CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Balance Sheet as at 31st March 2022

(Amount in ₹ Thousands)

EQUITY AND LIABILITIES		Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
1. Shareholders' Funds	T	EQUITY AND LIABILITIES			
A. State special Surplus Share application money pending allotment					
b. Reserves and Surplus c. Money received against share warrants 2. Share application money pending allotment 3. Non-Current Liabilities a. Long-term borrowings b. Deferred tax liabilities (Net) c. Other Long term liabilities d. Long Term Provisions 4. Current Liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of reditors other than micro and small enterprises c. Other current liabilities d. Short-term provisions 11 1 16.62 90.56 d. Short-term provisions 12 1,058.64 279.88 13 16,187.36 11,208.44 (ii) Intangible Assets (iii) Capital Work in Progress (iii) Capital Work in Progress (iii) Capital Work in Progress (iv) Intangible assets under development b. Non Current Investments c. Deferred tax assets (net) d. Long term loans and advances e. Other Non Current Assets a. Current Non Current Assets c. Other Non Current Assets a. Current Investments b. Inventories c. Trade Receivables d. Cash and Bank Balance c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets f. Other Current Asse		a. Share Capital	1	5,000.00	
c. Money received against share warrants 2. Share application money pending allotment 3. Non-Current Liabilities a. Long-term borrowings b. Deferred tax liabilities (Net) c. Other Long term liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short-term provisions 11		A.M	2	25,510.00	23,481.76
3. Non-Current Liabilities a. Long-term borrowings b. Deferred tax liabilities (Net) c. Other Long term liabilities d. Long Term Provisions 4. Current Liabilities a. Short-term borrowings b. Trade payables - total outstanding dues of micro and small enterprises - total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11				-	-
a. Long-term borrowings b. Deferred tax liabilities (Net) c. Other Long term liabilities d. Long Term Provisions 4. Current Liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11	2.	Share application money pending allotment			-
a. Long-term borrowings b. Deferred tax liabilities (Net) c. Other Long term liabilities d. Long Term Provisions 4. Current Liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11	3.	Non-Current Liabilities			
C. Other Long term liabilities d. Long Term Provisions 4. Current Liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11		a. Long-term borrowings	5	21,132.62	9,230.80
d. Long Term Provisions d. Long Term Provisions 4. Current Liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11		b. Deferred tax liabilities (Net)	6	-	-
4. Current Liabilities a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short-term provisions II		c. Other Long term liabilities	7	-	-
a. Short-term borrowings b. Trade payables -total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions II		d. Long Term Provisions	8	-	· · · · · · · · · · · · · · · · · · ·
10 10 10 10 10 10 10 10	4.	Current Liabilities			
-total outstanding dues of micro and small enterprises -total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11		a. Short-term borrowings	_	6,574.02	6,646.23
-total outstanding dues of creditors other than micro and small enterprises c. Other current liabilities d. Short - term provisions 11		b. Trade payables	10	-	-
Small enterprises				-	
c. Other current liabilities 11 16.62 90.56 d. Short - term provisions 12 1,058.64 279.83 61,823.48 45,574.45 III ASSETS Non-current assets a. Property, Plant & Equipments and Intangible assets 13 (i) Property, Plant and Equipment 16,187.36 11,208.42 (iii) Capital Work in Progress 27,241.80 24,831.31 (iv) Intangible assets under development 135.89 183.3 b. Non Current Investments 14 - - c. Deferred tax assets (net) 15 109.92 43.7 d. Long term loans and advances 16 - - e. Other Non Current Assets 17 - - 2. Current Assets 18 - - a. Current Investments 18 - - b. Inventories 19 - - c. Trade Receivables 20 1,097.72 - d. Cash and Bank Balance 21 1,793.61 93.8 d. Cash and Bank Balance 22 3,290		1		2,531.58	845.25
d. Short - term provisions 12 1,058.64 279.85 61,823.48 45,574.45 1. Non-current assets a. Property, Plant & Equipments and Intangible assets (ii) Property, Plant and Equipment (iii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development b. Non Current Investments c. Deferred tax assets (net) d. Long term loans and advances e. Other Non Current Assets 2. Current Assets a. Current Investments b. Inventories c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets 12 1,058.64 279.85 61,823.48 45,574.45 61,823.48 45,574.45 61,823.48 45,574.45 61,823.48 45,574.45 61,823.48 45,574.45 61,823.48 45,574.45 61,823.48 45,574.45 61,823.48 45,574.45 61,823.47 45,574.45 61,823.47 45,574.45 61,823.47 45,574.45 61,823.47 45,574.46			11	16.62	90.56
ASSETS					
1. Non-current assets a. Property, Plant & Equipments and Intangible assets (i) Property, Plant and Equipment (ii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development b. Non Current Investments c. Deferred tax assets (net) d. Long term loans and advances e. Other Non Current Assets 2. Current Assets a. Current Investments b. Inventories c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets 1. 13 16,187.36 11,208.42 27,241.80 27,241.80 27,241.80 27,241.80 27,241.80 21,099.29 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 25,724.80 27,241.80		a. Snort - term provisions	**		
1. Non-current assets a. Property, Plant & Equipments and Intangible assets (i) Property, Plant and Equipment (ii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development b. Non Current Investments c. Deferred tax assets (net) d. Long term loans and advances e. Other Non Current Assets 2. Current Assets a. Current Investments b. Inventories c. Trade Receivables c. Trade Receivables c. Short Term Loans and Advances e. Short Term Loans and Advances f. Other Current Assets 13 16,187.36 11,208.42 27,241.80 27,24.81 28,24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 24,831.30 27,241.80 27,241.80 27,241.80 27,241.80 27,241.80 27,241.80 27,24.81 28,24.81 28,24.81 28,24.81 28,24.81 28,24.81 28,24.81 28,24.	11	ASSETS			
a. Property, Plant & Equipments and Intangible assets (i) Property, Plant and Equipment (ii) Intangible Assets (iii) Capital Work in Progress (iv) Intangible assets under development b. Non Current Investments c. Deferred tax assets (net) d. Long term loans and advances e. Other Non Current Assets 18					
(i) Property, Plant and Equipment 16,187.36 11,208.42 (ii) Intangible Assets 27,241.80 24,831.30 (iv) Intangible assets under development 135.89 183.33 b. Non Current Investments 14 - - c. Deferred tax assets (net) 15 109.92 43.74 d. Long term loans and advances 16 - - e. Other Non Current Assets 17 - - 2. Current Assets 18 - - a. Current Investments 18 - - b. Inventories 19 - - c. Trade Receivables 20 1,097.72 - d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4		a. Property, Plant & Equipments and Intangible assets	13		
(ii) Intangible Assets 27,241.80 24,831.30 (iii) Capital Work in Progress 135.89 183.3 (iv) Intangible assets under development 14 - - b. Non Current Investments 15 109.92 43.70 c. Deferred tax assets (net) 15 109.92 43.70 d. Long term loans and advances 16 - - e. Other Non Current Assets 17 - - a. Current Investments 18 - - b. Inventories 19 - - c. Trade Receivables 20 1,097.72 - d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4				16,187.36	11,208.42
(iii) Capital Work in Progress 27,241.80 24,831.30 (iv) Intangible assets under development 135.89 183.3 b. Non Current Investments 14 - - c. Deferred tax assets (net) 15 109.92 43.70 d. Long term loans and advances 16 - - e. Other Non Current Assets 17 - - 2. Current Assets 18 - - a. Current Investments 19 - - b. Inventories 19 - - c. Trade Receivables 20 1,097.72 - d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4		11 1		-	-
(iv) Intangible assets under development 135.89 183.31 b. Non Current Investments 14		Visit 10 10 10 10 10 10 10 10 10 10 10 10 10		27,241.80	24,831.30
Deferred tax assets (net)				135.89	183.3
c. Deferred tax assets (net) 15 109.92 43.74 d. Long term loans and advances 16 - - e. Other Non Current Assets 17 - - 2. Current Assets 18 - - a. Current Investments 19 - - b. Inventories 19 - - c. Trade Receivables 20 1,097.72 - d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4		b. Non Current Investments	14	_	-
d. Long term loans and advances 16 - - e. Other Non Current Assets 17 - - 2. Current Assets 8 - - - a. Current Investments 18 - - - b. Inventories 19 - - - c. Trade Receivables 20 1,097.72 - - d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4		c. Deferred tax assets (net)	15	109.92	43.70
e. Other Non Current Assets 17 2. Current Assets a. Current Investments b. Inventories c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets 18			16	-	-
a. Current Investments b. Inventories c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets 18 - 19 - 19 - 19 - 19 - 19 - 19 - 19 - 19			17	-	-
b. Inventories c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets 19 10 11 1793.61 1793.61 93.8 22 3,290.75 1,491.0 23 11,966.42 7,722.7 61,823.47 45,574.4	2.	Current Assets			
c. Trade Receivables d. Cash and Bank Balance e. Short Term Loans and Advances f. Other Current Assets 20 1,097.72 1,793.61 93.8 22 3,290.75 1,491.0 23 11,966.42 7,722.7 61,823.47 45,574.4		a. Current Investments	18	-	
c. Trade Receivables 20 1,097.72 - d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4			19	-	
d. Cash and Bank Balance 21 1,793.61 93.8 e. Short Term Loans and Advances 22 3,290.75 1,491.0 f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4			20	1,097.7	
f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4		A STATE OF THE STA	21	1,793.6	-
f. Other Current Assets 23 11,966.42 7,722.7 61,823.47 45,574.4		e. Short Term Loans and Advances	22		
			23		
ee accompanying notes forming part of the financial statements 1-61				61,823.4	7 45,574.4
	ee ac	companying notes forming part of the financial statements	1-61		

As per our report of even date attached.

For Kapoor Goyal & Co **Chartered Accountants**

Firm Registration No. 01370N

For and on behalf of the Board of Directors

For OPEPL FRESH PVT. L

Tarun Kapoor

F. C. A. Partner (M. No. 095949) Signed at New Delhi on 27-05-2022 UDIN No.: 22095949ANOHWK9396 Nagendra Debnath DNAGENDRA DEBNATH DIV PIN 36665782 (Director)

FOR OPEPLERES HPVT. LTD.

m Debnati Goutam Del

DIN: 06923261

(Director)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Statement of Profit & Loss for the Year ended on 31st March, 2022

(Amount in ₹ Thousands)

	Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
	Revenue from Operations	24	25,371.30	12.041.16
ii	Other Income	25	25,371.30	12,941.16
III	Total Income		25,396.96	12,941.16
IV	EXPENSES			
	Cost of Materials Consumed	26		
	Purchases of Stock-in-Trade	27	8,217.34	6,681.34
			0,217.54	0,081.34
	Change in Inventories of FG, WIP and stock in trade	28	-	-
	Employee Benefits Expenses	29	2,773.74	1,277.49
	Finance Cost	30	1,702.35	592.52
	Depreciation and Amortization Expense	31	2,299.89	1,018.02
	Other Expenses	32	7,662.77	2,049.29
			22,656	11,619
V	Profit before exceptional and extraordinary items and tax		2,741	1,323
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax		2,741	1,323
VIII	Extraordinary items		-	· .
	Loss on Sale of Fixed Assets		-	
IX	Profit before tax		2,741	1,323
х	Tax Expense			2,323
	a. Current Tax (Net of Mat)	33	778.79	279.85
	b. Deferred Tax		(66.17)	(43.76)
	c. Tax related to Previous years		-	(13.75)
			713	236
ΧI	Profit (Loss) for the period from continuing operations		2,028	1,086
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		_	
xv	Profit/ (Loss) after tax (XI + XIV)		-	
XVI	Earning per equity share of Rs. 10/- each			
	a. Basic		0.0041	0.0022
	b. Diluted		0.0041	0.0022
See acco	ompanying notes forming part of the financial statements	1-61		

As per our report of even date attached.

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N

For and on behalf of the Board of Directors

COUTAM DEBNATE Debnath DIN: 0692326 inector, (Director)06923261

For OPEPLFRESH PVT. LTD

comon

Tarun Kapoor

F. C. A. Partner (M. No. 095949) Signed at New Delhi on 27-05-2022 UDIN No.: 22095949ANOHWK9396

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Cash Flow Statement for the year ended as on 31st March, 2022

(Amount in ₹ Thousands)

	Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
(A)	Cash Flow from Operating Activities			
	Net profit as per The Statement of Profit & Loss before Tax		2,028.24	1,086.39
	(a) Profit from operating activities		-	
	Adjustments:		(66.17)	(43.76)
	Add / (Less) : Deferred Tax Adjustment		778.80	279.85
	Add / (Less) : Provision for Current Tax		2,299.89	1,018.02
	Add / (Less) : Depreciation and amortization		1,624.99	398.63
	Add / (Less) : Interest Paid		-	(200.11)
,	Add / (Less) : Income Tax Paid (Previous Year)		-	-
	(b) Working capital changes:		-	
	- Changes in Inventory		(1,097.72)	
	- Changes in Trade Receivables		(1,799.70)	(1,491.05)
	- Changes in short-term loans and advances		(4,243.67)	(7,522.75)
	- Changes in other current assets		1,686.33	845.25
	- Changes in trade payables		(73.94)	90.56
	- Changes in other current liabilities		-	-
	Total of (1) (Cash inflow from Operating activities)		1,137.04	(5,538.96
(B)	Cash Flow from Investing Activities			
	(a) Proceeds from sale of fixed assets		-	-
	(b) Realisation of long-term loans and advances			
	(c) Payment towards Purchase of Fixed Assets		(9,641.87)	(3,672.68
	(d) Purchase of Intangible Assets		-	(203.40
	(e) Dividend received		-	-
	Total of (2) (Cash outflow from Investing Activities)		(9,641.87)	(3,876.08
(C)	Cash Flow from Financing Activities		_	-
(- /	(a) Proceeds from Issue of Capital (incl Share premium)		_	
	(b) Proceeds from short-term borrowings		(72.22	6,646.23
	(c) Proceeds from long-term borrowings		11,901.82	50
	(d) Interest Paid	3	(1,624.99)	- 27
	Total of (3)(Cash outflow from Financing activities)		10,204.61	. 9,424.77
let Inci	rease (Decrease) in Cash and cash equivalents (A+B+C)		1,699.77	9.74
	Opening Cash & Cash	Equivalents	93.84	4 84.1
	Closing Cash & Cash I	Equivalents	1,793.6	93.84

As per our report of even date attached.

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N

For and on behalf of the Board of Directors

For OPEPLFRESH PVT. LTD.

For OPEPLFRESH PVT. LTD.

Nagendra Debnath

Director,
DINAGENDRA DEBNATH

DIN: 06665782

(Director)

Mam Detre

Goutam Debnath

GOUTAM DEBNATER OF, DIN: 06923261

(Director)

Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on 27-05-2022

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA -799003,INDIA

Notes Forming Part of the Financial Statements as at 31-03-2022

(Amount	in	₹:	The	ousa	ands
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Note No.	Par	ticulars		As at 31st March, 2022	As at 31st March, 2021
				TOTE	2021
3	Share Capital				
3.1	Authorized Share Capital		. "1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	500000 Equity Shares of Rs. 10/- each full				
	(Previous year - 500000 Equity Shares of F	Rs. 10/- each)		5,000.00	5,000.00
				5,000.00	5,000.00
3.2	Issued, Subscribed & Fully Paid up Capita				
	5,00,000 Equity Shares of Rs. 10/- each fu				
	(Previous year - 500000 Equity Shares of F	Rs. 10/- each fully paidu	p)	5,000.00	5,000.00
				5,000.00	5,000.00
3.3	Reconciliation Of Number of Shares	to a fall of the control of		5 000 00	5 000 00
	Number Of Equity Shares as at the beginn	_	ır	5,000.00	5,000.00
	Add :- Number of Shares Issued during th			-	
	Number Of Equity Shares as at the end of	the financial Years		5,000.00	5,000.00
3.4	List of Shareholders holding more than 59				
	Name	% of S	hares	Number	of Shares
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
	Oval Projects Engineering Pvt Ltd	100.00%	100.00%	499,999	499,999
3.5	Details of Shares held by promoters			2021-22	
	Promoter Name			%of total	% Change
			No. of Shares**	shares**	during the
	Oval Projects Engineering Pvt Ltd		499,999	100.00%	
	Goutam Debnath		1	0.00%	Nil
3.6	Terms / Rights attached to Equity Shares The company has only one class of equity entilted to one vote per share. Wheneve In the event of liquidation of the Comparassets of the Company, after distribution curently. The distribution will be in proportion.	y share having par value r the company declares ny, the holders of Equity of all preferential amou	dividend it will be paid Shares will be entitled unts. However, no such	in Indian Rupees to receive any o preferential amo	s. f the remaining ounts exist
4 4.1	Reserves & Surplus Securities Premium Opening balance Add: Addition during the year Less: Deduction during the year			-	-

Gorfam Debarry FRES

	Closing balance		-	-
	Closing balance			
.2	Surplus (Statement of Profit & Loss)		22 404 76	22,595.48
	Opening balance		23,481.76	1,086.39
-	Add : Profit During the Year		2,028.24	200.11
	Less: Loss during the year / Appropriations	-	25,510.00	23,481.76
	Closing balance	Total	25,510.00	23,481.76
		Total	23,510.00	25,102.70
5	Long Term Borrowings			
	(Secured)/(Unsecured)			
.1	Term Loan		8,900.08	8,284.19
	-From Banks -		8,900.08	0,204.13
	- Loan from Banks and Other FIs - P & M		12,232.53	946.61
5.2	Unsecured - Loans and advances from related parties		12,232.33	J+0.0.
5.3	Unsecured - Other Loans and advances	Total	21,132.61	9,230.80
5.4	Terms of repayment of term loans and other loans shall be stated	. Period and amount of	continuing defau	It as on the
	la La Chart data in repayment of loans and interest, shall be so	pecified separately in ea	CII Case.	
	Where loans have been guaranteed by directors or others, the ag	gregate amount of such	i loans under eac	ii ileau silali
	be disclosed.			
6	Deferred Tax Liability (Net)			
6.1	Deferred Tax Liability on Account of Depreciation & other exp			
0.1	Opening balance		-	59.8
	During the Year		-	F0.6
		Closing balance (A)	-	59.8
6.2	Deferred Tax Asset on Account of Depreciation & Other Exp		43.76	103.5
	Opening balance			103
	During the Year	Clarian balance (P)	66.17	103 5
	During the Year	Closing balance (B)	109.93	103.5
	During the Year	Closing balance (B) Net (A - B)		
7			109.93	
7 7.1	Other Long term Liabilities Trade Payables		109.93	
7 7.1 7.2	Other Long term Liabilities	Net (A - B)	109.93 (109.93)	
7.1	Other Long term Liabilities Trade Payables		109.93	
7.1 7.2	Other Long term Liabilities Trade Payables Other	Net (A - B)	109.93 (109.93)	
7.1 7.2	Other Long term Liabilities Trade Payables Other Long Term Provisions	Net (A - B)	109.93 (109.93)	
7.1 7.2	Other Long term Liabilities Trade Payables Other	Net (A - B)	109.93 (109.93)	
7.1 7.2 8 8.1	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits	Net (A - B)	109.93 (109.93)	
7.1 7.2 8 8.1	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings	Net (A - B)	109.93 (109.93)	
7.1 7.2 8 8.1 8.2	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings (Secured/Unsecured)	Net (A - B)	109.93 (109.93)	
7.1 7.2 8 8.1 8.2	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings	Net (A - B)	109.93 (109.93)	
7.1 7.2 8 8.1 8.2	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings (Secured/Unsecured)	Net (A - B)	109.93 (109.93)	
7.1 7.2 8 8.1 8.2	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings (Secured/Unsecured) Loans repayable on demand -From Banks -From other parties	Net (A - B)	109.93 (109.93)	(43.7
7.1 7.2 8 8.1 8.2	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings (Secured/Unsecured) Loans repayable on demand -From Banks -From other parties Current Maturity of Long Term Debt	Net (A - B)	109.93 (109.93)	1,658
7.1 7.2 8 8.1 8.2 9	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings (Secured/Unsecured) Loans repayable on demand -From Banks -From other parties Current Maturity of Long Term Debt	Net (A - B)	109.93 (109.93)	1,658
7.1 7.2 8 8.1 8.2 9 9.1	Other Long term Liabilities Trade Payables Other Long Term Provisions Provision for Employee Benefits Others (specify nature) Short Term Borrowings (Secured/Unsecured) Loans repayable on demand -From Banks -From other parties Current Maturity of Long Term Debt Loans and advances from related parties	Net (A - B)	109.93 (109.93)	1,658





9.6	Where loans have been guaranteed by directors or others, the aggregate amount of suc	ch loans under each	head shall
	be disclosed.		
	Period and amount of default as on the Balance Sheet date in repayment of loans and in	nterest, shall be spe	cified
	separately in each case.		
-	current maturities of Long term borrowings shall be disclosed separately.		
	Loan from Banks includes		
	- Cash Credit Limit from ICICI Bank INR 5 Crores & INR 2 Crores from HDFC Bank		
	1] Stock-in-trade, consisting of raw materials, goods in process of manufacturing finishe	d goods, and other	
	merchandise whatsoever.		
	2] All the Debts, that is, all the book debts, outstandings, monies receivable, claims, bill	s, invoice document	s, contracts
	guarantees.	6 I I	
	3] The movable plant and machinery and vehicles, which may now or at any time herea	fter belong to the B	orrower or
	- Working Capital Term Loan		
10	Trade Payables		
10.1	Due to Micro and Small enterprises (refer note no.10.3 & 10.4)	-	-
10.2	Due to Others (refer note no. 10.4)	2,531.58	845.25
	Total	2,531.58	845.25
10.3	Based on the information available with the company, the balance due to Micro, Small		
	defined under the MSMED Act 2006 is Rs. Nil (Previous Year Rs. Nil) and no interest has	been paid or is pay	able under
	the terms of the MSMED Act 2006.		
11	Other Current Liabilities		
11.1	Current maturities of finance lease	-	
11.2	Interest accrued but not due on borrowings	-	
11.3	Interest accrued and due on borrowings	-	
11.4	Income received in advance	-	
11.5	Other payables - Expenses		
11.6	Other payables - TDS	15.35	90.5
11.7	Other payables - GST	1.28	
11.8	Other payables - PF	-	
11.9	Other payables - Capital Commitments	-	
11.10	Other payables - Professional Tax	-	
11.11	Other payables - Fixed Assets	-	
	Tota	16.63	90.5
12	Short Term Provisions		
12.1	Provision for Employee Benefits	-	
12.2	Provision others	1,059	28
	Tota	1,059	28
14	Non Current Investments		
14.1	Investment property		
14.2	Investment in Equity Instruments		
14.3	Other non-current investments -Investments in Gold/Jewellery	-	
	Tota	1	
	The basis of valuation of individual investments		
	Aggregate amount of quoted investments and market value		
	Aggregate amount of Unquoted Investment		

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	I					
4.5		0 Advan				
15		ans & Advances				
15.1	Capital Advan		darad good) Pafar	-	-	
15.2 15.3	Loans and advances to related parties (Secured/Unsecured considered good) Refer Other loans and advances - Security					
15.3	Other loans ar	iu advances - Security		-		
Note :	Renavable on	demand or without specif	fying any terms or period	Total	-	<u> </u>
vote .		payable on demand or without specifying any terms or period of repayment S.no. Type of Borrower Current Period			Previous	Period
	3	1,700 01 2011 011 01	Amount outstanding in		Amount	% of Total
			the nature of loan	Advances in the	outstanding in	Ioan &
				nature of loan	the nature of	Advances in
					loan	the nature o
	1	Promoters	-		-	
	2	Directors		-	-	
	3	KMPs	-	-	-	
	4	Related Parties	-	-	-	
		Total				
			-			
16	Other non cu	rrent assets				
16.1	Long Term Tra	ade Receivables (including	trade receivables on defe	erred credit terms)	-	
16.2	Security Depo	osits			-	
16.3	Other (Specifi	y Nature)			-	
				Total	-	
17	Current Inves	tments				
17	Current Investments Investment In Equity Instruments				_	
		n partnership firms			_	
		t investments (specify nat	ure)		-	
		(-)	,	Total	-	
	The basis of v	aluation of individual inv	estments			
	Aggregate an	nount of quoted investme	ents and market value			
	Aggregate an	nount of Unquoted Invest	tment		-	
18	Inventories					
40.4		No. 2 b for method of valu	iation)			
18.1	Raw Material					
18.2	Work-in-Prog					
18.3	Finished Goo		uired for trading			
18.4		e (in respect of goods acq	uned for trading)		-	
18.5	Stores & Spar	es				
18.6	Loose tools	£			_	
18.7	Others (speci	Ty nature		Tota	<u> </u>	
19	Trade Receiv					
19.1		sidered good				
	-with relate				-	
	-with other				-	
19.2		onsidered good				
	-with relate	•			-	
	-with other	'S			1,097.72	
19.3	<u>Doubtful</u>					
	-with relate	ed parties			-	

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	-with others	- 1	_
	Total	1,098	
	Debts due by directors or other officers of the company or any of them either severally	or jointly with any	other person
19.4	or debts due by firms or private companies respectively in which any director is a partne	er or a director or a	a member
	would be separately stated.		
20	Cash and cash equivalents		
20.1	Balances with Banks	-	-
	- in current account	-	4.21
20.2	Cheques, drafts on hand	-	-
20.3	Cash on hand	1,793.61	89.63
20.4	Others - Fixed Deposits	-	
20.5	Others - Imprest	-	_
	Total	1,794	94
20.5	Details of Fixed deposit		
	Fixed deposit less than 3 month		
	Fixed deposit more than 3 month but less than 12 months		_
	Fixed deposit more than 12 months (Refer note no.)		
21	Short term Loan & Advances		
21.1	Loans & Advances (Unsecured/Secured/Doubtful, Considered Good)		
	-to related parties		
21.2	Others (specify nature)	_	_
	Advances to employees	-	-
	Advances to Vendors & Others	3,290.75	1,491.05
	Balance with Revenue Authorities	341.93	-
	Prepaid Expenses	-	-
	Total	3,633	1,491
	Loans and advances due by directors or other officers of the company or any of them ei	ther severally or jo	ointly with
	any other person or amounts due by firms or private companies respectively in which a	ny director is a pai	rtner or a
	director or a member shall be separately stated.		
22	Other Current Assets		
22.1	Security Deposit	325.66	325.66
22.2	Live Stock	11,298.84	7,382.84
22.3	unbilled Revenue	-	-
	Total	11,625	7,709

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Note 7 & 10	Trade payable ageing schedule		
Outstanding for	following periods from due date of payment (2021-22)		Amount
	F = : - - - - - - - - - - - - -	2.2	C /

Outst	Outstanding for following periods from due date of payment (2021-22)	g periods fr	om due date	of payment (2	(021-22)	_	Amount ir	(Amount in ₹ Thousands)
;	-		Unbilled	,	1 3	2-3	> 3	Total
S.No	S.No Particulars	Not due	amount	< I year	I-2 years	years	years years	Ocal
7.1	7.1 MSME		•	1	1	•	•	•
7.2	7.2 Others		•	2,531.58	Ĺ	•	1	2,531.58
7.3	7.3 Disputed dues-MSME		1		i	•	ı	1
7.4	7.4 Disputed dues-Other		ı	1	1	-		.1
	Total			2,531.58	ı	•		2,531.58

	2-3 > 3	years years	
2020-21)	1 2 300%	< I yedi I-2 yedis	
of payment (1	> T year	
om due date	Unbilled	amonnt	
ing periods fro	110	Not ane	
Outstanding for following periods from due date of payment (2020-21)	-	io Particulars	MCME
	'	0	,

		Alot dire		1 1 1002	1.2 voare			0	
S.no	S.no Particulars	Not ane	amount	T year 1-2 years	T-Z years	years years	years		
7.1	7.1 MSME							•	
7.2	7.2 Others			845.25	Ţ	•		845.25	
7.3	7.3 Disputed dues-MSME						1	•	
7.4	7.4 Disputed dues-Other							•	
	Total			845.25	1	-	-	845.25	

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rade receiv	
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19	

Outstanding for following peri	periods fro	om due date	iods from due date of payment (2021-22)	2021-22)			(Amount in ₹ Thousands)	Thousands)
- :	1	Unbilled	, d	6month-1 1-2 2-3	1-2	2-3	3 vears	Total
S.no Particulars	Not aue	amount	< o months	years	years years	years	2 years	
Undisputed Trade								
19.2 Receivables – considered			1,097.72	1	1	1	•	1,097.72
poog	•	•						
Undisputed Trade								
Receivables – considered								
doubtful	,	•	•	ı	1	,		•

			1,098	
		,	•	
		-		
•		,		
ı		1	1,098	
ı		ı	1	
1			ı	
– considered good	Disputed Trade Receivables	 considered doubtful 	Total	

Disputed Trade Receivables

Outstanding for following periods from due date of payment (2020-21)	periods fro	om due dat	e of payment (2020-21)				22
S.no Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 2-3 years	2-3 years	> 3 years	Total
Undisputed Trade								
19.2 Receivables - considered			•	1	1		•	
poog	1	1						
Undisputed Trade								
Receivables – considered								
doubtful	t	ī	•	•			T	1
Disputed Trade Receivables	S							
 considered good 	1	1	ı	1	•		T	•
Disputed Trade Receivables	S							
 considered doubtful 		•	1	•	'		1	'
Total		1	1	1	,	,	'	•



CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Notes Forming Part of the Financial Statements as at 31-03-2022

(Amount in ₹ Thousands)

			(/ 11/10 41	it iii \ Tilousunus/
Note No.	Particulars		Year ended 31 st March, 2022	Year ended 31 st March, 2021
23	Revenue from Operations		•	
23.1	Sale of Products		-	-
23.2	Sale of Services		25,371.30	12,941.15
23.3	Other Operating Revenue		25.66	-
		Total	25,397	12,941
Note:	Sale of Products Comprise of			,
	Manufactured Goods			
	i.)		-	-
	ii.)		-	-
	,	Total	-	-
Note:	Sale of Services Comprise of			
	i.) Sale of Agriculture Produce		301.42	2,278.36
	ii.) Sale of Fisheries, Chicks & Animal husbandry		24,450.17	9,493.41
	iii.) Sale of Rubber & Gunny bags		619.70	1,169.38
	/			
		Total	25,371.29	12,941.15
Note :	Other Operating Revenue comprise of i.) Duty Drawback & Other Incentives ii.) Scrap sale	Total		- -
24	Other Income			
24	Interest Income		_	_
24.1	Discount received		25.66	_
24.2	Profit on Sale of Property, Plant & Equipment		25.00	_
24.3 24.4	Misc Balances Written off		_	_
24.4	Profit from Firm/LLp			_
24.5	Foreign Exchange Gain			_
24.0	Poleign Exchange dam	Tota	1 26	-
	Cost of Materials Consumed			,
25				
	Opening Stock		8,217.34	6,681.34
	Add: Purchases		0,217.34	0,001.34
	Less : Closing			

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CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Notes Forming Part of the Financial Statements as at 31-03-2022

	Cost of Materials Consumed	8,217	6,681
26	Purchases of Stock-in-Trade		
20	Traded Goods		
	Total		
	Total		<u>.</u>
27	Changes in inventories of Finished Goods, Work in		
•	Progress and Stock in trade		4
	Inventories at the end of the year		
	i.) Finished goods	_	_
	ii.) Work in progress	_	_
	Sub Total (A)		
	Inventories at the beginning of the year		
	i.) Finished goods		_
	ii.) Work in progress		
	Sub Total (B)	-	
	Net Increase / (Decrease) (A - B)		<u>-</u>
	Net mereuse / (Decreuse) (A-b)		
28	Employee Benefit Expenses		
3.1	Salary & Wages (Inculding bonus)	2,773.74	1,277.4
3.2	Director's Salary		,
8.3	Staff welfare Expenses		
3.4	Contribution to Various Funds		
	Total	2,774	1,277
te :	Details of Contribution to various Funds		
	i.) Employees State Insurance	_	_
	ii.) Gratuity fund	_	_
	iii.) Provident fund	_	_
	iv.) Workers Policy	_	_
	v.) Labour Cess	-	_
	Total	-	-
	Figure Costs		
9	Finance Costs	10.01	467.0
9.1	Processing Fess	19.34	167.8
9.2	Bank Gurantee charges	-	
9.3	Interest Paid on Bank Limits	1,624.99	398.6
9.4	Interest for Vehicle Finance	-	-
9.5	Documentation Charges	58.02	26.0
	Total	1,702	593

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CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Notes Forming Part of the Financial Statements as at 31-03-2022

30	Depreciation and Amortization Expense		
1	Depreciation	2,252.43	997.97
1	Amortization	47.46	4.40
		2,300	1,002
31	Other Expenses		
	Advertisement	10.00	-
	Auditor remuneration	30.00	30.00
	Consultancy Charges	112.70	-
	Electricity & Water Exp	667.20	939.85
1	Freight & Cartage	465.86	426.74
1	Fooding expense	1,500.02	-
	GST Expenses	376.30	-
	Packing Material	7.01	9.65
	Legal Charges	72.10	25.00
	Discount Exp	351.89	-
	Medicines for Animals	328.12	608.13
	Misc Expenses	42.85	-
	Printing & Stationery	1.11	-
	Repair & Maintanance	388.14	4.00
	Round Off	0.01	0.03
	ROC Charges	-	5.90
	Consumable Charges	507.58	-
	Car Rent	281.00	-
	Job Work Charges	2,114.38	-
	Interest on late deposit of TDS	0.26	-
	Subscription	406.25	-
	Tota	7,663	2,049

32	Current tax		
	Current tax (MAT)	779	280
	Less : MAT credit entitlement	-	-
	Net Current tax	779	280





OPEPL FRESH PRIVATE LIMITED
HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA
CIN - U01113TR2018PTC013542

Property, Plant & Equipment Property, Plant & Major Hond Classification	Property, Plant &	**************************************	Cost	Mean contract	Total	***************************************	Depreciation	o o		Adjuste	Salvage Value	W.D.V. as on	W.D.V. as on
rigid read cassification	יייי אייייי אייייייייייייייייייייייייי	AS ON 1.4.21	Addition	Sales / Put to Use/Transfer		Upto 1.4.21	For the Year	Accu. Depm on Asset Sold	Total	Throug h Reserve & Surplus	.5.	31/03/2022	31/03/2021
	Tangible Assets												
3	4	6	10	11	12	13	14	15	16	17	18	19	20
Land Total		00:00	2150.00	00.00	2150.00	00.00	0.00	0.00	0.00	0.00	0.00	2150.00	0.00
Plant & Machinery Total		12206.39	5081.37	00.00	17287.75	76.766	2252.42	0.00	3250.39	0.00	864.39	14037.36	11208.42
intangible Asset Total		203.40	00.00	00:00	203.40	20.05	47.46	0.00	67.51	0.00	10.17	135.89	183.35
Capital WIP Total		24831.30	2410.50	00.00	27241.80	00.00	00.0	0.00	00.0	0.00	1362.09	27241.80	24831.30
Grand Total		37241.09	9641.87	00:00	46882.95	1018.02	2299.89	0.00	3317.91	0.00	2236.65	43565.05	36223.06

FOR OPEPL FRESH PRIVATE LIMITED

For OPEPL FRESH PVT. LTD. For Nagendra Debnath Directorenora Debnath Directorenora Debnath Directorenora Delin. 065 (Director)

For OPEPL FRESH PVT. LTD.

Sontan Debnath
Goutam Debnath
COUTAM DEBNATH Director,
DIR. COUTAM DIRECTOR,
DIR. COLOR OF CONTAMENT DIRECTOR.



Tarun Kapoor F. C. A. Partner (M. No. 095949) Signed at New Delhi on 22/07/2022 UDIN 22095949ANOHWK9396

"As per our separate report of even date" FOR Kapoor Goyal & Co. (FRN No. 001370N) CHARTERED ACCOUNTANTS 28 Antition of the state of the

ties 18148502.58 9307630.66 10180859.82 7861891.79 11.78 11.18 50.57% ties holder's 27706633.48 15877032.6 30509997.27 28481760.71 6.65% 3.18170022 177.04% ge 2,028,236.56 1,086,330.82 30509997.27 28481760.71 6.65% 3.1817 74.28% 177.04% ge 2,028,236.56 1,086,330.82 30509997.27 28481760.71 6.65% 3.1817 74.28% 177.04% 177	37	Ratio	Numerator	Denominator	Numerator	rator	Denominator		+	Previous	% Variance	Reason for variance
March Current Assets Current Asset									rerioa	rerion		
Factor Current Assets Cuabilities Current Assets Capity					31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021		
equity ratio Total Debt Earlings available Shareholder's 27706633.48 15877032.6 30509997.27 28481760.71 0.91 0.56 62.51% Service coverage Earlings available Debt Service 17153959.52 6259816.53 6574018.48 6646233.6 2.61 0.94 1777.04% Total Debt service 17153959.52 6259816.53 6574018.48 6646233.6 2.61 0.94 1777.04% Total Cabit Sales Average 25371295 12941157.93 0 0 0 0 0 Service coverage Earlings available Debt Service 17153959.52 6259816.53 6574018.48 6646233.6 2.61 0.94 1777.04% Total Cabit Sales Average 25371295 12941157.93 0 0 0 0 0 0 Service coverage Earlings available Debt Service 2740.866.56 1.086.390.82 25371295 1.086.390.82 26542.76 1.44573.88 2.71% Total Cabit Sales Average Average 25371295 1.0941157.93 2967642.76 1.44573.88 2.71% 2.51% Total Cabit Portity and the Profit Available Av		Current Ratio	Current Assets	Current	18148502.58	9307630.66	10180859.82	7861891.79	1.78	1.18	50.57%	50.57% As the Management was more inclined
equity ratio				Liabilities								to complete the projects on time,
Particle Total Debt Shareholder's 27706633.48 15877032.6 30509997.27 28481760.71 0.91 0.56 6.291%												forseeing the COVID waves, the works
equity ratio Total Debt Shareholder's Equity 27706633.48 15877032.6 30509997.27 28481760.71 0.56 6.2.91% service coverage Emnings available Debt Service 17153959.52 6259816.53 6574018.48 66462336 2.61 0.94 177.04% m on equity ratio Net Profits after Average 2.028,236.56 1,086,390.82 30509997.27 28481760.71 6.65% 3.81% 74.28% providend (if any) Average 2.028,236.56 1,086,390.82 30509997.27 28481760.71 6.65% 3.81% 74.28% providend (if any) Average 2.5371295 12941157.93 0												executed remained unmeasured on
equity ratio Total Debt Shareholder's Equity 2770683.48 1387/03.26 59509997.27 28481760.71 0.31 0.39 177.04% service coverage for debt service 17153999.52 6259816.53 6574018.48 6646233.6 2.61 0.34 177.04% mon equity ratio Net Profits after Average 2.028,236.56 1,086,390.82 30509997.27 28481760.71 6.65% 3.81% 74.28% ntory tumover ratio Onsales Average 2.5371295 1,2841157.93 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- 1</td> <td>11 07110000</td> <td></td> <td>000</td> <td>62 010/</td> <td>Mot applicable</td>							- 1	11 07110000		000	62 010/	Mot applicable
service coverage Earnings available for debt service Debt Service 17153959.52.2 6259816.53 6574018.48 6646233.6 2.61 0.94 177.04% m on equity ratio tor debt service Shareholder's for debt service 2,028,236.56 1,086,390.82 30509997.27 28481760.71 6.65% 3.81% 74.28% m on equity ratio taxses - Preference Shareholder's Equity 25371295 12941157.93 30509997.27 28481760.71 6.65% 3.81% 74.28% ntory turnover ratio Oss of sook sool of solds sould share services Average 25371295 12941157.93 0		Debt-equity ratio	Total Debt	Shareholder's Equity	27706633.48	15877032.6		28481/60./1	0.91	0.30	02.91X	not applicable
The control of the control of takes of the control of takes of the control o		Ocht comice coverage	Farnings available	Debt Service	17153959.52	6259816.53	6574018.48	6646233.6	2.61	0.94	177.04%	177.04% The Increase in Profitability due to
non equity ratio Net Profits after taxes – Preference Average Shareholder's conversation 2,028,236.56 1,086,390.82 30509997.27 28481760.71 6,65% 3.81% 74.28% tory turnover ratio Cost of goods sold Average inventory receivables Average Accounts 25371295 12941157.93 0<		ratio	for debt service									management of expenses has bettered the ratio
tory turnover ratio (Cost of goods sold Average S12371295 12941157.93 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Octava Octava Constitution	Not Drofite affor	Average	2 028 236 56	1.086.390.82	30509997.27	28481760.71	6.65%		74.28%	74.28% The Increase in Profitability due to
tory turn over ratio		עבותוון סון בלתונא ופנוס	taxes – Preference	Shareholder's	, , , , ,							management of expenses has bettered
tory turnover ratio			Dividend (if any)	Fourity								the ratio
Net Credit Sales Net Credit Sales Average Averag		Inventory turnover ratio	Cost of goods sold	Average	25371295	12941157.93	0	0	0		0	0 Not applicable
ver ratio Accounts			OR sales	Inventory								1
Accounts Accounts Receivable Receiva		Trade receivables	Net Credit Sales	Average	0	0	0	0	0.00	0.00	0.00%	0.00% THE COMPANY HAVE NO CREDIT
Receivable Rec		turnover ratio		Accounts								SALES
payables turnover Net Credit Purchases Average Trade 8217335.48 6681341.4 2531576.34 845248 3.25 7.50 -58.54% apital turnover ratio Net Sales Average 25371295 12941157.93 7967642.76 1445738.87 3.2 9.0 -64.43% rofit ratio Net Profit Net Sales 2,740,860.56 1,322,488.82 25371295 12941157.93 10.80% 10.22% 5.71% non capital Earning before Capital 4,443,215.25 1,915,008.67 30509997.27 28481760.71 14.56% 6.72% 116.60% noved Interest and taxes Employed NOT NOT NOT NOT mon investment {Mv(T1) - Mv(T0) + NV(T0) NOT NOT NOT NOT				Receivable							000	111111111111111111111111111111111111111
Average (A) 25371295 12941157.93 7967642.76 1445738.87 3.2 9.0 -64.43% Working (Capital Capital Capi		Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables		6681341.4		845248	3.25		-58.94%	i Not applicable
Working Capital 2,740,860.56 1,322,488.82 25371295 12941157.93 10.80% 10.22% 5,71% efore Capital 4,443,215.25 1,915,008.67 30509997.27 28481760.71 14.56% 6.72% 116.60% nd taxes Employed NOT applicable NOT applicable NOT applicable NOT applicable NOT NOT Applicable NOT Applicable		Net capital turnover ratio	Net Sales	Average	25371295	12941157.93		1445738.87	3.2			-64.43% Not applicable
Net Profit Net Sales 2,740,860.56 1,322,488.82 25371295 12941157.93 10.80% 10.22% 5.71% Farning before interest and taxes Capital 4,443,215.25 1,915,008.67 30509997.27 28481760.71 14.56% 6.72% 116.60% ment (MV(T1) – MV(T0) – (MV(T0) + Sum {Gash flow(1)}) NOT applicable applicable supplicable supplicable applicable supplicable supplicable applicable ap				Working								
Earning before Capital 4,443,215.25 1,915,008.67 30509997.27 28481760.71 14.56% 6.72% 116.60% Interest and taxes Employed Employed NOT applicable NOT applicable NOT applicable NOT NOT NOT Sum [Cash flow(1)] Sum [Weight(t) *]		Net profit ratio	Net Profit	Net Sales		1,322,488.82	25371295	12941157.93	10.80%		5.71%	5.71% The Increase in Profitability due to
Earning before Capital 4,443,215.25 1,915,008.67 30509997.27 28481760.71 14.56% 6.72% 116.60%												management of expenses has bettered the ratio
interest and taxes Employed ment {MV(T1) - MV(T0) - {MV(T0) + NOT applicable NOT applicable applic		Detires on canital	Farning hefore	Capital		1,915,008.67	30509997.27	28481760.71	14.56%	6.72%		116.60% The Increase in Profitability due to
{MV(T1) - MV(T0) - Sum {Weight(t) * (MV(T1) + MV(T0) + {MOT applicable sum {Cash flow(t)}} NOT applicable applicable applicable applicable applicable sum {MOT applicable		employed	interest and taxes	Employed								management of expenses has bettered the ratio
Sum [Cash flow(t)]} Sum [Weight(t) *		Return on investment	(MV(T1) - MV(T0) -	(MV(T0) +	NOT applicable	NOT applicable			NOT	NOT	NOT	NOT applicable
[Weight(t) *			Sum [Cash flow(t)]}	Sum					applicable	applicable	applicable	
				[Weight(t) *								

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47 Related Party Disclosure

(Amount in ₹ Thousands)

Name of Related Parties	Nature of Relationship	Nature Of Transaction	Volume of Transaction	Prov. for Doubtful debt/ amt. W/f or written back
Nagendra Debnath	Director	Opening Loan balance	340	NIL
Goutam Debnath	Director	Opening Loan balance	100	NIL
Jibananda Banik	Director	Opening Loan balance	336	NIL
		Loan Received	877	NIL
		Loan Paid	1,213	NIL
		Closing Loan	-	NIL
Oval Projects	Promoter & Holding	Opening Loan	171	NIL
Engineering Pvt Ltd	Company	Loan Received	11,555	NIL
		Equipment Purchased & Expenses	-	NIL
		Loan repaid & Other payments	993	NIL
		Closing Loan	10,733	NIL

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Г	t a	Γ	Γ	Τ	Γ	Γ	
	Loan Account Number	Ī					
	Purpose Loan Accou	NE					
Remarks	Date of Creation of Charge	NIL					
Rei	Actual Amount Date of of Limit / Due Creation date of last of Charge installment	NIC					
	as per MCA Data	NIC					
	elay in	NIL					
	period (in days or reason for d months) by which registration such charge had to be registered	NIL					
	the location of the Registrar	NIL					
Companies		NIL					
th Registrar of Comp	description of the Statutory Date charges or satisfaction	NIL					
action w		NIL					
Registration of charg	Name of Charge Charge ID Holder	NIL					



OVAL PROJECTS ENGINEERING PRIVATE LIMITED

CIN - U74900TR2013PTC008465 (Formerly : U74900HR2013PTC050599)

Notes Forming Part of the Financial Statements as at 31-03-2022

							nt in ₹ Thousands
3	Contingent liabilities		(to the extent no	provided for)		As at 31 st March, 2022	As at 31 st March, 2021
.1	Contingent liabilities						
	Claims against the co	mpany not acknow	ledged as debt			-	
	Guarantees					-	
	Corporate Gurantee					-	
,	Corporate Gurantee					-	,
	Other money for whi	ch the company is	contingently liable				
3.2	Commitments			* * -			
	Estimated amount of	contracts remaining	ng to be executed	on capital account ar	nd not provided for;		,
	Uncalled liability on s	hares and other in	vestments partly p	aid		-	
	Other commitments	(specify nature).					
4	Title deeds of Immov	able Property not	held in name of th	e Company			
	Relevant line item	Description of	Gross carrying	Title deeds held in	Whether title deed	Property held since	Reason for not being
	in the Balance sheet	item of property	value	the name of	holder is a	which date	held in the name of
					promoter, director		the company**
					or relative# of		,
					promoter*/directo		
					r or employee of		
		,			promoter/		
	PPE	Land Building	-		DI SIMOLEIX		also indicate if in
							dispute
	Investment property	Land Building	-				, , , , , , , , , , , , , , , , , , , ,
	PPE retired from	Land Building	-				
	THE RESERVE STATES OF THE PARTY						
	active use and held						
35	active use and held for disposal others As the Company has	not revalued any o				rding disclosure as to v	
35	active use and held for disposal others As the Company has	not revalued any o				rding disclosure as to v es (Registered Valuers	
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information.	a registered value	er as defined under r			
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	a registered values. The details are a	er as defined under r	ule 2 of the Compani	es (Registered Valuers	and Valuation) Rule
35 36	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a	er as defined under r s follows: f Balance	ule 2 of the Compani	es (Registered Valuers Balance outstanding	and Valuation) Rule
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature o transactions with	er as defined under r s follows: f Balance outstanding as at	ule 2 of the Compani Relationship with the struck off	es (Registered Valuers Balance outstanding as at previous period	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature o transactions with	er as defined under r s follows: f Balance	Relationship with the struck off company, if any, to	es (Registered Valuers Balance outstanding as at previous period	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company	er as defined under r s follows: Balance outstanding as at current period	ule 2 of the Compani Relationship with the struck off	es (Registered Valuers Balance outstanding as at previous period	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in	er as defined under r s follows: Balance outstanding as at f current period	Relationship with the struck off company, if any, to	es (Registered Valuers Balance outstanding as at previous period	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in securities	er as defined under r s follows: f Balance loutstanding as at f current period	Relationship with the struck off company, if any, to	es (Registered Valuers Balance outstanding as at previous period	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in securities Receivables	er as defined under r s follows: f Balance outstanding as at f current period NIL NIL	Relationship with the struck off company, if any, to	es (Registered Valuers Balance outstanding as at previous period NIL NIL	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in securities Receivables Payables	er as defined under r s follows: f Balance outstanding as at f current period NIL NIL NIL	Relationship with the struck off company, if any, to	es (Registered Valuers Balance outstanding as at previous period	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in securities Receivables Payables Shares held b	s follows: Balance outstanding as at current period NIL NIL NIL	Relationship with the struck off company, if any, to	Balance outstanding as at previous period NIL NIL NIL	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in securities Receivables Payables Shares held b struck of	s follows: Balance outstanding as at current period NIL NIL NIL	Relationship with the struck off company, if any, to	es (Registered Valuers Balance outstanding as at previous period NIL NIL	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	s. The details are a Nature of transactions with struck of company Investment in securities Receivables Payables Shares held b struck of company	s follows: Balance outstanding as at current period NIL NIL NIL	Relationship with the struck off company, if any, to	Balance outstanding as at previous period NIL NIL NIL	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	Nature of transactions with struck of company Investment in securities Receivables Payables Shares held be struck of company Other	s follows: Balance outstanding as at current period NIL NIL NIL	Relationship with the struck off company, if any, to	Balance outstanding as at previous period NIL NIL NIL	and Valuation) Rule Relationship with struck off company
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	Nature o transactions with struck of company Investment is securities Receivables Payables Shares held b struck of company Other outstanding	er as defined under r s follows: Balance	Relationship with the struck off company, if any, to	Balance outstanding as at previous period NIL NIL NIL	and Valuation) Rule Relationship with t
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a	not revalued any o on the valuation by any information. ruck off Companies	Nature o transactions with struck of company Investment is securities Receivables Payables Shares held b struck of company Other outstanding balances (to be	er as defined under r s follows: Balance	Relationship with the struck off company, if any, to	Balance outstanding as at previous period NIL NIL NIL NIL	and Valuation) Rule Relationship with t
86	active use and held for disposal others As the Company has revaluation is based 2017 does not have a Relationship with Str. Name of the stru	not revalued any o on the valuation by any information. ruck off Companies ck off company	Nature of transactions with struck of company Investment is securities Receivables Payables Shares held be struck of company Other outstanding balances (to be specified)	er as defined under r s follows: Balance outstanding as at f current period NIL NIL NIL NIL NIL NIL NIL	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period NIL NIL NIL NIL NIL	Relationship with t struck off company any, to be disclosed
66	active use and held for disposal others As the Company has revaluation is based 2017 does not have a Relationship with Str. Name of the stru Details of Benami Pro	not revalued any o on the valuation by ony information. ruck off Companies ck off company	Nature of transactions with struck of company Investment is securities Receivables Payables Shares held be struck of company Other outstanding balances (to be specified)	s follows: Balance Outstanding as at f current period NIL	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period NIL NIL NIL NIL NIL ONL	Relationship with a struck off company any, to be disclosed
	active use and held for disposal others As the Company has revaluation is based 2017 does not have a Relationship with Str. Name of the stru Details of Benami Properties	not revalued any o on the valuation by any information. ruck off Companies ck off company	Nature of transactions with struck of company Investment is securities Receivables Payables Shares held be struck of company Other outstanding balances (to be specified) Details of	s follows: Balance Outstanding as at current period NIL	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period NIL NIL NIL NIL NIL NIL OTHER STATES OF THE PROPERTY OF THE P	and Valuation) Rule Relationship with t struck off company any, to be disclosed any benami property
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386	active use and held for disposal others As the Company has revaluation is based 2017 does not have a Relationship with Str. Name of the stru Details of Benami Properties	not revalued any o on the valuation by ony information. ruck off Companies ck off company	Nature of transactions with struck of company Investment is securities Receivables Payables Shares held be struck of company Other outstanding balances (to be specified) Details of	s follows: Balance Outstanding as at current period NIL	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period NIL NIL NIL NIL NIL NIL OTHER STATES OF THE PROPERTY OF THE P	and Valuation) Rule: Relationship with ti struck off company, any, to be disclosed any benami property

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H	Not Applicable	NIL					
	Not Applicable	INIL			L		
		ny is Wilful defualt	er Data of Davidson	-ai-m as a wilful	Amount	Nature of Defaults	
Na	ame of Lender		Date of Declaration as a wilful Amount No.			Nature of Defaults	
Ba	ank		4014		.10		
	nancial Institution			Not A	'bblicaple		
Ot	ther Lender			1400			
			ings from banks o	or financial institutio	ons on the basis of se	curity of current assets	i :
	uarter		Particulars of	Amount as per	Amount as	current discount	
Q.	uarter	Name of bank	Securities Provided		reported in the quarterly return/	Amount of difference	Reason for materia
					statement	difference	
			,				
-					· · · · · · · · · · · · · · · · · · ·		
TI	Itilisation of Borrov The Borrowed funds	ved funds and share have been utilised	e premium-Given o for the purpose th	or taken both e same was borrowe	ed. No Share premiun	n has been paid or take	en during the year.
_		undisclosed incom		Transaction	Assessment status	Whether transaction	FY in which
A	ssessment Year	Section of the Act	Amount disclosed in tax	Transaction description along	Assessment status	recorded in books of	1
			return	with value treated		accounts?	recorded
				as income			
	Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable Not Applicable
	Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable eason for not recordi	Not Applicable	Not Applicable
C	Crypto Currency or	Virtual Currency		Sale	Purchase	profit or loss on transactions	amount of currence held as at the reporting date
				1	1		
				NIII .	AIII	NII	NII
				NIL	NIL NII	NIL NIL	NIL NIL
-				NIL NIL	NIL NIL	NIL NIL	
-	Deposits or advance	es from any person	for the purpose of	NIL	NIL	NIL	
				NIL trading or investing	NIL in Crypto Currency /	NIL Virtual Currency : NIL	NIL
5	In the opinion of th	ne board of director	s the current asse	NIL trading or investing	NIL in Crypto Currency /	NIL	NIL
5	In the opinion of th	ne board of director	s the current asse Balance Sheet.	NIL trading or investing tts, loan & advances	NIL in Crypto Currency / are realisable in ord	NIL Virtual Currency : NIL inary course of busine	NIL
5 1	In the opinion of the amount at which the company has	ne board of director ney are stated in the not received infor	s the current asse Balance Sheet. nation from vend	trading or investing	in Crypto Currency / are realisable in ord	NIL Virtual Currency : NIL inary course of busine status under the Mic	NIL ess at least equal to
5 a	In the opinion of th amount at which th The company has Enterprises Develo	ne board of director ney are stated in the not received inforr pment Act, 2006 an	s the current asse Balance Sheet. nation from vend	trading or investing	in Crypto Currency / are realisable in ord	NIL Virtual Currency : NIL inary course of busine	NIL ess at least equal to
5 6 6	In the opinion of the amount at which the company has	ne board of director ney are stated in the not received inforr pment Act, 2006 an	s the current asse Balance Sheet. nation from vend	trading or investing tts, loan & advances or and service prov- es relating to amou	in Crypto Currency / are realisable in ord	NIL Virtual Currency : NIL inary course of busine status under the Mic	NIL ess at least equal to
5 a	In the opinion of th amount at which th The company has Enterprises Develo under this Act have	ne board of director ney are stated in the not received inforr pment Act, 2006 an	s the current asse Balance Sheet. nation from vend	trading or investing	in Crypto Currency / are realisable in ord	NIL Virtual Currency : NIL inary course of busine status under the Mic	NIL ess at least equal to
5 1 6 1 1	In the opinion of the amount at which the The company has Enterprises Develounder this Act have Details of MSME	ne board of director ney are stated in the not received inforr pment Act, 2006 an	s the current asse Balance Sheet. nation from vend	trading or investing tts, loan & advances or and service prov- es relating to amou	in Crypto Currency / are realisable in ord	NIL Virtual Currency : NIL inary course of busine status under the Mic	NIL ess at least equal to
5 1 6 1 1 1 1 1 1 1 1	In the opinion of the amount at which the The company has Enterprises Develounder this Act have Details of MSME Particulars	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given.	s the current asse Balance Sheet. nation from vend d hence, disclosur	trading or investing ets, loan & advances or and service provies relating to amou	in Crypto Currency / are realisable in ord ider regarding their nts unpaid as at the	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL	NIL sss at least equal to ro, Small and Med h interest paid/paya 2020-21 NIL
5 1 2 1 1 1 1 1 1 1 1	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount the interest due the	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given.	s the current asse Balance Sheet. nation from vend d hence, disclosur d to any supplier a paid to any suppli	trading or investing ets, loan & advances or and service proves relating to amou	in Crypto Currency / are realisable in ord ider regarding their nts unpaid as at the	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL	NIL ass at least equal to aro, Small and Med h interest paid/pays 2020-21 NIL NIL
5 1 6 1 1 1 1 1 1 1 1	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interest due the The T	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given.	s the current asse Balance Sheet. nation from vend d hence, disclosur d to any supplier a paid to any supplier a	trading or investing ats, loan & advances or and service provies relating to amou	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year counting year	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL	NIL ss at least equal to ro, Small and Med h interest paid/pays
5 H 6 T 1 H 1 H 1 H 1 H 1 H 1 H 1 H 1 H 1 H 1	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interpayment made to the amount of the payment made to the amount made to	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given.	s the current asse Balance Sheet. nation from vend d hence, disclosur d to any supplier a paid to any supplier under MSMED the appointed day	trading or investing ets, loan & advances or and service provies relating to amount of a the end of according as at the end of a Act, 2006 along with a during each account of a during each account of a during each account	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year counting year the amounts of the	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL NIL	NIL ass at least equal to aro, Small and Med h interest paid/pays 2020-21 NIL NIL NIL
5 1 6 6 6 7 7 7 7 7 7 7	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interpayment made to the amount of interpayment of interpa	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given.	s the current asse Balance Sheet. nation from vend d hence, disclosur d to any supplier a paid to any supplier ver under MSMED the appointed day	trading or investing ets, loan & advances or and service provies relating to amount of a sat the end of accorder as at the end of a Act, 2006 along with y during each account where the principal in the sat of the principal in the sat of the s	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year counting year the amounts of the	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL	NIL ss at least equal to ro, Small and Med h interest paid/pays
5 1 6 T 1 1 1 1 1 1 1 1 1	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interpayment made to the amount of interpayment of interpa	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given. Intremaining unpainereon remaining un rest paid by the but the supplier beyond erest due and payab MSMED Act, 2006 b	s the current asse Balance Sheet. nation from vended d hence, disclosur d to any supplier a paid to any supplier under MSMED the appointed day ie for the period (vut interest not pai	trading or investing ets, loan & advances or and service provies relating to amount of a sat the end of accorder as at the end of a Act, 2006 along with y during each account where the principal in the sat of the principal in the sat of the s	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year counting year the amounts of the inting year has been paid but	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL NIL	NIL ass at least equal to aro, Small and Med h interest paid/pays 2020-21 NIL NIL NIL
5 II a a a a a a a a a a a a a a a a a a	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interpayment made to the The amount of interest under the The amount of interest under the The amount of interest under the The amount of furtile amount of interest under the The amount of furtile amount of	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given. Interest paid by the but the supplier beyond erest due and payab MSMED Act, 2006 be erest accrued and re	s the current asse Balance Sheet. nation from vended d hence, disclosur d to any supplier a paid to any suppli- ver under MSMED the appointed da lie for the period (vention of the ut interest not pai maining unpaid at	trading or investing ats, loan & advances or and service proves relating to amount of a sat the end of according as at the end of a Act, 2006 along with y during each account the end of account the succeeding year.	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year ccounting year in the amounts of the inting year inthe inthe inting year inthe inting year inthe int	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL NIL NIL	NIL ass at least equal to aro, Small and Med h interest paid/pays 2020-21 NIL NIL NIL
5 II a a a a a a a a a a a a a a a a a a	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interpayment made to the The amount of interest under the The amount of interest under the The amount of interest under the The amount of furtile amount of interest under the The amount of furtile amount of	ne board of director ney are stated in the not received inforr pment Act, 2006 an not been given. Interest paid by the but the supplier beyond erest due and payab MSMED Act, 2006 be erest accrued and re	s the current asse Balance Sheet. nation from vended d hence, disclosur d to any supplier a paid to any suppli- ver under MSMED the appointed da lie for the period (vention of the ut interest not pai maining unpaid at	trading or investing ets, loan & advances or and service proves relating to amount of a sat the end of according as at the end of a Act, 2006 along with y during each account where the principal d) the end of accountil	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year ccounting year in the amounts of the inting year inthe inthe inting year inthe inting year inthe int	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL NIL NIL	NIL ass at least equal to aro, Small and Med h interest paid/pays 2020-21 NIL NIL NIL NIL
5 1 1 1 1 1 1 1 1 1	In the opinion of the amount at which the The company has Enterprises Development this Act have Details of MSME Particulars The principal amount of interpayment made to the The amount of interest under the The amount of interest under the The amount of interest under the The amount of furtile amount of interest under the The amount of furtile amount of	ne board of director ley are stated in the not received information of the not been given. Intremaining unpainereon remaining unpainereon remaining unpainerest paid by the bushes supplier beyond erest due and payab MSMED Act, 2006 be erest accrued and rest their interest due and sa above are actually	s the current asse Balance Sheet. nation from vended d hence, disclosur d to any supplier a paid to any suppli- ver under MSMED the appointed da lie for the period (ver ut interest not pai maining unpaid at	trading or investing ats, loan & advances or and service proves relating to amount of a sat the end of according as at the end of a Act, 2006 along with y during each account the end of account the succeeding year.	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year ccounting year in the amounts of the inting year inthe inthe inting year inthe inting year inthe int	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL NIL NIL NIL NIL	NIL ess at least equal to ero, Small and Med h interest paid/pays 2020-21 NIL NIL NIL NIL
5	In the opinion of the amount at which the The company has Enterprises Development of the Act have Details of MSME Particulars The principal amount of interprises due the The amount of interprises under the The amount of interprises under the The amount of interprises amount of furtithe interest dues a	ne board of director ley are stated in the not received information of the not been given. Intremaining unpainereon remaining unpainereon remaining unpainerest paid by the bushes supplier beyond erest due and payab MSMED Act, 2006 be erest accrued and rest their interest due and sa above are actually	s the current asse Balance Sheet. nation from vended d hence, disclosur d to any supplier a paid to any suppli- ver under MSMED the appointed da lie for the period (ver ut interest not pai maining unpaid at	trading or investing ats, loan & advances or and service proves relating to amount of a sat the end of according as at the end of a Act, 2006 along with y during each account the end of account the succeeding year.	in Crypto Currency / are realisable in ord ider regarding their ints unpaid as at the unting year ccounting year in the amounts of the inting year inthe inthe inting year inthe inting year inthe int	NIL Virtual Currency : NIL inary course of busine status under the Mic year end together wit 2021-22 NIL NIL NIL NIL NIL (Amo	NIL ass at least equal to aro, Small and Med h interest paid/pays 2020-21 NIL NIL NIL NIL

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L	ratticulats			31 st March, 2022	31st March, 2021
8.1 V	Value of Imports on C.I.F basis			-	-
	Raw materials				
	Components and spare parts				
	Capital goods				
8.2 E	Expenditure in Foreign Exchange			-	-
8.3 E	Earnings in Foreign Currency			-	-
	Export of goods calculated on F.O.B. basis				
	Royalty, know-how, professional and consultation fees				
	Interest and dividend				
	Other income, indicating the nature thereof		,		
8.4	Dividend Remitted in Foreign Currency				
	Repayment to Sundry Creditor in Foreign currency for Go	oods supplied		-	
	Details of consumption of items			/ ***	tin ∓ Thousanda
-		% of Total	Consumption	For the yea	t in ₹ Thousands r ended on
	Particulars		2020-21		31st March, 2021
-	1-	2021-22	2020-21	31 st March, 2022	31St Warth, 2021
19.1	Raw Materials				
	Imported	0.00%	0.00%		
	mporteu				
1	Indigenous	0.00%	0.00%		-
	Tot	al 0%	0%	-	-
19.2	Components				
3.2	Components				
	Imported	0.00%	0.00%	-	
1	Indigenous	0.00%	0.00%		
	Tot		0%	-	
		0,0	1 0,0		
10.2					
19.3	Spares parts				
	Spares parts Imported	0.00%	0.00%	_	-
	Imported			-	
		0.00% tal 0%	0.00%	- - - ed throughout the yea	- - r or Rs. 8,50,000/- pe
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the new tax in the second of the year.	0.00% tal 0% n aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employe		
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year.	0.00% tal 0% n aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employe	sed as denominator fo	or calculating the bas
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares	0.00% tal 0% n aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employe		
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the new tax in the second of the year.	0.00% tal 0% n aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employe	sed as denominator fo	or calculating the bas
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares	0.00% tal 0% n aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employe	sed as denominator fo	or calculating the base As at 31: March, 2021
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.)	0.00% n aggregate of Rs. 1, umerator and numbe	0.00% 0% 02,00,000/- if employe	As at 31 st March, 2022	As at 31: March, 2021
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.)	0.00% n aggregate of Rs. 1, umerator and numbe	0.00% 0% 02,00,000/- if employe	As at 31 st March, 2022 10 2,028,237	As at 31: March, 2021 10.0 1,086,390.8
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the ni and diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ	0.00% n aggregate of Rs. 1, umerator and number	0.00% 0% 02,00,000/- if employe	As at 31 st March, 2022 10 2,028,237 500,000	As at 31: March, 2021 10.0 1,086,390.8 500,000.0
50	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.)	0.00% n aggregate of Rs. 1, umerator and number	0.00% 0% 02,00,000/- if employe	As at 31 st March, 2022 10 2,028,237	As at 31: March, 2021 10.0 1,086,390.8 500,000.0
50	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the neand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ d. Basic and Diluted Earnings per share	0.00% tal 0% n aggregate of Rs. 1, umerator and number	0.00% 0% 02,00,000/- if employed or of shares has been u	As at 31 st March, 2022 10 2,028,237 500,000 4.06	As at 31: March, 2021 10.0 1,086,390.8 500,000.0
50 51 51 52	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the site.	0.00% n aggregate of Rs. 1, umerator and number ity Share ire	0.00% 0% 02,00,000/- if employed or of shares has been under the detailed of t	As at 31 st March, 2022 10 2,028,237 500,000 4.06	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1
52	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the neand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the sit.	0.00% n aggregate of Rs. 1, umerator and number ity Share ire	0.00% 0% 02,00,000/- if employed or of shares has been under the detailed of t	As at 31 st March, 2022 10 2,028,237 500,000 4.06	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1
51 52 53	Imported Indigenous To No employee is in receipt of remuneration exceeding i month if employed for a part of the year. Net Profit after tax for the year has been used as the nand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the site.	0.00% n aggregate of Rs. 1, umerator and number ity Share ire	0.00% 0% 02,00,000/- if employed or of shares has been under the detailed of t	As at 31 st March, 2022 10 2,028,237 500,000 4.06	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1
52	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the neand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the site. There are no indications of impairment on any individu therefore no test of impairment is carried out.	0.00% tal 0% n aggregate of Rs. 1, umerator and number ity Share ite string fees for the Boar al cash generating as	0.00% 0% 02,00,000/- if employed or of shares has been used to the share of the sha	As at 31st March, 2022 10 2,028,237 500,000 4.06	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1
50 51 52 53 54	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the neand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the sit. There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security per sec	0.00% tal 0% n aggregate of Rs. 1, umerator and number ity Share ite string fees for the Boar	0.00% 0% 02,00,000/- if employed or of shares has been used to the share of the sha	As at 31st March, 2022 10 2,028,237 500,000 4.06	As at 31: March, 2021
50 51 52 53 54	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the neand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the site. There are no indications of impairment on any individu therefore no test of impairment is carried out.	0.00% tal 0% n aggregate of Rs. 1, umerator and number ity Share ite string fees for the Boar	0.00% 0% 02,00,000/- if employed or of shares has been used to the share of the sha	As at 31 st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion	As at 31:
50 51 52 53 54	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the neand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the sit. There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security per sec	0.00% In aggregate of Rs. 1, In aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employed or of shares has been used to the share of the sha	As at 31 st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1 on of management a
50 51 52 53 54	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the name and diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per shares The Directors have waived off their right to claim the site. There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security purpose the party Name of Party	0.00% In aggregate of Rs. 1, In aggregate of Rs. 1,	0.00% 0% 02,00,000/- if employed or of shares has been used to sets or on cash general er section 186(4) of the	As at 31st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion of the companies Act, 2013 (Amounds at 31st)	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1 on of management and the state of the sta
50 51 52 53 54	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the mand diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the sit. There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security purpose the state of	0.00% n aggregate of Rs. 1, umerator and number ity Share tree tring fees for the Boar al cash generating as	0.00% 0% 02,00,000/- if employed or of shares has been used of the sets or on cash general er section 186(4) of the surpose	As at 31st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion e Companies Act, 2013 (Amounts March, 2022	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1 on of management and the state of the sta
50 51 52 53 54 54.1	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the name and diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the sit There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security purples of the party a. Name of Party a.	0.00% n aggregate of Rs. 1, umerator and number ity Share tree tring fees for the Boar al cash generating as	0.00% 0% 02,00,000/- if employed or of shares has been used to sets or on cash general er section 186(4) of the	As at 31st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion e Companies Act, 2013 (Amounts March, 2022	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1 on of management and the state of th
50 51 52 53 54 54.1	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the name and diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per shares The Directors have waived off their right to claim the site. There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security purpose the party Name of Party	0.00% n aggregate of Rs. 1, umerator and number ity Share tree tring fees for the Boar al cash generating as	0.00% 0% 02,00,000/- if employed or of shares has been used of the sets or on cash general er section 186(4) of the surpose	As at 31st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion e Companies Act, 2013 (Amount March, 2022	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1 on of management and the state of th
50 51 52 53 54	Imported Indigenous To No employee is in receipt of remuneration exceeding is month if employed for a part of the year. Net Profit after tax for the year has been used as the name and diluted earnings per shares Particulars a. Face Value Per Share (In Rs.) b. Net Profit/(Loss) after tax (In Rs.) c. Weighted average number of Equ. d. Basic and Diluted Earnings per share The Directors have waived off their right to claim the sit There are no indications of impairment on any individual therefore no test of impairment is carried out. Details of loans given, investments made and security purples of the party a. Name of Party a.	0.00% n aggregate of Rs. 1, umerator and number ity Share itre iting fees for the Boar al cash generating as rovided covered und	0.00% 0% 02,00,000/- if employed or of shares has been used of the sets or on cash general er section 186(4) of the surpose	As at 31st March, 2022 10 2,028,237 500,000 4.06 y them. ting units in the opinion e Companies Act, 2013 (Amount March, 2022	As at 31: March, 2021 10.0 1,086,390.8 500,000.0 2.1 on of management a :- nt in ₹ Thousand As at 31 March, 2021

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	_				
	a.			-	
			Total	-	
5	100.00	e and expenditure and assets and liab re been exclusively incurred for the pu	ilities have been taken into account and troose of the company's business.	that all the expenditure	e debited to the prof
5	Balance in the accou	nts of debtors, creditors and advances	s are subject to confirmation/ reconciliati	on/adjustment from th	e respective parties
,	The loans and advan	ces made by company are unsecured	and treated as current assets and not pre	judicial to the interest	of the company.
3	Employee Benefits :				
	standard), which has the Provident Fund contribution into a investment risk falls employee qualify for	s become effective from April 1, 2007, as per the Provisions of the Providen seperate fund, and with no obligation supon the employer and a very de	"Employee Benefits", issued by the Insti The Oranisation as per contract of emplo It Fund Act, being a Defined Contribution on to pay any amount in future. Under tailed actuarial calculation is performed Gratuity Act, 1972. The Management has	oyment the Company is n plan, where in the e the Defined benifit pl I to determine the ch	s contributing towar nterprise pays a fix an, the actuarial a large. As none of t
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		in the following tables set forth the sta alance sheet and the statement of profit		e company on A/c
					nt in ₹ Thousand
		Particulars		As at 31 st March,	As at 31 st March
				2022	2021
	Actuarial assumptio				
	a.	Discount Rate		Not Applicable	Not Applicable
	b.	Rate of Increase in compensation lev	/els	Not Applicable	Not Applicable
	C.	Rate of return on plan assets		Not Applicable	Not Applicable
	Changes in Present	Value of obligations during the period	<u> </u>	Y	
	a.	Present Value of Obligation as at the	beginning of the period	NIL	NIL
	b.	Acquisition adjustment			
	d.	Interest Cost Past Service Cost		-	
	e.	Current service cost		 	
	f.	Curtailment Cost / (Credit)			
	g.	Settlement Cost / (Credit)			
	h.	Benefit Paid		· .	
	i.	Actuarial (gain)/ loss on obligations	· · · · · · · · · · · · · · · · · · ·		
	i.	Present Value of Obligation as at the	e end of the period	 	
_	,	The second value of congestion as at the	, cond or the period		
					nt in ₹ Thousan
		Particulars		As at 31st March, 2022	As at 31st Marc
				2022	2021
	Changes in the fair v	value of plan assets during the period		·	
	a.	Fair Value of Plan Assets at the begin	nning of the period	-	
	b.	Acquisition Adjustments		 	
	c.	Expected Return on Plan Assets		 	
	d.	Contributions		-	
	e.	Benefits Paid			
	f.	Actuarial Gain /(loss) on Plan Assets		1	
	g.	Fair Value of Plan Assets at the end			
				1	-
	Fair value of plan as	ssets			
	a.	Fair value of plan asset at the begin	ning of period	-	
	b.	Acquisition adjustment			
	c.	Actual return on plan assets			
	d.	Contributions			
	e.	Benefits Paid		-	
	f.	Fair value of plan assets at the end		I .	
				Conform D) o sanon
				1000	
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					11111111111

		Funded Status		
	g. h.	Excess of actual over expected return on plan assets	-	-
	n.	Excess of actual over expected return on plan assets	-	
11.7	Actuarial Cain / I	are unanguized for the wested		
IV.	Actuariai Gain / L	oss recognised for the period		
	a.	Actuarial gain/(loss) for the period – Obligation		
		Actuarial (gain) /less for the period. Diag Assats		
	b.	Actuarial (gain)/loss for the period - Plan Assets	•	-
	C.	Total (gain) / loss for the period	•	
	d.	Actuarial (gain) / loss recognized in the period	-	
	е.	Unrecognized actuarial (gains) / losses at the end of period	•	
V	The amounts to b	a recognised in belongs shoot and the statement of sueffs 0 less		
V.	The amounts to b	e recognised in balance sheet and the statement of profit & loss		
	a.	Present Value of Obligation as at the end of the period	-	
	b.	Fair Value of Plan Assets as at the end of the period	-	
		Funded Status		
	С.		-	-
	d.	Unrecognized Actuarial (gains) / losses	-	
	е.	Un recognised past service cost (non vested benefit)	•	
	f.	Net Liability Recognized in Balance Sheet	-	
			(Amou	nt in ₹ Thousands)
			As at 31st March,	As at 31st March,
		Particulars	2022	2021
,	D		2022	2021
VI.		penses of the enterprise		
	a.	Current service cost		
	b.	Past Service Cost	-	
	c.	Interest Cost	-	-
	d.	Expected return on plan assets	-	-
	e.	Curtailment Cost / (Credit)	-	
	f.	Settlement Cost / (Credit)	-	-
	g.	Net actuarial (gain)/ loss recognized in the period		
	h.	Expenses Recognized in the statement of Profit & Loss	-	
Val	Amount for the o			
VII.	Amount for the c	arrent period		
	a.	Present Value of Obligations at the end of the period	_	
	b.	Plan Assets	-	-
	C.	Surplus (Deficit)	-	-
	d.	Experience adjustments on plan liabilities (Loss)/Gain	-	-
	e.	Experience adjustments on plan assets (Loss)/Gain	-	-
VIII.	Reconciliation sta	tement of expenses in the statement of profit & loss		
VIII.	a.	Present value of obligation as at end of period		
	b.			
	D.		-	-
		Present value of obligation as at the beginning of the period	-	-
	C.	Present value of obligation as at the beginning of the period Benefit Paid:		-
	C.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises	-	- - -
		Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund	-	-
	c. d.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises	-	
	d.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets		-
		Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund		-
IX.	d. e.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss		-
IX.	d. e. Movement in the	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet		-
IX.	d. e. Movement in the	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability	- - - - -	- - - - -
IX.	d. e. Movement in the a. b.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above	-	- - -
IX.	d. e. Movement in the a. b.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise	- - - - - - -	- - - - -
IX.	d. e. Movement in the a. b. c. d.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund	-	- - - - -
IX.	d. e. Movement in the a. b.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise	- - - - - - -	- - - - -
IX.	d. e. Movement in the a. b. c. d.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund	- - - - - - -	- - - - -
IX.	d. e. Movement in the a. b. c. d.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund Closing Net Liability	- - - - - - -	- - - - -
IX.	d. e. Movement in the a. b. c. d.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund	-	-
	d. e. Movement in the a. b. c. d. e.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund Closing Net Liability Particulars		As at 31st March,
	d. e. Movement in the a. b. c. d. e.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund Closing Net Liability Particulars of plan assets (as percentage of total plan assets)		As at 31st March,
	d. e. Movement in the a. b. c. d. e.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund Closing Net Liability Particulars of plan assets (as percentage of total plan assets) Property, Government securities, Bonds, equity shares, special deposits,		As at 31st March,
	d. e. Movement in the a. b. c. d. e.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund Closing Net Liability Particulars of plan assets (as percentage of total plan assets) Property, Government securities, Bonds, equity shares, special deposits, Bank balance,		As at 31st March,
	d. e. Movement in the a. b. c. d. e.	Present value of obligation as at the beginning of the period Benefit Paid: (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets Expenses recognized in the statement of profit & loss liability recognized in the balance sheet Opening Net liability Expenses as above Benefits paid directly by the enterprise Contributions paid into the fund Closing Net Liability Particulars of plan assets (as percentage of total plan assets) Property, Government securities, Bonds, equity shares, special deposits,		As at 31st March,

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Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure. **Corporate Social Responsibility** As per Section 135 of the companies act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been formed by the company as per the act. The Company does not qualify under the Act to manditorily allocate funds for the Activity, Hence no fund were primarily allocated to a corpus and utilized through the year on these activities which are specified in Schedule VII of the Companies Act, 2013 a) Gross amount required to be spent by the company during the year is Rs. NIL. b) Amount spent during the year on: (Amount in INR Thousands) **Particulars** Paid in cash Yet to be paid in Total cash Construction / acquisition of any asset On purposes other than (i) above 100 100 The amount of shortfall at the end of the year out of the amount required to be spent by the Company during the year: NIL The total of previous years' shortfall amounts: NIL The reason for above shortfalls by way of a note: Not Applicable The nature of CSR activities undertaken by the Company: Contribution to Chief Minister Relief Fund The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them. As per our report of even date attached. For Kapoor Goval & Co For and on behalf of the Board of Directors **Chartered Accountants** Firm Registration No. 01370N For OPEPLFRESH PVT Tarun Kapoor Goutaire Debnath F. C. A. Partner (M. No. 095949) NaggendrædeBrathath GOUTAM DEBNATH Signed at New Delhi on 27-5-2022 Din No. 06665782 Din[NH.106923261 261 UDIN No. 22095949ANOHWK9396 DIN-06665782