

**N E IMPEX PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	N E IMPEX PRIVATE LIMITED	
Corporate identity number	U74899DL2001PTC109442	
Permanent account number of entity	AABCN5384N	
Address of registered office of company	AG-24, GROUND FLOOR,RING ROAD, SHALIMAR BAGH,DELHI,110088	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	10	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	01/09/2022	
Period covered by financial statements	12 MONTHS	12 MONTHS
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Product
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	4703
Description of product or service category	TRADING
Turnover of product or service category	193,04,24,578.26
Highest turnover contributing product or service (ITC 8 digit) code	47032900
Description of product or service	Wood Pulp, paper and paperboard
Turnover of highest contributing product or service	193,04,24,578.26

**[400400] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	D1
	<b>01/04/2021 to 31/03/2022</b>
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	RAJENDER
Middle name of director	KUMAR
Last name of director	JAIN
Designation of director	Chairman
Director identification number of director	01043621
Date of signing board report	01/09/2022

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	A1	A2	A3	A4
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Name of related party	Rajender Kumar Jain	Veena Jain	Rachit Jain	Reema Gupta
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Rajender Kumar Jain	Veena Jain	Rachit Jain	Reema Gupta
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	as mentioned in attached board report	as mentioned in attached board report	as mentioned in attached board report	as mentioned in attached board report
Duration of material contracts/arrangements/transactions with related party	01/04/2021 To 31/03/2022	01/04/2021 To 31/03/2022	01/04/2021 To 31/03/2022	01/04/2021 To 31/03/2022
Dates of approval of material contracts/arrangements/transactions with related party by board	01/04/2021	01/04/2021	01/04/2021	01/04/2021
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	A5
	<b>01/04/2021 to 31/03/2022</b>
Name of related party	Varun Farms Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Varun Farms Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	as mentioned in attached board report
Duration of material contracts/arrangements/transactions with related party	01/04/2021 To 31/03/2022
Dates of approval of material contracts/arrangements/transactions with related party by board	01/04/2021
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per board report attached
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per board report attached
Disclosures relating to amount recommended to be paid as dividend	As per board report attached
Details regarding energy conservation	As per board report attached
Details regarding technology absorption	As per board report attached
Details regarding foreign exchange earnings and outgo	As per board report attached
Disclosures in director's responsibility statement	As per board report attached
Details of material changes and commitment occurred during period affecting financial position of company	As per board report attached
Particulars of loans guarantee investment under section 186 [TextBlock]	As per board report attached
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per board report attached
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	na
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per board report attached
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per board report attached
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per board report attached
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per board report attached
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As per board report attached
Disclosure of financial summary or highlights [TextBlock]	As per board report attached
Disclosure of change in nature of business [TextBlock]	As per board report attached
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per board report attached
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per board report attached

Details relating to deposits covered under chapter v of companies act [TextBlock]	As per board report attached
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per board report attached
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per board report attached
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per board report attached
Disclosure of contents of corporate social responsibility policy [TextBlock]	As per board report attached
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As per board report attached
Number of meetings of board	7

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTORS` REPORT

To

The Members

N E Impex Private Limited

Delhi

Your Directors present the Annual Report together with the Audited Statement of Accounts for the financial year ended, 31st March, 2022. Please note that your Company is neither a holding/subsidiary/associate/Joint Venture Company, thus the report is presented accordingly. Members are requested to peruse same accordingly, the other disclosures etc. in this regard shall find place at appropriate place.

It may also be noted that various disclosures that are covered in Financial Statements and/or notes to accounts are not required to be stated/addressed in present report for the sake of avoidance of duplicacy. Members are therefore urged to peruse financial statements, board report along with various other annexures etc. on holistic basis and in sync with each other and not in isolation (refer first proviso to Section 134 (3) of The Companies Act, 2013).

The other disclosures etc. in this regard shall find place at appropriate place.

We present a brief of :

#### 1. ACCOUNTING AND FINANCIAL MATTERS:

(In Rupees)

Particular	2021-22	2020-21
Revenue Income	193,04,24,578.26	88,34,95,189.96
Other Income	1,91,51,612.44	2,56,22,940.08
Total Income	194,95,76,190.70	90,91,18,130.04
Less: Expenditure	180,22,90,714.28	82,63,11,553.40

Profit / (Loss) before exceptional and extra ordinary items and Tax	14,72,85,476.42	8,28,06,576.64
CSR Expenses	32,11,820.00	--
Extra ordinary items	--	--
Tax expenses:		
Current Tax	3,72,00,000.00	2,12,00,000.00
Deferred Tax	16,200.00	7,74,530.00
Adjustment of Income Tax Asset and Liability	2,96,248.81	3,41,695.59
Profit / Loss for the period after tax	10,65,61,207.61	6,04,90,351.05
EPS:		
Basic :	135.26	76.78
Diluted :	135.26	76.78

## STATE OF AFFAIRS

There has been no change in the nature of business of your Company during the Financial Year 2021-2022. The performance reflects a very healthy and encouraging growth of approx. 100 % on YoY basis. The Net Profit before Tax amounted to Rs. 14.72 Crores as against Rs. 8.28 Crores in the previous year. The Net Profit for the year after tax amounted to 10.65 Crores against Rs. 6.04 Crores in the previous year, which shows stellar performance of the Company in terms of revenue and profits in comparison to previous financial year.

## COVID 19

The financial year began amidst a never-before seen lockdown to prevent an upsurge in COVID 19 cases because of the pandemic. This year has been fraught with one of mankind's greatest challenges. The lockdowns and restrictions imposed on various activities due to COVID - 19 pandemic had posed challenges to all the businesses including your company's business. Owing to the partial suspension of operations due to lockdown across the country, the operations were impacted.

At the start of FY 2021-22, the economy was grappling with the after effects of a strong second COVID-19 wave. Continuous Government support through growth oriented and relief policies of the past two years coupled with Pan-India vaccination program, helped to keep the economy afloat. Post opening up of the economy, revival in demand was rapid. The last quarter, however, was impacted by the third COVID 19 wave and geopolitical conflicts which caused global level inflationary pressure. Though India continues to tread its growth path, inflationary pressure poses a significant challenge.

COVID-19 has been one of mankind's greatest challenges in recent times. The Company has been adapting itself to the ever-changing scenario

and responding while keeping the safety and interest of all stakeholders in mind.

The downside risks to the economy from the pandemic remain with slow pace of global vaccination and emergence of mutating variants. The other trends that will drive the Indian economic story are digital penetration, urbanization, wide ranging Government reforms, Government spending, infrastructure development and rebound of consumption.

#### IMPACT OF COVID-19 AFTER THE END OF FINANCIAL YEAR TILL THE DATE OF THIS REPORT

The management believes that there may not be significant impact of Covid-19 pandemic on the financial position and performance of the Company, in the long-term.

The Company will continue to closely monitor any material changes to future economic conditions and Govt. decisions and directives in this regard, if any.

COVID-19 pandemic had impacted businesses across the globe causing significant disturbance and slowdown of economic activities. The Company has considered all possible impact of COVID-19 in preparation of the financial statement, including assessment of the recoverability of financial and non-financial assets based on the various internal and external information and assumptions relating to economic forecasts up to the date of approval of these financial results.

The Management believes that it has taken into account all the possible impact of known events arising from COVID-19 pandemic in the preparation of standalone financial statements. However, the impact assessment of COVID-19 is a continuous process given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to the future economic conditions.

The aforesaid assessment is based on projections and estimations which are dependent on future development including government policies. Any changes due to the changes in situations/circumstances will be taken into consideration, if necessary, as and when it crystallizes.

#### DIVIDEND

Your board was of the view that profits earned should be retained in the business and thus does not recommend any dividend for current financial year i.e. 2021-2022.

Thus entire amount of profits earned stands transferred to Reserve and Surplus Account.

#### SHARE CAPITAL

The Authorised Share Capital of your Company is Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh Only) divided into 1500000 (Fifteen Lakh) Equity Shares of Rs. 10/- each.

The Paid-up Share Capital of the Company as on 31st March, 2022 was Rs. 78,78,000/- (Rupees Seventy Eight Lakhs Seventy Eight Thousand Only) divided into 787800 (Seven Lakh Eighty Seven Thousand Eight Hundred) Equity Shares of Rs. 10/- each.



There has been no occasion warranting change in Capital Structure of the Company.

The Company has neither issued shares with differential rights as to dividend, voting or otherwise nor issued sweat equity shares. There is no scheme for employee stock option or provision of money for shares of the Company to employees or Directors.

Members may note that there has been no occasion as to :

- (a) change in the Authorised share capital;
- (b) reclassification or sub-division of the Authorised share capital;
- (c) reduction of share capital or buy back of shares;
- (d) change in the Capital Structure resulting from restructuring; and
- (e) change in voting rights;

#### OTHER DISCLOSURES AND REPORTING

Your directors state that no disclosure or reporting was required with respect to the following items as there were no transactions on these items during the year under review :

Change in the nature of business of the Company.

Issue of equity shares with differential rights as to dividend, voting or otherwise.

Any remuneration or commission received by Managing Director of the Company, from any of its subsidiaries (The Company has no subsidiary of its own and there is no designated MD as well).

Issue of shares (including sweat equity shares) to employees of the Company under any scheme.

Significant or material orders passed by the regulators or courts or tribunal which impacts the going concern status and company`s operations in future.

Details in respect of frauds reported by auditors under sub-section (12) of section 143 including those which are reportable to the Central Government.

The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions.

Revision in financial statements of your Company in respect of any of the three preceding years.

Details relating to deposits covered under Chapter V of the Act.

The Company does not have holding company; hence the provisions of Section 197 (14) of the Act relating to receipt of remuneration or commission by the Whole-time Director from company are not applicable.

No fraud has been reported by the Statutory Auditors to the Board of Directors of the Company.

The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.

obtaining credit rating of securities by the Company.

#### DIRECTORS AND KEY OFFICERS

Your Board comprises of below stated persons :

Mr. Rajender Kumar Jain	-	Director
Mr. Rachit Jain	-	Director
Ms. Veena Jain	-	Director

There was no change in composition of Board, hence nothing additional was required to be stated.

#### INDEPENDENT DIRECTORS

Your Company was not prescribed class of Company, hence not required to comply with provisions of Section-149 of the Companies Act, 2013. Thus, nothing was required to be stated on this count. Accordingly, your Board was also not required to state anything regarding its opinion with regard to integrity, expertise and experience (including the proficiency) of independent directors.

Requisite steps to the effect shall be undertaken by your board, as and when required.

#### FORMAL ANNUAL EVALUATION

Provision of clause (p) of section 134 (3) of the Companies Act, 2013 performance evaluation of director himself is not applicable for your company.

#### COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178 (1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company, hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178 (3) of the Companies Act, 2013.

#### CORPORATE SOCIAL RESPONSIBILITY

Your Company is covered under applicable provisions during the FY under report, therefore the requisite disclosure in terms of CSR related provisions are enshrined in present report and CSR report which is to be read as integral part of present report.

In accordance with the requirements of the provisions of Section 135 of the Companies Act, 2013, the Board has already approved its CSR Policy. A copy of same is enclosed herewith as Annexure 1.

Accordingly, Taking analogy from applicable provisions :

During the year under review, in compliance with the provisions of Section 135 of the Companies Act, 2013, the Companies (Corporate Social Responsibility) Rules, 2014 including amendments therein, if any, existing and forthcoming and various notifications/circulars/FAQs issued by the Ministry of Corporate Affairs, the Company was required to comply with spend, disclosure and other compliance related provisions, which was duly adhered to by your Board.

Members may also note that The CSR Policy of the Company, covers the areas in which the Company must take up CSR projects, is in place and enclosed with present report.

The brief outline of the CSR Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in `Annexure - 2` of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014 i.e CSR report.

#### CSR Committee Meetings

As per requirements of Section 135 of the Companies Act and The Companies (Corporate Social Responsibility) Rules, 2014 including amendment therein, The contribution/obligation towards CSR was less than Rs. 50.00 Lakh, no committee was required to be constituted and thus your Board has assumed the responsibility of spend on its own including other compliances to the effect, as the case may be.

In view of same, no CSR committee related disclosure shall find place in Board/CSR Report and thus same be taken as nil/not applicable.

Members may note same.

#### DIRECTORS' RESPONSIBILITY STATEMENT

Your Board confirms consequent upon provisions of Section 134 of the Companies Act, 2013 that:

in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; the directors had prepared the annual accounts on a going concern basis; and The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### ABSTRACT OF ANNUAL RETURN :

In view of amendment in Rule 12 of The Companies (Management and Administration) Amendment Rules, 2021 notified vide notification no. G.S.R. 159 (E). dated 05th March, 2021, Companies are now required to file Annual Return and the reference of extract of annual Return in MGT-9 as mentioned in Rule 12 (1) stands omitted, whereby same is not required to be prepared/appended to the Annual Report and therefore, MGT-9 is not forming part of this report.

#### WEB ADDRESS

Your Company is not having any website hence the provisions as to stating web address, of the company where annual return referred to in sub-section (3) of section 92 will be placed and various policies/disclosures etc. are not required to be complied since no statutory policy was required to be formulated under either of the provisions of The Companies Act, 2013.

#### BOARD MEETINGS

During the year under review, Your Board met 7 (seven) times. The dates on which meetings were held including attendance matrix of directors are as follows:

S. No.	Board Meetings	Mr. R K Jain	Mr. Rachit Jain	Ms. Veena Jain	Total no. of directors attended
1.	01.04.2021	Yes	Yes	Yes	3
2.	05.07.2021	Yes	Yes	Yes	3
3.	24.08.2021	Yes	Yes	Yes	3

4.	29.10.2021	Yes	Yes	Yes	3
5.	02.11.2021	Yes	Yes	Yes	3
6.	10.02.2022	Yes	Yes	Yes	3
7.	14.03.2022	Yes	Yes	Yes	3
	TOTAL	7/7	7/7	7/7	--

Further, proper notices were given and the proceedings were properly recorded, and signed, in the minutes book maintained for the purpose.

The meetings were held in tandem with Secretarial Standards issued by ICSI and the gap between the two meetings didn't exceeded statutory limit as per provisions of Companies Act, 2013.

#### SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS - 1 and SS - 2 and SS - 4, relating to `Meetings of the Board of Directors` and `General Meetings` and `Board Report`, respectively, have been duly followed by the Company. SS-3 are not applicable on your Company in view of dividend not been declared.

#### MATERIAL CHANGES AND COMMITMENTS

Amidst COVID 19 pandemic and Barring, changes occurring in normal course of business, there is nothing required to be stated/reported therein i.e. material changes and commitments occurring, affecting financial position of Company between the end of the FY of the Company i.e. March 31, 2022 and the date on which this report has been signed, other than what is reported in present annual report.

Members are requested to peruse same accordingly.

Your board affirms that there is no adverse effect of COVID 19 on the business operations and financial statements and thus nothing was required to be stated. Also your board has nothing to report on changes in external and internal environment including technical, legal and financial, strikes, lockouts and breakdowns affecting the business of the Company, considering nature of your Company's business.

#### SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

During the year no significant and material orders has been passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future. Hence there is nothing to be stated on this count.

#### INTERNAL AUDIT

Members may note that your company was not a prescribed company in relation to internal audit as provided under Section 138 of the Companies Act, 2013 and rules applicable as it does not fulfil below stated conditions:

turnover of two hundred crore rupees or more during the preceding financial year; or

outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year.

Accordingly, no steps were required to be taken in this regard. Your board will take steps as and when required.

#### OTHER COMMITTEES

Furthermore, being a non prescribed company, your Company was not required to constitute Audit Committee, Nomination and Remuneration Committee and various other committees as may have been mandated by Companies Act, 2013.

Your board will take necessary action though, at appropriate time as and when required.

#### TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND:

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

#### DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance policy for sexual harassment at work place and has adopted a policy in accordance with the requirements of Sexual Harassment of Women at workplace (Prevention, Prohibition & Redressal) Act, 2013 and rules made thereunder. An Internal Complaint Committee to redress complaints received regarding sexual harassment is in place already. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

During the year under review, there have been no instances warranting action in terms of said act. No such complaints have been received during the year under report. The ICC meeting took place twice during the year on 05.07.2021 and 10.02.2022.

## INTERNAL CONTROL SYSTEMS

The Company has an adequate internal control system.

The system involves adopted policies and procedures regarding financial and operating functions for ensuring the orderly and efficient conduct of its business including adherence to Company's assets, prevention & detection of frauds and errors and timely preparation of reliable financial information.

The internal control systems are implemented: -

To safeguard the Company's assets from loss or damage. To keep constant check on cost structure. To provide adequate financial and accounting controls and implement accounting standards.

Your board continuously monitor and improve internal controls and the same is assessed and improved/modified to meet changes in business conditions, statutory, accounting and other requirements.

Members may note that, during the year, no material weakness were observed.

The Company has a system of internal controls commensurate with the nature and size of its operations, which effectively and adequately encompasses every facet of its operations and functional areas. The system involves a compliance management with established policies, norms and practices as also the applicable statutes and rules and regulations, with an inbuilt system of checks and balances, so that appropriate and immediate corrective actions are initiated in right earnest in the event of any deviations from the stipulated standards and parameters.

The effectiveness and deliverability of the internal control systems are reviewed periodically so that measures, if any, needed for strengthening the same can be taken, with the changing business needs of the Company.

The Company continues to regularly review its systems, processes and controls on an on-going basis.

## INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

Your directors are of the view that there are adequate policies and procedures in place in the Company so as to ensure:

the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

provide reasonable assurance 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.

The Statutory Auditors has separately issued their report / comments on the adequacy of Internal Control. Members are urged to peruse same (annexure B to Statutory Auditors Report).

## STATUTORY AUDITORS

M/s Mamraj & Co., Chartered Accountants, Delhi Statutory Auditors of the Company were appointed by way of resolution of members for a block of certain years in terms of provisions of Companies Act, 2013 read with rules thereto who are continuing as such and said tenure is valid till conclusion of AGM for FY ending 31.03.2024.

Furthermore, the requirements to place the matter relating to appointment of Auditors for ratification by members at every intervening Annual General Meeting is done away with by the Ministry of Corporate Affairs, New Delhi (MCA) by virtue of certain amendment in applicable provisions. Accordingly, no resolution is proposed for ratification of appointment of Statutory Auditors.

Members may also note that the Statutory Auditors had confirmed their eligibility and willingness to continue acting as such for ensuing FY and that they do not suffer from any disqualification. Your management is in possession of Certificate received from them in terms of requirements of The Companies Act, 2013 and rules to the effect.

A resolution for the purpose and enabling your board to finalize the remuneration payable including out of pocket expenses, if any, in connection with Audit is proposed for insertion in ensuing AGM notice.

Members are requested to peruse same and do the needful.

## STATUTORY AUDITORS' REPORT AND BOARD'S COMMENT ON THE AUDITORS' REPORT

Consequent upon audit completed, pursuant to provisions of Chapter X and allied provisions, M/s Mamraj & Co., Chartered Accountants, Delhi had submitted their report addressed to members. The report on annual accounts along with Profit and loss account and various other annexures comprises part of present Annual Report for consideration and information of members.



The report and its contents are self explanatory and does not contain qualification/observations and therefore does not require any comments etc. from Board.

The Statutory Auditors have also not reported any fraud in the Company, Members may note same.

#### FOREIGN EXCHANGE EARNINGS AND OUTGOINGS :

a) Earnings: Rs. 51,95,257.13 (Income received in USD against insurance claim for goods damage)

Rs. 1,28,23,148.19 (Income received in USD as incentive on Import)

b) Outgoings: Rs. 132,97,21,404.90 (Payment made in US Dollar for import of Goods).

#### Future plans of Action

To carry out business efficiently and diligently.

The aforesaid disclosures, some mandatory and some non-mandatory are stated so as to apprise Members as to Company's performance and the ways to achieve it. Your board is committed to enhance the value of capital.

#### DISCLOSURE REGARDING MAINTENANCE OF COST RECORDS / COST AUDIT :

The Provisions of maintenance of Cost Records / Cost Audit as specified by the Central Government under Sub Section 148 (1) of The Companies Act, 2013, are not applicable to the Company during the year.

#### PARTICULARS OF EMPLOYEES

Disclosure pertaining to the remuneration and other details as required under The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and amendment thereto is stated as hereunder :

The details of top ten employees in terms of remuneration drawn and the name of every employee, who

(i) if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees;

(ii) If employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;

(iii) if employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

Is not applicable upon your Company as neither of employee and/or Director has drawn remuneration in excess of said ceiling limit as aforesaid, yet the details as underneath includes the name of each employee irrespective of disclosure requirements in terms of ceiling on remuneration is stated in prescribed format as per Annexure 3.

It is further confirmed that there was no employee posted and working in a country outside India, not being directors or their relatives, drawing more than statutory prescribed per month, hence there is nothing which is required to be furnished on this count as well.

Any shareholder interested in obtaining either of the particulars as aforesaid may write to the Company at its Registered Office wherein information shall be provided accordingly.

#### RESIDUAL PROVISIONS OF SECTION 134 (3)

#### PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 185 AND 186

Your management further confirms that there has been no instances of forwarding of loans/investment/guarantees etc. under Section 185 and 186 of the Companies Act, 2013 during the year under review, hence nothing is required to be stated.

Your board is of the view that your Company is operating in a competitive and healthy environment and state of affairs are reasonable despite COVID 19 pandemic and with various measures of Govt. of India the operations shall gain more momentum and your Company will also be benefitted out of same. It is further confirmed that your Company was incorporated for Wood Pulp and related activity (import / export / trading) and your board has no plans to change the business structure of your Company. They intend to continue in similar line of business which they continued for the FY under report in ongoing FY as well.

#### TRANSFER TO RESERVES :

Your board propose entire amount of profit earned during the year to be transferred to Reserve and Surplus Account. The year end balance in said account was Rs. 29,96,56,435.24.

As to statement indicating development and implementation of risk management policy for the Company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of your Company, your board confirms that the state of affairs of your Company are fine, thus barring unforeseen circumstances, it can be safely presumed that company is operating in congenial and healthy competitive environment, hence nothing more is required to be stated.

This point should be read in conjunction with other disclosures as aforesaid.

Your Board is of the view that initiatives proposed and implemented out of commitments arising out of provisions of Companies Act, 2013 were more than sufficient.

Your Board confirms that one way or other way the compliance to the effect stands already made. The efficiency including efficacy of measures are adequate considering size of your Company.

## DEPOSITS

During the year under review, your Company has not accepted/invited any deposits within the meaning of applicable provisions of The Companies Act, 2013 and the rules framed thereunder, hence nothing was required to be furnished on this count. It is further confirmed that no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet, thus the question of default therein does not arise.

Further, there are no unclaimed deposits as on March 31st, 2022. Also, the Company has not accepted any amount which was not in compliance with the requirements of Chapter V of The Companies Act, 2013.

## CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION

The information relating to conservation of energy, technology absorption required to be disclosed as per the provisions of Section 134 (3) (m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 are not applicable since your Company has indulged itself in trading activity and no manufacturing operations took place. Your board conserve energy in its own way.

## DETAILS OF JOINT VENTURES, HOLDING, SUBSIDIARIES AND ASSOCIATES

Your Company does not have any Joint Venture, Holding, Subsidiaries and Associate Companies. Hence, as required under Companies Act, 2013 the audited statements of accounts, along with the Director's Report and the Auditor's Report of the Company is been submitted on standalone basis and should be read as Annual Report for the purpose of compliance with the provisions of Companies Act, 2013.

During the FY under report, there has been no instance as to any entity etc. becoming/ceasing to be its Holding, Subsidiaries, joint ventures or associate companies, hence nothing is required to be stated.

## Future plans of Action

Your board is being pragmatic and cautious in doing business, considering economic and other factors.

The aforesaid disclosures, some mandatory and some non-mandatory, are been stated so as to apprise members as to Company's performance and the ways to achieve it. Your board is committed to enhance the value of capital.

## Risk Management System

Your board follows a comprehensive system of Risk Management and has adopted a procedure for risk assessment and its minimization. It ensures that all the risks are timely defined and mitigated in accordance with the Risk Management Process, including identification of elements of risks which might threaten the existence of the Company.

Your Board does not foresee threat/risk of any nature threatening existence of your Company. This point should be read in conjunction with other disclosures as aforesaid.

## DISCLOSURES

### CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There are no materially significant related party transactions entered into by the Company with its promoters, directors, key managerial personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

All the transactions with related parties were in the ordinary course of business and on arms` length basis and More information can be sought from notes to accounts of Balance Sheet and form AOC-2 as per the Companies (Accounts) Rules, 2014 which is enclosed as ANNEXURE - 4 and forms a part of this report.

### VIGIL MECHANISM

Your Board was not required to adopt vigil mechanism on the lines of Section 177 of the Companies Act, 2013.

### ACKNOWLEDGEMENT

Your Directors would like to express their appreciation for the assistance and co-operation received from the banks, Government authorities and members and others associated during the year under review with your Company.

FOR N.E. IMPEX PRIVATE LIMITED

Sd/-

(Chairman)

RAJENDER KUMAR JAIN

DIN: 01043621

Date: 01.09.2022

Place: Delhi

## ANNEXURE-1

### CSR Policy of N E Impex Private Limited

#### Purpose

N E Impex Private Limited (NE) CSR policy is aimed at providing guidelines for effectively structuring CSR initiatives undertaken by the company, adhering to the Companies Act 2013 on mandatory and voluntary basis.

#### Scope

This policy shall apply to N E Impex Private Limited.

#### Mission Statement of the CSR Policy

NE strives to contribute to solve social issues through sustainable CSR initiatives on its own and/or through various implementing agencies, as the case may be. By recognizing, identifying and prioritizing social issues, NE aims to implement well-planned CSR initiatives through collaboration with employees, consultation and communication with various stakeholders and various implementing agencies, if required, and more specifically in line with Schedule VII read with Section 135 of The Companies Act, 2013 (including various amendments therein, existing and forthcoming, as the case may be).

#### Framework

NE CSR Policy outlines the Framework for ensuring that CSR spends are within the areas or subjects specified in Schedule VII and boundaries laid down by the Mission Statement of the Policy and the Law by laying down decision criteria's required to be met by every CSR initiative and is within the CSR expenditure limits, if any, laid down by this Policy.

## Decision Criteria`s for approving CSR Initiatives

NE will emphasize, focus, select and plan CSR initiatives on its own and/or through some implementing agencies, in accordance with the Companies Act, 2013 (activities outlined in Schedule VII - as on date of formulation of present policy) by referring to the following selection criteria :

The CSR initiatives must adhere to the Companies Act, 2013 covering activities specified under schedule VII thereof. The CSR initiatives must emphasize Mission, Values and Vision of Company`s Identity. The CSR Initiatives should be sustainable and capable of evaluation at different phases of execution. Mechanism for measuring the impact of CSR initiative must be well defined. CSR initiatives should also take into consideration, social values which can be shared and jointly implemented through collaboration and extension with various implementing agencies in India. Relevance to Company`s theme of Social Innovation business should also be considered.

## Overall CSR Expenditure Limit & Approval Process

The total amount of CSR spent on all initiatives during any financial year should be at least 2% of the average net profits (present threshold limit as per applicable provisions) i.e net profits means profit as determined pursuant to provisions of Section 198 of The Companies Act, 2013 (as defined in the Companies Act, 2013) and shall be sacrosanct with directions/guidelines of MCA in this regard. The Board of Directors of NE is empowered to approve any CSR initiatives under this policy, as long as they adhere to the criteria`s and the expenditure limits as listed out in this policy. The Board of Directors should be updated and informed about such CSR initiatives at frequent intervals. company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for capacity building of their own personnel for CSR. company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules. The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. In case of ongoing project, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

The company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

If the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project referred, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

If the company spends an amount in excess of the obligation, company may set off such excess amount against the requirement to spend for such number of succeeding financial years and in such manner, as may be prescribed and deemed appropriate by Board.

The board shall also ensure that the administrative overheads does not exceed five percent of total CSR expenditure of the company for the financial year.

Board shall ensure that any surplus arising out of the CSR activities shall not form part of the business profit of a company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

Board to ensure compliance with provisions of Rule 7 in specific and other rules of The Companies (Corporate Social Responsibility) Rules, 2014 including amendments therein all the time.

#### CSR Activities under Schedule VII of Companies Act, 2013

Eradicating hunger, poverty and malnutrition, promoting preventive health care health care and sanitation, and making available safe drinking water; Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects; Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups; Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water; Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts; Measures for the benefit of armed forces veterans, war widows and their dependents; Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports; Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, and other backward classes, minorities and women; Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government; Rural Development Projects; and Slum area development

The aforesaid is based on Schedule VII of The Companies Act, 2013 and Further, the Company will review the sectors/activities from time to time and make additions/ deletions/ clarifications to the above sectors/activities.

#### Expenditure on CSR capabilities

The Company may build CSR capabilities of their own personnel as well as of their Implementing Agencies and such expenditure shall not exceed 5% of the total CSR spend of the Company as stated in the Rules from time to time. Determination of whether a particular expenses fall within this 5% cap can be decided in consultation of the Chief Financial Officer of the Company or the person responsible for financial management based on the clarification available from time to time in this regard. Presently there is no CFO, thus Mr. R K Jain should be considered appropriate person responsible for financial management for the time being.

Implementation :

In view of Section 135 (9) :

Where the amount to be spent by a company under Section 135 (5) does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee shall, in such cases, be discharged by the Board of Directors of such company, hence no committee is being constituted as of now and all the functions shall be discharged by the Board only, a gist of functions are as hereunder :

a. Formulate CSR Policy and approve same

b. Recommend CSR activities as stated under Schedule VII of the Act

c. Approve to undertake CSR activities, if necessary, in collaboration with companies/other Companies/firms/NGOs (termed implementing agencies or even otherwise) etc., and to separately report the same in line with the CSR Rules

d. Recommend the CSR Budget

e. Spend the allocated CSR amount on the CSR activities

f. Create transparent monitoring mechanism for implementation of CSR initiatives in India

g. Monitor CSR Policy from time to time

For N E Impex Private Limited



Sd/-

R K Jain

Director

`Annexure - 2`

?

Annual Report on Corporate Social Responsibility (CSR) activities to be included in Board's Report

A brief outline of the Company's CSR policy

In line with the Company's philosophy, the company strives to realize a sustainable society by integrating social and environmental expectations of the Indian society with management practices and CSR Initiatives.

The Company strives to contribute to solve social issues through sustainable CSR initiatives.

By recognizing, identifying and prioritizing social issues, Company aims to implement well planned CSR initiatives through collaboration with employees, consultation and communication with various stakeholders and more specifically in line with Schedule VII read with Section 135, and applicable rules of The Companies Act, 2013.

The CSR Policy of the Company approved by the Board focuses on all such activities falling under Schedule VII of the Companies Act and is enclosed herewith and should be construed as part and parcel of present CSR report.

Composition of CSR Committee as on March 31, 2022

Sl. No.

Name of Director

Designation / Nature of Directorship

Number of meetings of CSR Committee held during the year

Number of meetings of CSR Committee attended during the year

@

@

@

@

@

@ As per requirements of Section 135 of the Companies Act and The Companies (Corporate Social Responsibility) Rules, 2014 including amendment therein, the Company has formulated its CSR Policy and as the contribution / obligation towards CSR was less than Rs. 50.00 Lakh, no committee was required to be constituted and thus the Board has assumed the responsibility of spend on its own.

Accordingly, It should be noted that the Company does not have any CSR Committee.

Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company

Not required, since there is no website of the Company.

For FY under report, the CSR Project approved by Board entails the spending of amount against CSR obligation in line with Schedule VII of The Companies Act, 2013.

The board noted the CSR obligation for FY including the manner of spending same as well. The Board also approved taking necessary steps for implementation of CSR policy of the Company and to ensure that at least 2% of the average net profits of the company made during the three immediately preceding financial years be spent on CSR activities in pursuance of CSR Policy of the Company as per requirements of Section 135 of the Companies Act, 2013 including seeking set off of excess spend, if any, in terms of applicable provisions.

Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of Rule 8 of The Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).

As per Rule 8 (3) (a) of The Companies (Corporate Social Responsibility Policy) Rules, 2014 including amendments therein, as the case may be, Every company having average CSR obligation of ten crore rupees or more in pursuance of sub section (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

The Company does not fulfil the aforesaid criteria, hence there is nothing to be stated on this count. Hence nothing was required to be attached too and this be treated as not applicable.

Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any :

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	Prior to 2021-2022	#	#

# In terms of Rule 7(3) Where a company spends an amount in excess of requirement provided under sub-section (5) of section 135, such excess amount may be set off against the requirements to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that -

the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of this rule.

the Board of the company shall pass a resolution to that effect.

There was nil amount for the purpose i.e extra spend for period prior to FY ended 31.03.2022, hence the disclosure in this regard be taken as nil.

Average net profit of the Company as per Section 135(5): Rs. 7,41,82,932.00

For FY under report i.e 31.03.2022

Year

Net Profit after Tax (actual)

(Amount in INR)

2018-19

5,11,68,551.00

2019-20

7,05,76,474.00

2020-21

10,08,03,771.00

Total

22,25,48,796.00

Average Net Profit

7,41,82,932.00

For Previous Year i.e FY ended 31.03.2021

Average net profit of the Company as per Section 135(5): Rs. 5,61,08,026.00 /-

Year

Net Profit after Tax

(Amount in INR)

2017-18

4,65,79,053.00

2018-19

5,11,68,551.00

2019-20

7,05,76,474.00

Total

16,83,24,078.00

Average Net Profit

5,61,08,026.00

(a) Two percent (2 %) of average net profit of the company as per section 135(5): Rs. 14,83,658.94 (actual spend Rs. 20,89,658.64 /-(2 % of Rs. 7,41,82,932.00) (members are aware that earlier your Board could not spend CSR obligation in previous year which was Rs. 11.22 Lakhs approx. and said obligation was meted out alongwith obligation of FY under report in present year, hence the overall spend is stated accordingly. This includes obligation of previous year too).

Accordingly, members may note that your Board has spent an additional amount of Rs. 6,06,000 for which Board has already resolved to seek set off of said amount.

(b) Surplus arising out of CSR projects or programs or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year, if any: nil

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 14,83,658.94 (actual spend Rs. 20,89,658.64 /- (2 % of Rs. 7,41,82,932.00) (members are aware that your Board could not spend CSR obligation in previous year which was Rs. 11.22 Lakhs approx. and said obligation was meted out alongwith obligation of FY under report)

(a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)

Amount Unspent (in Rs.)

Total Amount transferred to Unspent CSR Account as per section 135(6).

Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).

Amount.

Date of transfer.

Name of the Fund

Amount.

Date of transfer

32,11,820/-

Nil

Nil

Nil

Nil

Nil

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

(11)

Sl. No

Name of the Project.

Item from the list of activities in Schedule VII to the Act.

Local area (Yes/No).

Location of the project

Project duration

Amount allocated for the project (in Rs.)

Amount spent in the current financial Year (in Rs.)

Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).

Mode of Implementation - Direct (Yes/No).

Mode of Implementation - Through Implementing Agency

State.

District

Name

CSR Registration Number.

1.

NIL

NIL

NIL

NIL

NIL

NIL

NIL

NIL

NIL

NIL

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)

(2)

(3)

(4)

(5)

(6)



(7)

(8)

Sl. No.

Name of the Project.

Item from the list of activities in Schedule VII to the Act.

Local area (Yes/No).

Location of the project

Amount spent for the project (in Rs.)

Mode of Implementation - Direct (Yes/No).

Mode of Implementation - Through Implementing Agency

State.

District

Name

CSR Registration number.

1.

Gurukul Education Project

promoting education

Yes

Village sunpura Greater Noida, Uttar Pradesh

32,11,820

No

Sansthanam Abhay Daanam

26, Second Floor, Shakti Khand - 3, Indirapuram, Ghaziabad 201 014

CSR 00001492

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: Not applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 32.11 lakhs

(g) Excess amount for set off, if any: Rs. 6,06,000.00

Sl. No.

Particular

Amount (in Rs.)

(i)

Two percent of average net profit of the company as per Section 135 (5)

Rs. 14,83,658.94 /-

(ii)

Total amount spent for the Financial Year

Rs. 32.12 Lakhs Rs. 14,83,658.94 (actual spend Rs. 20,89,658.64 /- (2 % of Rs. 7,41,82,932.00) (members are aware that your Board could not spend CSR obligation in previous year which was Rs. 11.22 Lakhs approx. and said obligation was meted out alongwith obligation of FY under report,

(iii)

Excess amount spent for the financial year [(ii)-(i)]

Rs. 6,06,000.00

(iv)

Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any

Nil

(v)

Amount available for set off in succeeding financial years [(iii)-(iv)]

Rs. 6,06,000.00

(a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.

Preceding Financial Year.

Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)

Amount spent in the reporting Financial Year (in Rs.).

Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.

Amount remaining to be spent in succeeding financial years. (in Rs.)

Name of the Fund

Amount (in Rs.).

Date of transfer.

1

2018-19

nil

nil

nil

nil

Nil

nil

2

2019-20

nil

nil

nil

nil

Nil

nil

3

2020-21

Nil

Rs. 11.22 Lakhs

nil

nil

Nil

nil

Total

Nil

Rs. 11.22 Lakhs

nil

nil

Nil

nil

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

Sl. No.

Project ID.

Name of the Project.

Financial Year in which the project was commenced.

Project duration.

Total amount allocated for the project (in Rs.).

Amount spent on the project in the reporting Financial Year (in Rs.).

Cumulative amount spent at the end of reporting Financial Year. (in Rs.)

Status of the project - Completed /Ongoing.

1

nil

nil

nil

nil

nil

nil

Nil

nil

Total

nil

nil

nil

nil

nil

Nil

nil

In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). Date of creation or acquisition of the capital asset(s): Not Applicable Amount of CSR spent for creation or acquisition of capital asset: Not Applicable Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Not Applicable Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Not Applicable

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) : not applicable

For N E IMPEX PRIVATE LIMITED

Sd/-

sd/-

R K Jain

Veena Jain

Chairman

Director

Dated : 01.09.2022

Place : Delhi

ANNEXURE-4

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto :

Details of contracts or arrangements or transactions not at arm's length basis - Nil Details of material contracts or arrangement or transactions at arm's length basis - The details of material contracts or arrangements or transactions at arm's length basis for the year ended 31st March, 2022 are as follows:

Sr. No.	Name(s) of the related party & Nature of relationship	Nature of transactions	Transactions` Value	Duration of transactions	Salient terms of transactions	Date of approval by the board	Amount paid in advance, (if any)
1.	Mr. Rajender Kumar Jain - Director	Unsecured	12,87,505/-	01/04/2021	Payment of interest on unsecured loan	01/04/2021	NIL
		loan		To			
				31/03/2022			
		and consequential payment of interest thereon					
				01/04/2021	Remuneration paid for services availed	01/04/2021	nil
		Payment of Remuneration	96,00,000/-	to			
				31/03/2022			




Sr. No.	Name(s) of the related party & Nature of relationship	Nature of transactions	Transactions` Value	Duration of transactions	Salient terms of transactions	Date of approval by the board	Amount paid in advance, (if any)
1.	Ms. Veena Jain - Director	Unsecured	12,27,074/	01/04/2021	Payment of interest on unsecured loan	01/04/2021	NIL
		Loan		to			
				31/03/2022			
		and consequential payment of interest thereon					

				01/04/2021	Remuneration paid for services availed	01/04/2021	
		Payment of Remuneration	24,00,000/-	to			nil
				31/03/2022			
		Rent	6,60,000/-	01/04/2021	Rent paid for premises availed	01/04/2021	Nil
				to			
				31/03/2022			

Sr. No.	Name(s) of the related party & Nature of relationship	Nature of transactions	Transactions Value	Duration of transactions	Salient terms of transactions	Date of approval by the board	Amount paid in advance, (if any)
1.	Ms. Reema Gupta - Director Daughter	Unsecured	5,06,095	01/04/2021	Payment of interest on unsecured	01/04/2021	NIL

					loan		
		Loan		to			
				31/03/2022			
		and consequential payment of interest thereon					


Sr. No.	Name(s) of the related party & Nature of relationship	Nature of transactions	Transactions' Value	Duration of transactions	Salient terms of transactions	Date of approval by the board	Amount paid in advance, (if any)
1.	Mr. Rachit Jain - Director						
				01/04/2021	Remuneration paid for services availed	05/12/2020	nil
		Payment of Remuneration	36,00,000/-	to			
				31/03/2022			

Sr. No.	Name(s) of the related party & Nature of relationship	Nature of transactions	Transactions` Value	Duration of transactions	Salient terms of transactions	Date of approval by the board	Amount paid in advance, (if any)
1.	Ms. Reema Gupta  (Director Relative - Daughter)						
				01/04/2021	Remuneration paid for services availed	01/04/2021	nil
		Payment of Remuneration	4,80,000/-	to			
				31/03/2022			

Sr.	
-----	--

No.	Name(s) of the related party & Nature of relationship									
1.	Varun Farms Private Limited - Directors interested on account of commonness									
	`Annexure - 3`									
	S.No.	Name of Employee & age	Designati on & date of commencement of employm ent	Nature of employ ment, whether contrac tual or otherwise;	Qualific ations and experie nce	Details of last employ ment	The percentage of equity shares held by the emplo yee in the company	whet her any such empl oyee is a relati ve of any direct or or manager of the comp any and if so, name of such direct or or manager	Whet her empl oyed for full/part year	Remune ration drawn p.m
	1	Rajender Kumar Jain	Director		Graduate		54.42	Director	Full	800,000
	2	Veena Jain	Director		Graduate		0.13	Director	Full	200,000
	3	Rachit Jain	Dircetor		Post Graduate		23.78	Director	Full	300,000
	4	Reema Gupta	Administration (01.04.2009)		Post Graduate		9.53	Daughter	Full	40,000
	5	Pradeep Kumar Jain	Office Assistant (01.07.2005)		Graduate			N.A.	Full	15,000

6	Dilip Singh	Accountant (01.09.2008)		Post Graduate			N.A.	Full	70,000
7	Kamini	Accountant (01.05.2020)		Graduate			N.A.	Full	20,000
8	Shankar	Accountant (01.03.2022)		Graduate			N.A.	Full	15,000
9	Arun	Field Boy (01.12.2016)		Matric			N.A.	Full	15,000
10	Anand	Office Assistant (01.02.2021)		Graduate			N.A.	Full	15,000
11	Ajay Singh	Driver (01.03.2018)		Matric			N.A.	Full	15,000
12	Makan Singh	Field Boy (01.07.2006)		Matric			N.A.	Full	15,000
	Above details are as on 31.03.2022								

**[400200] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	as per audit report attached
Disclosure relating to quantitative details of fixed assets	as per audit report attached
Disclosure relating to physical verification and material discrepancies of fixed assets	as per audit report attached
Disclosure relating to title deeds of immovable properties	as per audit report attached
Disclosure in auditors report relating to inventories	as per audit report attached
Disclosure in auditors report relating to loans	as per audit report attached
Disclosure about loans granted to parties covered under section 189 of companies act	as per audit report attached
Disclosure relating to terms and conditions of loans granted	as per audit report attached
Disclosure regarding receipt of loans granted	as per audit report attached
Disclosure regarding terms of recovery of loans granted	as per audit report attached
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	as per audit report attached
Disclosure in auditors report relating to deposits accepted	as per audit report attached
Disclosure in auditors report relating to maintenance of cost records	as per audit report attached
Disclosure in auditors report relating to statutory dues [TextBlock]	as per audit report attached
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	as per audit report attached
Disclosure relating to disputed statutory dues [TextBlock]	as per audit report attached
Disclosure in auditors report relating to default in repayment of financial dues	as per audit report attached
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	as per audit report attached
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	as per audit report attached
Disclosure in auditors report relating to managerial remuneration	as per audit report attached
Disclosure in auditors report relating to Nidhi Company	as per audit report attached
Disclosure in auditors report relating to transactions with related parties	as per audit report attached
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	as per audit report attached
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	as per audit report attached



Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	as per audit report attached
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**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	auditor
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Mamraj & Co.
Name of auditor signing report	Praveen Gupta
Firms registration number of audit firm	006396N
Membership number of auditor	093403
Address of auditors	555-556, Aggarwal Metro Heights, Netaji Subhash Place, Pitampura, Delhi - 110 034
Permanent account number of auditor or auditor's firm	AAAFM7780M
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	01/09/2022
Date of signing of balance sheet by auditors	01/09/2022

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (2)

### Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of M/s N. E. Impex Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/s N. E. Impex Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31st March, 2022, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; 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 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

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

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

i.½ 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.

i.½ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

i.½ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

i.½ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

i.½ 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of 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 Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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 does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

PLACE: DELHI

FOR MAMRAJ & CO.

DATE: 01.09.2022

CHARTERED ACCOUNTANTS

F.R. NO. 006396N

PRAVEEN GUPTA

(PARTNER)

M. NO. 093403

UDIN : 22093403AVGJSR7755



The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements" to the members of M/s N. E. Impex Private Limited.

To the best of our information and according to the explanations provided to us by the Company and the books of accounts and records examined by us in the normal course of audit, we report that:

- (i) In respect of the company's Property, Plant and Equipment and Intangible assets :
  - (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets;
  - (B) The company has maintained proper records showing full particulars of intangible assets;
  - (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
  - (c) The title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company,
  - (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
  - (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(iv) In respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute :

(viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,

(d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes.

(e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

(f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.

(xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;

(xiv) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).

(b) In our Opinion and based on our examination, there is no Core Investment Company (CIC) within the group as defined in the Core Investment Companies (Reserve Bank) Directions 2016, and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year.

(xix) On the basis of information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

(xx) Based on our examination of the books of accounts, there are no unspent amounts towards Corporate Social Responsibility (CSR). Accordingly reporting under Clause 3(xx)(a) of the Order is not applicable for the year under consideration.

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

PLACE: DELHI

FOR MAMRAJ & CO.

DATE: 01.09.2022

CHARTERED ACCOUNTANTS

F.R. NO. 006396N

PRAVEEN GUPTA

(PARTNER)

M. NO. 093403

UDIN : 22093403AVGJSR7755

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

## Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of N. E. Impex Private Limited as of March 31, 2022 in conjunction with our audit of the 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 establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting .

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance 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 financial controls 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 the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control 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, the Company has, in all material 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, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE: DELHI

FOR MAMRAJ & CO.

DATE: 01.09.2022

CHARTERED ACCOUNTANTS

F.R. NO. 006396N

PRAVEEN GUPTA

(PARTNER)

M. NO. 093403

UDIN : 22093403AVGJSR7755

**[400500] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2022</b>	<b>31/03/2021</b>
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	78,78,000	78,78,000
Reserves and surplus	29,96,56,435.25	19,30,95,227.63
Total shareholders' funds	30,75,34,435.25	20,09,73,227.63
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	98,68,647.66	31,02,944
Deferred tax liabilities (net)	4,50,270	4,34,070
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	1,03,18,917.66	35,37,014
Current liabilities [Abstract]		
Short-term borrowings	13,96,98,916.85	8,55,19,054.66
Trade payables	1,01,50,248.52	22,16,636.12
Other current liabilities	9,07,42,244.44	1,68,29,047.83
Short-term provisions	0	59,93,521.19
Total current liabilities	24,05,91,409.81	11,05,58,259.8
Total equity and liabilities	55,84,44,762.72	31,50,68,501.43
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	2,70,32,440.8	1,61,71,243.78
Intangible assets	0	0
Tangible assets capital work-in-progress	0	0
Intangible assets under development or work-in-progress	0	0
Total fixed assets	2,70,32,440.8	1,61,71,243.78
Non-current investments	0	0
Long-term loans and advances	0	0
Total non-current assets	2,70,32,440.8	1,61,71,243.78
Current assets [Abstract]		
Current investments	0	0
Inventories	0	2,26,37,592.33
Trade receivables	36,80,00,033.88	21,93,81,730.62
Cash and bank balances	3,77,49,657.19	2,58,35,139.73
Short-term loans and advances	12,56,62,630.85	3,10,42,794.97
Total current assets	53,14,12,321.92	29,88,97,257.65
Total assets	55,84,44,762.72	31,50,68,501.43

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	D1	D2
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAJENDER	RACHIT
Middle name of director	KUMAR	
Last name of director	JAIN	JAIN
Designation of director	Director	Director
Director identification number of director	01043621	02621041
Date of signing of financial statements by director	01/09/2022	01/09/2022

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	14,40,73,656.43	8,28,06,576.63
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	69,90,153	65,38,168
Adjustments for depreciation and amortisation expense	30,56,256	14,68,128
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to profit (loss)	1,00,46,409	80,06,296
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	2,26,37,592	-1,59,59,369
Adjustments for decrease (increase) in trade receivables	-14,86,18,303	1,02,17,895
Adjustments for decrease (increase) in other current assets	-9,46,19,836	45,62,207
Adjustments for increase (decrease) in trade payables	79,33,612	-6,10,22,279
Adjustments for increase (decrease) in other current liabilities	7,39,13,197	53,86,058
Adjustments for provisions	-59,93,521	-1,80,56,479
Total adjustments for working capital	-14,47,47,259	-7,48,71,967
Total adjustments for reconcile profit (loss)	-13,47,00,850	-6,68,65,671
Net cash flows from (used in) operations	93,72,806.43	1,59,40,905.63
Income taxes paid (refund)	3,74,96,249	2,15,41,696
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities before extraordinary items	-2,81,23,442.57	-56,00,790.37
Net cash flows from (used in) operating activities	-2,81,23,442.57	-56,00,790.37
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	0	0
Purchase of tangible assets	1,39,17,452	66,45,502
Net cash flows from (used in) investing activities before extraordinary items	-1,39,17,452	-66,45,502
Net cash flows from (used in) investing activities	-1,39,17,452	-66,45,502
Cash flows from used in financing activities [Abstract]		
Proceeds from borrowings	6,09,45,566	3,91,00,106
Repayments of borrowings	0	0
Interest paid	69,90,153	65,38,168
Other inflows (outflows) of cash	-0.97	0.87
Net cash flows from (used in) financing activities before extraordinary items	5,39,55,412.03	3,25,61,938.87
Net cash flows from (used in) financing activities	5,39,55,412.03	3,25,61,938.87
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,19,14,517.46	2,03,15,646.5
Net increase (decrease) in cash and cash equivalents	1,19,14,517.46	2,03,15,646.5
Cash and cash equivalents cash flow statement at end of period	3,77,49,657.19	2,58,35,139.73

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Rajender Kumar Jain	Rajender Kumar Jain	Rachit Jain	Rachit Jain
PAN of shareholder	AAGPJ8478B	AAGPJ8478B	AKCPJ5628F	AKCPJ5628F
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,28,745	[shares] 4,28,745	[shares] 1,87,355	[shares] 1,87,355
Percentage of shareholding in company	54.42%	54.42%	23.78%	23.78%

**Disclosure of shareholding more than five per cent in company [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Rakhi Anand	Rakhi Anand	Reema Gupta	Reema Gupta
PAN of shareholder	AAMPJ6519M	AAMPJ6519M	ADVPJ1569A	ADVPJ1569A
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 75,100	[shares] 75,100	[shares] 75,100	[shares] 75,100
Percentage of shareholding in company	9.53%	9.53%	9.53%	9.53%

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 15,00,000	[shares] 15,00,000	[shares] 15,00,000	[shares] 15,00,000
Value of shares authorised	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000
Number of shares issued	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Value of shares issued	78,78,000	78,78,000	78,78,000	78,78,000
Number of shares subscribed and fully paid	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Value of shares subscribed and fully paid	78,78,000	78,78,000	78,78,000	78,78,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Total value of shares subscribed	78,78,000	78,78,000	78,78,000	78,78,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Value of shares called	78,78,000	78,78,000	78,78,000	78,78,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	78,78,000	78,78,000	78,78,000	78,78,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	78,78,000	78,78,000	78,78,000	78,78,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	0	0	0



Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 15,00,000	[shares] 15,00,000
Value of shares authorised	1,50,00,000	1,50,00,000
Number of shares issued	[shares] 7,87,800	[shares] 7,87,800
Value of shares issued	78,78,000	78,78,000
Number of shares subscribed and fully paid	[shares] 7,87,800	[shares] 7,87,800
Value of shares subscribed and fully paid	78,78,000	78,78,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 7,87,800	[shares] 7,87,800
Total value of shares subscribed	78,78,000	78,78,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,87,800	[shares] 7,87,800
Value of shares called	78,78,000	78,78,000
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	78,78,000	78,78,000
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 7,87,800	[shares] 7,87,800
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	78,78,000	78,78,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (3) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	0	0
Number of shareholders of company	12	12
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (3)

## Disclosure of notes on share capital explanatory [Text Block]

2	SHARE CAPITAL	Year ended March 31, 2022		Year ended March 31, 2021		
	Particulars					
	?					
	Authorised	No. of Shares held	Amount	No. of Shares held	Amount	
	Equity Shares of 10/- each					
	Opening	1,500,000	15,000,000.00	1,500,000	15,000,000.00	
	Additions	-	-	-	-	
	Deductions	-	-	-	-	
	Closing	1,500,000	15,000,000.00	1,500,000	15,000,000.00	
	Issued, Subscribed & Fully Paid Up Capital					
	Equity Shares of 10/- each					
	Opening	787,800	7,878,000.00	787,800	7,878,000.00	
	Additions	-	-	-	-	

	Deductions	-	-	-	-	
	Closing	787,800	7,878,000.00	787,800	7,878	
	The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital;					
	The Company has only one class of equity shares having a par value of Rs 10 per share. Each shareholder is entitled to one vote per share. The company declares and pays dividend in Indian Rupee. Any dividend proposed by the Board of the Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. During the year ended March 31, 2022 the amount per share recognised as distribution to equity holders was Rs. Nil (March 31, 2021 Rs Nil). The total dividend appropriation for the year ended March 31, 2022 amounts to Rs. Nil (March 31, 2021 Rs Nil) including Corporate Dividend Tax of Rs. Nil (March 31, 2021 Rs Nil). In the event of the liquidation of the company, the holder of the equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion of the number of the equity shares held by the equity share holders.					
	Details of share held by shareholders holding more than 5% of aggregate Equity Shares of the company					
	Name of Shareholder					
		As at March 31, 2022		As at March 31, 2021		
	Equity Shares	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
	Mr. Rajender Kumar Jain	428745	54.42	428745	54.42	

	Mr. Rachit Jain		187355	23.78	187355	23.78	
	Mrs. Rakhi Anand		75100	9.53	75100	9.53	
	Mrs. Reema Gupta		75100	9.53	75100	9.53	
	Others		21500	2.73	21500	2.73	
	Total		787800	100.00	787800	100.00	
	Details of Equity Shares held by the Promoters at the end of the year						
	Promoter Name						
			As at March 31, 2022		As at March 31, 2021		% Change in holding
	Equity Shares		No. of Shares held	% of Holding	No. of Shares held	% of Holding	
	Mr. Rajender Kumar Jain		428745	54.42	428745	54.42	-
	Mr. Rachit Jain		187355	23.78	187355	23.78	-
	Mrs. Rakhi Anand		75100	9.53	75100	9.53	
	Mrs. Reema Gupta		75100	9.53	75100	9.53	
	Others		21500	2.73	21500	2.73	

	Total		787800	100.00	787800	100.00	-
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**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	10,65,61,207.62	6,04,90,351.04	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	10,65,61,207.62	6,04,90,351.04	0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0	0	0
Securities premium adjusted writing off preliminary expenses	0	0	0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0	0	0
Securities premium adjusted premium payable redemption preference shares debentures	0	0	0	0
Securities premium adjusted purchase own shares other securities under section 68	0	0	0	0
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		
Interim preferred dividend appropriation	0	0		
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		
Final preferred dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		
Preferred dividend tax appropriation	0	0		
Total dividend tax appropriation	0	0		
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	10,65,61,207.62	6,04,90,351.04	0	0
Reserves at end of period	29,96,56,435.25	19,30,95,227.63	38,17,600	38,17,600
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0



## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	10,65,61,207.62	6,04,90,351.04
Other additions to reserves	0	0
Total additions to reserves	10,65,61,207.62	6,04,90,351.04
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	0
Other deductions to reserves	0	0
Total deductions to reserves	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	0
Interim preferred dividend appropriation	0	0
Interim special dividend appropriation	0	0
Total interim dividend appropriation	0	0
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	0
Final preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
Other appropriations	0	0
Transfer to general reserve	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0
Appropriation towards bonus shares	0	0
Total changes in reserves	10,65,61,207.62	6,04,90,351.04
Reserves at end of period	29,58,38,835.25	18,92,77,627.63
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0

## [200300] Notes - Borrowings

## Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	98,68,647.66	31,02,944	98,68,647.66	31,02,944
Nature of security [Abstract]				
Nature of security			Car loan from Bank	Car loan from Bank

## Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	32,34,296.34	13,97,056	32,34,296.34	13,97,056
Nature of security [Abstract]				
Nature of security			Car loan from Bank	Car loan from Bank

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,33,43,982	3,18,32,141	1,06,57,577	1,93,01,221

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,26,86,405	1,25,30,920	11,31,20,638.51	5,22,89,857.66

## Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	11,31,20,638.51	5,22,89,857.66
Nature of security [Abstract]		
Nature of security	Other borrowings from Bank	Other borrowings from Bank

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (4) [See below]

## Textual information (4)

## Disclosure of notes on borrowings explanatory [Text Block]

4	BORROWINGS					
	Particulars	As At March 31, 2022	As At March 31,2021			
	Long term borrowings (Secured)					
	From Banks					
	- For Car Loan			13,102,944.00		4,500,000.00
	Repayment in next 12 months			3,234,296.34		1,397,056.00
	Total			9,868,647.66		3,102,944.00
	Short term borrowings (Unsecured)					
	From Banks					
	- Car Loan - repayable in next 12 months		3,234,296.34		1,397,056.00	
	- Other borrowings from Banks- Secured		113,120,638.51		52,289,857.66	
	From Directors			10,657,577.00		19,301,221.00
	From Others			12,686,405.00		12,530,920.00
	Total		139,698,916.85		85,519,054.66	

**[201000] Notes - Tangible assets****Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,44,27,778	68,81,344.34	1,44,27,778	68,81,344.34		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-30,56,255.8	-14,68,127.71			30,56,255.8	14,68,127.71
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	2,35,842.49	0	2,35,842.49	0	0
Total disposals tangible assets	0	2,35,842.49	0	2,35,842.49	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-5,10,325.18	0	-5,10,325.18	0	0	0
Total other adjustments tangible assets	-5,10,325.18	0	-5,10,325.18	0	0	0
Total changes in tangible assets	1,08,61,197.02	51,77,374.14	1,39,17,452.82	66,45,501.85	30,56,255.8	14,68,127.71
Tangible assets at end of period	2,70,32,440.8	1,61,71,243.78	4,85,83,018.74	3,46,65,565.92	2,15,50,577.94	1,84,94,322.14

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	64,59,800	64,59,800	64,59,800	64,59,800	0	0

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	64,59,800	64,59,800	64,59,800	64,59,800	0	0

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,30,862	-3,35,723.09			2,30,862	3,35,723.09
Total changes in tangible assets	-2,30,862	-3,35,723.09	0	0	2,30,862	3,35,723.09
Tangible assets at end of period	5,08,265.45	7,39,127.45	11,42,298.52	11,42,298.52	6,34,033.07	4,03,171.07

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,30,862	-3,35,723.09			2,30,862	3,35,723.09
Total changes in tangible assets	-2,30,862	-3,35,723.09	0	0	2,30,862	3,35,723.09
Tangible assets at end of period	5,08,265.45	7,39,127.45	11,42,298.52	11,42,298.52	6,34,033.07	4,03,171.07

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,89,424	64,87,526	1,37,89,424	64,87,526		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,32,960.8	-6,23,170.93			23,32,960.8	6,23,170.93
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	2,35,842.49	0	2,35,842.49	0	0
Total disposals tangible assets	0	2,35,842.49	0	2,35,842.49	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-5,10,325.18	0	-5,10,325.18	0	0	0
Total other adjustments tangible assets	-5,10,325.18	0	-5,10,325.18	0	0	0
Total changes in tangible assets	1,09,46,138.02	56,28,512.58	1,32,79,098.82	62,51,683.51	23,32,960.8	6,23,170.93
Tangible assets at end of period	1,86,98,990.65	77,52,852.63	3,68,98,038.33	2,36,18,939.51	1,81,99,047.68	1,58,66,086.88



## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,89,424	64,87,526	1,37,89,424	64,87,526		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,32,960.8	-6,23,170.93			23,32,960.8	6,23,170.93
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	2,35,842.49	0	2,35,842.49	0	0
Total disposals tangible assets	0	2,35,842.49	0	2,35,842.49	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-5,10,325.18	0	-5,10,325.18	0	0	0
Total other adjustments tangible assets	-5,10,325.18	0	-5,10,325.18	0	0	0
Total changes in tangible assets	1,09,46,138.02	56,28,512.58	1,32,79,098.82	62,51,683.51	23,32,960.8	6,23,170.93
Tangible assets at end of period	1,86,98,990.65	77,52,852.63	3,68,98,038.33	2,36,18,939.51	1,81,99,047.68	1,58,66,086.88

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,37,89,424	64,87,526	1,37,89,424	64,87,526		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,32,960.8	-6,23,170.93			23,32,960.8	6,23,170.93
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	2,35,842.49	0	2,35,842.49	0	0
Total disposals tangible assets	0	2,35,842.49	0	2,35,842.49	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-5,10,325.18	0	-5,10,325.18	0	0	0
Total other adjustments tangible assets	-5,10,325.18	0	-5,10,325.18	0	0	0
Total changes in tangible assets	1,09,46,138.02	56,28,512.58	1,32,79,098.82	62,51,683.51	23,32,960.8	6,23,170.93
Tangible assets at end of period	1,86,98,990.65	77,52,852.63	3,68,98,038.33	2,36,18,939.51	1,81,99,047.68	1,58,66,086.88

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6,38,354	3,53,118.34	6,38,354	3,53,118.34		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,64,150	-4,95,356.67			4,64,150	4,95,356.67
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,74,204	-1,42,238.33	6,38,354	3,53,118.34	4,64,150	4,95,356.67
Tangible assets at end of period	13,35,219.63	11,61,015.63	37,03,126.89	30,64,772.89	23,67,907.26	19,03,757.26

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6,38,354	3,53,118.34	6,38,354	3,53,118.34		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,64,150	-4,95,356.67			4,64,150	4,95,356.67
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,74,204	-1,42,238.33	6,38,354	3,53,118.34	4,64,150	4,95,356.67
Tangible assets at end of period	13,35,219.63	11,61,015.63	37,03,126.89	30,64,772.89	23,67,907.26	19,03,757.26

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	40,700	0	40,700		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-28,283	-13,877.02			28,283	13,877.02
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-28,283	26,822.98	0	40,700	28,283	13,877.02
Tangible assets at end of period	30,165.07	58,448.07	3,79,755	3,79,755	3,49,589.93	3,21,306.93

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	40,700	0	40,700		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-28,283	-13,877.02			28,283	13,877.02
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	-28,283	26,822.98	0	40,700	28,283	13,877.02
Tangible assets at end of period	30,165.07	58,448.07	3,79,755	3,79,755	3,49,589.93	3,21,306.93

## Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	A S MENTIONED	A S MENTIONED	NA	NA	NA	NA
Useful lives or depreciation rates tangible assets	A S MENTIONED	A S MENTIONED	NA	NA	NA	NA

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV Method	WDV Method	WDV Method	WDV Method	WDV Method	WDV Method
Useful lives or depreciation rates tangible assets	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV Method	WDV Method	WDV Method	WDV Method	WDV Method	WDV Method
Useful lives or depreciation rates tangible assets	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV Method	WDV Method	WDV Method	WDV Method	WDV Method	WDV Method
Useful lives or depreciation rates tangible assets	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	0	0
Provision leave encashment	0	0
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	0	0
Provision for corporate tax [Abstract]		
Provision for current tax	0	59,93,521.19
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	0	0
Provision for corporate dividend tax	0	0
Total provision for corporate tax	0	59,93,521.19
Provision for proposed dividend [Abstract]		
Provision for proposed equity dividend [Abstract]		
Provision for proposed equity interim dividend	0	0
Provision for proposed equity final dividend	0	0
Provision for proposed equity special dividend	0	0
Total provision for proposed equity dividend	0	0
Provision for proposed preference dividend [Abstract]		
Provision for proposed preference interim dividend	0	0
Provision for proposed preference final dividend	0	0
Provision for proposed preference special dividend	0	0
Total provision for proposed preference dividend	0	0
Total provision for proposed dividend	0	0
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0	0
Total provisions	0	59,93,521.19



## Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Security deposits [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	7,20,160	10,70,160	5,05,67,157.72	1,58,77,321.15
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	7,20,160	10,70,160	5,05,67,157.72	1,58,77,321.15
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances value be received [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,70,000	55,250	5,60,262.32	2,57,498.42
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,70,000	55,250	5,60,262.32	2,57,498.42
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	3,89,59,291.81	1,37,82,565.4	3,45,85,759	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	3,89,59,291.81	1,37,82,565.4	3,45,85,759	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	36,80,00,033.88	21,93,81,730.62	36,80,00,033.88	21,93,81,730.62
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	36,80,00,033.88	21,93,81,730.62	36,80,00,033.88	21,93,81,730.62
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0	2,26,37,592.33	0	2,26,37,592.33
Mode of valuation	Valued at cost or lower of net realizable value	Valued at cost or lower of net realizable value	Valued at cost or lower of net realizable value	Valued at cost or lower of net realizable value

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (5) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (6) [See below]	
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	18,24,050	8,85,232
Taxes payable sales tax	(A) 3,74,42,878.11	1,36,03,073.98
Taxes payable other tax	(B) 89,548	(C) 80,579.68
Public deposit payable, current	0	0
Total other payables, current	3,93,56,476.11	1,45,68,885.66
Advance received from customers	5,01,01,541.01	9,25,248.42
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	12,84,227.32	13,34,913.75
Total other current liabilities	9,07,42,244.44	1,68,29,047.83
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (7) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (8) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	1,76,07,915.81	2,08,24,649.81
Fixed deposits with banks	3,30,000	3,30,000
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	3,72,66,798.27	2,52,94,960.11
Total balance with banks	3,75,96,798.27	2,56,24,960.11
Cheques, drafts on hand	0	0
Cash on hand	1,52,858.92	2,10,179.62
Others	0	0
Total cash and cash equivalents	3,77,49,657.19	2,58,35,139.73
Other bank balances	0	0
Total cash and bank balances	3,77,49,657.19	2,58,35,139.73
Earmarked balances with banks	0	0
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Share cash and cash equivalents joint ventures	0	0

**Footnotes**

(A) GST

(B) TCS

(C) TCS Payable

## Textual information (5)

## Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

5	TRADE PAYABLES					
	Particulars					
	Sundry Creditors		As at March 31, 2022		As at March 31, 2021	
	Dues Other than Parties under MSMED Act		10,150,248.52		2,216,636.12	
	Dues to MSME			-		-
	Total		10,150,248.52		2,216,636.12	
	The Company has not received any intimation from creditors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures relating to amount unpaid as at year end together with interest paid/payable under this Act have not been given.					
	Trade payables aging schedule for the year ended as on March 31, 2022 and March 31, 2021					
	Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
	(i) MSME	-	-	-	-	-
	(ii) Others	9,741,992.52	408,256.00	-	-	10,150,248.52
	(iii) Disputed Dues - MSME	-	-	-	-	-

	(iv) Disputed Dues - Others	-	-	-	-	-
	Total Trade Payable	9,741,992.52	408,256.00	-	-	10,150,248.52
	Previous Year	2,216,636.12	-	-	-	2,216,636.12

## Textual information (6)

### Disclosure of notes on other current liabilities explanatory [Text Block]

6	OTHER CURRENT LIABILITIES				
	Particulars				
			As at March 31, 2022		As at March 31, 2021
	TDS Payable		1,824,050.00		885,232.00
	TCS Payable		89,548.00		80,579.68
	CGST Payable		111,783.56		10,554.00
	IGST Payable		37,219,310.99		13,581,965.98
	SGST Payable		111,783.56		10,554.00
	Other Liabilities		1,284,227.32		1,334,913.75
	Advance from customers		50,101,541.01		925,248.42
	Total		90,742,244.44		16,829,047.83

## Textual information (7)

## Disclosure of notes on loans and advances explanatory [Text Block]

	17	SHORT TERM LOANS & ADVANCES			
		Particulars	As at March 31, 2022	As at March 31, 2021	
		Unsecured, considered good			
		a. Security Deposit	720,160.00	1,070,160.00	
		b. Income Tax	425,354.01	-	
		c. Rent Receivable	270,000.00	55,250.00	
		d. Advance	24,995.00	-	
		e. Sales Tax refund	61,000.00	61,000.00	
		f. CGST Input	63,615.49	495,772.86	
		g. IGST Input	37,434,619.07	12,366,396.33	
		h. SGST Input	66,362.24	733,463.21	
		i. Output Tax	21,854.00	18,750.00	
		j. Other Advance	34,560,764.00	-	
		k. CGST/SGST/IGST Cash Balance	886,487.00	107,183.00	
		l. Prepaid Expenses	560,262.32	257,498.42	
		Other Loans and Advances			
		m. Advance against Supplies	50,567,157.72	15,877,321.15	
		Total	125,662,630.85	31,042,794.97	



## Textual information (8)

## Disclosure of notes on trade receivables explanatory [Text Block]

15	TRADE RECEIVABLES						
	Particulars	As at March 31, 2022	As at March 31, 2021				
	Trade receivables outstanding for a period less than six months from the date they are due for payment				1		
	Unsecured, considered good	17,607,915.81	20,824,649.81				
	Unsecured, considered doubtful	-	-				
	Less: Provision for doubtful debts	-	-				
	Other debts						
	-Unsecured considered good	350,392,118.07	198,557,080.81				
	Total	368,000,033.88	219,381,730.62				
	Trade Receivables ageing schedule for the year ended as on March 31, 2022 and March 31, 2021						
	Particulars	Less than 6 months	6 months - 1 year	2-3 Years	More than 3 Years	Total	
	(i) Undisputed Trade Receivables - Considered good	350,392,118.07	17,607,915.81	-	-	368,000,033.88	
	(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	
	(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-	
	(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	
	Total Trade Receivable	350,392,118.07	17,607,915.81	-	-	368,000,033.88	
	Previous Year	198,557,080.81	20,824,649.81	-		219,381,730.62	

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (9) [See below]	
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

## Textual information (9)

### Disclosure of additional balance sheet notes explanatory [Text Block]

#### B Notes on Accounts

1.1. In the opinion of the management of the company the Current Assets, Loans & Advances are approximately of the value stated and realizable in the ordinary course of business and the Provision for liabilities is adequate.

#### 1.2. Earning Per Share

Earning per Share as per the provisions of Accounting Standard 20

(` in Lacs)

S N

Particulars

FY 2021-22

FY 2020-21

01

Profit/ Loss after Tax

1065.61

604.90

02

Weighted Avg. No. of Equity Shares

7,87,800

7,87,800

03

Normal value per Share

Rs. 10/-

Rs. 10/-

04

Basic Earning/ (Loss) Per Share

135.26

76.78

1.3. Contingent Liabilities- No contingent liabilities exist. (Previous Year - Nil)

1.4. Earning in foreign exchange Rs. 1,80,18,405.32 (Previous year Rs. 2,39,92,712.26)

Expenditure in foreign exchange 132, 97,21,404.90 (Previous year Rs. 59,29,19,195.98)

1.5. Outstanding Contracts: Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances) : Nil, ( Previous Year : Nil)

1.6. Payment to Employee(s) more than specified amount :-

Breakup of expenditure of employee in receipt of remuneration of not less than Rs. 60,00,000/- or more per annum, if employed throughout the year or Rs. 500,000/- or more if employed for part of the year:

Sh. Rajender Kumar Jain : Rs. 8,00,000.00 per month (Previous Year: Sh. Rajender Kumar Jain : Rs. 8,00,000.00 per month)

1.7. The company has taken unsecured loan from two party(ies) covered under section 189. Detail is given as under:-

(Rs.)

S No.

Name of the Party

Closing Bal of U/s Loan

Maximum Bal of U/s Loan

01

Sh. Rajender Kumar Jain

34,76,990.00

1,67,39,124.60

02

Mrs. Veena Jain

71,80,587.00

1,70,76,221.00

03

Mrs. Rakhi Jain

10,64,731.00

13,64,731.00

04

Mrs. Reema Gupta

55,16,435.00

55,16,435.00

# 1.8. Related Parties disclosure under Accounting Standard 18 issued by Institute of Chartered Accountants of India:-

Detail of related parties

S No.

Name of person

Relationship

Nature of Transaction

01

Mr. Rajender Kumar Jain

Key management person

Interest of Rs. 12,87,505.00

Salary of Rs. 96,00,000.00

02

Mrs. Veena Jain

Key Management Person

Interest of Rs. 12,27,074.00

Salary of Rs. 24,00,000.00

Rent of Rs. 6,60,000.00

03

Mr. Rachit Jain

Key Management Person

Salary of Rs. 36,00,000.00

04

Mrs. Reema Gupta

Director's Relative

Salary of Rs. 4,80,000.00

Interest of Rs. 5,06,095.00

05

Mrs. Rakhi Jain

Director's Relative

Nil

06

Varun Farms Private Limited

Director's concern

Rent of Rs. 15,00,000.00

1.9. The Company do not have any pending charges or satisfaction of charge which is yet to be registered with ROC beyond the statutory period.

1.10. The Company have not traded or invested in crypto currency or virtual currency during the financial year.

1.11. The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

1.12. The company has not granted any loans or advances in the nature of loans 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 granted without specifying any terms or period of repayment

1.13. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

1.14. The Company has not declared a willful defaulter by any banks or any other financial institution at any time during the financial year.

1.15. All the immovable properties are held in the name of the company.

1.16. The Company has not revalued its Property, Plant and Equipment.

1.17. The company does not have any subsidiary company.

1.18. The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

1.19. Analytical Ratios

Ratio

S.No.

Particulars



Units

31stMarch, 2022

31stMarch, 2021

% Change

1

Current Ratio

Times

2.21

2.70

-18.30%

2

Debt-Equity Ratio

Times

0.03

0.02

107.84%

3

Debt Service Coverage Ratio

Times

22.51

13.89

62.05%

4

Return on Equity Ratio

Times

0.42

0.35

18.29%

5

Inventory turnover ratio

Times

154.68

53.71

188.01%

6

Trade Receivables turnover ratio

Times

6.57

3.94

67.02%

7

Trade payables turnover ratio

Times

279.47

24.54

1038.80%

8

Net capital turnover ratio

Percentage

6.64

4.69

41.50%

9

Net profit ratio

Percentage

0.06

0.07

-19.38%

10

Return on Capital employed

Percentage

0.34

0.31

10.67%

11

Return on investment

Percentage

0.28

0.28

-2.58%

Elements of Ratio

(Rs. in Lacs)

S.No.

Ratios

31st March, 2022

31st March, 2021

Numerator

Denominator

Numerator

Denominator

1

Current Ratio

5314.12

2405.91

2988.97

1105.58

2

Debt-Equity Ratio

98.68

3075.34

31.02

2009.73

3

Debt Service Coverage Ratio

1573.32

69.90

908.13

65.38

4

Return on Equity Ratio

1065.61

2542.53

604.90

1707.28

5

#### Inventory turnover ratio

17507.37

113.18

7872.12

146.58

6

#### Trade Receivables turnover ratio

19304.24

2936.90

8834.95

2244.90

7

#### Trade payables turnover ratio

17281.00

61.83

8031.71

327.28

8

#### Net capital turnover ratio

19304.24

2908.21

8834.95

1883.38

9

Net profit ratio

1065.61

19304.24

604.90

8834.95

10

Return on Capital employed

1542.75

4476.83

893.44

2869.26

11

Return on investment

1542.75

5584.45

893.44

3150.69

## Consideration of Element of Ratio

S.No.

Ratios

Particulars

Numerator

Denominator

1

Current Ratio

Current Assets

Current Liabilities

2

Debt-Equity Ratio

Total Debt

Total Equity

3

Debt Service Coverage Ratio

PBIT+ Depreciation

Repayment of Borrowings + Interest on Borrowings



4

Return on Equity Ratio

PAT

Avg. Shareholder's Equity

5

Inventory turnover ratio

Cost of Goods Sold

Avg. Inventory

6

Trade Receivables turnover ratio

Total Sales

Avg. Trade Receivables

7

Trade payables turnover ratio

Total Purchases

Avg. Trade Payables

8

Net capital turnover ratio

Revenue from operations

Working Capital

9

Net profit ratio

Net Profit after tax

Revenue from operations

10

Return on Capital employed

Earning befor interest and taxes

Total Net Worth+ Total Debt+ Total Deferred Tax Liability

11

Return on investment

Earning before interest and taxes

Total Assets

Reasons for more than 25% Increase/(decrease) in above ratios

S.No.

Particulars

% change from

1

Current Ratio

Not Significant

2

Debt-Equity Ratio

Due to increase in borrowings

3

Debt Service Coverage Ratio

Due to increase in borrowings

4

Return on Equity Ratio

Not Significant

5

Inventory turnover ratio

Due to higher sales during the year

6

Trade Receivables turnover ratio

Due to higher sales during the year

7

Trade payables turnover ratio

Due to increase in purchases

8

Net capital turnover ratio

Due to increase in sales

9

Net profit ratio

Not significant

10

Return on Capital employed

Not significant

11

Return on investment

Not significant

#### 1.20. Dues to Micro and Small Enterprises-

The company has not outstanding dues to suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act"). The disclosures pursuant to the said MSMED Act are as follows:

(Amount in Rs.)

Particulars

As at 31stMarch, 2022

As at 31stMarch, 2021

The principal amount remaining unpaid to any supplier at the end of the year

Nil

Nil

Interest due remaining unpaid to any supplier at the end of the year

Nil

Nil

The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year

Nil

Nil

The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006

Nil

Nil

The amount of interest accrued and remaining unpaid at the end of each accounting year

Nil

Nil

The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006

Nil

Nil

1.21. Figures of previous year have been regrouped and rearranged wherever considered necessary to classify with the figures of current year.

## **[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (10) [See below]

## Textual information (10)

### **Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]** SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDING 31STMARCH 2022

Note No. : 1

#### Company Overview

N. E. Impex Private Limited was incorporated on 31stJanuary 2001 under the law of the Republic of India and its registered office is at Delhi. Company is mainly engaged in trading of pulp and related products.

#### Significant Accounting Policies

##### 1.1. Method of Accounting

The accounts have been prepared under the historical cost convention on accrual basis and are materially complied with the mandatory accounting standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013.

##### 1.2. Use of Estimates

The preparation of financial statements in conformity with generally accepted Accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Examples of such estimates include estimated useful life of fixed assets and estimated useful life of leased assets. Actual results could differ from these estimates. Adjustments as a result of differences between actual and estimates are prospectively made.

##### 1.3. Property, Plant & Equipment and Depreciation

Property, Plant & Equipment are stated at cost, less accumulated depreciation. Costs include all expenses incurred to bring the assets to its present location and condition.

##### 1.4. Recognition of Income & Expenditure

The Company follows the Mercantile System of Accounting and recognizes Income & Expenditure on Accrual Basis.

#### 1.5. Borrowing Cost

Borrowing cost is recognized as expenses in the year in which they are incurred.

#### 1.6. Earning Per Share

Company has complied with Accounting Standard - 20 issued by the Institute of Chartered Accountants of India to calculate the Earning Per share during the year. The Profit after Tax for the year has been divided by weighted average Number of Equity Shares during the year to calculate the Basic Earning per Share.

#### 1.7. Events occurring after Balance Sheet date

No significant events which could affect the financial position as on 31.03.2022 to a material extent have been reported by the Company, after the balance sheet date till the signing of report.

#### 1.8. Prior period and Extraordinary Items

There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statements for the one or more period.

#### 1.9. Fundamental Accounting Assumptions

The accounts have been prepared on historical cost basis and on going concern assumption.

#### 1.10. Retirement Benefits

No provision has been made in the accounts for Gratuity and Retirement Benefits for the employees. Management is of the opinion that above provisions are not applicable to the company hence no such provision was made during the year.

**[201700] Notes - Government grants**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (11) [See below]

**Textual information (11)****Disclosure of employee benefits explanatory [Text Block]****Retirement Benefits**

No provision has been made in the accounts for Gratuity and Retirement Benefits for the employees. Management is of the opinion that above provisions are not applicable to the company hence no such provision was made during the year.

**[300400] Notes - Employee share-based payments**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	0	0



**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	R1		R2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	RAJENDER KUMAR JAIN	RAJENDER KUMAR JAIN	VEENA JAIN	VEENA JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGPJ8478B	AAGPJ8478B	AAMPJ6517F	AAMPJ6517F
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	INTEREST & SALARY	INTEREST & SALARY	RENT ,INTEREST & SALARY	RENT ,INTEREST & SALARY
Related party transactions [Abstract]				
Interest paid during year related party transactions	12,87,505	30,66,262	12,27,074	15,66,626
Other related party transactions expense			6,60,000	6,60,000
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	96,00,000	96,00,000	24,00,000	24,00,000
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	R3		R4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	REEMA Gupta	REEMA Gupta	RACHIT JAIN	RACHIT JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADVPI1560A	ADVPI1560A	AKCPJ5628F	AKCPJ5628F
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	INTEREST & SALARY	INTEREST & SALARY	Salary	Salary
Related party transactions [Abstract]				
Interest paid during year related party transactions	5,06,095	4,64,307	0	0
Other related party transactions expense	4,80,000	4,80,000		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			36,00,000	9,00,000
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	R5	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	VARUN FARMS PRIVATE LIMITED	VARUN FARMS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U74899DL2001PTC109854	U74899DL2001PTC109854
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	rent	rent
Related party transactions [Abstract]		
Interest paid during year related party transactions	0	0
Other related party transactions expense	15,00,000	15,00,000
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 7,87,800	[shares] 7,87,800
Adjusted weighted average shares	[shares] 7,87,800	[shares] 7,87,800
Diluted weighted average shares	[shares] 7,87,800	[shares] 7,87,800
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	10,65,61,207.62	6,04,90,351.04
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	10,65,61,207.62	6,04,90,351.04

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[201900] Notes - Income taxes**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2022</b>	<b>31/03/2021</b>
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, depreciation	0	0
Total deferred tax assets	0	0
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	4,50,270	4,34,070
Total deferred tax liabilities	4,50,270	4,34,070

**[202400] Notes - Investments in associates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

**[202500] Notes - Financial reporting of interests in joint ventures**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	3,77,49,657.19	2,58,35,139.73
Total cash and cash equivalents	3,77,49,657.19	2,58,35,139.73
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	3,74,96,249	2,15,41,696
Total income taxes paid (refund)	3,74,96,249	2,15,41,696

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	193,04,24,578.26	88,05,98,875.96
Revenue from sale of services	0	0
Other operating revenues	0	0
Other duties taxes collected	0	-28,96,314
Total revenue from operations other than finance company	193,04,24,578.26	88,34,95,189.96
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	193,04,24,578.26	88,34,95,189.96
Other income	1,91,51,612.44	2,56,22,940.08
Total revenue	194,95,76,190.7	90,91,18,130.04
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	172,81,00,269.33	80,31,71,409.53
Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,26,37,592.32	-1,59,59,368.93
Employee benefit expense	1,83,90,415	1,55,11,843.45
Finance costs	74,43,221.21	75,96,020.42
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	30,56,255.8	14,68,127.71
Total depreciation, depletion and amortisation expense	30,56,255.8	14,68,127.71
CSR expenditure	32,11,820	0
Other expenses	2,26,62,960.61	1,45,23,521.23
Total expenses	180,55,02,534.27	82,63,11,553.41
Total profit before prior period items, exceptional items, extraordinary items and tax	14,40,73,656.43	8,28,06,576.63
Total profit before extraordinary items and tax	14,40,73,656.43	8,28,06,576.63
Total profit before tax	14,40,73,656.43	8,28,06,576.63
Tax expense [Abstract]		
Current tax	3,75,12,448.81	2,23,16,225.59
Total tax expense	3,75,12,448.81	2,23,16,225.59
Total profit (loss) for period from continuing operations	10,65,61,207.62	6,04,90,351.04
Total profit (loss) for period before minority interest	10,65,61,207.62	6,04,90,351.04
Total profit (loss) for period	10,65,61,207.62	6,04,90,351.04
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 135.26	[INR/shares] 76.78
Diluted earnings per equity share	[INR/shares] 135.26	[INR/shares] 76.78
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 100

**[300500] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (12) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	193,04,24,578.26	88,05,98,875.96
Total revenue from sale of products	193,04,24,578.26	88,05,98,875.96
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (13) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Total interest income on current investments	0	0
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Income import entitlements	1,28,23,148.19	2,39,19,252.26
Income on brokerage commission	0	0
Miscellaneous other non-operating income	63,28,464.25	17,03,687.82
Total other non-operating income	1,91,51,612.44	2,56,22,940.08
Total other income	1,91,51,612.44	2,56,22,940.08
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (14) [See below]	
Interest expense [Abstract]		
Other interest charges	74,43,221.21	75,96,020.42
Total interest expense	74,43,221.21	75,96,020.42
Total finance costs	74,43,221.21	75,96,020.42
Employee benefit expense [Abstract]		
Salaries and wages	25,63,436	21,77,000
Managerial remuneration [Abstract]		

Remuneration to directors [Abstract]		
Salary to directors	1,56,00,000	1,29,00,000
Commission to directors	0	0
Total remuneration to directors	1,56,00,000	1,29,00,000
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	1,56,00,000	1,29,00,000
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Total contribution to provident and other funds	0	0
Commission employees	0	0
Staff welfare expense	2,26,979	2,69,643.45
Other employee related expenses	0	1,65,200
Total employee benefit expense	1,83,90,415	1,55,11,843.45
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	23,55,800	24,03,000
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	3,91,269.96	4,05,366.56
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	76,700	76,699.86
Electricity expenses	11,98,253.12	9,10,854.13
Telephone postage	3,40,982.7	1,69,306.4
Printing stationery	250	4,682
Travelling conveyance	5,43,449	1,19,500
Legal professional charges	7,89,970	1,83,000
Vehicle running expenses	3,66,642.83	1,58,855.07
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	2,52,100	1,02,100
Registration filing fees	0	0
Advertising promotional expenses	8,47,239.84	2,96,089.98
Commission paid sole selling agents	0	0
Commission paid other selling agents	1,02,880	69,803.53
Commission paid sole buying agents	0	0
Discounting charges	0	0
Guarantee commission	0	0
Cost repairs maintenance other assets	7,78,976.16	5,78,546
Cost transportation [Abstract]		
Cost freight	1,23,03,819.02	53,88,860
Cost loading and unloading	1,92,502	1,12,884
Total cost transportation	1,24,96,321.02	55,01,744
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value current investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	1,20,117	22,97,835

Bad debts advances written off	0	0
Total write-off assets	1,20,117	22,97,835
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	1,00,842.5
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	3,25,000	1,00,000
Total payments to auditor	3,25,000	1,00,000
Miscellaneous expenses	16,77,008.98	10,45,296.2
Total other expenses	2,26,62,960.61	1,45,23,521.23
Current tax [Abstract]		
Current tax pertaining to previous years	3,12,448.81	11,16,225.59
Current tax pertaining to current year	3,72,00,000	2,12,00,000
Total current tax	3,75,12,448.81	2,23,16,225.59



## Textual information (12)

## Subclassification and notes on income and expense explanatory [Text Block]

26	OTHER EXPENSES			
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021	
	Administration Expenses			
	Bad Debt Written-off	120,117.00	2,297,835.00	
	Advertisement	4,750.00	9,050.00	
	Business Promotion Expenses	842,489.84	287,039.98	
	Commission	102,880.00	69,803.53	
	Computer Expenses	24,400.00	16,080.00	
	GST and CST Demand	202,686.00	81,015.00	
	Director's Remuneration	15,600,000.00	12,900,000.00	
	Diwali Expenses	324,039.18	-	
	Donations	252,100.00	102,100.00	
	Electricity & water Charges	1,198,253.12	910,854.13	
	Freight outward	12,303,819.02	5,388,860.00	
	Ineligible GST	169,796.14	49,812.62	
	Insurance	391,269.96	405,366.56	
	IGST Penalty	25,000.00	-	
	Legal & Professional Charges	789,970.00	183,000.00	
	Loading Charges	192,502.00	112,884.00	
	Loan Processing Fees	166,849.16	-	
	Max Life Insurance	394,684.46	693,255.23	
	Loss on sale of Car	-	100,842.50	
	Membership & Subscription charges	76,700.00	76,699.86	
	Misc. Expenses	6,277.79	154,637.44	
	Office Expenses	291,572.25	50,495.91	
	Payments to Auditors	325,000.00	100,000.00	
	Postage & Telegram Expenses	95,862.11	39,700.24	
	Printing & Stationery	250.00	4,682.00	
	Rebate & Discount	71,704.00	-	
	Rent	2,355,800.00	2,403,000.00	

		Repair & Maint.	778,976.16	578,546.00			
		Telephone Expenses	245,120.59	129,606.16			
		Foreign Travelling	445,646.00	-			
		Travelling Expenses	97,803.00	119,500.00			
		Vehicle Running & Maintenance Expenses	366,642.83	158,855.07			
		Total	38,262,960.61	27,423,521.23			
	27	PAYMENT TO AUDITOR					
		Particulars	Year ended March 31, 2022	Year ended March 31, 2021			
		As Auditor					
		- Statutory Audit fee	325,000.00	100,000.00			
		Total	325,000.00	100,000.00			

## Textual information (13)

## Disclosure of notes on other income explanatory [Text Block]

20	OTHER INCOME					
	Particulars	Year ended March 31, 2022	Year ended March 31, 2021			
	Discount Received	-	277,385.70			
	Rent Received	600,000.00	600,000.00			
	Incentive on import	12,823,148.19	23,919,252.26			
	Commission	439,075.50	-			
	Interest on FDR	43,499.00	-			
	Profit on sale of Fixed Assets	39,675.27	-			
	Insurance Claim	5,195,257.13	-			
	Various Balances not payable w/off	10,957.35	826,302.12			
	Total	19,151,612.44	25,622,940.08			

## Textual information (14)

## Disclosure of notes on finance cost explanatory [Text Block]

	24	FINANCE COST			
		Particulars	Year ended March 31, 2022	Year ended March 31, 2021	
		Interest Expense			
		- Interest Expenses	6,990,153.28	6,538,168.34	
		- Bank Charges	453,067.93	1,057,852.08	
		Total	7,443,221.21	7,596,020.42	

## [300600] Notes - Additional information statement of profit and loss

## Details of raw materials consumed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	NA	NA	NA	NA
Total raw materials consumed	0	0	0	0

## Details of goods purchased [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	paper pulp	paper pulp	paper pulp	paper pulp
Total goods purchased	172,81,00,269.33	80,31,71,409.53	172,81,00,269.33	80,31,71,409.53

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	2,26,37,592.32	-1,59,59,368.93
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	2,26,37,592.32	-1,59,59,368.93
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	1,80,18,405.32	2,39,19,252.26
Total earnings in foreign currency	1,80,18,405.32	2,39,19,252.26
Domestic sale manufactured goods	0	0
Domestic sale traded goods	193,04,24,578.26	88,05,98,875.96
Total domestic turnover goods, gross	193,04,24,578.26	88,05,98,875.96
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	193,04,24,578.26	88,05,98,875.96
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	2,12,60,674	4,63,64,097
Bad debts of related parties as per AS-18	0	0

**[300100] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Textual information (15) [See below]

**Textual information (15)****Disclosure of revenue explanatory [Text Block]****Retirement Benefits**

No provision has been made in the accounts for Gratuity and Retirement Benefits for the employees. Management is of the opinion that above provisions are not applicable to the company hence no such provision was made during the year.

**[202200] Notes - Effects of changes in foreign exchange rates**

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

**[300700] Notes - Key managerial personnels and directors remuneration and other information**

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	kmp1	kmp2	kmp3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	RAJENDER KUMAR JAIN	VEENA JAIN	RACHIT JAIN
Director identification number of key managerial personnel or director	01043621	01043594	02621041
Date of birth of key managerial personnel or director	03/09/1950	18/02/1953	26/05/1990
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 4,28,745	[shares] 1,100	[shares] 1,87,355
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	96,00,000	24,00,000	36,00,000
Gross salary to key managerial personnel or director	96,00,000	24,00,000	36,00,000
Sitting fees key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	96,00,000	24,00,000	36,00,000

**[301000] Notes - Corporate social responsibility**

Disclosure of net profits for last three financial years [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2020-21	2019-20	2018-19
Profit before tax of financial year	8,28,06,576.63	5,54,67,988.07	3,51,21,230
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	10,08,03,771	7,05,76,474	5,11,68,551

## Classification of CSR spending [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	C1
	<b>01/04/2021 to 31/03/2022</b>
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	promoting education
Sector in which project is covered	Education
Name of state or union territory where projects or programs was undertaken	Uttar Pradesh
Budget amount outlay project or program wise	14,83,658.64
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	32,11,820
Total amount spent on projects or programs	32,11,820
Mode of amount spent	Other implementing agencies

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (16) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	as per text
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	as per text
Average net profit for last three financial years	7,41,82,932
Prescribed CSR expenditure	14,83,658.64
Amount CSR to be spent for financial year	14,83,658.64
Amount CSR spent for financial year	32,11,820
Amount unspent CSR	0
Details of implementing agency	Sansthanam Abhay Daanam
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	26, Second Floor, Shakti Khand - 3, Indirapuram, Ghaziabad 201 014 CSR 00001492

## Textual information (16)

### **Disclosure of corporate social responsibility explanatory [Text Block]**

"Annexure - 2" Annual Report on Corporate Social Responsibility (CSR) activities to be included in Board's Report

A brief outline of the Company's CSR policy

In line with the Company's philosophy, the company strives to realize a sustainable society by integrating social and environmental expectations of the Indian society with management practices and CSR Initiatives.

The Company strives to contribute to solve social issues through sustainable CSR initiatives.

By recognizing, identifying and prioritizing social issues, Company aims to implement well planned CSR initiatives through collaboration with employees, consultation and communication with various stakeholders and more specifically in line with Schedule VII read with Section 135, and applicable rules of The Companies Act, 2013.

The CSR Policy of the Company approved by the Board focuses on all such activities falling under Schedule VII of the Companies Act and is enclosed herewith and should be construed as part and parcel of present CSR report.

Composition of CSR Committee as on March 31, 2022

Sl. No.

Name of Director

Designation / Nature of Directorship

Number of meetings of CSR Committee held during the year

Number of meetings of CSR Committee attended during the year

@

@

@

@

@



@ As per requirements of Section 135 of the Companies Act and The Companies (Corporate Social Responsibility) Rules, 2014 including amendment therein, the Company has formulated its CSR Policy and as the contribution / obligation towards CSR was less than Rs. 50.00 Lakh, no committee was required to be constituted and thus the Board has assumed the responsibility of spend on its own.

Accordingly, It should be noted that the Company does not have any CSR Committee.

Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company

Not required, since there is no website of the Company.

For FY under report, the CSR Project approved by Board entails the spending of amount against CSR obligation in line with Schedule VII of The Companies Act, 2013.

The board noted the CSR obligation for FY including the manner of spending same as well. The Board also approved taking necessary steps for implementation of CSR policy of the Company and to ensure that at least 2% of the average net profits of the company made during the three immediately preceding financial years be spent on CSR activities in pursuance of CSR Policy of the Company as per requirements of Section 135 of the Companies Act, 2013 including seeking set off of excess spend, if any, in terms of applicable provisions.

Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of Rule 8 of The Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).

As per Rule 8 (3) (a) of The Companies (Corporate Social Responsibility Policy) Rules, 2014 including amendments therein, as the case may be, Every company having average CSR obligation of ten crore rupees or more in pursuance of sub section (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

The Company does not fulfil the aforesaid criteria, hence there is nothing to be stated on this count. Hence nothing was required to be attached too and this be treated as not applicable.

Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any :

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	Prior to 2021-2022	#	#

# In terms of Rule 7(3) Where a company spends an amount in excess of requirement provided under sub-section (5) of section 135, such excess amount may be set off against the requirements to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that -

the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of this

rule.

the Board of the company shall pass a resolution to that effect.

There was nil amount for the purpose i.e extra spend for period prior to FY ended 31.03.2022, hence the disclosure in this regard be taken as nil.

Average net profit of the Company as per Section 135(5): Rs. 7,41,82,932.00

For FY under report i.e 31.03.2022

Year

Net Profit after Tax (actual)

(Amount in INR)

2018-19

5,11,68,551.00

2019-20

7,05,76,474.00

2020-21

10,08,03,771.00

Total

22,25,48,796.00

Average Net Profit

7,41,82,932.00

For Previous Year i.e FY ended 31.03.2021

Average net profit of the Company as per Section 135(5): Rs. 5,61,08,026.00 /-

Year

Net Profit after Tax

(Amount in INR)

2017-18

4,65,79,053.00

2018-19

5,11,68,551.00

2019-20

7,05,76,474.00

Total

16,83,24,078.00

Average Net Profit

5,61,08,026.00

(a) Two percent (2 %) of average net profit of the company as per section 135(5): Rs. 14,83,658.94 (actual spend Rs. 20,89,658.64 /-(2 % of Rs. 7,41,82,932.00) (members are aware that earlier your Board could not spend CSR obligation in previous year which was Rs. 11.22 Lakhs approx. and said obligation was meted out alongwith obligation of FY under report in present year, hence the overall spend is stated accordingly. This includes obligation of previous year too).

Accordingly, members may note that your Board has spent an additional amount of Rs. 6,06,000 for which Board has already resolved to seek set off of said amount.

(b) Surplus arising out of CSR projects or programs or activities of the previous financial years: NIL

(c) Amount required to be set off for the financial year, if any: nil

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 14,83,658.94 (actual spend Rs. 20,89,658.64 /- (2 % of Rs. 7,41,82,932.00) (members are aware that your Board could not spend CSR obligation in previous year which was Rs. 11.22 Lakhs approx. and said obligation was meted out alongwith obligation of FY under report)

(a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)

Amount Unspent (in Rs.)

Total Amount transferred to Unspent CSR Account as per section 135(6).

Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).

Amount.

Date of transfer.

Name of the Fund

Amount.

Date of transfer

32,11,820/-

Nil

Nil

Nil

Nil

Nil

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

(11)

Sl. No

Name of the Project.

Item from the list of activities in Schedule VII to the Act.

Local area (Yes/No).

Location of the project

Project duration

Amount allocated for the project (in Rs.)

Amount spent in the current financial Year (in Rs.)

Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).

Mode of Implementation - Direct (Yes/No).

Mode of Implementation - Through Implementing Agency

State.

District

Name

CSR Registration Number.

1.

NIL

NIL

NIL

NIL

NIL

NIL

NIL

NIL

NIL

NIL

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

Sl. No.

Name of the Project.

Item from the list of activities in Schedule VII to the Act.

Local area (Yes/No).

Location of the project

Amount spent for the project (in Rs.)

Mode of Implementation - Direct (Yes/No).

Mode of Implementation - Through Implementing Agency

State.

District

Name

CSR Registration number.

1.

Gurukul Education Project

promoting education

Yes

Village sunpura Greater Noida, Uttar Pradesh

32,11,820

No

Sansthanam Abhay Daanam

26, Second Floor, Shakti Khand - 3, Indirapuram, Ghaziabad 201 014



CSR 00001492

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: Not applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 32.11 lakhs

(g) Excess amount for set off, if any: Rs. 6,06,000.00

Sl. No.

Particular

Amount (in Rs.)

(i)

Two percent of average net profit of the company as per Section 135 (5)

Rs. 14,83,658.94 /-

(ii)

Total amount spent for the Financial Year

Rs. 32.12 Lakhs Rs. 14,83,658.94 (actual spend Rs. 20,89,658.64 /- (2 % of Rs. 7,41,82,932.00) (members are aware that your Board could not spend CSR obligation in previous year which was Rs. 11.22 Lakhs approx. and said obligation was meted out alongwith obligation of FY under report,

(iii)

Excess amount spent for the financial year [(ii)-(i)]

Rs. 6,06,000.00

(iv)

Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any

Nil

(v)

Amount available for set off in succeeding financial years [(iii)-(iv)]

Rs. 6,06,000.00

(a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.

Preceding Financial Year.

Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)

Amount spent in the reporting Financial Year (in Rs.).

Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.

Amount remaining to be spent in succeeding financial years. (in Rs.)

Name of the Fund

Amount (in Rs.).

Date of transfer.

1

2018-19

nil

nil

nil

nil

Nil

nil

2

2019-20

nil

nil

nil

nil

Nil

nil

3

2020-21

Nil

Rs. 11.22 Lakhs

nil

nil

Nil

nil

Total

Nil

Rs. 11.22 Lakhs

nil

nil

Nil

nil

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

Sl. No.

Project ID.

Name of the Project.

Financial Year in which the project was commenced.

Project duration.

Total amount allocated for the project (in Rs.).

Amount spent on the project in the reporting Financial Year (in Rs).

Cumulative amount spent at the end of reporting Financial Year. (in Rs.)

Status of the project - Completed /Ongoing.

1

nil

nil

nil

nil

nil

nil

Nil

nil

Total

nil

nil

nil

nil

nil

Nil

nil

In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details). Date of creation or acquisition of the capital asset(s): Not Applicable Amount of CSR spent for creation or acquisition of capital asset: Not Applicable Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Not Applicable Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Not Applicable

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) : not applicable

For N E IMPEX PRIVATE LIMITED

Sd/-

sd/-

R K Jain

Veena Jain

Chairman

Director

Dated : 01.09.2022

Place : Delhi