |

Note:

There is no specific agreement for Loan taken from Related Parties and Body Corporates which are unsecured in nature, bearing Interest Rate @10% Per Annum.

NOTE 5

SHORT TERM BORROWINGS

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|--|------------------|------------------|
| a)Secured | | |
| Current Maturities of Long Term Borrowings | 1,652.82 | 1,396.69 |
| Total | 1,652.82 | 1,396.69 |

NOTE 6

TRADE PAYABLES

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|-----------------------------------|------------------|------------------|
| Micro Small and Medium Enterprise | | |
| Others | 969.20 | 960.45 |
| Total | 969.20 | 960.45 |

NOTE 6 (a) Trade Payables ageing schedule

As at 31st March, 2022

| Particulars | Outstanding for following periods from due date of payment | | | | |
|----------------------------|--|-----------|-----------|-------------------|--------|
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME | - | - | - | - | - |
| (i) Others | 8.75 | 59.60 | - | 900.86 | 969.20 |
| (iii)Disputed dues - MSME | - | - | - | - | - |
| (iv)Disputed dues - Others | - | - | - | - | - |

As at 31st March, 2021

| Particulars | Outstanding for following periods from due date of payment | | | | |
|----------------------------|--|-----------|-----------|-------------------|--------|
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME | - | - | - | - | - |
| (i) Others | - | 59.60 | - | 900.86 | 960.45 |
| (iii)Disputed dues - MSME | - | - | - | - | - |
| (iv)Disputed dues - Others | - | - | - | - | - |

NOTE 7

OTHER CURRENT LIABILITIES

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|------------------------------|------------------|------------------|
| Statutory Liabilities | 223.66 | 143.16 |
| Reimbursement Payable | 41.62 | - |
| Advance from Customer | 9,922.74 | 10,022.74 |
| Creditors for Expenses | 2,421.05 | 1,388.20 |
| Security Deposit From Tenant | 180.00 | 380.00 |
| Total | 12,789.07 | 11,934.10 |



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 8

SHORT TERM PROVISIONS

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|--------------------------|------------------|------------------|
| Provision for Income Tax | 1,766.42 | 1,850.00 |
| Total | 1,766.42 | 1,850.00 |

NOTE 10

NON-CURRENT INVESTMENT

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|--|------------------|------------------|
| a) Long term -other than Trade Investment in Equity Instruments | | |
| Mutual Funds Fully Paid up (Quoted) | | |
| <u>Birla Sunlife Low Duration Fund</u> | 2,194.08 | 10,300.00 |
| 4211.817 Units (20187.761 Units) | | |
| <u>ICICI Prudential India Opportunities Fund</u> | 1,000.00 | 1,000.00 |
| 20587.811 Units (Previous Year 20587.811 Units) | | |
| <u>ICICI Prudential Value Fund Series</u> | - | 2,000.00 |
| Nil (Previous Year 2,00,000 Units) | | |
| <u>ICICI Prudential Flexicap Fund Growth</u> | 1,000.00 | - |
| 99995.00 Units (Previous Year Nil) | | |
| <u>Kotak Equity Arbitrage Fund</u> | 500.00 | - |
| 17157.510 Units(Previous Year Nil) | | |
| Total | 4,694.08 | 13,300.00 |
| Aggregate Market Value of Quoted Investments | 4,436.59 | 13,423.61 |
| Aggregate Book Value of Quoted Investments | 4,694.08 | 13,300.00 |
| Aggregate Book Value of Unquoted Investments | - | - |

NOTE 11

LONG TERMS LOANS AND ADVANCES

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|-----------------------------------|------------------|------------------|
| Unsecured, Considered Good | | |
| To related Parties | 2,399.92 | 2,201.76 |
| Other Than Related Parties | | |
| -To Body Corporates | 5,623.53 | 5,371.84 |
| Total | 8,023.45 | 7,573.60 |

(a) Disclosure as required by section 186(4) of the Companies Act, 2013

The above loan has been given to body corporates to be utilised for business purpose by the recipient of loan.

(b) Loans or Advances in the nature of loans which are payable on demand or without specifying any terms or period of repayment granted to promoters, directors, KMPs and the related parties.

| Type of Borrower | Amount of loan or advance in the nature of loan outstanding | | Percentage to the total Loans and Advances in the nature of loans | |
|------------------|---|------------------|---|------------------|
| | As at 31.03.2022 | As at 31.03.2021 | As at 31.03.2022 | As at 31.03.2021 |
| Promoters | - | - | - | - |
| Directors | - | - | - | - |
| KMPs | - | - | - | - |
| Related Parties | 2,399.92 | 2,201.76 | 29.91% | 29.07% |

NOTE 12

OTHER NON CURRENT ASSETS

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|-----------------------------|------------------|------------------|
| (a) Security Deposit | | |
| With CESC LTD. | 60.33 | 55.42 |
| Total | 60.33 | 55.42 |

NOTE 13

INVENTORIES

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| (As valued and certified by the management) | | |
| Finished Goods | | |
| Constructed Flats ,Offices etc | 18,252.28 | 33,045.91 |
| Opening Stock-in-Trade | 34,852.37 | - |
| Add: Transferred from W.I.P | 53,104.64 | 33,045.91 |
| Less: Sold during the year | - | 6,674.42 |
| Total | 53,104.64 | 26,371.49 |



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in Rs., unless otherwise stated)

NOTE 9

Plant, Property and Equipment & Intangible Assets

| Particulars | Gross Block | | | Depreciation | | Net Block | | |
|---------------------------------------|---------------------|-----------|-----------|---------------------|---------------------|--------------------------|---------------------|---------------------|
| | As at 01.04.2021 | Additions | Disposals | As at 31.03.2022 | As at 01.04.2021 | For The year Adjusted | As at 31.03.2022 | As at 31.03.2021 |
| Plant, Property and Equipments | | | | | | | | |
| CCTV | 99,034.00 | - | - | 99,034.00 | 92,352.60 | 1,729.70 | 4,951.70 | 6,681.40 |
| Phone | 24,150.00 | - | - | 24,150.00 | 21,694.99 | 1,247.51 | 1,207.50 | 2,455.01 |
| Total | 1,23,184.00 | - | - | 1,23,184.00 | 1,14,047.59 | 2,977.21 | 6,159.20 | 9,136.41 |
| Previous Year | 1,23,184.00 | - | - | 1,23,184.00 | 1,06,551.18 | 7,496.42 | 1,14,047.60 | 9,136.40 |



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 14

CASH AND CASH EQUIVALENTS

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| a. Balances with Banks | | |
| ICICI Bank | 165.38 | 696.19 |
| Kotak Mahindra Banks | - | 48.55 |
| Auto Sweep Deposit with ICICI Bank Limited | 6,268.65 | 18,924.68 |
| b. Cash on Hand (As Certified by the Management) | 55.87 | 202.51 |
| Total | 6,489.89 | 19,871.93 |

NOTE 15

SHORT TERM LOANS & ADVANCES

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|----------------------------------|------------------|------------------|
| Advance To Supplier | 4.80 | - |
| Reimbursement Receivable | 382.78 | - |
| GST Cash Ledger | 67.51 | - |
| GST Input Credit Available | 12.20 | 1.17 |
| Balance With Revenue Authorities | 1,782.98 | 1,522.25 |
| Total | 2,250.26 | 1,523.42 |

NOTE 16

TRADE RECEIVABLES

| Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| Unsecured, Considered good (Trade Receivables) | 887.43 | 1,329.31 |
| Total | 887.43 | 1,329.31 |

NOTE 16 (a) Trade Receivables ageing schedule

As at 31st March, 2022

| Particulars | Outstanding for following periods from due date of payment | | | | | Total |
|---|--|--------------------|-----------|-----------|-------------------|--------|
| | Less than six Months | 6 Months - 1 years | 1-2 years | 2-3 Years | More than 3 years | |
| (i) Undisputed Trade receivables-considered good | | 553.10 | 84.33 | | 250.00 | 887.43 |
| (ii) Undisputed Trade receivables-considered doubtful | | - | - | - | - | - |
| (iii) Disputed Trade receivables-considered good | - | - | - | - | - | - |
| (iv) Disputed Trade receivables - considered doubtful | - | - | - | - | - | - |

As at 31st March, 2021

| Particulars | Outstanding for following periods from due date of payment | | | | | Total |
|---|--|--------------------|-----------|-----------|-------------------|----------|
| | Less than six Months | 6 Months - 1 years | 1-2 years | 2-3 Years | More than 3 years | |
| (i) Undisputed Trade receivables-considered good | | 1,079.31 | | | 250.00 | 1,329.31 |
| (ii) Undisputed Trade receivables-considered doubtful | | | | | | - |
| (iii) Disputed Trade receivables-considered good | | | | | | - |
| (iv) Disputed Trade receivables - considered doubtful | | | | | | - |

NOTE 17

REVENUE FROM OPERATION

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|-----------------------------------|-------------------------------|-------------------------------|
| Sale of Flat | 15,200.00 | 13,454.90 |
| Rent Received | 19,69,853.00 | 2,679.28 |
| Electricity Charges Reimbursement | 37.91 | 41.10 |
| Maintenance Charges Received | 734.14 | 967.23 |
| Total | 17,941.90 | 17,142.50 |



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 18**OTHER INCOME**

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|------------------------------------|----------------------------------|----------------------------------|
| Interest Received | 521.83 | 560.62 |
| Interest Received on Fixed Deposit | 407.74 | 591.11 |
| Profit On Sale Of Investment | 1,217.99 | 1,298.09 |
| Total | 21,47,562.05 | 2,449.83 |

NOTE 19**COST OF FLAT SOLD**

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|--------------------------------|----------------------------------|----------------------------------|
| Construction Cost of Flat Sold | - | 6,674.42 |
| Total | - | 6,674.42 |

NOTE 20**COST OF MATERIALS CONSUMED**

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|--|----------------------------------|----------------------------------|
| <u>Construction Work</u> | | |
| Opening Stock | | |
| Add: Construction work during the year(Finished Stock) | - | - |
| Construction work during the year(WIP) | - | - |
| Less: Cost of Flat Sold | - | - |
| Total | - | - |

NOTE 21**CHANGES IN INVENTORIES**

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|--|----------------------------------|----------------------------------|
| <u>Inventories at the end of the year:</u> | | |
| Work-in-Progress | - | - |
| Finished Goods | 18,252.28 | - |
| <u>Inventories at the Beginning of the year:</u> | | |
| Work-in-Progress | - | - |
| Finished Goods | 26,371.49 | - |
| Total | 8,119.21 | - |

NOTE 22**EMPLOYEE BENEFIT EXPENSES**

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|-----------------------|----------------------------------|----------------------------------|
| Salaries & Incentives | 128.40 | 205.60 |
| Director's Salary | 720.00 | 720.00 |
| Total | 848.40 | 925.60 |

NOTE 23**FINANCE COST**

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|---------------------------------|----------------------------------|----------------------------------|
| Interest Paid on Secured Loan | 497.63 | 638.15 |
| Interest Paid on Unsecured Loan | 613.42 | 612.45 |
| Total | 1,111.05 | 1,250.60 |



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 24

OTHER EXPENSES

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|----------------------------------|----------------------------------|----------------------------------|
| Auditors Remuneration | 25.00 | 25.00 |
| Bank Charges | 0.12 | 1.37 |
| Filing Fees | 14.73 | 1.70 |
| Electricity Charges | 58.24 | 114.28 |
| Donation | 240.00 | 100.00 |
| Rates & Taxes | 7.07 | 636.19 |
| Labour Charges | 177.46 | 454.31 |
| General Expenses | 30.30 | 39.30 |
| Consumable | - | 785.00 |
| Brokerage charges | 862.00 | 267.95 |
| Telephone Charges | - | 2.70 |
| Discount Given | - | 0.06 |
| Subscription Charges | 7.00 | - |
| Printing & Stationery | - | 0.95 |
| Postage & Stamp | 0.86 | 0.42 |
| Professional Fees | 308.00 | 29.00 |
| Rent Paid | 7.20 | 9.60 |
| Repair & Maintenance | 168.15 | 193.64 |
| Security Service Charges | 41.97 | 93.00 |
| Sundry Balance Written Off | 245.29 | - |
| Travelling & Conveyance Expenses | 0.10 | - |
| Total | 2,193.48 | 2,754.47 |

NOTE 24A- Auditor's Remuneration

| Particulars | For the year ended 31.03.2022 | For the year ended 31.03.2021 |
|----------------------------|----------------------------------|----------------------------------|
| Payments to the auditor as | | |
| a. Statutory Audit Fees | 25.00 | 25.00 |
| Total | 25.00 | 25.00 |

Note 24B - Earnings/Expenses in foreign Currency

There are earnings or expenses in foreign currency during the year.

| | Particulars | 2021-22 | 2020-21 |
|-------|--|---------|---------|
| (i) | Value of Import on CIF basis | | |
| | Raw Materials | NIL | NIL |
| | Capital Goods | NIL | NIL |
| (ii) | Expenditure in Foreign Currency on account of- | | |
| | royalty, know-how, professional and | NIL | NIL |
| (iii) | Earnings in Foreign Currency | NIL | NIL |



Note 24C - Basic and diluted earnings per share:

| Particulars | | 2021-2022 | 2020-2021 |
|--|-----------|-----------|-----------|
| Profit/(Loss) after Tax | In Rupees | 5,546.39 | 6,129.76 |
| Present Number of equity shares of Rs. 10/- each | Nos. | 10,000 | 10,000 |
| Weighted average number of Equity shares | Nos. | 10,000 | 10,000 |
| Basic earnings per share | Rupees | 554.64 | 612.98 |
| Diluted Earning per Share | Rupees | 554.64 | 612.98 |

Note 24D - Related Party Disclosure

| S.No. | Name | Relation |
|-------|--|---|
| 1 | Arun Kumar Kedia | Director |
| 2 | Sambhu Prasad Agarwal | Director |
| 3 | Associated Erectors Private Limited | Sister Concern |
| 4 | Ginza International Private Limited | Sister Concern |
| 5 | Pratistha Real Estate Private Limited | Sister Concern |
| 6 | Reliable Multispeciality Clinics Private Limited | Sister Concern |
| 7 | RCGR Agro Private Limited | Sister Concern |
| 8 | JPK Infraestate Private Limited | Sister Concern |
| 9 | Linklife Distributors Private Limited | Sister Concern |
| 10 | Oversure Dealmark Private Limited | Sister Concern |
| 11 | Swati Kedia | Relative of Director |
| 12 | Abhijit Kedia | Relative of Director |
| 13 | Abhishek Kedia | Relative of Director |
| 14 | Sambhu Traders | Enterprise controlled by director |
| 15 | Edutech Ventures Private Limited | Enterprise controlled by Relative of director |

ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

Note 24E - Related Party Transaction

| Sl. No. | Relationship with the company | Nature of Transaction | For the Year Ended 31.03.2022 | For the Year Ended 31.03.2021 |
|---------|---|---------------------------|----------------------------------|----------------------------------|
| 1 | Director | Reimbursement of Expenses | 80.22 | - |
| | | Salary | 720.00 | 720.00 |
| 2 | Sister Concern | Reimbursement of Expenses | 833.35 | - |
| | | Interest Received | 220.18 | 220.00 |
| 3 | Relative of Director | Maintenance(Purchase) | 11.33 | - |
| | | Electricity & Rent | - | 9.60 |
| | | Reimbursement of Expenses | 1,017.94 | - |
| 4 | Enterprise controlled by director | Interest Paid | 613.42 | 612.45 |
| 5 | Enterprise controlled by Relative of director | Reimbursement of Expenses | 4.75 | - |

(ii) Closing Balances with related parties.

| Sl. No. | Relationship with the company | Nature of Transaction | As at 31.03.2022 | As at 31.03.2021 |
|---------|-----------------------------------|---------------------------|------------------|------------------|
| 1 | Director | Salary Payable | 2,004.52 | 1,322.48 |
| 2 | Sister Concern | Loan Given | 2,399.92 | 1,981.76 |
| | | Interest Received | - | 220.00 |
| 3 | Relative of Director | Maintenance(Purchase) | - | 22.66 |
| | | Reimbursement of Expenses | 41.62 | - |
| 4 | Enterprise controlled by director | Loan Taken | 6,686.29 | 6,134.21 |

NOTE 24F - Under the Micro, Small and Medium Enterprises Development Act, 2006, which came into force on October 2, 2006, the Company is required to make certain disclosures relating to Micro, Small and Medium Enterprises. The Company is in the process of compiling and assimilating the relevant information from its suppliers about their coverage under the Act. Since the relevant information is not readily available with the suppliers, the disclosures have been made to the extent of information available with the Company.

NOTE 24G - Contingent Liabilities & Capital and Other Commitments**(i) Contingent Liabilities**

| Sl. No. | Particulars | As at 31.03.2022 | As at 31.03.2021 |
|---------|---|------------------|------------------|
| a. | Claims against the company/disputed liabilities not acknowledged as debts | NIL | NIL |
| b. | Guarantees | NIL | NIL |
| c. | Other money for which the company is contingently liable | NIL | NIL |

(ii) Capital and Other Commitments

Estimated amounts of contracts remaining to be executed on capital for the current year is NIL (Previous Year-NIL)

NOTE 24H - Events Occurring after the Balance Sheet Date

No significant events which could affect the financial position as on 31.03.2022 to a material extent have been occurred after the balance sheet date till the signing of the same.

NOTE 24I - Relationship with Struck off Companies

The Company has not made any transaction with Struck Off Company under section 248 of the Companies Act, 2013. Accordingly no disclosure has been made.

NOTE 24J - Segment Reporting

As per requirement of Accounting Standard (AS) 17, 'Segment Reporting', no disclosures are required to be made since the Company's activities consists of a single segment.

NOTE 24K - Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.

NOTE 24L - Wilful Defaulter

The company has not been declared as wilful defaulter by any bank or financial institution or other lender.

NOTE 24M - Small Company

The Company is Small Company as defined under section 2(85) of The Companies Act, 2013 Accordingly compliances has been made to the extent applicable to small company.

NOTE 24N - Key Financial Ratios

All applicable key financial ratios has been separately annexed



ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in thousands of Rs., unless otherwise stated)

NOTE 24O

The Company has prepared its financial statement ('000) as required by amended schedule -III of The Companies Act ,2013 except the data related to number of shares and share price per unit.

NOTE 24P

Previous year's amount has been regrouped/rearranged to confirm to the classification of the current year, wherever considered necessary.

| | |
|---------------------------------|---------|
| Significant Accounting Policies | 1 |
| Notes of Financial statements | 2 to 24 |

As per our Annexed Report of even date

For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Regn No. 326659E



MANISH RAJ DHANDHARIA
(Partner)
Membership No. : 062582

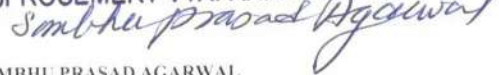
Place: Kolkata

Date : 03-09-2022



For and on behalf of board of directors

For ROSEMERY VYAPAAR PVT. LTD.



SAMBHU PRASAD AGARWAL

Director

DIN:06511532

For ROSEMERY VYAPAAR PVT. LTD.

ARUN KUMAR KEDIA

Director

DIN:00546896

Director



Director

ROSEMERY VYAPAAR PRIVATE LIMITED

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NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

(All amounts in Rs., unless otherwise stated)

NOTE 24N- Key Financial Ratios

| S.I | Ratio | Formula | Financial Year | Numerator | Denominator | 2021-22 | 2020-21 | Variance (%) | Explanation for variance >25% |
|--------|---|---|----------------|-----------|-------------|---------|---------|--------------|--|
| (i) | Current Ratio (Times) | Current Assets/ Current Liabilities | Current F.Y | 62,732.22 | 15,524.69 | 4.04 | 3.33 | 21.32% | N/A |
| | | | Previous F.Y. | 49,096.16 | 14,744.55 | | | | |
| (ii) | Return on Equity (%) | Profit After Tax/ Average Total Equity | Current F.Y | 5,546.39 | 45,285.74 | 12.25% | 17.29% | -29.17% | Due to change in profit during the year |
| | | | Previous F.Y. | 6,129.76 | 35,447.66 | | | | |
| (iii) | Return on capital employed (%) | Earning Before Interest and Tax/Total Capital Employed | Current F.Y | 8,925.39 | 58,338.73 | 15.30% | 17.13% | -10.67% | N/A |
| | | | Previous F.Y. | 9,230.35 | 53,893.08 | | | | |
| (iv) | Debt-Equity Ratio (Times) | Total Debt/Shareholder's Equity | Current F.Y | 10,279.80 | 48,058.93 | 0.21 | 0.27 | -22.22% | N/A |
| | | | Previous F.Y. | 11,380.54 | 42,512.54 | | | | |
| (v) | Net Capital Turnover ratio (Times) | Net sales/ Average Working capital | Current F.Y | 17,941.90 | 40,779.57 | 0.44 | 0.48 | -8.33% | N/A |
| | | | Previous F.Y. | 17,142.50 | 35,958.60 | | | | |
| (vi) | Net Profit ratio (%) | Net Profit/Revenue from operation | Current F.Y | 5,546.39 | 17,941.90 | 30.91% | 35.76% | -13.55% | N/A |
| | | | Previous F.Y. | 6,129.76 | 17,142.50 | | | | |
| (vii) | Trade Receivable Turnover Ratio (Times) | Credit Sales/Average Debtors | Current F.Y | 17,941.90 | 1,108.37 | 16.19 | 14.87 | 8.88% | N/A |
| | | | Previous F.Y. | 17,142.50 | 1,152.71 | | | | |
| (viii) | Inventory Turnover ratio (Times) | Sales/Average Inventory | Current F.Y | 17,941.90 | 39,738.07 | 0.45 | 0.95 | -52.63% | Due to Significantly Increase in inventory |
| | | | Previous F.Y. | 17,142.50 | 18,061.69 | | | | |
| (ix) | Debt Service Coverage Ratio (Times) | Profit Before Interest, Depreciation And Tax/Debt Service | Current F.Y | 8,928.36 | 3,005.37 | 2.97 | 3.69 | -19.51% | |
| | | | Previous F.Y. | 9,237.85 | 2,505.45 | | | | |

Note:

Debt service = Interest & Lease Payments + Principal Repayments

Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

Previous year figures have been shown under highlight

