

OPEPL FRESH PRIVATE LIMITED

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)

Particulars		Note No.	As at 31st March 2022	As at 31st March 2021
I	<u>EQUITY AND LIABILITIES</u>			
1.	Shareholders' Funds			
	a. Share Capital	1	5,000.00	5,000.00
	b. Reserves and Surplus	2	25,510.00	23,481.76
	c. Money received against share warrants		-	-
2.	Share application money pending allotment		-	-
3.	Non-Current Liabilities			
	a. Long-term borrowings	5	21,132.62	9,230.80
	b. Deferred tax liabilities (Net)	6	-	-
	c. Other Long term liabilities	7	-	-
	d. Long Term Provisions	8	-	-
4.	Current Liabilities			
	a. Short-term borrowings	9	6,574.02	6,646.23
	b. Trade payables	10	-	-
	-total outstanding dues of micro and small enterprises		-	-
	-total outstanding dues of creditors other than micro and small enterprises		2,531.58	845.25
	c. Other current liabilities	11	16.62	90.56
	d. Short - term provisions	12	1,058.64	279.85
			61,823.48	45,574.45
II	<u>ASSETS</u>			
1.	Non-current assets			
	a. Property, Plant & Equipments and Intangible assets	13		
	(i) Property, Plant and Equipment		16,187.36	11,208.42
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		27,241.80	24,831.30
	(iv) Intangible assets under development		135.89	183.35
	b. Non Current Investments	14	-	-
	c. Deferred tax assets (net)	15	109.92	43.76
	d. Long term loans and advances	16	-	-
	e. Other Non Current Assets	17	-	-
2.	Current Assets			
	a. Current Investments	18	-	-
	b. Inventories	19	-	-
	c. Trade Receivables	20	1,097.72	-
	d. Cash and Bank Balance	21	1,793.61	93.84
	e. Short Term Loans and Advances	22	3,290.75	1,491.05
	f. Other Current Assets	23	11,966.42	7,722.75
			61,823.47	45,574.47
See accompanying 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

Tarun Kapoor

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

Signed at New Delhi on 27-05-2022

UDIN No. : 22095949ANOHWK9396



For and on behalf of the Board of Directors

For OPEPL FRESH PVT. LTD.

Nagendra Debnath

NAGENDRA DEBNATH

DIN: 06665782

(Director)

For OPEPL FRESH PVT. LTD.

Goutam Debnath

GOUTAM DEBNATH

DIN: 06923261

(Director)



OPEPL FRESH PRIVATE LIMITED

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
I	Revenue from Operations	24	25,371.30	12,941.16
II	Other Income	25	25.66	-
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
	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
X	Tax Expense			
	a. Current Tax (Net of Mat)	33	778.79	279.85
	b. Deferred Tax		(66.17)	(43.76)
	c. Tax related to Previous years		-	-
			713	236
XI	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 accompanying 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



Tarun Kapoor

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For and on behalf of the Board of Directors

For OPEPL FRESH PVT. LTD.

Nagendra Debnath

NAGENDRA DEBNATH

DIN: 06865782
(Director)

For OPEPL FRESH PVT. LTD.

Goutam Debnath

GOUTAM DEBNATH

DIN: 06923261
(Director)

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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
	<u>(a) Profit from operating activities</u>		-	-
	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)		-	-
	<u>(b) Working capital changes:</u>		-	-
	- 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		-	-
	<i>Total of (1) (Cash inflow from Operating activities)</i>		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		-	-
	<i>Total of (2) (Cash outflow from Investing Activities)</i>		(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	3,177.17
	(d) Interest Paid		(1,624.99)	(398.63)
	<i>Total of (3)(Cash outflow from Financing activities)</i>		10,204.61	9,424.77
Net Increase (Decrease) in Cash and cash equivalents (A+B+C)			1,699.77	9.74
Opening Cash & Cash Equivalents			93.84	84.10
Closing Cash & Cash Equivalents			1,793.61	93.84

As per our report of even date attached.

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N



Tarun Kapoor

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

Signed at New Delhi on 27-05-2022

For and on behalf of the Board of Directors

For OPEPL FRESH PVT. LTD.

Nagendra DebnathDirector,
DIN: 06665782

DIN: 06665782

(Director)

For OPEPL FRESH PVT. LTD.

Goutam DebnathDirector,
DIN: 06923261

DIN: 06923261

(Director)



	Closing balance	-	-
4.2	Surplus (Statement of Profit & Loss)		
	Opening balance	23,481.76	22,595.48
	Add : Profit During the Year	2,028.24	1,086.39
	Less : Loss during the year / Appropriations	-	200.11
	Closing balance	25,510.00	23,481.76
	Total	25,510.00	23,481.76
5	Long Term Borrowings (Secured)/(Unsecured)		
5.1	Term Loan		
	-From Banks -	8,900.08	8,284.19
	- Loan from Banks and Other Fls - P & M	-	-
5.2	Unsecured - Loans and advances from related parties	12,232.53	946.61
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 default as on the Balance Sheet date in repayment of loans and interest, shall be specified separately in each case. Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed.		
6	Deferred Tax Liability (Net)		
6.1	<u>Deferred Tax Liability on Account of Depreciation & other exp</u>		
	Opening balance	-	59.82
	During the Year	-	-
	Closing balance (A)	-	59.82
6.2	<u>Deferred Tax Asset on Account of Depreciation & Other Exp</u>		
	Opening balance	43.76	103.58
	During the Year	66.17	-
	Closing balance (B)	109.93	103.58
	Net (A - B)	(109.93)	(43.76)
7	Other Long term Liabilities		
7.1	Trade Payables	-	-
7.2	Other	-	-
	Total	-	-
8	Long Term Provisions		
8.1	Provision for Employee Benefits	-	-
8.2	Others (specify nature)	-	-
	Total	-	-
9	Short Term Borrowings (Secured/Unsecured)		
9.1	<u>Loans repayable on demand</u>		
	-From Banks	-	-
	-From other parties	-	-
9.2	Current Maturity of Long Term Debt	-	1,658.89
9.3	Loans and advances from related parties	6,574.02	4,987.34
9.4	Deposits	-	-
9.5	Other loans and advances (specify nature).	-	-
	Total	6,574.02	6,646.23

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9.6	Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed. Period and amount of default as on the Balance Sheet date in repayment of loans and interest, shall be specified 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 finished goods, and other merchandise whatsoever. 2] All the Debts, that is, all the book debts, outstandings, monies receivable, claims, bills, invoice documents, contracts, guarantees. 3] The movable plant and machinery and vehicles, which may now or at any time hereafter belong to the Borrower 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 and Medium Enterprises as defined under the MSMED Act 2006 is Rs. Nil (Previous Year Rs. Nil) and no interest has been paid or is payable 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	90.56
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	-	-
	Total	16.63	90.56
12	Short Term Provisions		
12.1	Provision for Employee Benefits	-	-
12.2	Provision others	1,059	280
	Total	1,059	280
14	Non Current Investments		
14.1	Investment property		
14.2	Investment In Equity Instruments		
14.3	Other non-current investments -Investments in Gold/Jewellery	-	-
	Total	-	-
	The basis of valuation of individual investments		
	Aggregate amount of quoted investments and market value		
	Aggregate amount of Unquoted Investment	-	-

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15	Long Term Loans & Advances		
15.1	Capital Advances	-	-
15.2	Loans and advances to related parties (Secured/Unsecured considered good) Refer	-	-
15.3	Other loans and advances - Security	-	-
	Total	-	-
Note :	Repayable on demand or without specifying any terms or period of repayment		
	S.no.	Type of Borrower	
			Current Period
			Previous Period
			Amount outstanding in the nature of loan
			% of Total loan & Advances in the nature of loan
			Amount outstanding in the nature of loan
			% of Total loan & Advances in the nature of
	1	Promoters	-
	2	Directors	-
	3	KMPs	-
	4	Related Parties	-
		Total	
16	Other non current assets		
16.1	Long Term Trade Receivables (including trade receivables on deferred credit terms)	-	-
16.2	Security Deposits	-	-
16.3	Other (Specify Nature)	-	-
	Total	-	-
17	Current Investments		
	Investment In Equity Instruments	-	-
	Investments in partnership firms	-	-
	Other current investments (specify nature)	-	-
	Total	-	-
	The basis of valuation of individual investments		
	Aggregate amount of quoted investments and market value		
	Aggregate amount of Unquoted Investment		
18	Inventories		
	(Refer Note No. 2 b for method of valuation)		
18.1	Raw Material	-	-
18.2	Work-in-Progress	-	-
18.3	Finished Goods	-	-
18.4	Stock-in-trade (in respect of goods acquired for trading)	-	-
18.5	Stores & Spares	-	-
18.6	Loose tools	-	-
18.7	Others (specify nature)	-	-
	Total	-	-
19	Trade Receivables		
19.1	<u>Secured, Considered good</u>		
	-with related parties	-	-
	-with others	-	-
19.2	<u>Unsecured, considered good</u>		
	-with related parties	-	-
	-with others	1,097.72	-
19.3	<u>Doubtful</u>		
	-with related parties	-	-

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	-with others	-	-
	Total	1,098	-
19.4	Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or 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	-	-
20.4	Others - Fixed Deposits	1,793.61	89.63
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 either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner 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 in ₹ Thousands)			
S.No	Particulars	Unbilled amount	< 1 year	1-2 years	> 3 years
					Total
7.1	MSME	-	-	-	-
7.2	Others	-	2,531.58	-	2,531.58
7.3	Disputed dues-MSME	-	-	-	-
7.4	Disputed dues-Other	-	-	-	-
	Total		2,531.58	-	2,531.58

Outstanding for following periods from due date of payment (2020-21)

S.no	Particulars	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
7.1	MSME	-	-	-	-	-	-
7.2	Others	-	845.25	-	-	-	845.25
7.3	Disputed dues-MSME	-	-	-	-	-	-
7.4	Disputed dues-Other	-	-	-	-	-	-
	Total		845.25	-	-	-	845.25

19 Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2021-22)		(Amount in ₹ Thousands)						
S.no	Particulars	Unbilled amount	< 6 months	6 month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade							
19.2	Receivables – considered good	-	1,097.72	-	-	-	-	1,097.72
	Undisputed Trade							
	Receivables – considered doubtful	-	-	-	-	-	-	-



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

Outstanding for following periods from due date of payment (2020-21)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6 month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

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799003,INDIA

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

(Amount in ₹ Thousands)

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		
24.1	Interest Income	-	-
24.2	Discount received	25.66	-
24.3	Profit on Sale of Property, Plant & Equipment	-	-
24.4	Misc Balances Written off	-	-
24.5	Profit from Firm/LLp	-	-
24.6	Foreign Exchange Gain	-	-
	Total	26	-
25	Cost of Materials Consumed		
	Opening Stock	-	-
	Add : Purchases	8,217.34	6,681.34
	Less : Closing	-	-

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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		
	Traded Goods	-	-
	Total	-	-
27	Changes in inventories of Finished Goods, Work in Progress and Stock in trade		
	<u>Inventories at the end of the year</u>		
	i.) Finished goods	-	-
	ii.) Work in progress	-	-
	Sub Total (A)	-	-
	<u>Inventories at the beginning of the year</u>		
	i.) Finished goods	-	-
	ii.) Work in progress	-	-
	Sub Total (B)	-	-
	Net Increase / (Decrease) (A - B)	-	-
28	Employee Benefit Expenses		
	28.1 Salary & Wages (Inculding bonus)	2,773.74	1,277.49
	28.2 Director's Salary		
	28.3 Staff welfare Expenses		
	28.4 Contribution to Various Funds		
	Total	2,774	1,277
Note :	Details of Contribution to various Funds		
	i.) Employees State Insurance	-	-
	ii.) Gratuity fund	-	-
	iii.) Provident fund	-	-
	iv.) Workers Policy	-	-
	v.) Labour Cess	-	-
	Total	-	-
29	Finance Costs		
	29.1 Processing Fess	19.34	167.88
	29.2 Bank Gurantee charges	-	-
	29.3 Interest Paid on Bank Limits	1,624.99	398.63
	29.4 Interest for Vehicle Finance	-	-
	29.5 Documentation Charges	58.02	26.01
	Total	1,702	593

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

30	Depreciation and Amortization Expense		
	Depreciation	2,252.43	997.97
	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
	Freight & Cartage	465.86	426.74
	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	-
	Total	7,663	2,049
32	Current tax		
	Current tax (MAT)	779	280
	Less : MAT credit entitlement	-	-
	Net Current tax	779	280

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

Property, Plant & Equipment Major Head Classification	Property, Plant & Equipment	Cost		Sales / Put to Use/Transfer	Total	Depreciation			Adjusted Through Reserve & Surplus	W.D.V. as on			
		AS ON 1.4.21	Addition			Upto 1.4.21	For the Year	Accu. Depn on Asset Sold		Total	31/03/2022	31/03/2021	
	Tangible Assets												
3		9	10	11	12	13	14	15	16	17	18	19	20
Land Total		0.00	2150.00	0.00	2150.00	0.00	0.00	0.00	0.00	0.00	0.00	2150.00	0.00
Plant & Machinery Total		12206.39	5081.37	0.00	17287.75	997.97	2252.42	0.00	3250.39	0.00	864.39	14037.36	11208.42
Intangible Asset Total		203.40	0.00	0.00	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	0.00	27241.80	0.00	0.00	0.00	0.00	0.00	1362.09	27241.80	24831.30
Grand Total		37241.09	9641.87	0.00	46882.95	1018.02	2299.89	0.00	3317.91	0.00	2236.65	43565.05	36223.06

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



Tarun Kapoor
 F. C. A. Partner (M. No. 095949)
 Signed at New Delhi on 22/07/2022
 UDJIN 22095949ANOHMK6396

FOR OPEPL FRESH PRIVATE LIMITED

For OPEPL FRESH PVT. LTD. For OPEPL FRESH PVT. LTD.

Nagendra Debnath
 Goutam Debnath

Nagendra Debnath
 Director
 DIN: 06923261

Goutam Debnath
 Director,
 DIN: 06923261



Ratio	Numerator		Denominator		Numerator		Denominator		Current Period	Previous Period	% Variance	Reason for variance
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021				
Current Ratio	Current Assets	181,485,025.58	930,763,066.66	Current Liabilities	101,808,599.82	786,189,179.79	1.78	1.18	50.57%	As the Management was more inclined to complete the projects on time, forseeing the COVID waves, the works executed remained unmeasured on closing date.		
Debt-equity ratio	Total Debt	277,066,333.48	1,587,703,266.66	Shareholder's Equity	305,099,972.27	284,817,607.71	0.91	0.56	62.91%	Not applicable		
Debt service coverage ratio	Earnings available for debt service	171,539,595.52	625,981,653.53	Debt Service	657,401,848.48	664,623,336.66	2.61	0.94	177.04%	The Increase in Profitability due to management of expenses has bettered the ratio		
Return on equity ratio	Net Profits after taxes - Preference Dividend (if any)	2,028,236.56	1,086,390.82	Average Shareholder's Equity	305,099,972.27	284,817,607.71	6.65%	3.81%	74.28%	The Increase in Profitability due to management of expenses has bettered the ratio		
Inventory turnover ratio	Cost of goods sold OR sales	253,712,950	1,294,115,793	Average Inventory	0	0	0	0	0	Not applicable		
Trade receivables turnover ratio	Net Credit Sales	0	0	Average Accounts Receivable	0	0	0.00%	0.00%	0.00%	THE COMPANY HAVE NO CREDIT SALES		
Trade payables turnover ratio	Net Credit Purchases	821,735.48	668,134.4	Average Trade Payables	253,157,634	845,248	3.25	7.90	-58.94%	Not applicable		
Net capital turnover ratio	Net Sales	253,712,950	1,294,115,793	Average Working Capital	796,762.76	1,445,738.87	3.2	9.0	-64.43%	Not applicable		
Net profit ratio	Net Profit	2,740,860.56	1,322,488.82	Net Sales	253,712,950	1,294,115,793	10.80%	10.22%	5.71%	The Increase in Profitability due to management of expenses has bettered the ratio		
Return on capital employed	Earning before interest and taxes	4,443,215.25	1,915,008.67	Capital Employed	305,099,972.27	284,817,607.71	14.56%	6.72%	116.60%	The Increase in Profitability due to management of expenses has bettered the ratio		
Return on investment	{MV(T1) - MV(T0) - Sum [Cash flow(t)]}	NOT applicable	NOT applicable	{MV(T0) + Sum [Weight(t) * C(t)]}	NOT applicable	NOT applicable	NOT applicable	NOT applicable	NOT applicable	NOT applicable		

Sanjiv Ramesh



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 Engineering Pvt Ltd	Promoter & Holding Company	Opening Loan	171	NIL
		Loan Received	11,555	NIL
		Equipment Purchased & Expenses	-	NIL
		Loan repaid & Other payments	993	NIL
		Closing Loan	10,733	NIL

Goutam Debnath



Registration of charges or satisfaction with Registrar of Companies				Remarks							
Name of Charge Holder	Charge ID	Description of the charges or satisfaction	Statutory Date	the location of the Registrar	period (in days or months) by which such charge had to be registered	reason for delay in registration	as per MCA Data	Actual Amount of Limit / Due date of last installment	Date of Creation of Charge	Purpose	Loan Account Number
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Geetha Debnath



OVAL PROJECTS ENGINEERING PRIVATE LIMITED

CIN - U74900TR2013PTC008465 (Formerly : U74900HR2013PTC050599)

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

								(Amount in ₹ Thousands)		
						As at 31 st March, 2022	As at 31 st March, 2021			
33	Contingent liabilities and commitments (to the extent not provided for)									
33.1	Contingent liabilities									
	Claims against the company not acknowledged as debt						-	-		
	Guarantees						-	-		
	Corporate Gurantee to Subsidiary						-	-		
	Corporate Gurantee to Others						-	-		
	Other money for which the company is contingently liable									
33.2	Commitments									
	Estimated amount of contracts remaining to be executed on capital account and not provided for;						-	-		
	Uncalled liability on shares and other investments partly paid						-	-		
	Other commitments (specify nature).						-	-		
34	Title deeds of Immovable Property not held in name of the Company									
	Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/	Property held since which date	Reason for not being held in the name of the company**			
	PPE	Land Building	-				also indicate if in dispute			
	Investment property	Land Building	-							
	PPE retired from active use and held for disposal	Land Building	-							
	others		-							
35	As the Company has not revalued any of its Property, Plant and Equipment, hence, the details regarding disclosure as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 does not have any information.									
36	Relationship with Struck off Companies. The details are as follows:									
	Name of the struck off company		Nature of transactions with struck off company	Balance outstanding as at current period	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period	Relationship with the struck off company, if any, to be disclosed			
			Investment in securities	NIL		NIL				
			Receivables	NIL		NIL				
			Payables	NIL		NIL				
			Shares held by struck off company	NIL		NIL				
			Other outstanding balances (to be specified)	NIL		NIL				
38	Details of Benami Property held-Where any proceedings have been initiated or pending against the company for holding any benami property									
	Details of such property, including year of acquisition	Amount	Details of Beneficiaries	If property is in the books, then reference to BS	If property is not in the books, then the fact shall be stated with reasons	If any proceeding against the company then disclose the details	Nature of proceedings, status of same and company's view on same			

Gourav Deban



Not Applicable	NIL				
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39 Details where company is Wilful defaulter

Name of Lender	Date of Declaration as a wilful defaulter	Amount	Nature of Defaults
Bank	Not Applicable		
Financial Institution			
Other Lender			

40 Security of current assets against borrowings from banks or financial institutions on the basis of security of current assets:

Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies

42 Utilisation of Borrowed funds and share premium-Given or taken both

The Borrowed funds have been utilised for the purpose the same was borrowed. No Share premium has been paid or taken during the year.

43 Disclosure regarding undisclosed income

Assessment Year	Section of the Act	Amount disclosed in tax return	Transaction description along with value treated as income	Assessment status	Whether transaction recorded in books of accounts?	FY in which transaction is recorded
Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable

In case the company has not recorded / disclosed in the books of accounts – reason for not recording / disclosing.

44 Disclosure regarding details of crypto currency or virtual currency:

Crypto Currency or Virtual Currency	Sale	Purchase	profit or loss on transactions	amount of currency held as at the reporting date
	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL

Deposits or advances from any person for the purpose of trading or investing in Crypto Currency / Virtual Currency : NIL

45 In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

46 The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

Or

Details of MSME	2021-22	2020-21
Particulars		
The principal amount remaining unpaid to any supplier as at the end of accounting year	NIL	NIL
The interest due thereon remaining unpaid to any supplier as at the end of accounting year	NIL	NIL
The amount of interest paid by the buyer under MSME Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	NIL	NIL
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSME Act, 2006 but interest not paid)	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of accounting year	NIL	NIL
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of	NIL	NIL

48 Additional Information

(Amount in ₹ Thousands)

For the year ended on

Particulars

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Particulars		31 st March, 2022	31st March, 2021		
48.1	Value of Imports on C.I.F basis	-	-		
	Raw materials				
	Components and spare parts				
	Capital goods				
48.2	Expenditure in Foreign Exchange	-	-		
48.3	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				
48.4	Dividend Remitted in Foreign Currency				
48.5	Repayment to Sundry Creditor in Foreign currency for Goods supplied	-	-		
49	Details of consumption of items	(Amount in ₹ Thousands)			
	Particulars	% of Total Consumption		For the year ended on	
		2021-22	2020-21	31 st March, 2022	31st March, 2021
49.1	Raw Materials				
	Imported	0.00%	0.00%		-
	Indigenous	0.00%	0.00%		-
	Total	0%	0%	-	-
49.2	Components				
	Imported	0.00%	0.00%	-	-
	Indigenous	0.00%	0.00%	-	-
	Total	0%	0%	-	-
49.3	Spares parts				
	Imported	0.00%	0.00%	-	-
	Indigenous	0.00%	0.00%	-	-
	Total	0%	0%	-	-
50	No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.				
51	Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares				
	Particulars		As at 31 st March, 2022	As at 31st March, 2021	
	a.	Face Value Per Share (In Rs.)	10	10.00	
	b.	Net Profit/(Loss) after tax (In Rs.)	2,028,237	1,086,390.82	
	c.	Weighted average number of Equity Share	500,000	500,000.00	
	d.	Basic and Diluted Earnings per share	4.06	2.17	
52	The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.				
53	There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.				
54	Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-				
54.1	<u>Loan Given - Year end Balances</u>				
	(Amount in ₹ Thousands)				
	Name of Party	Purpose	As at 31 st March, 2022	As at 31st March, 2021	
	a.		-	-	
	Total		-	-	
54.2	<u>Loan Given - Amount given in current year</u>				
	(Amount in ₹ Thousands)				
	Name of Party	Purpose	During 2021-22	During 2020-21	


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a.			-	-
		Total	-	-
55	All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.			
56	Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.			
57	The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.			
58	Employee Benefits :			
	Pursuant to the requirements of AS 15 (revised 2005) on "Employee Benefits", issued by the Institute of Chartered Accountants of India (the standard), which has become effective from April 1, 2007, The Organisation as per contract of employment the Company is contributing towards the Provident Fund as per the Provisions of the Provident Fund Act, being a Defined Contribution plan, where in the enterprise pays a fixed contribution into a separate fund, and with no obligation to pay any amount in future. Under the Defined benefit plan, the actuarial and investment risk falls upon the employer and a very detailed actuarial calculation is performed to determine the charge. As none of the employee qualify for the Gratuity under The payment of Gratuity Act, 1972. The Management has not appointed any Actuarial for evaluation of liability or allocation or provisioning of the same.			
	The statutory requirement for disclosure of information in the following tables set forth the status of liabilities of the company on A/c of Gratuity and the related plan assets as recognized in the balance sheet and the statement of profit & loss :-			
	(Amount in ₹ Thousands)			
	Particulars	As at 31 st March, 2022	As at 31 st March, 2021	
	Actuarial assumptions			
a.	Discount Rate	Not Applicable	Not Applicable	
b.	Rate of Increase in compensation levels	Not Applicable	Not Applicable	
c.	Rate of return on plan assets	Not Applicable	Not Applicable	
I.	Changes in Present Value of obligations during the period			
a.	Present Value of Obligation as at the beginning of the period	NIL	NIL	
b.	Acquisition adjustment	-	-	
c.	Interest Cost	-	-	
d.	Past Service Cost	-	-	
e.	Current service cost	-	-	
f.	Curtailement Cost / (Credit)	-	-	
g.	Settlement Cost / (Credit)	-	-	
h.	Benefit Paid	-	-	
i.	Actuarial (gain)/ loss on obligations	-	-	
j.	Present Value of Obligation as at the end of the period	-	-	
	(Amount in ₹ Thousands)			
	Particulars	As at 31 st March, 2022	As at 31 st March, 2021	
II.	Changes in the fair value of plan assets during the period			
a.	Fair Value of Plan Assets at the beginning of the period	-	-	
b.	Acquisition Adjustments	-	-	
c.	Expected Return on Plan Assets	-	-	
d.	Contributions	-	-	
e.	Benefits Paid	-	-	
f.	Actuarial Gain / (loss) on Plan Assets	-	-	
g.	Fair Value of Plan Assets at the end of the period	-	-	
III.	Fair value of plan assets			
a.	Fair value of plan asset at the beginning 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 of period	-	-	

Ganjam Debanshu



	g.	Funded Status	-	-
	h.	Excess of actual over expected return on plan assets	-	-
IV.	Actuarial Gain / Loss recognised for the period			
	a.	Actuarial gain/(loss) for the period – Obligation	-	-
	b.	Actuarial (gain)/loss for the period - Plan Assets	-	-
	c.	Total (gain) / loss for the period	-	-
	d.	Actuarial (gain) / loss recognized in the period	-	-
	e.	Unrecognized actuarial (gains) / losses at the end of period	-	-
V.	The amounts to be 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	-	-
	c.	Funded Status	-	-
	d.	Unrecognized Actuarial (gains) / losses	-	-
	e.	Un recognised past service cost (non vested benefit)	-	-
	f.	Net Liability Recognized in Balance Sheet	-	-
(Amount in ₹ Thousands)				
		Particulars	As at 31st March, 2022	As at 31st March, 2021
VI.	Recognition of expenses of the enterprise			
	a.	Current service cost	-	-
	b.	Past Service Cost	-	-
	c.	Interest Cost	-	-
	d.	Expected return on plan assets	-	-
	e.	Curtailement Cost / (Credit)	-	-
	f.	Settlement Cost / (Credit)	-	-
	g.	Net actuarial (gain)/ loss recognized in the period	-	-
	h.	Expenses Recognized in the statement of Profit & Loss	-	-
VII.	Amount for the current 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 statement of expenses in the statement of profit & loss			
	a.	Present value of obligation as at end of period	-	-
	b.	Present value of obligation as at the beginning of the period	-	-
	c.	Benefit Paid :	-	-
		(i) Directly paid by the enterprises	-	-
		(ii) Payment made out of the fund	-	-
	d.	Actual return on plan assets	-	-
	e.	Expenses recognized in the statement of profit & loss	-	-
IX.	Movement in the liability recognized in the balance sheet			
	a.	Opening Net liability	-	-
	b.	Expenses as above	-	-
	c.	Benefits paid directly by the enterprise	-	-
	d.	Contributions paid into the fund	-	-
	e.	Closing Net Liability	-	-
(Amount in ₹ Thousands)				
		Particulars	As at 31st March, 2022	As at 31st March, 2021
X.	Major Categories of plan assets (as percentage of total plan assets)			
	a.	Property, Government securities, Bonds, equity shares, special deposits, Bank balance, Fixed deposits etc..	-	-
	b.	Funds managed by Insurer	100%	100%

Ganjam Desam



59 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

60 **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 responsibility (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 cash	Total
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**

61 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 Goyal & Co
Chartered Accountants
 Firm Registration No. 01370N

Tarun Kapoor
 F. C. A. Partner (M. No. 095949)
 Signed at New Delhi on 27-5-2022
 UDIN No. 22095949ANOHWK9396



For and on behalf of the Board of Directors

For OPEPL FRESH PVT. LTD.
Nagendra Debnath
 Director
 Nagendra DEBNATH
 Din No. 06665782
 DIN-06665782

For OPEPL FRESH PVT. LTD.
Goutam Debnath
 Director
 Goutam DEBNATH
 Din No. 06923261

