

Sourjya & Biswajit

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
PARADEEP PARIVAHAN PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

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Opinion

We have audited the accompanying standalone financial statements of PARADEEP PARIVAHAN PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss, the statement of cash flows for the year then ended, and notes to standalone financial statements including a summary of the significant accounting policies and other explanatory information (herein after referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2021, the **Profit** and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Actand the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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Raipur (Kharsia): Near R. K. Traders, Dabhra Road, Kharsia, Infront of Goap Rice Mill, Raigarh, Chhattisgarh-496661, India, 91-9967798242
Ranchi: C/o - Dillip Kumar Singh, D block, Vinayak Sadan, Aryapuri Rata Road, Backside of Durga Mandir, Ranchi, India, 91-9040772232

Key audit matters

There are no key audit matters to be communicated in our report. Further reporting of key audit matters as per SA 701, are not applicable to the Company as it is an unlisted company.

Emphasis of Matter

Without qualifying our opinion we draw attention to the following matters:

- Note No. 20(20) in respect of non availability of confirmations in respect of trade receivable, trade payables and loans & advances. In the absence of such confirmations any provision to be made for the adverse variation in carrying amounts of these balances are not quantified as well as the quantum of adjustment if any required to be made remain unascertained.
- 2. As per Note No. 20(19), the company has presented in the financial statement that the amount due to Micro and Small Enterprises is Nil. As explained to us the company has not received any intimation from "suppliers" regarding status under the Micro, Small and Medium Enterprises Development Act 2006 and hence disclosures, if any, relating to amount unpaid as at the year end together with the interest paid/payable as required under the said act have not been furnished. In absence of a proper mechanism to identify such enterprises by the company we are unable to comment on this.
- 3. As per Note No. 20(18), the company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amount of the receivables and investments in company. In developing the assumptions relating to the possible future uncertainties in the economic condition because of this pandemic, the company as at the date of approval these financial statements has used internal external sources of information including credit reports, related information and economic forecasts. The Company has performed sensitivity analysis on the assumption used and based on current estimates expects the carrying amount of these assets will be recovered other than the cases fully provided in the accounts. The impact of COVID-19 on the company's financial statement may differ from that estimated as at the approval of financial statement.
- 4. Management's physical verification of inventories was not physically observed by us at the year-end or subsequent to the year-end due to the restrictions imposed on account of COVID-19.

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On account of COVID - 19 related nationwide lockdown, we were unable to carry out inventory verification at the year-end or subsequent to the year-end. Inventories, being material to the financial statements of the company, we have performed following alternate procedures to audit the existence of inventory as per the guidance provided in SA 501 "Audit Evidence - Specific Considerations for Selected Items", which includes:

- a) Evaluated the design and implementation of the controls over physical verification of inventory and tested the operating effectiveness of these controls during the interim periods.
- b) Inspection of supporting documentation relating to purchases, production, sales, results of cyclical count performed by the Management throughout the year.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information in Corporate Profile and the Director's Report along with the Annexures to the Director's Report included in the Company's annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

$\frac{Responsibility\ of\ Management\ \&\ those\ charged\ with\ Governance\ for\ Standalone\ Financial}{Statements}$

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Actwith respect to the preparation of these standalone financialstatements that give a true and fair view of thefinancial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the accounting standardsspecified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and

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application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our

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opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2016 ('the Order'), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure-B a statement on the matters specified in the Order, to the extent applicable.
- 2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure-A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:
 - The remuneration paid to the directors is in accordance with the provisions of section 197 of the Companies Act.
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the



explanations given to us:

- i. The Company has does not have any pending litigations.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. The company does not require to transfer any amounts, required to be transferred if any, to the Investor Education and Protection Fund by the Company.
- iv. The reporting on disclosures relating to Specified Bank Notes is not applicable to the Company for the year ended March 31, 2021.

For Sourjya & Biswajit

Chartered Accountants

FRN: 322779E

CA Sourjya Prakash Mohapatra

Partner

Membership No.: 052805

Bhubaneswar, 05th November, 2021

UDIN: 21052805AAABGJ3583

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls OverFinancial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of PARADEEP PARIVAHAN PRIVATE LIMITED ("the Company") as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishingand maintaining internal financial controls based on theinternal control over financial reporting criteria establishedby the Company considering the essential components of internal control stated in the Guidance Note on Auditof Internal Financial Controls Over Financial Reportingissued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementationand maintenance of adequate internal financial controls that were operating effectively for ensuring the orderlyand efficient conduct of its business, including adherenceto company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracyand completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company'sinternal financial controls over financial reporting based on ouraudit. We conducted our audit in accordance with the GuidanceNote on Audit of Internal Financial Controls Over FinancialReporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India(ICAI) and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Companies Act,2013, to the extent applicable to an audit of internal financialcontrols, both applicable to an audit of internal financial controls and both issued by ICAI. Those Standards and the Guidance Note require thatwe comply with ethical requirements and plan and performthe audit to obtain reasonable assurance about whetheradequate internal financial controls over financial reportingwas established and maintained and if such controls operatedeffectively in all material respects.

Our audit involves performing procedures to obtain auditevidence about the adequacy of the internal financial controls system over financial reporting and their operatingeffectiveness. Our audit of internal financial controls overfinancial reporting included obtaining an understanding ofinternal financial controls over financial reporting, assessingthe risk that a material weakness exists, and testing andevaluating the design and operating effectiveness ofinternal control based on the assessed risk. The proceduresselected depend on the auditor's judgement, including theassessment of the risks of material misstatement of thefinancial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained issufficient and appropriate to provide a basis for our auditopinion on the Company's internal financial controls systemover financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting a process designed to provide reasonable assuranceregarding the reliability of financial reporting and thepreparation of financial statements for external purposes inaccordance with generally accepted accounting principles. Acompany's internal financial control over financial reportingincludes those policies and procedures that (1) pertainto the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonableassurance that transactions are recorded as necessary topermit preparation of financial statements in accordancewith generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of managementand directors of the company; and (3) provide reasonableassurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financialcontrols over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of theinternal financial controls over financial reporting to future periods are subject to the risk that the internal financialcontrol over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in allmaterial respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control overfinancial reporting criteria established by the Companyconsidering the essential components of internal controlstated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Sourjya & Biswajit

Chartered Accountants

FRN: 322779E

CA Sourjya Prakash Mohapatra

Partner

Membership No.: 052805

Bhubaneswar, 05th November, 2021

UDIN: 21052805AAABGJ3583

"ANNEXURE B" TO INDEPENDENT AUDITORS REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

The Annexure referred to in our Report of even date to the members of Paradeep Parivahan Private Limited on the accounts of the company for the year ended 31st March, 2021.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets (Property, Plant & Equipments)
 - (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us and the records examined by us and based on the examination of the registered sale deed / conveyance deed provided to us including copies of title deed, Originals of which are mortgaged to banks & NBFC, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and buildings that have been taken on lease and disclosed as fixed asset in the financial statements, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.

- ii) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on physical verification.
- iii) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of paragraph 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- (a) In our opinion and according to the information and explanations given to us, the company has complied with provisions of section 185 of the companies Act 2013.
 - (b) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 186 regarding investment made, loans and guarantee given.

However, no interest has been charged for the loans given to the subsidiary company.

- v) The Company has not accepted any deposits from the public covered under section 73 to 76 of the Act. Hence reporting under this clause not applicable.
- vi) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii) (a) According to the records of the company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Salestax, Service Tax, duty of Custom, duty of Excise, value added tax, cess and any other statutory dues to the appropriate authorities to the extend applicable have generally been regularly deposited with the appropriate

authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2020 for a period of more than six months from the date they became payable.

- (b). According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- viii) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the company has no defaults in repayment of dues to Banks and financial institutions. The company has not issued any debentures during the year.
- ix) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans.
- x) In our opinion and according to the information and explanations given to us, no fraud on or by the Company by it's officers and employees has been noticed or reported during the course of our audit.
- xi) In our opinion and according to the information and explanations given to us, the Company has paid / provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013..
- xii) In our Opinion and according to the information and explanations given to us, the company is not a Nidhi Company. Hence paragraph 3(xii) not applicable.
- xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 and 177 of the Companies Act, 2013, where applicable, for all transactions with

the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

xiv) In our opinion and according to the information and explanations given to us, the company has not made preferential allotment of sharesor private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of CARO 2016 is not applicable to the Company.

In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding, subsidiary or associate company or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Sourjya & Biswajit

Chartered Accountants

FRN: 322779E

CA Sourjya Prakash Mohapatra

Partner

Membership No.: 052805

Bhubaneswar, 05th November, 2021

UDIN: 21052805AAABGJ3583

PARADEEP PARIVAHAN PVT.LTD.

AT: ROOM NO.204, OBC BUILDING, BANK STREET, PARADEEP, JAGATSINGHPUR-754142

Balance Sheet as on 31st March 2021

(Figures in INR)

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Particulars		Note No.	As at 31st March,2021	As at 31st March 2020
EQUITY AND LIABILITIES				
Shareholders' funds				
Share capital		1	5,25,00,000	5,25,00,000
Reserves and surplus		2	20,00,50,433	16,71,05,620
Non-current liabilities				
Long-term borrowings		3	55,34,07,064	26,50,35,348
Other long-term liabilities		4	55,41,130	18,65,890
Current liabilities				
Short-term borrowings		5	14,24,73,687	11,22,97,594
Trade payables			1,75,77,906	66,57,005
Other current liabilities		6	94,78,019	1,44,24,613
Short-term provisions		7	7,53,06,343	5,01,26,465
	TOTAL		1,05,63,34,581	67,00,12,536
ASSETS				
Non-current assets				
Property, Plant and Equipment		8	46,53,02,124	27,49,27,841
Deferred tax assets (net)			2,16,39,640	1,50,68,426
Long-term loans and advances		9	2,27,43,126	2,50,12,312
Current assets				
Inventories		10	2,91,36,640	3,94,23,321
Trade receivables		11	31,28,14,746	21,04,17,602
Cash and cash equivalents		12	6,22,05,999	2,38,25,772
Short-term loans and advances		13	14,24,92,307	8,13,37,262
	TOTAL		1,05,63,34,581	67,00,12,536

For M/s Sourjya & Biswajit

Chartered Accountants

FRN 322779E

For and on behalf of the Board of Directors

PARADEEP PARIVAHAN PVT. LTD. PARADEEP PARIVAHAN PV

CA. S P Mohapatra

Partner

Membership No.052805

Khalid Khan DIN: 06432054

DIN: 01957949

Place:- Bhubaneswar Date:- 05/11/2021

UDIN: 21052805AAABGJ3583

PARADEEP PARIVAHAN PVT.LTD.

AT: ROOM NO.204, OBC BUILDING, BANK STREET, PARADEEP, JAGATSINGHPUR-754142

Profit & Loss for the Year ended 31st March,2021		31.03.2021	31.03.2020
Particulars	Note No.	Amount (in Rs)	Amount (in Rs)
CONTINUING OPERATIONS			
Revenue from operations	14	1,49,37,06,613	99,78,25,148
Other income	15	1,80,01,732	1,61,10,196
Total revenue	, -	1,51,17,08,345	1,01,39,35,344
EXPENSES			
Cost of materials consumed	16	2,03,99,939	4,11,54,473
Employee benefits expense	17	33,85,35,807	28,83,03,127
Finance costs	18	4,96,76,140	4,80,69,744
Depreciation and amortisation expense	8	9,41,72,690	6,88,55,174
Other expenses	19	96,32,02,283	52,71,37,487
Total expenses		1,46,59,86,859	97,35,20,006
Profit / (Loss) before exceptional and extraordinary items Exceptional items		4,57,21,486	4,04,15,338
Profit / (Loss) before extraordinary items and tax		4,57,21,486	4,04,15,338
Extraordinary items	1 L		
Profit / (Loss) before tax	1 1	4,57,21,486	4,04,15,338
Tax expense:			
Current tax expense for current year	1 1	1,93,47,887	1,53,62,223
MAT credit			
Tax expense relating to prior years	1 1	=	12
Deferred tax		65,71,214	38,18,858
Profit / (Loss) from continuing operations (after tax)		3,29,44,813	2,88,71,973
DISCONTINUING OPERATIONS			
Profit / (Loss) from discontinuing operations (before tax)		-	S#1
Add / (Less): Tax expense of discontinuing operations		-	
Profit / (Loss) from discontinuing operations (after tax)		-	•
Profit / (Loss) for the year		3,29,44,813	2,88,71,973
Earnings per share			
Basic		62.75	54.99
Diluted	1 1	1	

For M/s Sourjya & Biswajit

Chartered Accountants

FRN 322779E

CA. S P Mohapatra

Partner

Membership No.052805

Place:- Bhubaneswar Date:- 05/11/2021 UDIN: 21052805AAABGJ3583 For and on behalf of the Board of Directors

PARADEEP PARIVAHAN PVT. LTD.

PARADEEP PARIVAHAN PVT. LTD.

Khalid Khan DIN: 06432054 Pravat Kumar Nandi DIN: 01957949

PARADEEP PARIVAHAN PVT.LTD.		
Cash Flow Statement for the Year ended 31st March 2021		
		(Figures in INR)
Particulars	2020-21	2019-20
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	4,57,21,486	4,04,15,338
Adjustments for:		
Depreciation and amortisation	9,41,72,690	6,88,55,174
Finance costs	4,96,76,140	4,80,69,744
Operating profit / (loss) before working capital changes	18,95,70,316	15,73,40,257
Changes in working capital:	0.015-0.040-0.000-0	000000000000000000000000000000000000000
Inventories	1,02,86,681	2,57,22,553
Trade receivables	-10,23,97,144	-3,72,64,097
Short-term loans and advances	-3,68,39,382	16,60,122
Other current assets	1015271 (016250) 8	
Trade payables	1,09,20,901	-1,82,62,265
Other current liabilities	-49.46.595	94,11,401
Short-term provisions	58,31,991	-2,19,744
Cash generated from operations	7,24,26,769	13,83,88,227
Net income tax (paid) / refunds	-2,43,15,663	-2,04,30,373
Net cash flow from / (used in) operating activities (A)	4,81,11,105	11,79,57,853
B. Cash flow from investing activities		
Capital expenditure on fixed assets	-28,45,46,973	-12,67,52,458
Long term Loans & Advances	22,69,186	-4756951
Net cash flow from / (used in) investing activities (B)	-28,22,77,787	-13,15,09,409
C. Cash flow from financing activities		
Proceeds from long-term borrowings	28,83,71,716	3,31,69,455
Other long term liability	36,75,240	1,46,890
Proceeds from other short-term borrowings	3,01,76,093	3,73,59,718
Finance cost	-4,96,76,140	-4,80,69,744
Net cash flow from / (used in) financing activities (C)	27,25,46,908	2,26,06,318
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	3,83,80,226	90,54,762
Cash and cash equivalents at the begining of the year	2,38,25,772	1,47,71,010
Cash and cash equivalents at the end of the year	6,22,05,999	2,38,25,772
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents at the end of the year comprise		
Cash on hand	8,96,681	31,285
Cheques, drafts on hand		W

In terms of our report of even date attached.

For M/s Sourjya & Biswajit

Chartered Accountants

Balances with banks

FRN 322779E

CA. S.P. Mohapatra Partner

Membership No.052805

Place:- Bhubaneswar Date:- 05/11/2021 UDIN: 21052805AAABGJ3583 For and on behalf of the Board of Directors

2,37,94,487

2,38,25,772

6,13,09,318

6,22,05,999

PARADEEP PARIVAHAN PVT. LTD.

Total

Managoria 2004 rector DIN: 01957949

PARADEEP PARIVAHAN PVT, LTD.

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Note:-01

Share capital

(Figures in INR)

	As at 31st I	March 2021	As at 31s	t March 2020
Particulars	Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
Authorised				
Equity shares of Rs.100 Each	6,00,000	6,00,00,000	6,00,000	6,00,00,000
Issued				
Equity shares of Rs.100 Each	5,25,000	5,25,00,000	5,25,000	52,50,000
Subscribed and fully paid up				
Equity shares of Rs.10 Each	5,25,000	5,25,00,000	5,25,000	52,50,000
Total	5,25,000	5,25,00,000	5,25,000	52,50,000

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	Opening Balance	Fresh issue	Buy back	Closing Balance
Equity Share Capital	5,25,00,000	~ <u>*</u>	-	5,25,00,000
Year ended 31 March, 2020		æ		
Number of shares	5,25,000	=	-	5,25,000
Amount	52,50,000	=	-	52,50,000
Year ended 31 March, 2019				
Number of shares	5,25,000	2	-	5,25,000
Amount	52,50,000	-	-	52,50,000

Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:

Particulars	Equity Shares (Numbers)	Preference Shares (xx%) (Numbers)
		(Ivallibers)

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of	As at 31st N	As at 31st March 2021		As at 31st March 2020	
shareholder	Number of shares held	% holding	Number of shares held	% holding	
Equity Share Capital					
Mr. Khalid Khan	2,62,500	50.00%	2,62,500	50.00%	
Mrs. Fouzia Sultan	1,92,500	36.67%	1,92,500	36.67%	
Mr. Pravat Kumar Nandi	35,000	6.67%	35,000	6.67%	
Mrs. Parbati Priya Nandi	35,000	6.67%	35,000	6.67%	
	- 1				

Surplus / (Deficit) in Statement of Profit and Loss Opening balance (+) Net Profit/(Net Loss) For the current year Closing Balance Tota Note:-03 Long-term borrowings Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets) Tota	As at 31st March,2021 55,34,07,064	2020 13,82,33,647 2,88,71,973 16,71,05,620 16,71,05,620 As at 31st March 2020 26,50,35,348
Opening balance (+) Net Profit/(Net Loss) For the current year Closing Balance Tota Note:-03 Long-term borrowings Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	3,29,44,813 20,00,50,433 20,00,50,433 20,00,50,433 As at 31st March,2021 55,34,07,064	2,88,71,973 16,71,05,620 16,71,05,620 As at 31st March 2020
(+) Net Profit/(Net Loss) For the current year Closing Balance Tota Note:-03 Long-term borrowings Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	3,29,44,813 20,00,50,433 20,00,50,433 20,00,50,433 As at 31st March,2021 55,34,07,064	2,88,71,973 16,71,05,620 16,71,05,620 As at 31st March 2020
Closing Balance Total Note:-03 Long-term borrowings Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	20,00,50,433 20,00,50,433 As at 31st March,2021 55,34,07,064	16,71,05,620 16,71,05,620 As at 31st March 2020
Note:-03 Long-term borrowings Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	As at 31st March,2021 55,34,07,064	16,71,05,620 As at 31st March 2020
Note:-03 Long-term borrowings Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	As at 31st March,2021 55,34,07,064	As at 31st March 2020
Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	March,2021 55,34,07,064	2020
Particulars Term loans Secured (Hypothecation of Vehicle and Equipmnets)	March,2021 55,34,07,064	2020
Term loans Secured (Hypothecation of Vehicle and Equipmnets)	March,2021 55,34,07,064	2020
Secured (Hypothecation of Vehicle and Equipmnets)		26,50,35,348
(Hypothecation of Vehicle and Equipmnets)		26,50,35,348
	55,34,07,064	26,50,35,348
	March,2021	2020
Trade/ Security Deposit Received	53,91,130	17,15,890
Security Deposit (MSTC Ltd.)	1,50,000	1,50,00
Toto	55,41,130	18,65,890
		The same of the sa
Note:-05 Short Term Borrowings		
Particulars	As at 31st March,2021	As at 31st March 2020
Secured		
Loans repayable on demand	14,24,73,687	11,22,97,59
(Secured By Stock and Debtors)		
Toto	14,24,73,687	11,22,97,59
Note:-06		
Other Current liabilities	T	As at 31st March
Particulars	As at 31st March,2021	2020
TDS Payable	94,78,019	89,18,84
GST Payable		55,05,77
HDFC Credit Card	-	1,44,24,61

Note:-07		
Short-term provisions		
Particulars	As at 31st March,2021	As at 31st March 2020
Provision - Others:		
Provision for tax (Current Year)	1.93,47,887	1.53.62.223
Provision for tax (Accumulated of Previous Years)	3.62,17,285	2,08.55,062
Salary and Wages Payable	1.95,35,471	1,37,43,680
Audit Fees Payable	2.05,700	1,65,500
Total	7,53,06,343	5,01,26,465

Note:-09		
Long-term loans and advances		
Particulars	As at 31st March,2021	As at 31st March 2020
EMD with IFFCO	44,13,187	1.00,27,034
BG & MIC IFFCO	87,46,709	87.46.709
Security Deposit with DLO	37,500	37.500
Security Deposit with IFFCO, Paradeep	62,90,402	8,47,675
Security Deposit for House Rent at Gopalpur	7.95.000	6.30.000
Security Deposit with IDCO	1,70,000	1,70,000
PBG-IFFCO	2,66,525	2,66,525
Security Deposit for GST	2,72,913	2,72,913
GST hold IFCO	1,00,890	24.83.956
IFCO PBG against BG	15,30,000	15.30.000
Security Deposit House Rent	1,20,000	10,00,000
Total (Net)	2,27,43,126	2,50,12,312

Note:-10 Inventories

Particulars	As at 31st March,2021	As at 31st March 2020
Stock in Trade	1,64,84,000	2,71,01,851
Stores and Spares	1,26,52,640	1,23,21,470
Total	2,91,36,640	3,94,23,321

Note:-11 Trade receivables

Particulars	As at 31st March,2021	As at 31st March 2020
Trade receivables (considered good) outstanding for a period exceeding six months from the date they were due for payment	4,79.85,837	4.79.85,837
Other Trade receivables (Considered good)	26,48,28,909	16.24,31,765
Total	31,28,14,746	21,04,17,602

Note:-12 Cash and cash equivalents

Particulars	As at 31st March,2021	As at 31st March 2020
Cash on hand Balances with banks	8,96,681	31,285
In current accounts In deposit accounts	4,75,28,029	2,17,18,843
Total	6,22,05,999	20,75,644

Note:-13

Short-term loans and advances

Particulars	As at 31st March,2021	As at 31st March 2020
Advance against IT Demand	33,73,580	33,73,580
Advance to Supplier	2.21,87,922	1,21,87,922
Advance to Staff	46,87,537	36.67.647
Advance for Land	30,00,000	50.00.000
Prepaid Insurance		29.50.369
Advance to Others	2,34,59.892	27,01,188
Balances with government authorities	SEASON STATES OF	3/,0:1100
TDS Receivables	2,43,15,663	2,04,30,373
TDS Receivables (Accumulated of Previous Years)	4,93,44,160	2.89.13.787
VAT Receiveable	*	21.12.395
GST Receiveable	1,21,23,552	
Total	14,24,92,307	8,13,37,262



Note:-14			
Revenue from operations			
Particulars		As at 31st March,2021	As at 31st March 2020
Sale of services		1,49,37,06,613	98,79,67,597
Other operating revenues		W)	98,57,552
	otal	1,49,37,06,613	99,78,25,148

Note:-15 Other income

Particulars	As at 31st March,2021	As at 31st March 2020
Interest	8,52,760	3,11,958
Insurance Claim	50,000	19,000
Reimburshment Expenses	_	61,69,796
Discount	1,70,98,972	96,09,442
Total	1,80,01,732	1,61,10,196

Note:-16

Cost of materials consumed

Particulars	As at 31st March,2021	As at 31st March 2020
Opening stock	3,94,23,321	6,51,45,874
Add: Purchases	1,01,13,258	Children Control of the Control of t
Less: Closing stock	2,91,36,640	3,94,23,321
Cost of material consume	2,03,99,939	4,11,54,473

Note:-17

Employee benefits expense

Particulars	As at 31st March,2021	As at 31st March 2020
Salaries and wages	28,97,90,076	22,94,94,035
Director Remuneration	36,00,000	36,00,000
Provident Fund	1,98,75,248	1,74,35,431
Employees State Insurance	23,75,134	63,76,093
Bonus	1,12,85,505	58,83,643
Reimburshment Expenses		61,69,796
Gratuity Expenses	4,13,842	
Staff Welfare Expenses	1,11,96,002	1,88,36,728
Total	33,85,35,807	28,83,03,127

Note:-18 Finance costs

Particulars	As at 31st March,2021	As at 31st March 2020
Bank Charges & Processing Fees	12,83,127	15,31,384
Interest on Term Loan	1,11,82,909	73,80,632
Interest on Term Ioan NBFC	2,44,21,122	
Interest on CC Ioan	93,69,418	
Penalty & Interest Paid to Govt	34,19,564	
Total	4,96,76,140	4,80,69,744



Note:-19		
Other expenses		
Particulars	As at 31st	As at 31st March
OPERATIONAL EXPENSES	March,2021	2020
Fuel, Oil, Lubricant, Stores & Spares Etc.	18,50,49,083	AND THE PARTY OF T
Transportation Charges - Expenses	63,40,49,025	
Loading, Unloading & Vessel Handling	3,33,99,987	5,57,21,400
Labour Charges	7,04,451	14,97,150
First Aid & Medical Expenses	10,02,146	5,58,274
Road Jetty and Camp Construction expenses.	5,69,730	33,97,996
Road Tax, Insurance & Registration Exp. etc	2,04,76,166	55,83,664
Rent, Port Levy Charges & Wharfage Etc.	1,39,08,385	4,07,47,450
Hire Charges	1,31,62,927	96,88,600
Plot Rent & Wharfage Charges Etc	18,80,000	53,84,836
Weighment Charges	4,71,291	5,32,666
Bagging & Handling and Rake Operation Charges	4,33,35,933	-
PAYMENT TO THE AUDITOR AS:		
Audit Fees	1,65,200	1,47,500
SELLING & ADMINISTRATIVE EXPENSES	1,00,200	1,47,500
Tour & Travel Expenses	29,65,113	55,34,447
Telephone, Mobile & Internet Charges	3,55,068	
Printing & Stationery	11,14,925	7,62,280
News paper & Periodicals	18,279	24,129
Administrative Charges	3,60,724	3,38,492
Legal Expenses	1,85,000	
Guest House Rent & Maintenance	29,30,736	24,65,014
Guest Entertainment & Hotel Expenses	3,48,536	
Business Promotion	2,96,800	6,34,116
Postage & Courier Services	1,120	
Misc. Expenses	33,77,289	14,735
Office Maintenance	6,83,009	15,39,519
Electricity & Water Charges	15,50,909	38,840
Packing and Forwarding Charges		8,81,000
Gifts & Awards	250	21,370
Donation, Subscriptions & Membership Fees	2.05.500	F 00 000
Filing Expenses	3,95,500	5,90,000
Consultancy Charges	24,200	1,11,276
La Carlo Car	4,20,500	6,81,430
Total	96,32,02,283	52,71,37,487



31 Mar, 2020 11,78,926 38,258 13,746 9,453 Balance 468 46,249 44,892 .67,151 7,878 23,928 20,592 as at 4,494 19.996 1,36,103 13,49,839 21,32,405 16,55,55 1.522 19,902 17,414 4,55,329 11,338 47,446 81,345 20,304 3,57,805 5,05,644 80,881 2,77,895 5,64,876 Net block Figures in INR) 3,37,932 3,55,488 5,08,256 ,32,244 297 7,006 10,187 34,275 Balance 31 March, 33,270 ,23,876 5,838 15,261 5,699 7,733 3,330 14.819 as at 11,38,524 2,47,557 14,66,455 2021 9,28,284 682 13,687 1,047 11,976 3,13,130 32,629 55,622 7,797 13,963 1,91,108 55,941 3,88,465 2,46,062 3,47,732 4,44,326 11,70,168 Accumulated depreciation and impairment 18,86,691 5,38,003 ,52,608 43,113 15,203 5,952 33,615 16,105 31 March 80,429 2,24,370 ,44,467 81,313 47,522 15,33,545 ,36,591 1,28,280 5,89,476 5,71,716 2021 4,24,590 5,45,430 21,29,213 3,13,024 10,86,870 4,92,203 3,17,638 18,15,701 20,55,778 20,55,459 4,75,434 2,46,699 1,81,286 2,26,167 1,58,992 Depreciation / expense for the 3,82,206 26,566 104 1,18,055 1,13,694 amortisation 3,559 2,447 11,974 11,623 43,275 2,040 6,195 5,331 1,163 59,964 1,991 5,177 4.21,555 6,65,950 5,17,029 475 6,216 5,438 14,817 3,541 42,199 25,404 1,11,742 6,341 86,787 1,57,913 .58,992 ,78,585 1.76,411 10,52,112 1,26,042 Balance 1 April, 2020 15,04,485 39,555 4,24,309 15,100 3,505 21,641 4,483 20,042 .81,095 78,389 .38,272 68,316 79,322 46,358 8,67,595 1,31,414 as at 1,50,161 72,447 4,24,280 5,44,955 21,22,998 13,07,586 9,44,671 18,00,884 4,88,662 1,59,912 20,30,519 20,30,055 68,254 4,69,093 2,05,895 4,875 15,08,100 32,42,179 10,46,259 2,84,852 15,500 12,958 3,48,246 53,301 67,890 40,634 31 March, 49,375 Balance 86,267 87,012 50,852 1,51,410 ,62,200 15,00,000 as at 3,75,837 30,00,000 17,28,000 13,25,000 14,00,000 4,25,272 5,46,477 21,42,900 21,11,400 18,48,330 5,00,000 21,11,400 5,73,898 4,89,397 4,37,807 5,63,700 6,77,667 6,03,319 5,69,751 Disposal **Gross Block** 4,03,618 5,58,768 ,20,552 Additions 1,71,418 6,03,319 6,15,844 6,77,667 1 April, 2020 15,08,100 6,42,641 15,500 ,64,300 53,301 12,958 26,83,411 49,375 Balance 67,890 40,634 86,267 3,48,246 87,012 ,62,200 50,852 1,51,410 4,25,272 2,04,419 30,00,000 as at 17,28,000 5,46,477 15,00,000 21,42,900 4,00,000 13,25,000 18,48,330 21,11,400 5,00,000 21,11,400 4,89,397 5,73,898 5,63,700 4,37,807 Depriciation Rate of 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 25.89% 31.23% 25.89% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% 31.23% Weighing Machine-Regular Wheel Loader Scale Refrigerator & Washing Machine Particulars Discover 100 ES (A) Es OR 07 Z 5022 Property, Plant and Equipment Platina 100CC 2Nos (Black & Red) 30lero Pick Up MAX OD33W5999 eep Compas (OD02AX0099) famaha Crux Motor Cycle MERCEDEC VAN (2ND HAND) solero Pick Up (OD33AA7939) 3olero Pick Up (OD02BL6999) Moter Cycle (2nd hand) 30lero Pick Up (OD028L5999) Bolero Pick Up (OD028L7999) anta Fee-D4Hbbu534484 ajero SFX- OR 02BC -5999 'ajero SFX- OR 02BC -6999 ord Endeavour Ikon Car Mahendra Jeep (Belero) CHAVROLET OPTIVA CAR Solero Pick Up FB-2WD-8S3 Bolero Power OD33W6999 Mahendra Jeep (Utility) ax Machine (Sharp) urniture & Fixtures Washing Machine Air Conditioners /acum Cleaner angible Assets 3olero Camper 2WD Hero Motorcycle ajero GL Diesel Mahindra XUV 500 Exide Battery Aquaguard M.G HECTOR Motorcycle elevision nverter

PARADEEP PARIVAHAN PVT.LTD. AT: ROOM NO.204, OBC BUILDING, BANK STREET,

4.54,078 9,28,984

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10,000 1,0	Range Rover Sports	31.23%		01 00 00 0		18,00,0	80	2125			
1989 1987	HYWA	31.23%		5 00 000		91,92,28	35	30530		15,87,465	
200 200	TPAII EB	28.31%		5,00,000		5,00,00	00	3,65,3	9	88,06,897	
1,000,000 1,00	Cabia % Comment	28.31%		19,47,10,785		19.47.10.78	35	21,35		4,78,610	
Colored Colo	Cabin & Container	22.00%		1,90,76,024		1.90.76.05		1,51,79,01		17,95,31,774	
1,000 1,00	Computer Desktop	43.120	x:	36,67,629		36.67.49		26,49,35		1.64.26.672	
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1,325% 1	Maruti SX4	31,23%	5,27,253	1	31	32,20				25,533	
1,125% 1	Pajero SFX- OR 02BW -3636	31.23%	9,03,178		700	5,27,25			5.0	10 470	1
1,12,550, 1,12	Porsche Cayenne Diesel / RC.IV	31.23%	21,57,850		,	9,03,17		15,62		7997	28,59
10 10 10 10 10 10 10 10	Prado Car	31.23%	97.24.50B		ř	21,57,850		42 20		34,406	50,031
19 238 140346 128 140346 128 140346 128 140346 128 134504 103446 10	Mercedes GIE 250P (OB 221112	31.23%	68.00.00	*	e.	97,24,506		3 18 727		93,128	1,35,419
13.25% 4.75	ODD (CA) (SOU (CD) (CA) (6999)	31.23%	1 40 34 120	,		900,000		10,10,10		7,01,874	10,20,610
13.25% 8.65,000 8.67,000	derodor Class III a se	31.23%	40 73 473	1		1,40,36,129		12 /2 00		4,29,043	6,23,881
31,23% 4,50,500 5,50,000 3,17,409 1,53,544 4,86,60 3,75,345 4,86,746 3	Mercedes Class (MH 04 FN 0444)	31.23%	5/0/5//00	65		60,73,673		13,63,024	1	30,01,446	43.64.470
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11.235 12.0378 14.59.1860 1.65.1860 1.55.84.16 1.55.84.12	arus lippers (4 Nos.)	31 239	75,76,271		10	95 74 271	ľ	73,757		1.62.416	23617
22,09% 1,53% 1,54,5%	arus Tippers (4 Nos.)	01.23.70	43,93,880		700	1303000	20,40,210	23,53,512		51 82 540	75 27 077
1,23% 1,23	VIA LPT	31.23%	58,34,116	1		60 24 114	43,87,693	1,932	43,89,625	4 255	10,00,00
11.23% 10.0000 1.000000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.0000000 1.0000000 1.0000000 1.0000000 1.0000000000	TA LPK 2516 TIPPER	27.09%	16,77,01,602	0		17.77.01.000	58,11,730	166'9	58,18,721	15 305	00.00
13.123% 19.00.000 1.00.0000 1.00.000	hok Leyland Tarus -2516 Tipper	31.23%	4,04,26,263			700,10,77,01	4,64,40,083	2,67,86,669	7,32,26,753	0 44 74 040	70.10.1.51
1,23% 2,248,1133 2,248,1134 2,248,1100 18,77,958 2,204,214 2,248,1143 2,248,1144	hok Leyland-2516 Tippers(10nos)	31.23%	19,00,000	,		4,04,20,203	1,35,89,352	83,81,168	2,19,70,519	184 55 744	12,12,61,519
1,23% 67,26,318 2,726,318 2,726,318 2,726,317 2,12,50,543 2,90,520 2,18,411,63 6,59,404 2,20,044 2,	TA LPK 2618 TIPPER-3 NOS	31.23%	2,24,81,123			000,000,41	18,67,949	10,010	18.77.958	44/,00,10,1	2,68,36,912
1,23% 38,00,000 28,00,00	nt-D5G XL Tractor	31.23%	67,26,318	,		2,24,81,123	2,15,50,543	2,90,620	2 18 41 143	750.047	32,051
28.31% 6.00,000 - 34,000 37,51,079 15,278 37,65,337 2.03,643 <	Savator (2nd Hand)	31.23%	38,00,000			67,26,318	64,30,123	92.502	45 22 426	0.37,760	9,30,580
28.31% 42.00,000 6,00,000 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 5,99,048 269 <td>. TPC-200</td> <td>28.31%</td> <td>6,00,000</td> <td></td> <td></td> <td>38,00,000</td> <td>37,51,079</td> <td>15.278</td> <td>37 44 367</td> <td>2,03,693</td> <td>2,96,195</td>	. TPC-200	28.31%	6,00,000			38,00,000	37,51,079	15.278	37 44 367	2,03,693	2,96,195
28.31% 46.97,150 42,00.000 41,91,836 2,311 41,94,147 5,853 28.31% 24.48,678 24.40,000 24.68,446 3.030 46,89,476 7,674 28.31% 17,20,000 17,14,565 1.53,129 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.62,20,174,57 1.63,1219 1.63,	Ivo Hydrolic FC-290	28.31%	42,00.000		1	9,00,000	5,99,048	240	6 00 310	33,643	48,921
covalior 28.31% 3.45,48.678 - 46,97,150 46,86,446 3.03 41,574,147 5,833 covalior 28.31% 95,70,000 - 345,48.678 183,24.352 45,93,107 2.29,17,459 1,631,219 1,623 covalior 28.31% 17,20,000 17,20,000 95,40,676 8,330 95,48,977 2,10,23 1,631,219 1,623 covalid 28.31% 1,3319,286 - 1,241,9,88 2,54,592 17,61,104 3,896 1,631,219 1,62 covalid 28.31% 1,606,520 - 1,241,9,986 2,54,592 12,61,477 8,8 8,8 covalid 28.31% 1,606,520 - 1,76,520 1,59,048 2,14,59 8,6 1,6,1,64 5,356 10,2 covalid 28.31% 1,606,520 - 1,76,520 1,59,048 2,1,15 16,01,164 5,356 10,2 covalid 28.31% 27,65,622 - 7,65,200 - 7,65,000 1,42,138 </td <td>drolic Excavator</td> <td>28.31%</td> <td>46.97.150</td> <td></td> <td>,</td> <td>42,00,000</td> <td>41,91,836</td> <td>2311</td> <td>2,77,318</td> <td>682</td> <td>952</td>	drolic Excavator	28.31%	46.97.150		,	42,00,000	41,91,836	2311	2,77,318	682	952
28.31% 95,700.000 26,40,676 183,24,352 45,93,107 229,174.59 1,6,31,21	NA 290 Hydraniis Erra	28.31%	3.45.48.478	1	6	46,97,150	46,86,446	3030	41,94,14/	5,853	8,164
28.31% 1.20,000 25,0000 25,0000 25,0000 25,0000 25,0000 25,0000 25,0000 26,0000 28.31% 1.33.19.285 1.33.19.285 1.33.19.285 1.20,000 1.714,565 1.539 17.16,104 3.896 28.31% 1.60,6.520 1.599,048 2.115 1.60,1144 5.356 28.31% 28.32,001 29.0000 27.55,061 29.32,931 28.31.289 21.32.093 21.32% 21.32.093 21.32% 21.32.093 21.32% 21.32.093 21.32%	3 3D Exercises	28.31%	9570,000	ř	i i	3,45,48,678	1,83,24,352	2,030	46,89,476	7,674	10,704
Deviction 28.31% 1.3319,286 17,20,000 17,14,666 95,48,977 21,023 2 CR.31% 28.31% 1,606,520 1,3319,285 1,2419,986 2,54,552 12,61,44 3,886 Or 28.31% 1,606,520 1,606,520 1,606,520 1,606,520 1,606,520 1,606,520 1,601,144 5,336 NIOR 28.31% 1,76,52,909 1,606,520 1,606,520 1,600,041 2,115 16,01,144 5,336 NIOR 28.31% 95,50,208 1,76,52,909 1,76,62,909 1,66,06,501 2,76,125 1,601,144 5,356 NOTOR 28.31% 95,50,208 1,76,66,529 1,66,06,501 2,76,135 1,60,11,44 5,356 VOTOR 28.31% 39,00,000 1,66,06,501 1,42,138 91,90,269 3,59,39 5,0 VOTOR 28.31% 27,65,622 26,30,041 38,38,38 26,41,95 1,44,195 1,36,53 ROLIER 28.31% 2,19,20,38 2,1,43,449 1,27,06 <	SO EXCUVATOR	28.31%	17.20.000		1	95,70,000	95.40.674	45,73,107	2,29,17,459	1,16,31,219	1,62,24,326
28.31% 1.50.17,200 1.33.19,285 1.21,7,700 3.896 3.896 or 1.606,520 1.53.19,285 1.24,798 2.54,592 1.26,74,577 6,44,708 8,9 or 28.31% 1.606,520 1.606,520 15,99,048 2.115 16,01,164 5.356 AIOR 28.31% 1.76,52,909 1.76,52,909 1.76,52,909 1.76,52,909 1.76,52,909 1.76,52,909 1.76,52,909 1.74,138 2.115 16,01,164 5.356 AIOR 28.31% 85,59,322 1.76,52,909 1.76,52,909 1.76,52,909 1.74,138 2.115 16,01,164 5.356 AIOR 28.31% 85,59,322 1.76,52,909 1.76,52,909 1.76,52,909 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.73,138 1.74,138 1.73,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,138 1.74,	VO LC-240 BLC (Excavator)	28.31%	1 33 10 305		,	17,20,000	17 14 545	8,302	95,48,977	21,023	29,324
OFT 28.31% 1,0,06,520 15,006,520 15,99,048 2,115 1,6,01,164 5,356 ATOR 28.31% 1,76,6520 1,599,048 2,115 16,01,164 5,356 ATOR 28.31% 1,76,522,909 1,66,06,901 2,96,125 16,01,164 5,356 ATOR 28.31% 95,50,208 90,48,130 1,26,125 16,01,164 5,356 AUTOR 28.31% 95,50,208 90,48,130 1,26,125 16,01,164 5,356 AUTOR 28.31% 95,50,208 90,48,130 1,26,125 16,01,164 5,356 AUTOR 28.31% 95,00,000 85,59,322 3,18,660 23,32,931 26,51,591 59,07731 82,44 AUTOLIER 22,89% 2,46,662 2,43,632 46,195 46,195 46,195 46,195 46,195 46,195 46,195 46,195 46,195 46,195 1,33,444 12,726 21,47,175 44,883 57,1442 21,47,175 44,883 55,91,320 55,91,320 5	3 3D Excavator	28.31%	14.04.500		1	1,33,19,285	1 24 19 984	1,539	17,16,104	3,896	5,435
The color The	S S CACAVATOR	28.31%	14.04.500			16,06,520	15 90 040	7,04,072	1,26,74,577	6,44,708	8,99,299
Tork	VO 50 200 EV.Cavator	28.31%	1 74 60 000	1	E	16,06,520	15 00 0.48	2,115	16,01,164	5,356	7.472
VOTOR 28.31% 75.30,208 95,50,208 7.00,60,701 2.76,125 1,69,03,026 7,49,883 10,4 VOTOR 28.31% 86,59,322 3,18,660 23,32,931 26,51,591 5,07,731 82,4 VOTOR 28.31% 26,51,592 39,00,000 38,55,633 18,242 38,53,605 46,195 6 28.31% 27,65,622 27,65,622 26,30,041 38,383 26,51,591 59,07,731 82,4 ROLIER 28,31% 2,42,373 27,65,622 26,30,041 38,383 26,58,424 97,198 1,3 ROLIER 22,09% 21,92,058 21,34,449 12,70 1,05,815 1,36,558 1,8 31,23% 4,00,000 24,2373 58,103 2,44,449 12,70 21,41,175 44,883 5,8 28,31% 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 </td <td>LVO EC ZYU EXCAVATOR</td> <td>28.31%</td> <td>05 50 000</td> <td></td> <td></td> <td>1.76.52.909</td> <td>1 44 04 901</td> <td>2,115</td> <td>16,01,164</td> <td>5,356</td> <td>7.472</td>	LVO EC ZYU EXCAVATOR	28.31%	05 50 000			1.76.52.909	1 44 04 901	2,115	16,01,164	5,356	7.472
VOTOR 28.31% 91,90,269 3,59,939 VOTOR 28.31% 39,00,000 85,59,322 3,18,660 23,32,931 26,51,591 59,07,731 8 28.31% 28.31% 27,65,622 - 37,00,000 38,35,563 18,242 38,53,805 46,195 ROLIER 28.31% 2,42,373 - 27,65,622 26,30,041 38,383 26,68,424 97,198 ROLIER 22.09% 2,42,373 - 2,42,373 58,109 47,706 1,05,815 1,1442 31,23% 4,00,000 - 2,42,373 58,109 47,706 1,05,815 1,34,558 28,31% 55,91,320 - 55,91,320 - 55,91,320 55,82,185 9,135	200 LC 250 EXCAVATOR	28.31%	23,30,208		,	95.50.208	90 AB 130	2,76,125	1,69,03,026	7,49,883	10.46.008
Page 19	-320 Hydraulic Excavator	28.31%	225,75,322			85.59.322	3 10 770	1,42,138	91,90,269	3,59,939	5.02.078
FOLIER S. 19.5 S. 19	Un Excavator	28 319	37,00,000	4	*	39 00 000	000,010,000	23,32,931	26,51,591	59,07,731	82 40 442
ROLLER 28.387 242.373 97.198 1 ROLLER 25.89% 2.42.373 30.50,000 27.55,061 83.497 28.38.58 2.11,442 2 22.09% 21,92.058 21,34,449 47.706 1.05.815 1.36,558 1.36,558 1.36,558 1.36,558 1.36,558 1.36,558 1.36,558 1.95,527 2 28.31% 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,91,320 55,78,578 3,607 55,82,185 9,135	00 Excavator	28.31%	27,65,622		ı	27 65 622	20,23,303	18,242	38,53,805	46,195	64 437
ROLLER 22.09% 21,92.058 21,72.05% 22,09% 21,92.058 21,74.479 22,09% 21,72.05% 21,72.05% 21,72.05% 21,77.175 22,09% 22,09% 21,77.175 22,09% 22,09% 21,77.175 22,09%	skar 15 kva Dig Set	25,89%	30,30,000	r	1	30.50.000	27 55 071	38,383	26,68,424	97,198	1.35.581
31.23% 4,00,000 21,92,058 21,34,449 12,726 21,47,175 44,883 28.31% 55,91,320 55,91,320 55,91,320 1,15,679 88,793 2,04,473 1,95,527 2 28.31% 55,91,320 55,91,320 55,91,320 9,135 9,135 9,135	ORI COMPACT 5250 ROLLER	22.09%	2,42,3/3	E	-t	2.42.373	100,000	83,497	28,38,558	2,11,442	2.94.939
28.31% 55.91,320 4,00,000 1,15,679 88,793 2,04,473 1,95,527 2 28.31% 55,91,320 55,91,320 55,78,578 3,607 55,82,185 9,135	Swagon Pasat	31.23%	4 00 000		ı	21.92.058	21 34 440	47.706	1,05,815	1,36,558	1.84.264
28.31% 55,91,320 - 55,91,320 55,78,578 3,607 55,82,185 9,135	O LIZUE Pdy Loader	28.31%	4,00,000	k		4,00,000	115,470	12,726	21,47,175	44,883	57,609
55,91,320 55,78,578 3,407 55,82,185 9,135	o Lizue Pay Loader	28.31%	55.01.320		1	55,91,320	55 78 578	88,793	2,04,473	1,95,527	2,84,321
177			02011100			55 91 320	0000000	2,007	55,82,185	9.135	10 740

Volvo Wheel (145B) Volvo Wheel Loader (145B) Volvo Wheel Loader (145B) HM Z BAR 2021 (3 NOS)	28.31%	30,60,000			30.60.000	30 50 331		30 53 070		
Volvo Wheel Loader (L45B) Volvo Wheel Loader (L45B) HM Z BAR 2021 (3 NOS)	28.31%	30,60,000			30.60.00		0	L		
Volvo Wheel Loader (L45B) HM Z BAR 2021 (3 NOS)					analasia.	9	7.7.7.			
MM Z BAR 2021 (3 NOS)	28.31%	2000			30.60.000		4,737		6,932	0770
HM L BAR 2021 (3 NOS)	28.2107	32,23,240		at a	32 25 240		2,737	30,53,068		00'2
0~4 0/0 (ML1)	20.31%	32,25,240	-	29	32,23,240	32,10,240	4,247	1280.5		699'6
Cal-762 Wheel Loader	78.31%	1,51,54,100			32,23,240	32,10,240	4,247			15,000
SD23 Bull Dozer	28.31%	65,00,000			1,51,54,100	1,44,22,001	2,07,257	-		15,000
Kawasaki Wheel Looder	28.31%	77,12,001			65,00,000	63,92,605	30.403	1	5,24,841	7,32,099
Loader	28.31%	72,17,731		•	77,12,001	75,47,507	46.568		76,991	1,07,395
Volvo (Old Vizas)	28.31%	17.50.000		1	72,17,731	70,29,681	52 227		1,17,926	1,64,494
Cateroiller 942H	28.31%	23.06.342		,	17,50,000	16,55,589	24.730		1,34,813	1,88,050
Odder HM 20217 FF 201	28.31%	42,00,000	1		23,06,342	22 28 874	20,720		67,683	94.411
2000 - HM-20212 FE (SI- L2205550)	28.31%	36 21 901			62,00,000	58 24 BA1	15,731		55,535	77 466
LOGGER-HM-2021Z FE (SI- L2205551)	28 31%	108,12,42	1	r	29 21 801	97 07 000	1,06,208		2,68,952	375 150
Kawasaki Wheel Loader (85N2-1489)	20.31%	29,21,801	ï		29 21 801	27.96,299	35,530		89 973	3,73,139
ATA Hitachi	20.31%	79,86,779		1	100,12,72	27,96,299	35,530		070,00	1,25,502
ICB Wheel Loader	28.31%	17,50,000			4//00/1/	76,22,346	1,03,171	L	077,70	1,25,502
JUGONG ZL30E Wh. Loader / IRonnknonjoes	77.09%	1,20,67,796	1		000,05,71	15,80,773	47,908		797'10'7	3,64,433
LIUGONG ZL30E Wh. Londer / IRono Pool of	28.31%	17,00,000		1	1,20,67,796	44,33,176	16,86,487		918,12,1	1,69,227
IUGONG ZL30E Wh. Londer (18000/500193)	28.31%	17,00,000			17,00,000	14,31,017	76 149		59,48,132	76,34,620
IUGONG ZI 30F Wh Loader (19000/2001)	28.31%	17,00,000		E	17,00,000	14,31,017	76 140		1,92,834	2,68,983
indona Loader-On nor noun	28.31%	16,00,000		3	17,00,000	14,31,017	74 1.49		1,92,834	2,68,983
iudona Loader, OD Ook oo ::	28.31%	14.00.000			16,00,000	13,46,840	71 770	991./0,61	1,92,834	2,68,983
GODD COCKET OF OR 184	28.31%	14.00.000			14,00,000	060 09.6	0/0/1/	14,18,510	1,81,490	2,53,160
1 2000 Cadel - OD 021 9250	28.31%	7,707,4	1	1	14,00,000	0 60 000	1,24,284	10,85,274	3,14,726	4.39.010
1230 roader- OD 021 9251	2831%	0,02,70	,		6,62,761	777077	1,24,284	10,85,274	3,14,726	4 30 010
Hagerig Loader- OD 02L 9252	28.31%	0,02,/61	i	1	6,62,761	4 43 741	E	6,62,761		
Jugarig Loader- OD 02L 9253	28.31%	0,02,76	π.	.,	6.62.761	10/7077		6,62,761	,	
Jugaria Loader - OD 218 2249	28.31%	14,00,000	(E)	3	6.62.761	6,02,701		6,62,761		
	28.31%	4,00,000	2.31	ï	14 00 000	0,02,70	,	6,62,761		
VOIVO 210- SL NO. 11216705	20.01%	40,00,000	,		40.00.000	066,000	1,24,284	10,85,274	3.14.704	0.000
Jugong Loader-	20.21 %	40,00,000	ı		40,00,000	28,86,285	3,15,293	32,01,578	7 98 422	010,22,010
lugong Loader-	20.01 %	4,66,95,787	5,09,36,442		076.20.000	28,26,285	3,15,293	32,01,578	7 08 400	11,13,713
and at Jabalpur	20.31%	28,00,000			28 00 000	1,00,25,587	1,79,99,004	2,80,24,592	6 94 07 437	11,13,715
and at Paradeep & Chandikhol	0.00%	45,50,000			45 50,000	14,04,482	3,95,071	17.99.553	10.00 447	3,66,70,200
8M Computer, Laptop, Mobile Etc.	0.00%	1,31,89,000			43,30,000	14,37,017	j	14,37,017	31 10 000	13,95,518
BM Computer, Laptop, Mobile Ftc	63.16%	5,91,597			000,487,167	58,863		58 843	1 21 20 122	31,12,983
BM Computer, Laptop, Mobile Ftc	63.16%	49,000			5,91,597	5,88,098	2,210	5 90 308	1,31,30,13/	,31,30,137
BM Computer, Laptop, Mobile Ftc	63.16%	14,500		E .	49,000	48,017	621	48 438	7,289	3,499
BM Computer, Laptop, Mobile Ftc	63.16%	16,000		-	14,500	14,146	223	14 370	362	983
Compag Computer Systems	63.16%	59,000		,	16,000	15,610	246	15.054	08.	354
Samsung -All in One	63.16%	1,78,564		,	29,000	56,709	1 447	00000	144	390
Gionee P-5	63.16%	40,249			1,78,564	1,08,716	44 114	00,100	844	2,291
Oppo F-3	63.16%	4.750			40,249	39,753	313	1,32,832	25,732	69,848
VIVO Y 555	63.16%	19 900			4,750	4.460	0.0	40,066	183	496
Assemble Computer	63.16%	12 540		3	19,990	18 789	202	4,643	107	290
TVS MSP 345 Printed	63.16%	2 24 053		1	12,560	11 920	467	19,547	443	1.201
State N/B C 42 4 2021	63.16%	30,700			2,26,953	226745	404	12,324	236	640
Computer 25-428 U	63.16%	34,000			39,200	38 140	132	2,26,876	77	208
Comporer Lenovo	63.16%	2 20 117	•	1	34,000	33 044	0/9	38,809	391	1 060
	0/0	711,07,7	r	,	2.28 11.7	007,700	22	33,987	13	2000
					11170010	1,84,12/	27,784	2.11.911	17 307	40

mobile 63.16	.16% 27.600	88,500	114.100			
100mg	1,41,904	1,82,800			59,028	645
1000	64,10,24,941	28,45,46,973	. 92 55 71 614 24 50 50	1,18,496 2,01,492	1,23,211	58.907
	51,42,72,483	12,67,52,458	-	9,41,72,690 46,02,69,790	46,53,02,124	27 49 27 841
			64,10,24,741 27,72,41,926	6,88,55,174 36,60,97,100	27,49,27,841	21,70,30,557
						The second secon

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NOTE NO.-20

SIGNIFICANT ACCOUNTING POLICIES:-

1) Basis of preparation:-

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2) Uses of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are materialized.

3) Fixed assets: -

Tangible fixed assets: -

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

The Company has not revalued its fixed assets during the year.

Intangible Assets

There are no intangible fixed assets during the financial year.

4) Depreciation: -

Depreciation has been provided on WDV of the assets as per the management's estimate of the useful life of the assets and the rates prescribed in Schedule to the Companies Act.

5) Revenue recognition: -

Providing services:

Revenue is recognized on proportionate basis based on the degree of completion of service.

6) Valuation of inventory:-

Inventories are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary. Cost is determined on the first in first out basis and includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work in progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.

7) Valuation of investment: -

No investment has been made during the financial year.

8) Transaction of foreign currency: -

There are no foreign currency transactions during the financial year.

9) Pre-operative & preliminary expenditure: -

There are no pre-operative and preliminary expenditures during the financial year.

10) Government grants: -

No Government grants have been received during the year by the company.

11) Taxation: -

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date.

12) Impairment of assets: -

No Impairment test made on the assets of the organization during the financial year.

13) Segment reporting: -

The company operates in a single segment.

14) Earning per share: -

Earning per share of the company is calculated as per the AS-20.

15) Provisions: -

A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

16) Input Credit

Input credit is accounted for in the books in the period in which the underlying service is accounted and when there is no uncertainty in availing / utilizing the credits.

17) Prior period items: -

Prior period items are recognized as per As-5, prior period items are routed through profit and loss account amounting to NIL.

18) Estimation of Uncertainties relating to the global health pandemic from COVID-19

The company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables and investment in company. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the company as at the date of approval of these financial statements has used internal and external sources of information including credit reports, related information and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered other than the cases fully provided in the Accounts. The impact of COVID-19 on the company's financial statements may differ from that estimated as at date of approval of these financial statements.

- 19) The Company has not received any intimation from "suppliers" regarding status under the Micro, small and Medium Enterprises Development Act 2006 and hence disclosures, if any, relating to amount unpaid as at the year end together with the interest paid/payable as required under the said act have not been furnished.
- 20) In respect of non availability of confirmations in respect of trade receivable, trade payables and loans & advances. In the absence of such confirmations any provision to be made for the adverse variation in carrying amounts of these balances are not quantified as well as the quantum of adjustment if any required to be made remain unascertained.



NOTES FORMING PART OF ACCOUNTS:-

- 1) Paradeep Parivahan Private Limited was incorporated on 17th November 2000 in India.
- 2) Contingent liability provided as at 31st March 2021 is as follows:

BG NO.	Name of Beneficiary	Amount (Rs.)
240100001792	Paradeep Parivahan PVT LTD	Rs. 80,06,704

3) (a) The transactions between the related parties during the year as detailed below:

Name of the Party	Relation	Nature of Transaction	Amount (Rs)	Amount Outstanding as on 31.03.2021
Khalid Khan	Director	Transportation	Rs. 1,19,18,873 (Dr) Rs. 1,19,18,873 (Cr)	NIL
Khalid Khan	Director	Remuneration	Rs. 24,00,000 (Dr) Rs. 24,00,000 (Cr)	NIL
Pravat Kumar Nandi	Director	Remuneration	Rs. 6,00,000 (Dr) Rs. 6,00,000 (Cr)	NIL
Pravat Kumar Nandi	Director	Transportation	Rs. 11,81,286 (Dr.) Rs. 11,81,286 (Cr.)	NIL
Parbati Priya Nandi	Director	Remuneration	Rs. 6,00,000 (Dr) Rs. 6,00,000 (Cr)	NIL
Parbati Priya Nandi	Director	Transportation	Rs. 11,23,875 (Dr.) Rs. 11,23,875 (Cr.)	NIL
Fouzia Khan	Associate Concern	Transportation	Rs. 91,79,469 (Dr.) Rs. 91,79,469 (Cr.)	NIL
S. Sagarika Infrastructure Pvt. Ltd.	Associate Concern	Loading & Unloading	Rs. 26,10,252 (Dr.) Rs. 26,10,252 (Cr.)	NIL
MRTC (India Pvt. Ltd.)	Associate Concern	Intraport Transportation	Rs. 4,08,28,170 (Dr.) Rs. 2,80,51,605 (Dr.)	Rs. 1,52,27,929 (Cr.)

- 4) Previous year figures is re-arranged or re-grouped wherever necessary.
- 5) Figures within the bracket in the financial statement indicates outflow of funds.



6) Calculation of EPS.

Particulars	For the year 31st March 2021(Rs.)	For the year 31st March 2020(Rs.)
Profit for distribution	3,29,44,813/-	2,88,71,973/-
Number of equity shares outstanding	5,25,000	5,25,000
Earning per share (EPS)	62.75	54.99

7) Payments to auditors is as follows:-

Particulars	For the year 31st March 2021(Rs.)	For the year 31st March 2020(Rs.)
Statutory audit fees(including GST)	1,65,200/-	1,47,500/-
Tax Audit Fees		-
For other Services		
Total	1,65,200/-	1,47,500/-

For Sourjya & Biswajit

Chartered Accountants

FR No- 322779E

(CAS.P Mohapatra)

Partner

Membership No.-052805

For and on behalf of the Board

PARADEEP PARIVAHAN PVT. LTD.

Khalid Khan

DIN: 06432054

PARADEEP PARMAHAN PVT. LTD.

Pravat Kumar Nandi

DIN: 01957949

Place: Bhubaneswar Date: 05-11-2021