

LLOYDS LUXURIES LIMITED

Regd. Address : Trade World, 'C' Wing, 16th Floor, Kamala City, Senapati Bapat Marg, Lower Parel (W), Mumbai 400013
CIN.: U74999MH2013PLC249449

Annexure I

RESTATED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Amount in Rs. Lakhs)

Particulars	Annexure No	As at the Year ended		
		3/31/22	3/31/21	3/31/20
A) EQUITY AND LIABILITIES				
1. Shareholders' Funds				
(a) Share Capital	A	1,650.00	2,500.00	2,500.00
(b) Reserves & Surplus		(298.98)	(3,732.21)	(3,429.13)
		1,351.02	(1,232.21)	(929.13)
2. Non Current Liabilities				
(a) Long Term Borrowings	B, B(A) and B(B)	-	3,260.50	2,768.35
(b) Deferred Tax Liabilities (Net)	C	-	-	-
(c) Long Term Provisions	D	33.77	21.63	29.52
		33.77	3,282.13	2,797.87
3. Current Liabilities				
(a) Short Term Borrowings	B, B(A) and B(B)	802.00	47.56	66.37
(b) Trade Payables	E			
(i) total outstanding dues of micro enterprises and small enterprises; and		-	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		279.50	268.58	359.73
(c) Other Current Liabilities	F	98.11	105.15	177.88
(d) Short Term Provisions		80.71	53.74	88.78
		1,260.31	475.03	692.76
Total		2,645.10	2,524.96	2,561.49
B) ASSETS				
1. Non Current Assets				
(a) Property, Plant & Equipment and Intangible Assets				
i) Tangible Assets				
(i) Gross Block		2,873.41	2,477.05	2,443.55
(ii) Depreciation		1,351.49	1,110.88	876.33
(iii) Net Block		1,521.92	1,366.18	1,567.21
ii) Intangible Assets	G			
(i) Gross Block		284.32	264.35	221.49
(ii) Depreciation		173.06	143.77	118.39
(iii) Net Block		111.26	120.58	103.10
iii) Capital Work in Progress		26.41	234.78	44.51
		1,659.59	1,721.53	1,714.82
(b) Non-Current Investment	H	-	0.50	0.50
(c) Deferred Tax Assets (Net)	C	87.26	63.57	51.68
(d) Long Term Loans and Advances	I	39.28	18.84	10.07
(e) Other Non Current Assets	J	249.86	259.68	289.78
		376.41	342.59	352.03
2. Current Assets				
(a) Inventories	K	326.11	236.50	264.75
(b) Trade Receivables	L	54.90	84.03	74.22
(c) Cash and Cash equivalents	M	69.73	10.73	21.18
(d) Short-Term Loans and Advances	N	91.51	88.14	65.25
(e) Other Current Assets	O	66.86	41.44	69.24
		609.10	460.84	494.64
Total		2,645.10	2,524.96	2,561.49

The accompanying summary of significant accounting policies, restated notes to accounts and notes on adjustments for restated standalone financial Statement (Annexure IV & V) are an integral part of this statement.

As per our report of even date

For R K Jagetiya & Co
Chartered Accountants
FRN 146264W



(CA Ravi K Jagetiya)
M. No. 134691
Proprietor
Date: 12th August, 2022
Place: Mumbai
UDIN:- 22134691APNWTL9251

FOR AND ON BEHALF OF THE BOARD

Prannay Dokkania

Prannay Dokkania
Managing Director
DIN 09621091

Shubhada Mahendra Shirke

Shubhada Mahendra Shirke
Company Secretary
M. No. A66511

Sushant Janardan Mishra

Sushant Janardan Mishra
CFO
PAN - AKYPM8597Q

Shree Krishna Mukesh Gupta

Shree Krishna Mukesh Gupta
Director
DIN 06726742



LLOYDS LUXURIES LIMITED

Regd. Address : Trade World, 'C' Wing, 16th Floor, Kamala City, Senapati Bapat Marg, Lower Parel (W), Mumbai 400013
CIN.: U74999MH2013PLC249449

Annexure II
RESTATED STANDALONE STATEMENT OF PROFIT AND LOSS

(Amount in Rs. Lakhs)

Particulars	Annexure No	For the Year ended on		
		3/31/22	3/31/21	3/31/20
1 Revenue From Operation	P	2,065.62	1,813.02	2,751.23
2 Other Income	Q	20.43	42.55	50.40
3 Total Income (1+2)		2,086.05	1,855.58	2,801.63
4 Expenditure				
(a) Cost of Material Consumed	R	475.18	293.54	431.91
(b) Changes in Inventory of WIP, Finished Goods and Stock in Trade	S	(89.61)	28.25	(96.05)
(c) Employee Benefit Expenses	T	743.50	522.82	979.79
(d) Finance Cost	U	180.46	146.57	114.67
(e) Depreciation and Amortisation Expenses	V	275.68	267.47	291.01
(f) Other Expenses	W	1,441.29	911.90	1,431.21
5 Total Expenditure 4(a) to 4(f)		3,026.51	2,170.54	3,152.53
6 Profit/(Loss) Before Exceptional & extraordinary items & Tax (3-5)		(940.46)	(314.96)	(350.90)
7 Exceptional item		-	-	-
8 Profit/(Loss) Before Tax (6-7)		(940.46)	(314.96)	(350.90)
9 Tax Expense:				
(a) Tax Expense for Current Year		0.00	0.00	0.00
(b) Short/(Excess) Provision of Earlier Year		0.00	0.00	0.00
(c) Deferred Tax		(23.69)	(11.89)	(27.09)
(d) MAT Credit Entitlement		-	0.00	0.00
Net Current Tax Expenses		(23.69)	-11.89	(27.09)
10 Profit/(Loss) for the Year (8-9)		(916.78)	(303.07)	(323.80)

The accompanying summary of significant accounting policies, restated notes to accounts and notes on adjustments for restated standalone financial Statement (Annexure IV & V) are an integral part of this statement.

As per our report of even date

For R K Jagetiya & Co
Chartered Accountants
FRN 146264W



(CA Rav K Jagetiya)
M. No. 134691
Date: 12th August, 2022
Place: Mumbai
UDIN:- 22134691APNWTL9251

FOR AND ON BEHALF OF THE BOARD

Prannay Dokkania
Managing Director
DIN 09621091

Shubhada Mahendra Shirke
Company Secretary
M. No. A66511

Sushant Janardan Mishra
CFO
PAN - AKYPM8597Q

Shree Krishna Mukesh Gupta
Director
DIN 06726742



LLOYDS LUXURIES LIMITED

Regd. Address : Trade World, 'C' Wing, 16th Floor, Kamala City, Senapati Bapat Marg, Lower Parel (W), Mumbai 400013
CIN.: U74999MH2013PLC249449

Annexure III
RESTATED STANDALONE CASH FLOW STATEMENT

(Amount in Rs. Lakhs)

Particulars	For the Year ended on			
	3/31/22	3/31/21	3/31/20	
A) Cash Flow From Operating Activities:				
Net Profit before tax	(940.46)	(314.96)	(350.90)	
Adjustment for :				
Depreciation	275.68	267.47	291.01	
Interest Paid	180.46	146.57	114.67	
Provision of Gratuity	14.04	(4.44)	11.36	
Loss/(Profit) on Sale of Asset	7.03	(24.44)	(40.81)	
Interest Income	(10.95)	(0.12)	(0.11)	
Dividend Income	-	-	(0.002)	
Adjustment with the Retained earnings	-	-	(2,008.97)	
Operating profit before working capital changes	(474.19)	70.07	(1,983.75)	
Changes in Working Capital				
(Increase)/Decrease in Inventories	(89.61)	28.25	(96.05)	
(Increase)/Decrease in Trade Receivables	29.13	(9.82)	12.02	
(Increase)/Decrease in Short Term Loans & Advances and Provisions	(3.37)	(22.89)	(61.82)	
(Increase)/Decrease in Other Current Assets	(25.42)	27.80	66.29	
Increase/(Decrease) in Trade Payables	10.92	(91.15)	(224.19)	
Increase/(Decrease) in Other Current Liabilities	(7.04)	(72.73)	(56.37)	
Increase/(Decrease) in Short Term Provisions	26.47	(34.89)	21.96	
Cash generated from operations	(533.11)	(105.35)	(2,321.92)	
Less:- Income Taxes paid	-	-	-	
Net cash flow from operating activities	A (533.11)	(105.35)	(2,321.92)	
B) Cash Flow From Investing Activities:				
Purchase of Fixed Assets including of CWIP	(220.79)	(249.72)	(247.48)	
Investment made/Sold during the year	0.50	-	0.00	
Increase/(Decrease) in Long Term Loans and Advances	(20.44)	(8.77)	242.95	
Increase/(Decrease) in Other Non Current Assets	9.82	30.10	1,713.21	
Interest Income	10.95	0.12	0.11	
Dividend Income	-	-	0.00	
Net cash flow from investing activities	B (219.97)	(228.27)	1,708.79	
C) Cash Flow From Financing Activities:				
Proceeds from Issue of Share Capital	5,800.00	-	-	
Conversion of Preference share Capital to Equity	(2,300.00)	-	-	
Increase/(Decrease) in Short Term Borrowings	754.44	(18.81)	66.37	
Increase/(Decrease) in Long Term Borrowings and Provisions	(3,261.90)	488.56	666.17	
Interest Paid	(180.46)	(146.57)	(114.67)	
Net cash flow from financing activities	C 812.07	323.17	617.87	
Net Increase/(Decrease) In Cash & Cash Equivalents	(A+B+C) 59.00	(10.45)	4.74	
Cash equivalents at the beginning of the year	10.73	21.18	16.44	
Cash equivalents at the end of the year	69.73	10.73	21.18	
Notes :-				
	Particulars	3/31/22	3/31/21	3/31/20
1.	Component of Cash and Cash equivalents			
	Cash on hand	2.03	3.66	3.01
	Balance With banks	65.70	5.07	16.17
	Other Bank Balance	2.00	2.00	2.00
	Total	69.73	10.73	21.18
2.	Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.			

The accompanying summary of significant accounting policies, restated notes to accounts and notes on adjustments for restated standalone financial Statement (Annexure IV & V) are an integral part of this statement.

As per our report of even date

FOR AND ON BEHALF OF THE BOARD

For R K Jagetiya & Co
Chartered Accountants
FRN 146264W

Prannay Dolkhania

Prannay Dolkhania
Managing Director
DIN 09621091

Sushant
Sushant Janardan Mishra
CFO
PAN - AKYPM8597Q



Ravi
(CA Ravi K Jagetiya)
M. No. 104691
Date: 12th August, 2022
Place: Mumbai
UDIN:- 22134691APNWTL9251



Shubhada

Shubhada Mahendra Shirke
Company Secretary
M.No. A66511

Shree Krishna
Shree Krishna Mukesh Gupta
Director
DIN 06726742

ANNEXURE – A
RESTATED STANDALONE STATEMENT OF SHARE CAPITAL, RESERVES AND SURPLUS

(Amt. in Rs. Lakhs, Except Share Data)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Share Capital			
Authorised Share Capital			
Equity shares of Rs.10 each	25,000,000	-	-
Equity shares of Rs. 1 each	-	20,000,000	20,000,000
Equity Share Capital in Rs.	2,500.00	200.00	200.00
Preference shares of Rs.10 each	-	-	-
Preference shares of Rs.1 each	-	230,000,000	230,000,000
Preference Share Capital in Rs.	-	2,300.00	2,300.00
Issued, Subscribed and Paid up Share Capital			
Equity Shares of Rs. 10 each fully paid up	16,500,000	-	-
Equity Shares of Rs. 1 each fully paid up	-	20,000,000	20,000,000
Equity Share Capital (in Rs.)	1,650.00	200.00	200.00
Non Convertible, non cumulative and Redeemable Preference Shares of Rs.10/- each	-	23,000,000	23,000,000
Preference Share Capital (in Rs.)	-	2,300.00	2,300.00
Total	1,650.00	2,500.00	2,500.00

Reserves and Surplus

Surplus in Profit and Loss account			
Opening Balance	(3,732.21)	(3,429.13)	(3,105.33)
Profit for the Year	(916.78)	(303.07)	(323.80)
Less: Adjustment on Account of prior period Income Tax	-	-	-
Less: Deletion on account of Bonus Issue	-	-	-
Closing Balance	(4,648.98)	(3,732.21)	(3,429.13)
Securities Premium Reserve			
Opening Balance	-	-	-
Addition during the year	4,350.00	-	-
Deletion on account of Bonus Issue	-	-	-
Closing Balance	4,350.00	-	-
Total	(298.98)	(3,732.21)	(3,429.13)

1. Terms/rights attached to equity shares:

- i. The company has only one class of shares referred to as equity shares having a par value of Rs. 10/- as on 31st March, 2022. Each holder of equity shares is entitled to one vote per share. During the FY 2021-22, on March 14, 2022, variation to the existing nature and terms of of Preference Share Capital was done from 2,30,00,000, 7% Non-Cumulative Non-Convertible Redeemable Preference Shares of Rs. 10/- each amounting to Rs. 23,00,00,000/- issued by the Company to 2,30,00,000, 7% Non-Cumulative Optionally Convertible Redeemable Preference Shares. Further on March 22, 2022, the Nominal value of Equity Shares of the Company was consolidated from Rs. 1/- per Equity Shares Share to Rs. 10/- per Equity Shares Share. Therefore, 25,00,00,000 Equity Shares of the Company of Nominal value of ₹ 1/- each was consolidated into 2,50,00,000 Equity Shares of Nominal value of ₹10 each. Further On March 22, 2022, the face value of Equity Shares of the Company was consolidated from Rs. 1.00 per Equity Shares Share to Rs. 10/- per Equity Shares Share. Therefore, 16,50,00,000 Equity Shares of the Company of face value of ₹ 1/- each was consolidated into 1,65,00,000 Equity Shares of face value of ₹10/- each.
- ii. In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

2. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.

3. Company does not have any Revaluation Reserve.

4. The reconciliation of the number of Equity shares outstanding as at -

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Number of shares (Face value Rs 1) at the beginning	20,000,000	20,000,000	20,000,000
Number of shares (Face value Rs 10) at the beginning	-	-	-
Add: Issue of Shares (Face value Rs 10)	14,500,000	-	-
Add: Bonus Shares	-	-	-
Number of shares (Face value Rs 1) at the beginning	-	20,000,000	20,000,000
Number of shares (Face value Rs 10) at the beginning	16,500,000	-	-

5. The reconciliation of the number of Preference shares outstanding as at -

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Number of shares (Face value Rs 10) at the beginning	23,000,000	23,000,000	23,000,000
Add: Fresh Issue of Shares	-	-	-
Less: Conversion into Equity	(23,000,000)	-	-
Number of shares (Face value Rs 10) at the end	-	23,000,000	23,000,000



#

PSD

Ⓞ

Ⓞ



6. The detail of shareholders holding more than 5% of Total Equity Shares: -

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Plutus Trade & Commodities LLP (Face value of Rs.1)	-	18,999,950	18,999,950
Plutus Trade & Commodities LLP (Face value of Rs.10)	16,399,995	-	-

7. The detail of shareholders holding more than 5% of Total Preference Shares: -

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Lloyds Metals & Minerals Trading LLP - (Face value of Rs.10)	-	23,000,000	23,000,000

8. Shares held by promoters at the end of the respective year is as under

8.a) Shares held by promoters at the end of the year 31st March 2022

Promoter Name	No. of Shares (Face Value Rs. 10/- each)	% of total shares	% Change during the year
Plutus Trade & Commodities LLP	16,399,995	99.39%	4.39%
Shree Krishna Mukesh Gupta	1	0.00%	0%
Total	16,399,996		

8.b) Shares held by promoters at the end of the year 31st March 2021

Promoter Name	No. of Shares (Face Value Rs. 1/- each)	% of total shares	% Change during the year
Plutus Trade & Commodities LLP	18,999,950	95.00%	0%
Shree Krishna Mukesh Gupta	10	0.00%	0%
Total	18,999,960		

8.c) Shares held by promoters at the end of the year 31st March 2020

Promoter Name	No. of Shares (Face Value Rs. 1/- each)	% of total shares	% Change during the year
Plutus Trade & Commodities LLP	18,999,950	1	0%
Shree Krishna Mukesh Gupta	10	0	0%
Total	18,999,960		

7. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



#

PSD



ANNEXURE - B
RESTATED STANDALONE STATEMENT OF LONG TERM AND SHORT TERM BORROWINGS

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
(Secured)			
(a) Term loans			
From Bank & Financial Institutions	-	1,061.78	933.68
Sub-total (a)	-	1,061.78	933.68
(Unsecured)			
(b) Term loans			
From Bank & Financial Institutions	-	-	-
From Others	-	-	-
Sub-total (b)	-	-	-
(c) Loans and advances from related parties & shareholders (Unsecured)			
From Directors	-	-	-
From Relatives	-	-	-
From Body Corporate	-	297.34	-
Sub-total (c)	-	297.34	-
(d) Loans and advances from others (Unsecured)			
From Intercompany deposits	-	1,901.39	1,834.67
Sub-total (d)	-	1,901.39	1,834.67
Total (a+b+c+d)	-	3,260.50	2,768.35
Short Term Borrowings			
Secured			
Loan Repayable on Demand			
From Banks and Financial Institution	-	30.00	30.00
From Other Parties	-	-	-
Sub total (a)	-	30.00	30.00
UnSecured			
Intercompany Loan from related parties	-	-	22.02
Intercompany Loan from other body corporate	802.00	-	-
Sub Total (b)	802.00	-	22.02
Current Maturities of Long Term Debt	-	17.55	14.35
Sub Total (c)	-	17.55	14.35
Total (a+b+c)	802.00	47.56	66.37

Note :

- The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.
- List of persons/entities classified as 'Promoters' and 'Promoter Group' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
- The terms and conditions and other information in respect of Secured Loans are given in Annexure -B (A)
- The terms and conditions and other information in respect of Unsecured Loans are given in Annexure - B (B)



ANNEXURE - B(A)
RESTATED STANDALONE STATEMENT OF PRINCIPAL TERMS OF SECURED TERMS LOANS AND ASSETS CHARGED AS SECURITY

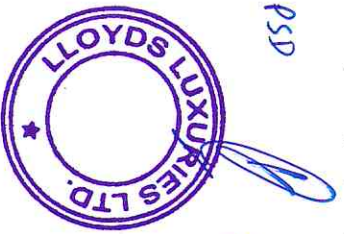
Name of Lender	Purpose of Credit Facility	Sanctioned Amount (Lakhs Rs.)	Rate of Interest	Prime Securities offered	Re-Payment Schedule		Moratorium (In Months)	Outstanding amount as on (as per Books) (Rs. Lakhs)		
					of Months)	(Rs. In Lakhs)		3/31/22	3/31/21	3/31/20
Citizencredit Bank - 0002 FTTL	Restructured Interest (Term Loan)	116.00	12%	Hyp. Of Equipments/Machinery, Fittings, Softwares, Electrical Fittings, Façade Signage, Computers, and Furnitures and Fixtures	87.00		16.00	-	66.14	-
Citizencredit Bank - 0007	Restructured - Term Loan 1	549.00	12%		90.00	21.40	19.00	-	554.81	537.96
Citizencredit Bank - 0008	Restructured - Term Loan 2	419.00	12%		90.00		19.00	-	421.50	377.42
HDFC Bank Ltd	Term Loan - Guaranteed Emergency Credit line	12.73	8.25%	Second ranking charge over existing primary and collateral securities including mortgages created in favour of the Bank. Further secured by personal guarantee of Mr. Shree krishna M Gupta. Mr Madhur Rajesh Gupta Mr Ravi Agarwal.	48	0.40	12	-	12.09	-
Total									1,054.54	915.38

Note:

1. The Company has availed Term loan Credit capital facility from Citizencredit Bank. Loan is primarily secured by way of Exclusive Charge on Stock and Book debts of the Company. Further the loan is also having collateral security as under -:

A) Office no. 402, 4th floor, Om Chambers, Plot No T-29,30 and 31, Pimpri Industrial Area, Pune - 411026
Further the above loan is secured by way of irrevocable personal/Corporate guarantee of followings

- Mr. Mukesh Gupta
- Mr. Shree krishna Gupta (Director)
- Pune IT Space Solutions Pvt Ltd
- Pitrus Trade & Commodities LLP
- Lloyds Metals & Minerals Trading LLP



ANNEXURE - B(B)

RESTATED STANDALONE STATEMENT OF TERMS & CONDITIONS OF UNSECURED LOANS

A) Details of Unsecured Loans outstanding as at the end of the latest Reporting period from Directors/Promoters/Promoter Group /Associates/Relatives of Directors/Group Companies/other entities

Unsecured Loans from Promoters/Directors are interest free and all are taken without any preconditions attached towards repayments.

Name of lender	Purpose	Rate of interest	Re-Payment Schedule	Moratorium	Outstanding amount as on. (as per Books) Rs. In Lakhs		
					3/31/22	3/31/21	3/31/20
Aaren Trade Realty Developers Pvt Ltd	Business Loan	NIL	Demand Loan	NA	-	1,850.02	1,782.58
Lloyds Steels Industries Ltd - Loan	Business Loan	NIL	Demand Loan	NA	-	297.33	-
Plutus Trade And Commodities LLP	Business Loan	NIL	Demand Loan	NA	-	0.01	-
Shiv Shankar Resources Limited	Business Loan	NIL	Demand Loan	NA	-	41.09	-
Suyash Mercantile Private Limited	Business Loan	NIL	Demand Loan	NA	-	10.27	-
Halan Investments	Business Loan	NIL	Demand Loan	NA	-	-	52.09
Lloyed Metals and Energy Ltd	Business Loan	NIL	Demand Loan	NA	-	-	22.02
Duli Trade and Commodities Pvt Ltd	Business Loan	9.00%	Demand Loan	NA	802.00	-	-
			Working Capital Term Loan, repayable in 41 no of EMI of 1.20 Lakhs each, starting from Jan-2020 to May-2023	NA	-	24.79	32.65
HDFC Business Loan -2690	Business Loan	8.08%		NA	-	30.00	30.00
HDFC ME OD	Business Loan	8.70%	Demand Loan	NA	802.00	2,253.52	1,919.34
Total							



ANNEXURE - C
RESTATED STANDALONE STATEMENT OF DEFERRED TAX (ASSETS) / LIABILITIES

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Major Components of deferred tax arising on account of timing differences are:			
Timing Difference Due to Depreciation	301.84	222.88	169.25
Deferred Tax Assets/(Liabilities) (A)	78.48	57.95	44.01
Provision of Gratuity as at the year end	33.77	21.63	29.52
Timing Difference Due to Gratuity Expenses	33.77	21.63	29.52
Deferred Tax Assets/(Liabilities) (B)	8.78	5.62	7.67
Cumulative Balance of Deferred Tax Assets/(Liability) (Net) (A+B)	87.26	63.57	51.68

Note: The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



PCD


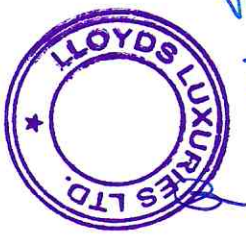
[Handwritten signature]



[Handwritten signature]

ANNEXURE - D
RESTATED STANDALONE STATEMENT OF LONG TERM PROVISIONS

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Provision for Employee Benefits			
Provision for Gratuity	33.77	21.63	29.52
Others	-	-	-
Total	33.77	21.63	29.52



 P.S.D


 R K JAAGTIYA & CO.
 Chartered Accountants
 F.R. No. 146204

ANNEXURE - E
RESTATED STANDALONE STATEMENT OF TRADE PAYABLES

(Rs. in Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Trade Payables			
For Goods & Services			
Micro, Small and Medium Enterprises	-	-	-
Others	279.50	268.58	359.73
Total	279.50	268.58	359.73
Trade Payable Includes Dues to Related Party	4.56	9.40	7.08

Notes:

- The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.
- Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company.
- Ageing of the Supplier, alongwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of agewise supplier balance is given below after consiering from the date of transactions.

Trade Payables ageing schedule: As at 31st March,2022

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	252.12	23.83	3.56	-	279.50
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March,2021

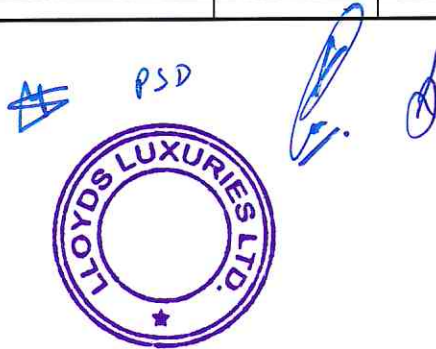
(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	258.31	10.26	-	-	268.58
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March,2020

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	348.48	10.19	1.06	-	359.73
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-



ANNEXURE - F
RESTATED STANDALONE STATEMENT OF OTHER CURRENT LIABILITIES AND SHORT TERM PROVISIONS

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Other Current Liabilities			
Accrued Interest but not due	-	-	-
Statutory Payables	28.32	29.62	26.83
Advances Received from Customers	69.78	75.53	156.05
Provision for expenses	-	-	(5.00)
Total	98.11	105.15	177.88
Short Term Provisions			
Provision for Employee Benefits	77.30	50.60	86.22
Provision for Gratuity	0.90	0.41	0.56
Other Provisions	2.50	2.73	2.01
Total	80.71	53.74	88.78
Other Provisions			
Income tax Provisions net of Advance tax and TDS	-	-	-
Total	80.71	53.74	88.78

Notes:

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.

Handwritten initials and signature: *PSD* and a signature.



ANNEXURE - G
Restated Standalone Statement Of Property, Plant & Equipment and Intangible Assets

Sr. No.	PARTICULARS	USEFUL LIFE NO. OF YEARS	Gross Block				Accumulated depreciation and Impairment				Net Block	
			AS ON 01.04.2019	ADDITIONS FOR THE YEAR	SALE/ ADJUSTMENT FOR THE YEAR	AS AT 31.03.2020	AS ON 01.04.2019	FOR THE YEAR	ADJUSTMENT FOR SALE/ TRANSFER	AS AT 31.03.2020	AS AT 31.03.2020	AS AT 31.03.2019
	TANGIBLE ASSETS:-		INR	INR	INR	INR	INR	INR	INR	INR	INR	INR
A	Leasehold Property	Lease Term	634.88	10.94	9.58	636.23	264.12	107.34	2.68	368.78	267.45	370.76
B	Plant & Machinery :-		-	-	2.25	101.43	70.75	32.94	2.25	101.43	0.00	0.00
(i)	Service Equipments	1	70.75	32.94	22.27	276.63	33.85	13.53	1.37	46.01	230.62	264.53
C	Office Equipments	15	298.38	0.53	7.66	105.11	30.28	7.68	0.94	37.02	68.09	65.16
D	Computers	5	95.44	17.34	-	17.37	11.65	1.35	-	13.01	4.36	4.18
E	Furniture & Fixtures	3	15.83	1.54	-	17.37	11.65	1.35	-	13.01	4.36	4.18
F	Electrical Fittings	7	1,003.50	265.84	16.01	1,253.34	190.59	101.89	3.15	289.33	964.01	812.92
		10	56.31	3.80	6.67	53.43	16.38	5.19	0.82	20.75	32.68	39.93
	Sub Total		2,175.07	332.92	64.45	2,443.55	617.61	269.92	11.20	876.33	1,567.21	1,557.46
	INTANGIBLE ASSETS:-											
G	Software	3	-	-	-	-	-	-	-	-	-	-
H	License Rights	10	201.92	19.57	-	221.49	97.30	21.09	-	118.39	103.10	104.62
	Sub Total		201.92	19.57	-	221.49	97.30	21.09	-	118.39	103.10	104.62
J	Capital work-in-progress		55.45	3.36	14.31	44.51					44.51	55.45
	TOTAL		2,432.45	355.85	78.76	2,709.54	714.91	291.01	11.20	994.72	1,714.82	1,717.53

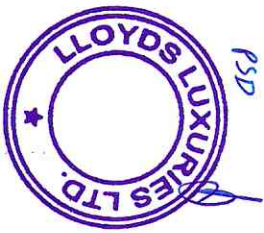
PSD





ANNEXURE - G
Restated Standalone Statement Of Property, Plant & Equipment and Intangible Assets

Sr. No.	PARTICULARS	USEFUL LIFE NO. OF YEARS	Gross Block				Accumulated depreciation and Impairment				Net Block	
			AS ON 01.04.2020	ADDITIONS FOR THE YEAR	SALE/ ADJUSTMENT FOR THE YEAR	AS AT 31.03.2021	AS ON 01.04.2020	FOR THE YEAR	ADJUSTMENT FOR SALE/ TRANSFER	AS AT 31.03.2021	AS AT 31.03.2021	AS AT 31.03.2020
	TANGIBLE ASSETS :-		INR	INR	INR	INR	INR	INR	INR	INR	INR	INR
A	Leasehold Property	Lease Term	636.23	28.60	14.71	650.12	368.78	99.04	7.55	460.27	189.85	267.45
B	Plant & Machinery :-											
(i)	Service Equipments	1	101.43	2.57		104.00	101.43	2.57		104.00	(0.00)	0.00
(ii)	Office equipments	15	276.63	-		276.63	46.01	13.24		59.26	217.37	230.62
C	Computers	5	105.11	0.12		105.24	37.02	8.65		45.67	59.56	68.09
D	Furniture & Fixtures	3	17.37	1.42		18.79	13.01	1.59		14.60	4.19	4.36
E	Electrical Fittings	7	1,253.34	10.44		1,263.78	289.33	111.62		400.94	862.84	964.01
F		10	53.43	5.06		58.49	20.75	5.39		26.14	32.35	32.68
	Sub Total		2,443.55	48.22	14.71	2,477.05	876.33	242.09	7.55	1,110.88	1,366.18	1,567.21
	INTANGIBLE ASSETS :-											
G	Software	3	-	-		-	-	-		-	-	-
H	License Rights	10	221.49	42.86		264.35	118.39	25.38		143.77	120.58	103.10
	Sub Total		221.49	42.86	-	264.35	118.39	25.38	-	143.77	120.58	103.10
J	Capital work-in-progress		44.51	269.60	79.33	234.78	-	-		-	234.78	44.51
	TOTAL		2,709.54	360.68	94.04	2,976.18	994.72	267.47	7.55	1,254.64	1,721.53	1,714.82



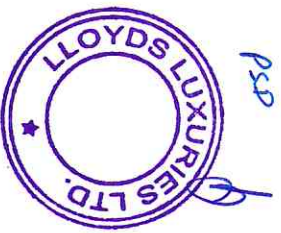
ANNEXURE - G
Restated Standalone Statement Of Property, Plant & Equipment and Intangible Assets

Financial Year 2021-22

Sr. No	PARTICULARS	USEFUL LIFE NO. OF YEARS	Gross Block				Accumulated depreciation and Impairment				Net Block	
			AS ON 01.04.2021	ADDITIONS FOR THE YEAR	SALE/ADJUSTMENT FOR THE YEAR	AS AT 31.03.2022	AS ON 01.04.2021	FOR THE YEAR	ADJUSTMENT FOR SALE / TRANSFER	AS AT 31.03.2022	AS AT 31.03.2022	AS AT 31.03.2021
	TANGIBLE ASSETS :-		INR	INR	INR	INR	INR	INR	INR	INR	INR	INR
A	Leasehold Property	Lease Term	650.12	98.60	-	748.72	460.27	75.27	-	535.54	213.18	189.85
B	Plant & Machinery :-		104.00	2.40	-	106.40	104.00	2.40	-	106.40	-	(0.00)
(i)	Service Equipments	1	276.63	32.48	42.34	266.77	59.26	12.77	5.24	66.78	199.99	217.37
C	Office equipments	15	105.24	48.18	2.60	150.82	45.67	13.51	0.53	58.65	92.17	59.56
D	Computers	3	18.79	7.42	-	26.21	14.60	2.82	-	17.42	8.79	4.19
E	Furniture & Fixtures	7	1,263.78	219.76	-	1,483.54	400.94	130.55	-	531.49	952.06	862.84
F	Electrical Fittings	10	58.49	32.46	-	90.95	26.14	9.08	-	35.22	55.74	32.35
	Sub Total		2,477.05	441.29	44.94	2,873.41	1,110.88	246.39	5.77	1,351.49	1,521.92	1,366.18
	INTANGIBLE ASSETS :-											
G	Software	3	-	19.97	-	19.97	-	3.91	-	3.91	16.06	-
H	License Rights	10	264.35	-	-	264.35	143.77	25.38	-	169.14	95.21	120.58
	Sub Total		264.35	19.97	-	284.32	143.77	29.29	-	173.06	111.26	120.58
J	Capital work-in-progress		234.78	5.47	213.84	26.41	-	-	-	-	26.41	234.78
	TOTAL		2,976.18	466.73	258.77	3,184.14	1,254.64	275.68	5.77	1,524.55	1,659.59	1,721.53

Notes

The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



ANNEXURE - H
RESTATED STANDALONE STATEMENT OF NON-CURRENT INVESTMENTS

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Non Current Investment (At Cost)			
Investment In Equity Share of Body Corporate	-	0.50	0.50
Investment in Joint Venture	-	-	-
Total	-	0.50	0.50

Notes:

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



P.S.D

[Handwritten signature]

[Handwritten mark]



ANNEXURE - I
RESTATED STANDALONE STATEMENT OF LONG-TERM LOANS AND ADVANCES

(Amount in Rs. Lakhs)

Particulars	(Amount in Rs. Lakhs)		
	3/31/22	3/31/21	3/31/20
Unsecured, Considered Good unless otherwise stated			
Capital Advance	10.81	9.81	10.09
Loans and Advances to Related Parties	-	-	-
Loans and Advances to Other Parties	-	-	-
Advance Tax & TDS (Net of Provisions) (Unsecured, Considered Good)	28.48	9.04	(0.02)
Total	39.28	18.84	10.07

Notes:

- The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.
- Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment

Outstanding balance of loans and advances as on 31st march 2022 (Amount in Rs. Lakhs)

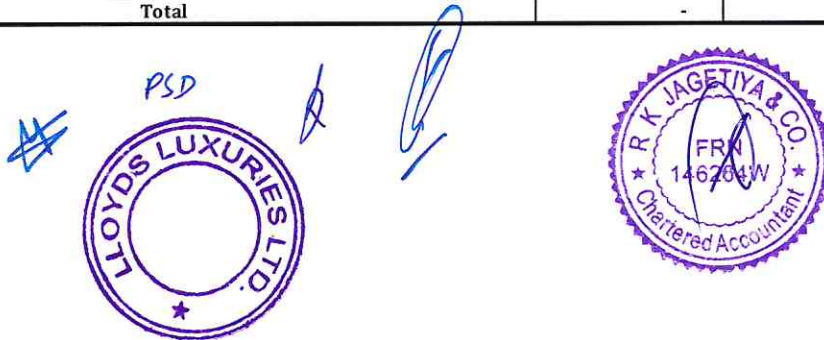
Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-
Total	-	-

Outstanding balance of loans and advances as on 31st march 2021 (Amount in Rs. Lakhs)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-
Total	-	-

Outstanding balance of loans and advances as on 31st march 2020 (Amount in Rs. Lakhs)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-
Total	-	-



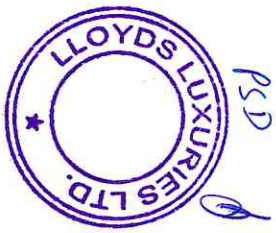
ANNEXURE - I
RESTATED STANDALONE STATEMENT OF NON CURRENT ASSETS

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Unsecured, Considered Good unless otherwise stated			
Security Deposit	249.86	244.48	252.92
Other Non current Assets	-	15.20	36.86
Total	249.86	259.68	289.78

Notes:

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



ANNEXURE - K
RESTATED STANDALONE STATEMENT OF INVENTORIES

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Raw Materials	-	-	-
Stock in Transit	-	-	-
Stock in Trade	326.11	236.50	264.75
Total	326.11	236.50	264.75

Note:- 1. Inventory has been physically verified by the management of the Company at the end of respective year except March 31, 2020 due to nationwide lockdown.

2. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



ANNEXURE - L
RESTATED STANDALONE STATEMENT OF TRADE RECEIVABLES
(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Outstanding for a period exceeding six months (Unsecured and considered Good)			
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies/ Others	-	3.14	-
	28.54	26.59	19.58
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)			
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies/ Others	-	20.00	11.95
	26.36	34.31	42.69
Total	54.90	84.03	74.22

- The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.
- List of persons/entities classified as 'Promoters' and 'Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
- Ageing of the Trade receivable, alongwith any amount involved in disputes, if any as required by Schedule III of Companies Act, 2013 is disclosed as below. Ageing of debtors is based on the date of transaction. In case there is no credit period agreed at the time of Supply.

Trade Receivables ageing schedule as at 31st March, 2022

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables-considered good	26.36	2.43	8.89	17.23	-	54.90
(ii) Undisputed Trade receivables-considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March, 2021

(Rs. in Lakhs)

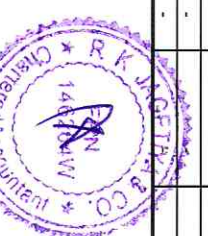
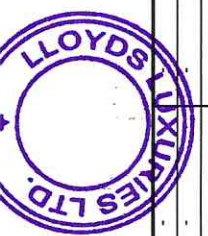
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables-considered good	54.31	11.29	18.44	-	-	84.03
(ii) Undisputed Trade receivables-considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March, 2020

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables-considered good	54.64	18.35	0.12	1.11	-	74.22
(ii) Undisputed Trade receivables-considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

RSD



ANNEXURE - M
RESTATED STANDALONE STATEMENT OF CASH & CASH EQUIVALENTS

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Cash and Cash Equivalents: (as per Accounting Standard 3: Cash flow Statements)			
Balances with Banks in Current Accounts	65.70	5.07	16.17
Cash on Hand	2.03	3.66	3.01
Other Bank Balances (Margin Money against Bank Facility)			
Fixed Deposits	2.00	2.00	2.00
Total	69.73	10.73	21.18

Fixed deposits under lien with Banks/Financial Institution

2.00

2.00

2.00

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.

PSD



ANNEXURE - N
RESTATED STANDALONE STATEMENT OF SHORT-TERM LOANS AND ADVANCES

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Unsecured, Considered Good unless otherwise stated			
Security Deposit	-	-	-
Advances to Vendors	85.08	82.41	57.85
Balance With Revenue Authorities	-	-	-
Loans and advances to related parties	-	2.04	1.81
Loans and Advances to Employees	3.63	2.38	5.07
Other Loans and Advances	2.80	1.31	0.52
Total	91.51	88.14	65.25

- The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.
- List of persons/entities classified as 'Promoters' and 'Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
- Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

Outstanding balance of loans and advances as on 31st march 2022

(Amount in Rs. Lakhs)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-
Total	-	-

Outstanding balance of loans and advances as on 31st march 2021

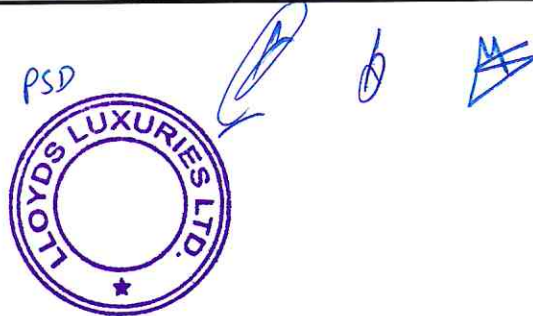
(Amount in Rs. Lakhs)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	2.04	1.00
Total	2.04	1.00

Outstanding balance of loans and advances as on 31st march 2020

(Amount in Rs. Lakhs)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	1.81	1.00
Total	1.81	1.00



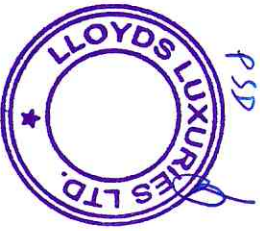
ANNEXURE - 0

RESTATED STANDALONE STATEMENT OF OTHER CURRENT ASSETS

(Amount in Rs. Lakhs)

Particulars	As at			
	3/31/22	3/31/21	3/31/20	
Interest accrued on Fixed Deposit	0.07	-	-	-
Other Current Assets	66.79	41.44		69.24
Total	66.86	41.44		69.24

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



(Handwritten signature and initials in blue ink)



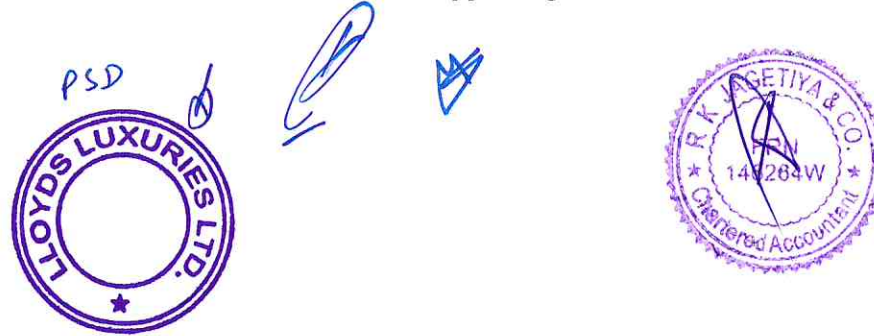
ANNEXURE - P
RESTATED STANDALONE STATEMENT OF TURNOVER

(Amount in Rs. Lakhs)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
(i) turnover of products manufactured by the issuer (net of excise Duty)	-	-	-
(ii) turnover of products traded in by the issuer; and	559.85	684.47	436.40
* (iii) turnover in respect of products not normally dealt in by the issuer but included in (ii) above	-	-	-
(iv) turnover in respect of Services supplied by the issuer	1,505.77	1,128.55	2,314.83
Total	2,065.62	1,813.02	2,751.23

*As per information provided to us by the Issuer, there is no such item.

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III..



ANNEXURE - Q
RESTATED STANDALONE STATEMENT OF OTHER NON OPERATING INCOME

(Amount in Rs. Lakhs)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Related and Recurring Income:			
(i) Interest income	10.95	0.12	0.11
(ii) Misc Income	0.03	4.52	0.95
(iii) Foreign Exchange Gain	9.45	0.00	0.77
Sub Total (a)	20.43	4.64	1.83
Non related and Non Recurring Income:			
(i) Sundry Balances written back	0.00	1.87	7.75
(ii) Gratuity Gain	0.00	4.44	0.00
(iii) Profit on sale of Assets	0.00	31.60	40.81
(iv) Dividend Income	0.00	0.00	0.00
Sub Total (b)	-	37.91	48.57
Related and Non Recurring Income:			
(i) Rent Income	0.00	0.00	0.00
Sub Total (c)	-	-	-
Total (A+b+C)	20.43	42.55	50.40
% of Other Income with Profit Before Tax	-2.17%	-13.51%	-14.36%

1. The classification of other income as recurring/not-recurring, related/not-related to business activity is based on the current operations and business activity of the Company as determined by the management.

2. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



ANNEXURE - R
RESTATED STANDALONE STATEMENT OF COST OF MATERIAL CONSUMED AND PURCHASE OF STOCK IN TRADE
(Amount in Rs. Lakhs)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Cost of Material Consumed			
Opening Stock of Raw Material	-	-	-
Add: Purchases of Raw Material	475.18	293.54	431.91
Less: Closing Stock of Raw Material	-	-	-
Total	475.18	293.54	431.91

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



ANNEXURE - S
RESTATED STANDALONE STATEMENT OF CHANGES IN INVENTORIES

(Amt. in Lakh Rs.)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Closing Inventories			
Stock in Transit	-	-	-
Stock in Trade	326.11	236.50	264.75
Sub Total (A)	326.11	236.50	264.75
Opening Inventories			
Stock in Transit	-	-	-
Stock in Trade	236.50	264.75	168.70
Sub Total (B)	236.50	264.75	168.70
Changes in Inventories	(89.61)	28.25	(96.05)

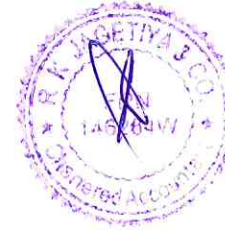
1. The Inventory has been physically verified on periodic basis by the management.
2. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities, Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.



ANNEXURE - T
RESTATED STANDALONE STATEMENT OF EMPLOYEE BENEFITS EXPENSES

(Amount in Rs. Lakhs)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Salary and Wages	690.11	486.66	884.01
Contribution to Provident Fund and Other Fund	44.80	27.53	64.97
Staff Welfare Expenses	8.59	8.62	30.81
Total	743.50	522.82	979.79



ANNEXURE - U
RESTATED STANDALONE STATEMENT OF FINANCE COST

(Amount in Rs. Lakhs)

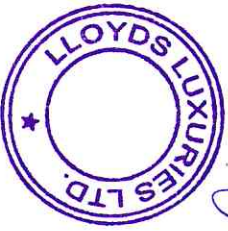
Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Interest expense	180.46	146.57	114.67
Other Borrowing cost	-	-	-
Total	180.46	146.57	114.67



ANNEXURE - V
RESTATED STANDALONE STATEMENT OF DEPRECIATION & AMORTISATION

(Amount in Rs. Lakhs)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Depreciation and Amortization Expenses	275.68	267.47	291.01
Total	275.68	267.47	291.01



PSD

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



ANNEXURE - W
RESTATED STANDALONE STATEMENT OF OTHER EXPENSES

(Amount in Rs. Lakhs)

Particulars	for the year ended on		
	3/31/22	3/31/21	3/31/20
Rent	685.67	430.20	699.24
Insurance Expenses	4.47	2.31	8.74
Payment Auditors	2.50	1.70	-
Miscellaneous Expenses	748.66	477.68	723.22
Selling and Administrative Expenses			
Royalty	123.52	47.54	122.37
Customer service	30.01	20.80	45.13
Electricity	54.47	35.20	69.47
Housekeeping Expenses	55.10	39.90	65.39
Laundry Expenses	6.76	1.36	16.56
Store Management	43.22	26.09	51.93
Water Charges	4.47	2.66	-
Revenue Share	41.93	-	26.52
Packing Charges	0.68	-	0.02
Printing & Stationery	2.65	1.61	1.42
Travelling & Conveyance Expense	57.29	28.79	55.83
Postage & Communications	12.88	11.85	14.04
Legal & Professional Fees	67.86	61.34	52.62
Repairs and maintenance	16.16	7.98	9.07
Recruitment expenses	3.42	4.71	14.58
General Expenses	9.65	6.57	(3.34)
Rates & Taxes	3.64	19.77	-
Late fee/ Interest on Indirect Tax delay payment	-	-	2.79
Interest on Direct Tax delay payment	1.36	0.31	4.28
Professional Tax - Company	-	-	0.03
Loading and unloading expenses TRANS	3.62	4.10	-
Sales Promotion Expenses	117.13	86.35	81.49
Membership & Subscription	3.04	1.43	1.45
Sales Commission	-	3.82	-
Ineligible ITC / Swatch Bharat Cess Tax Expenses	10.77	5.66	0.06
Bank charges & Commision	31.51	24.01	35.28
Brokerage & Commision	2.50	9.72	33.64
Export Service & Shipping Charges	-	-	0.57
Foreign Exchange Loss	-	5.60	0.00
Other Expenses	5.17	8.70	-
Software Expenses	19.03	-	16.80
Sundry Balancew/off	13.79	4.64	5.22
Loss on sale of Fixed Assets	7.03	-	-
Disposal of Leasehold premises due to closure of outlet	-	7.16	-
Sub Total	748.66	477.68	723.22



(Handwritten signature)



ANNEXURE - X
RESTATED STANDALONE STATEMENT OF MANDATORY ACCOUNTING RATIOS
(Amount in Lakhs Rs. Except Per Share Data)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Net Worth (A)	1,351.02	(3,532.21)	(3,229.13)
Restated Profit after tax	(916.78)	(303.07)	(323.80)
Less: Prior Period Item	-	-	-
Adjusted Profit after Tax (B)	(916.78)	(303.07)	(323.80)
Number of Equity shares (Face Value Rs 10) outstanding as on the of Year	16,500,000	2,000,000	2,000,000
Weighted Average Number of Equity shares (Face Value Rs 10) (c)	2,579,452	2,000,000	2,000,000
Current Assets (D)	609.10	460.84	494.64
Current Liabilities (E)	1,260.31	475.03	692.76
Face Value per Share (Refer Note 6 below)	10.00	10.00	10.00
Restated Basic and Diluted Earning Per Share (Rs.) (B/C)	(35.54)	(15.15)	(16.19)
Return on Net worth (%) (B/A)	-67.86%	NA	NA
Net asset value per share (A/C) (Face Value of Rs. 10 Each)	8.19	(176.61)	(161.46)
Current Ratio (D/E)	0.48	0.97	0.71
Restated Earnings Before Interest Tax Depreciation and Amortisation (EBITDA)	(504.74)	56.52	4.39

Note:

1) The ratios have been computed as below:

(a) Basic earnings per share (Rs.) - : Net profit after tax as restated for calculating basic EPS / Weighted average number of equity shares outstanding at the end of the period or year

(b) Diluted earnings per share (Rs.) - : Net profit after tax as restated for calculating diluted EPS / Weighted average number of equity shares outstanding at the end of the period or year for diluted EPS

(c) Return on net worth (%) - : Net profit after tax (as restated) / Net worth at the end of the period or year

(d) Net assets value per share - : Net Worth at the end of the period or year / Total number of equity shares outstanding at the end of the period or year

(e) EBITDA has been calculated as Profit before Tax+Depreciation+Interest Expenses

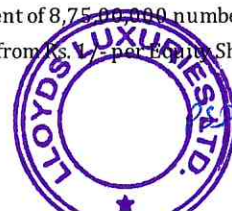
2) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted by the number of equity shares issued during period/year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

3) Net worth for ratios mentioned in note 1(c) and 1(d) is = Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).

4) The figures disclosed above are based on the standalone restated summary statements.

5) The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures IV, I, II and III.

6. During the FY 2021-22, on March 14, 2022, variation to the existing nature and terms of of Preference Share Capital was done from 2,30,00,000, 7% Non-Cumulative Non-Convertible Redeemable Preference Shares of Rs. 10/- each amounting to Rs. 23,00,00,000/- issued by the Company to 2,30,00,000,7% Non-Cumulative Optionally Convertible Redeemable Preference Shares and converted into equity shares and 5,75,00,000 Equity shares of face value of Rs 1 allotted against conversion of optionally convertible Redeemable Preference shares. Further On March 19, 2022, Company made further preferential allotment of 8,75,00,000 number of equity shares having face value of Rs. 1 each. Further on March 22, 2022, the Nominal value of Equity Shares of the Company was consolidated from Rs. 1/- per Equity Shares Share to Rs. 10/- per Equity Shares Share.



ANNEXURE - Y
RESTATED STATEMENT OF RELATED PARTY TRANSACTION
(Amount in Rs. Lakhs)

List of Related Parties as per AS - 18

Particulars	Names of related parties	Nature of Relationship
Directors and Key Management Personnel (KMP)	Shree Krishna Mukesh Gupta	Non-Executive Director and Promoter
	Istayak Ansari	Non-Executive Director (Resigned w.e.f.29.09.2021)
	Prannay Dolakania	Managing Director
	Sushant Mishra	Chief Financial Officer
	Vandini Gupta	Non-Executive Director (w.e.f.13.06.2022)
	Priyanka M Agarwal	Company Secretary (Resigned w.e.f.31.10.2021)
	Shubhada Shirke	Company Secretary (w.e.f.11.01.2022)
Enterprises in which KMP/Relatives of KMP can exercise significant influence	Trofi Chain Factory Private Limited	Shree Krishna Gupta is Director/Member
	Lloyds Health & Beauty Pvt.Ltd.	Control over Board of Directors
	Jasper Brands Pvt Ltd	Control over Board of Directors
	Lloyds Steels Industries Ltd.	Control over Board of Directors
	Aristo Realty Developers Limited	Control over Board of Directors
Lloyds Palms Spa LLP	Control over Board of Directors	
Holding Company/Subsidiary	Plutus Trade & Commodities LLP	Promoter and Holding Company of Issuer

Particulars	FY 2021-22	FY 2020-21	FY 2019-20
(i) Transactions with Director and KMP			
A) Remuneration/Professional fee Paid			
Istayak Ansari	-	3.20	18.00
Prannay Dolakania	57.98	-	-
Sushant Mishra	11.68	9.13	12.57
Shubhada Shirke	1.42	-	-
Priyanka M Agarwal	0.98	1.28	1.70
Vandini Gupta	19.10	20.84	17.37
B) Commission paid to			
Istayak Ansari	37.22	12.78	33.05
C) Outstanding Balance of Imprest Advances given			
Sushant Mishra	0.60	2.61	1.46
(ii) Transactions with Entities where Director / KMP or their Relatives hold substantial interest			
a) Lloyds Health & Beauty Pvt. Ltd.			
Opening Balance	2.04	1.81	1.80
Loan given by the Company	0.02	0.23	0.01
Loan Received by the Company	2.06	0.00	0.00
Interest Paid	0.00	0.00	0.00
Closing Balances Dr/(Cr)	0.00	2.04	1.81
b) Jasper Brands Pvt Ltd			
Purchases of Consumables	17.76	12.94	32.41
Outstanding Balance Cr/(Dr)	4.56	9.40	7.08
c) Trofi Chain Factory Pvt Ltd			
Purchases made by the Company	0.44	2.41	-
Outstanding Balance Cr/(Dr)	0.00	2.41	-
Revenue Share (Rent) Recovery by the Company	-	17.02	37.83
Sale of Fixed Assets by the Company	-	2.13	0.34
Outstanding Balance Dr/(Cr)	0.00	23.14	11.95
Loans and advances given	26.40	1.39	-
Loans and advances Received back	26.40	1.39	-
d) Lloyds Steels Industries Ltd.			
Sales Made by the Company	0.00	0.00	0.06
Opening Balance	297.33	0.00	0.00
Loan Repaid by the Company	782.70	10.00	0.00
Loan Received by the Company	441.00	290.00	0.00
Interest Paid	44.37	17.33	0.00
Closing Balances Cr/(Dr)	0.00	297.33	0.00
e) Aristo Realty Developers Limited			
Opening Balance	0.00	0.00	0.00
Loan Repaid by the Company	2,195.02	0.00	0.00
Loan Received by the Company	2,195.02	0.00	0.00
Interest Paid	0.00	0.00	0.00
Closing Balances Cr/(Dr)	0.00	0.00	0.00
f) Plutus Trade & Commodities LLP			
Opening Balance	0.01	0.00	0.00
Loan Repaid by the Company	227.01	0.00	0.00
Loan Received by the Company	227.00	0.01	0.00
Interest Paid	0.00	0.00	0.00
Closing Balances Cr/(Dr)	0.00	0.01	0.00
g) Lloyds Palms Spa LLP			
Opening Balance	-0.52	-0.53	-0.50
Loan Repaid by the Company	0.02	0.00	0.03
Loan Received by the Company	0.54	0.01	0.00
Interest Paid	0.00	0.00	0.00
Closing Balances Cr/(Dr)	0.00	-0.52	-0.53

Note :-

1. List of Related parties has been identified by the management and relied upon by the Auditor.
2. In case there is no transaction with any of the above related parties, only name of such related parties has been disclosed as required by AS-18.



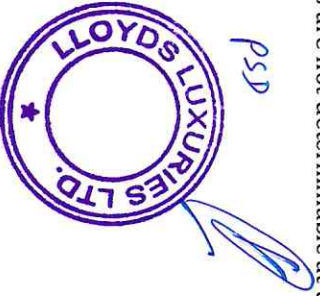
ANNEXURE - Z
RESTATED STANDALONE STATEMENT OF CAPITALISATION

(Amount in Rs. Lakhs)

Particulars	Pre Issue 3/31/22	Post Issue*
Debt		
Short Term Debt	802.00	
Long Term Debt	-	
Total Debt	802.00	
Shareholders' Fund (Equity)		
Share Capital	1,650.00	
Reserves & Surplus	(298.98)	
Less: Miscellaneous Expenses not w/off	-	
Total Shareholders' Fund (Equity)	1,351.02	
Long Term Debt/Equity	-	
Total Debt/Equity	0.59	

Notes:

1. Short term Debts represent which are expected to be paid/payable within 12 months and excludes installment of term loans repayable within 12 months.
2. Long term Debts represent debts other than Short term Debts as defined above but includes installment of term loans repayable within 12 months grouped under other current liabilities
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 31/03/2022.
4. *The corresponding post issue figures are not determinable at this stage pending the completion of public issue and hence have not been furnished.

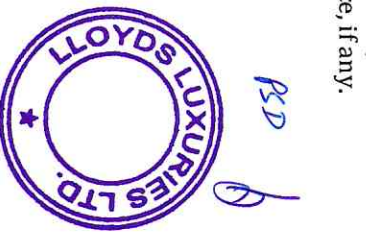


ANNEXURE - AB
RESTATED STANDALONE STATEMENT OF CONTINGENT LIABILITIES

(Amount in Rs. Lakhs)

Particulars	As at		
	3/31/22	3/31/21	3/31/20
Contingent liabilities in respect of:			
Claims against the company not acknowledged as debts	-	-	-
Guarantees given on Behalf of the Company	-	-	-
VAT Liability for the FY 2015-16	25.28	25.28	-
VAT/CST Liability for the FY 2016-17	37.59	37.59	-
Guarantees given on Behalf of the Subsidiary Company	-	-	-
Other moneys for which the company is contingently liable	-	-	-
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
Uncalled liability on shares and other investments partly paid	-	-	-
Total	62.87	62.87	-

1. The above statement should be read with the significant accounting policies and notes to restated Standalone statements of assets and liabilities; Standalone Statement of profits and losses and Standalone Statement of cash flows appearing in Annexures IV, I, II and III.
2. As per the Income Tax portal, Company has been issued notice for the AY 2020-21, but the same has not been made available to us, therefore we are unable to comment on any contingent liability arising pursuant to such notice, if any.

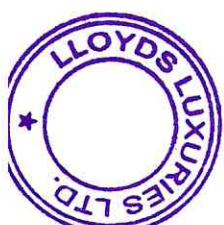


ANNEXURE – AC
RESTATED STANDALONE STATEMENT OF OTHER FINANCIAL RATIO

Sr. No	Ratio Analysis	Numerator	(Amount in Rs. Lakhs)			Denominator	(Amount in Rs. Lakhs)			Ratio					
			31-Mar-22	31-Mar-21	31-Mar-20		31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-22	31-Mar-21	31-Mar-20			
1	Current Ratio (Current Assets/Current Liabilities)	Current Assets Inventories Trade Receivables Cash and Bank balances Short Term Loans and Advances Any other current assets	326.11 54.90 69.73 91.51 66.86	236.50 84.03 10.73 88.14 41.44	264.75 74.22 21.18 65.25 69.24	Current Liabilities Creditors for goods and services Short term loans Any other current liabilities Short Term Provisions	279.50 802.00 98.11 80.71	268.58 47.56 105.15 53.74	359.73 66.37 177.88 88.78						
		TOTAL	609.10	460.84	494.64		1,260.31	475.02	692.76	0.48	0.97	0.71			
2	Debt Equity Ratio (TOL/NW)	Total Liabilities Total Outside Liabilities	1,294.08	3,757.16	3,490.62	Shareholder's Equity Total Shareholders Equity	1,351	(1,232)	(929)	0.96	(3.05)	(3.76)			
3	Debt Service Coverage Ratio	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	(477.29)	74.63	13.97	Debt Service Current Debt Obligation (Interest & Principal Repayment).	180.46	164.13	129.03	(2.64)	0.45	0.11			
4	Return on Equity Ratio (Profit for Equity/Average NW)	Profit for the period Net Profit after taxes - preference dividend (if any)	(916.78)	(303.07)	(323.80)	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	59.40	(1,080.67)	(767)	-1543.27%	28.04%	42.20%			
5	Inventory Turnover Ratio (In Days) (COGS/Average Inventory)	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	385.57	321.79	335.85	Average Inventory (Opening Stock + Closing Stock)/2	281.30	250.63	216.73	266	284	236			
6	Trade Receivables Turnover Ratio(In Days) (Credit Sales/Average AR)	Net Credit Sales Credit Sales	406.49	334.26	534.38	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	69.47	79.12	80.22	62	86	55			

PSD

[Handwritten signature]



RESTATED STANDALONE STATEMENT OF OTHER FINANCIAL RATIO

Sr. No	Ratio Analysis	Numerator	(Amount in Rs. Lakhs)				Denominator	(Amount in Rs. Lakhs)				Ratio	
			31-Mar-22	31-Mar-21	31-Mar-20			31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-22	31-Mar-21	31-Mar-20
7	Trade Payables Turnover Ratio (In Days) (Credit Purchases/Average AP)	Total Purchases	475.18	293.54	431.91	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	79	66	52	61	81	44	
8	Net Capital Turnover Ratio (Net Sales/Average Working Capital Gap)	Net Sales	2,065.62	1,813.02	2,751.23	Average Working Capital Current Assets - Current Liabilities	(333)	(106)	(485)	-6.21	-17.08	-5.67	
9	Net Profit Ratio (NP after Tax/Net Sales)	Net Profit Profit After Tax	(916.78)	(303.07)	(323.80)	Net Sales	2,065.62	1,813.02	2,751.23	-44.38%	-16.72%	-11.77%	
10	Return on Capital employed	EBIT Profit Before Tax + Finance Cost	(760.00)	(168.39)	(236.23)	Capital Employed * Total Equity Less Intangible Assets	1,240	(1,353)	(1,032)	-61.30%	12.45%	22.88%	
11	Return on Investment	Profit Before Tax + Finance Cost	(760.00)	(168.39)	(236.23)	Total Assets	2,645.10	2,524.96	2,561.49	-28.73%	-6.67%	-9.22%	

PSSD

