



GOPAL SNACKS PRIVATE LIMITED

Reg. Office & Factory: Plot No. 2322-24, Lodhika GIDC, Metoda, Rajkot-360021



Gopal Snacks Pvt. Ltd.

Manu.: All Kind Of Namkeens & Snack Pellets

Factory : Plot No. 2322-24, G.I.D.C. Lodhika, Village Metoda, Rajkot-360 021.
Tel. : (02827) 287370 / 77 E-mail : info@gopalsnacks.com

CIN:U15400GJ2009PTC058781

NOTICE is hereby given that the 12th Annual General Meeting of Members of *M/s Gopal Snacks Private Limited* will be held on Tuesday, November 30th, 2021 at 11.00 a.m. at Registered Office of the Company to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Statement of Profit and Loss for the year ended March 31, 2021 and the Balance Sheet as at that date together with the Reports of the Board of Directors and the Auditors thereon.

"Resolved That the Audited Balance Sheet of the Company as on 31st March, 2021 and the Profit & Loss A/c for the year ended as on that date together with the reports of the Board of directors and Auditors' thereon be and are hereby received, considered and adopted."

Registered office of the Company:-

Plot No. G2322, G2323 & G2324,
GIDC Metoda, Tal - Lodhika,
Rajkot - 360005, Gujarat, India

Email : gopalsnacks@gmail.com

By Order of the Board



Bipin V. Hadvani

Director

(DIN: 02858118)
Bipin V. Hadvani

Place : Rajkot
Date : 02.11.2021

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/ PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/ HERSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. Members / Proxies should bring the Attendance Slip duly filled in for attending the AGM.

DIRECTORS' REPORT

Dear Shareholders,

Your directors are pleased to present the 12th Annual Report together with the Audited Statement of Accounts for the year ended 31st March, 2021 compared with previous financial year as follows:-

FINANCIAL RESULTS :

PARTICULARS	31.03.2021 (Amt Rs.)	31.03.2020 (Amt Rs.)
Turnover	11,28,83,61,660.00	8,86,23,60,393.00
Profit (Loss) before Depreciation	49,02,53,334.00	79,11,05,741.00
Depreciation	23,17,03,163.00	21,03,18,355.00
Profit (Loss) After Depreciation	25,85,50,172.00	58,07,87,386.00
Exceptional Items	-17,06,176.00	-8,01,187.00
Profit Before Tax	26,02,56,348.00	58,15,88,573.00
Provision for Tax	5,92,52,678.00	14,70,85,811.00
Provision for Def. Tax	-47,70,399.00	-68,05,424.00
Profit (Loss) After Tax	20,57,74,069.00	44,13,08,186.00

During the year under review the company has achieved a turnover of Rs. **11,28,83,61,660.00/-** and Company has earned profit of Rs. **20,57,74,069.00/-** after tax. Your directors are continuously looking for avenues for future growth of the company.

DIVIDENDS :

Your Directors feel that it is prudent to plough back profit for future growth of the company hence do not recommend any dividends for the year ended 31st March, 2021.

PARTICULARS OF EMPLOYEES :

The Particulars of the employees pursuant to the companies (Appointment & Remuneration of managerial personnel) Rules, 2014, any employees of the company does not receive remuneration in excess of the limits prescribed under the provisions. Section 197 of the companies act 2013 .

DEPOSITS :

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

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

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment. The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS :

The Company has not made any transactions, as stated in Section 186 of the Companies Act, 2013. The details are not applicable to the Company.

SHARE CAPITAL :

During the year under review, company has not made any allotment of equity shares.

DETAILS OF SUBSIDIARY / JOINT VENTURE / ASSOCIATE COMPANIES :

There are no any Subsidiary / Joint Ventures / Associate companies.

DIRECTORS RESPONSIBILITY STATEMENT :

In pursuance of the provisions of Section 134(3) (c) of the Companies Act 2013 and based on the representations received from the operative management the directors hereby confirm that :

- a) In the preparation of the Annual Accounts for the financial year ended on 31st March, 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) The Directors have 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 as on 31st March, 2021 and of the profit & loss of the Company for the year ended on that date.
- c) The Directors has taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- d) The Directors have prepared the annual accounts of Company on a 'going concern' basis.
- e) The Directors have laid down internal financial controls to be followed by the company and such internal financial controls are adequate and are operating effectively.
- f) The Directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

DETAIL OF FRAUD AS PER AUDITORS REPORT :

There is no fraud in the Company during the F.Y. ended 31st March, 2021 under provisions of Section 143(12) of the Companies Act, 2013 and rules made thereunder. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31st March, 2021.

AUDITOR'S REPORT :

Notes on Accounts in Auditors Report are self- explanatory and therefore, in the opinion of the Board, does not require any specific comment. There is no audit qualification, reservation or adverse remark for the financial year under review

AUDITORS :

M/S K. R. PALA & ASSOCIATES, chartered accountants having ICAI Membership No. 179860 were appointed as Statutory Auditors of the Company, in 9th annual general meeting until the conclusion of the 14th annual general meeting of the company, (i.e. for term of 5 years 2018-19 to 2022-23). A certificate has been received from him to effect that their appointment is within the prescribed limit prescribed under section 139 of the companies act, 2013.



**SECRETARIAL AUDIT REPORT :**

A qualified Practicing Company Secretary carries out secretarial audit and provides a report on the compliance of the applicable Acts, Laws, Rules, Regulations, Guidelines, Standards etc. as stipulated by the provisions of Section 204 of the Companies Act 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014. The Secretarial Audit Report forms part of this report as ANNEXURE. The findings of the audit have been satisfactory.

INTERNAL AUDIT :

The Company has appointed M/s. DJM & Co. as its Internal Auditor. During the year, the Company continued to implement their suggestions and recommendations to improve the control environment. Their scope of work includes review of processes for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas. Internal Auditors findings are discussed with the process owners and suitable corrective actions taken as per the directions of Audit Committee on an ongoing basis to improve efficiency in operation.

DIRECTORS :

The Board comprises of the following Directors and Key Managerial Personnel at the end of the Financial Year:

1. Prafulbhai V. Hadvani – Wholetime Director - reappointed for 2nd term of five years w.e.f. 17.09.2021
2. Bipinbhai V. Hadvani – Managing Director - reappointed for 2nd term of five years w.e.f. 17.09.2021
3. Dakshaben Hadvani – Director
4. Harsh Sureshkumar Shah- Director

There is a cordial relationship among all the directors of the company.

NUMBER OF BOARD MEETINGS :

During the Financial Year 2020-21, Nineteen Board Meetings were convened and held. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

Dates of board meeting: 04.06.2020, 02.07.2020, 09.07.2020, 18.07.2020, 20.07.2020, 10.08.2020, 25.08.2020, 10.09.2020, 25.09.2020, 12.10.2020, 27.10.2020, 21.11.2020, 19.12.2020, 21.12.2020, 23.12.2020, 27.01.2021, 11.02.2021, 10.03.2021, 25.03.2021

ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, Annual Return in Form MGT-7 for the F.Y. 2020-21 has been uploaded on company website i.e. <https://www.gopalnamkeen.com/>.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS :

No material changes and commitment affecting the financial position of the company occurred between the end of the financial year to which the financial statement relates on the date of this report.

FUTURE OUTLOOKS & PROSPECTUS:

Your Directors are pleased to inform you that plant at Modasa has become operational and your company has commenced commercial production there. During the year under review, Your Company has started retail outlets at various locations and



company is achieving good results of opening retail outlets concept. Hence, Your company is now exploring other various locations where retail outlets can be opened.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE :

In accordance with the requirements of section 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Disclosure of particulars in the report of Board of Directors) Rules. The particulars with respect to conservation of Energy, Technology absorption and Foreign Exchange Earnings and Outgoings are present here under:

(A) CONSERVATION OF ENERGY:

The company is engaged in Food Processing the disclosure of particulars relating to conservation of energy is attached in following table.

A.	Particulars	2020-21	2019-20
	Power and Fuel Consumption		
	1. Electricity		
	(a) Purchase		
	Total units (Kw)	1,10,72,519	58,60,979
	Total Amount(Rs.)	8,35,08,426.46	4,63,89,333.20
	Rate/unit (in Rs.)	7.54	7.91
	(b) Own Generation		
	2. Diesel	N.A	N.A.
	3. Furnace oil	N.A.	N.A.
	4. Others		
	Quantity	49,01,147.91	37,17,345.34
	Total Cost	16,14,60,337.25	11,97,53,824.00
	Rate/Unit	32.94	32.21
B.	Consumption per unit of production : (Company is manufacturing no. of items of different size of different varieties. Hence it is not possible to maintain consumption of Energy per unit of production.)		

(B) TECHNOLOGY ABSORPTION :

(1) Research and Development:

During the year under review the company has not initiated any Research & Development activity.

(2) Technology Absorption, Adoption and Innovation:

During the year under review the company has not absorbed any new technology and no innovative actions for the Manufacturing process have been initiated by the company.

(C) EARNINGS AND OUTGOINGS :

The company has earned Rs.12,14,95,806/- through Foreign export and there is no outgoing except procurement of Machineries worth USD 1,97,410/- & other Revenue Expenditure of USD 900 & AUD 4882 during the year .

RISK MANAGEMENT POLICY :

The company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the business and functions are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the board of directors of the company.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY:**

There were no materially significant related party transactions which could have had a potential conflict with the interests of the Company. Transactions with related parties are in the ordinary course of business on arm's length and are periodically placed before the Board for its approvals and the particulars of contracts entered during the year, in Form AOC-2 is attached herewith.

INTERNAL FINANCIAL CONTROLS :

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

AMOUNT TRANSFER TO RESERVES :

It is not being proposed to carry any amount in to any specific reserve during the year under review.

CREDIT RATING :

Your Directors are pleased to inform you that, CRISIL has reaffirmed its rating outlook on the Long Term Banking Facilities to "Stable" and also reaffirmed the rating to "CRISIL A-" and Short Term Banking Facilities also reaffirmed to "CRISIL A2+". This reflects the high degree of safety regarding timely services of financial obligations.

CORPORATE SOCIAL RESPONSIBILITY :

Your company has established CSR committee consisting of directors of the company, 1) Bipinbhai V. Hadvani 2) Prafulbhai V. Hadvani. Four meetings have been conducted by the committee and detailed discussions are being held in the board meetings regarding the status of the implementation of CSR plan thought of by the committee. The company has developed and implemented corporate social responsibility initiative during the year under review. The disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 regarding annual report on CSR are enclosed herewith in Annexure.

VIGIL MECHANISM:

The Company has adopted a whistle blower policy and has established the necessary vigil mechanism for employees and Directors to report concerns about unethical behavior. No person has been denied access to the management of the company

APPRECIATION:

Your Directors place on record their appreciation for the devoted services by the staff members of the company and also for the kind co-operation and support extended by the banks and Government authority from time to time.

Date : 2nd November, 2021

Place : Rajkot

For and on behalf of the Board of Directors of
Gopal Snacks Private Limited,



Signature of Prafulbhai V. Hadvani

Prafulbhai V. Hadvani
(Wholtime Director)
(DIN : 02858081)

Signature of Bipinbhai V. Hadvani
Bipinbhai V. Hadvani
(Managing Director)
(DIN: 02858118)

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 arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. N.A

SL. No.	Particulars	Details
a.	Name (s) of the related party & nature of relationship	N.A.
b.	Nature of contracts/arrangements/transaction	
c.	Duration of the contracts/arrangements/transaction	
d.	Salient terms of the contracts or arrangements or transaction including the value, if any	
e.	Justification for entering into such contracts or arrangements or transactions	
f.	Date of approval by the Board	
g.	Amount paid as advances, if any	
h.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188;	

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Relation	Amount (Rs.)
a.	Name (s) of the related party & nature of relationship	Mahendrabhai V. Hadvani	Relative of Director
		Vinaben P. Hadvani	Relative of Director
		Rekhaben A. Rokad	Relative of Director
		Raj B. Hadvani	Relative of Director
		Pares Garala	Relative of Director
		Chetnaben Ashwinbhai Garala	Relative of Director
		Nirali Shah	Relative of Director
			33,00,000
b.	Duration of the contracts / arrangements / transactions	Year to year	
c.	Salient terms of the contracts or arrangements or transaction including the value, if any	As above	
d.	Date of approval by the Board	04/06/2020	
e.	Amount paid as advances, if any	Nil	

Date : 02nd November 2021

Place : Rajkot

For and on behalf of the Board of Directors of
Gopal Snacks Private Limited,



Prafulbhai V. Hadvani

Prafulbhai V. Hadvani
(Wholetime Director)
(DIN: 02858081)

Bipinbhai V. Hadvani

Bipinbhai V. Hadvani
(Managing Director)
(DIN: 02858118)

[Annexure-II]

1. Brief outline on CSR Policy of the Company.

Corporate Social Responsibility is a way of conducting business which enables creation and distribution of wealth for the betterment of local populace, its stakeholders and society at large, through implementation and integration of ethical systems and sustainable management practices. It actively contribute to the social and economic development of the communities in which we operate. In so doing build a better, sustainable way of life for the weaker sections of society and raise the country's human development index. Company undertakes projects/activities under Corporate Social Responsibility as specified in Schedule VII of the Companies Act, 2013. The Company has constituted CSR committee to help the Company to frame, monitor and execute the CSR activities, and as per the recommendation of the said committee company is spending the amount earmarked for CSR activities. During year under review Rs. 83,33,346/- was calculated as amount required to be spent as CSR activities as per the provisions of the Section 135 of the Act for the year 2020-21.also company has surplus of Rs.1,98,516/- from previous year. Therefore, CSR obligation for this year has been arrived at Rs.8134830/-.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of <u>CSR Committee</u> held during the year	Number of meetings of <u>CSR Committee</u> attended during the year
1	Mr. Bipinbhai V. Hadvani	Chairman	4	4
2	Mr. Prafulbhai V. Hadvani	Member	4	4

3. 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: **N.A.**

4. 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): **N.A.**

5. 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 :**N.A.**

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	2019-20	198516.00	198516.00

6. Average net profit of the company as per section 135(5). : Rs. 41,66,67,296/-

7. (a) Two percent of average net profit of the company as per section 135(5): Rs. 83,33,346/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: **N.A.**

(c) Amount required to be set off for the financial year, if any:Rs.198516/-

(d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 81,34,830/-

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

	Amount Unspent (in Rs.)				
Total Amount Spent for the Financial Year. (In Rs.)	Total Amount transferred to Unspent CSR Account as per <u>section 135(6)</u> .		Amount transferred to any fund specified under Schedule VII as per second proviso to <u>section 135(5)</u> .		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs.84.50 lacs	0	N.A.	N.A.	0	N.A.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
S.N o.	Nam e of the Proje ct.	Item from the list of activit ies In Sched ule VII to the <u>Ac t.</u>	Local area (Yes/ No).	Loc ati on of the pro jec t.	Project duration	Am ou nt allo cat ed for the pro ject (in Rs.).	Amou nt transf erred to Unspe nt CSR Accou nt for the projec t as per <u>se ction 135(6)</u> (in Rs.).	Amou nt transf erred to Unspe nt CSR Accou nt for the projec t as per <u>se ction 135(6)</u> (in Rs.).	Mode of Implement ation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				Sta te	District.					Na me	CSR Registra tion number
1	N.A.										

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

(1)	(2)	(3)	(4)	(5)		(6)	(10)	(11)
S. 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	Dist rict			CSR Registrat ion number.
1	Donation to Z.P PRIMARY SCHOOL MOUDA.	EDUCATIO N	NO	NAGPUR	MO UD A	1,68,000	Direct	N.A.
2	Donated food packets	Covid 19 relief	NO	NAGPUR	MO UD A	393099	Direct	N.A.
3	Donated food packets	Flood affected areas	NO	NAGPUR	MO UD A	76,743	Direct	N.A.
4	Donated to district collector office	Donation	NO	NAGPUR	MO UD A	13,12,369	Direct	N.A.
5	Donation SHRI PUSHTI SANSKAR SANSTHAN	education	yes	Gujarat	Raj kot	50,00,000	Direct	N.A.
6	Gopal Foundation Trust	Covid 19 Relief	Yes	Gujarat	Raj kot	15,00,000	Direct	N.A.
	TOTAL					8450211		

(d) Amount spent in Administrative overheads : N.A.

(e) Amount spent on Impact Assessment, if applicable : N.A.

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) : Rs.84.50 lacs

(g) Excess amount for set off, if any :Rs.1.98 lacs

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average <u>net profit</u> of the company as per <u>section 135(5)</u> -less- excess amount available for set off	81,34,830.00
(ii)	Total amount spent for the Financial Year	84,50,211.00
(iii)	Excess amount spent for the financial year [(i)-(ii)]	3,15,381.00
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	3,15,381.00

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

S. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under <u>section 135 (6)</u> (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per <u>section 135(6)</u> , if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.).	Date of transfer.	
1	N.A.						

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

(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	N.A.							

10. 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 : N.A.

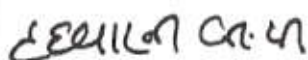
(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). : N.A.



Mr. Bipinbhai V. Hadvani

CHAIRMAN OF CSR COMMITTEE

DIN NO.: 02858118





Mr. Prafulbhai V. Hadvani

MEMBER OF CSR COMMITTEE

DIN NO.: 02858081

K R Pala & Associates**Chartered Accountants**

Block No. 196, Siddhi Vinayak Park,
Ayodhya Residency, Rajkot - 360007
Mob. : +91 98984 14078
cakrpalaandassociates@gmail.com

**INDEPENDENT AUDITOR'S REPORT**

To,
The Members of,

Gopal Snacks Private Limited,

Report on the Financial Statements :**Opinion :**

We have audited the accompanying financial statements of Gopal Snacks Private Limited, which comprise the Balance Sheet as at March 31st, 2021, Statement of Profit and Loss, Cash Flow Statement for the year then ended, and 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 me, 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; We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

- a) In the case of the balance sheet, of the state of affairs of the company as at 31st March, 2021.
- b) In case of the statement of profit and loss, of the profit for the year ended on that date.
- c) In the case of the cash flow statement, of the cash flow for the year ended on that date.

Basis for Opinion :

We have conducted our audit in accordance with the standards on auditing 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 Act and the rules there under, 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.



**Key Audit Matters :**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information Other Than The Financial Statements And Auditor's 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 Annexure to Board's Report, Business Responsibility 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 standalone 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.

Management's Responsibility for the Financial Statements :

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and 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.





The Boards of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility :

Our objectives is 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 :**

- (a) 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.
- (b) 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.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) 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 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.
- (e) 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.
- (f) 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.





(g) We also provide those charged with governance with a statement that We have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, We determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal & Regulatory Requirements :

As required by The Companies (Auditors' Report) order 2016 issue by the Central Government of India in terms of section 143(11) of the Act (here in refer to as the "ORDER") and on the basis of such check of the books and records of the Company as we considered appropriate and according to the information and explanation given to me, we give in Annexure B statement on the matters specified in paragraph 3 and 4 of the order. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

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 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, 2021 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure - A and Our report express an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- (g) 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 knowledge and belief and according to the information and explanations given to me :





- i. The company has disclosed the impact of pending litigations on its financial positions in its financial statements; kindly refer notes to the financial statements.
- ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There is no amount required to be transferred, to the Investor Education and Protection Fund by the Company.

K R Pala & Associates
Chartered Accountants

A handwritten signature in blue ink, appearing to read "K R Pala", is written over the printed name.

Krunal R Pala
Proprietor
FRN: 146113W
Mem. No. : 179860
UDIN: 21179860AAAABL6212



Place: Rajkot
Date : November 02,2021

K R Pala & Associates**Chartered Accountants**

Block No. 196, Siddhi Vinayak Park,

Ayodhya Residency, Rajkot - 360007

Mob. : +91 98984 14078

cakrpalaandassociates@gmail.com

**ANNEXURE - B TO THE INDEPENDENT AUDITOR'S REPORT****Statement on the Companies (Auditor's Report) Order, 2016**

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date,
On the basis of the records produced to us for our verification, such checks as we considered appropriate, and in terms of information & explanation given to us on our enquiries, we states that :

1) Fixed Assets :

- a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) As explained to us, all the fixed assets have been physically verified by the management in a phased manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
- c) As explained to us and on the basis of our examination of the books of accounts, the deeds of immovable properties are held in the name of the company.

2) Inventories :

- a) The inventories have been physically verified by the management at reasonable interval. In our opinion, the frequency of verification is reasonable.
- b) In our opinion, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the Company and nature of its business.
- c) The Company has maintained proper records of the inventories. As explained to us, there was no material discrepancies noticed on physical verification of inventories as compared to the book record.

3) Loans :

In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.



**4) Loans, Investments & Guarantee :**

On the basis of our examination of books and according to information and explanation given to us, company has complied with the provisions of section 185 and 186 of the company act, 2013 with respect to loans, investments and guarantee.

5) Deposit :

The Company has not accepted any deposits from the public within the meaning of section 73 to section 76 of the Act and Rule frame there under during the year. Therefore, the provisions of clause (v) of the Companies (Auditor's Report) Order, 2016 are not applicable to the company.

6) Cost Records :

As per the Cost Audit Rules, 2014 the provisions of maintenance of cost records has not been applicable to the company.

7) Statutory Dues :

a) According to the records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, GST, Income Tax, VAT, Wealth Tax, Custom Duty and any other material statutory dues, to the extent applicable, have been generally regularly deposited with the appropriate authorities.

b) According to the information and explanations given to us, Disputed dues in respect of :

i) Demand of VAT, Int. & Penalty of Rs. 20,19,530/- pertaining to F.Y. 2015-16 & Rs. 8,69,509/- pertaining to F.Y. 2014-15 raised by the Department for which the appeal is filled

ii) Demand of VAT of Rs. 92,93,226/- pertaining to the F.Y. 2013-14 for which appeal is filed.

iii) An appeal is filled with ITAT by TDS Circle (Rajkot) against the order issued by Commissioner of income Tax (Appeals)-I in favor of the Company for an amount of Rs. 2,06,42,740/-.

iv) Demand of VAT, Int. & Penalty of Rs.37,331/- Pertaining to F.Y. 2017-18, Rs. 43,357/- pertaining to F.Y. 2016-17 for which assessee has applied for Vera Samadhan yojna

8) Repayment of Loans :

Based on our audit procedures and on the basis of information and explanations given by management, I am of the opinion that company has not defaulted in repayment of dues of the financial institutions and banks.

9) Application of Money Raised :

The term loan taken during the year has been utilized for the purpose for which it is availed. The company has not raised any money by way of initial public offer or debt instrument.



**10) Fraud :**

During the course of our examination of the books and records of the company, carried on in accordance with the auditing standards generally accepted in India, I have neither come across any instance of fraud by the company, and its officers and employees nor reported during the course of our audit nor have I been informed of any such instance by the management.

11) Managerial Remuneration :

As this being closely held Private Limited, Managerial Remuneration provisions as stated in section 197 read with Schedule V of the Companies Act, 2013 are not applicable hence, not commented upon.

12) Nidhi Company :

In our opinion, the company is not a Nidhi Company, hence matters to be commented upon is not applicable to the company.

13) Related Party Transactions :

Based on our audit procedures and on the basis of information and explanations given by management, we are of the opinion that all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and details has been disclosed in the financial statement as required by the applicable accounting standards.

14) Preferential Allotment / Private Placement :

The company has not made any preferential allotment or private placement of equity shares to existing members during the year review hence not required to be commented upon.

15) Non Cash Transactions :

Based on our audit procedures and on the basis of information and explanations given by management, we are of the opinion that company has not entered in to any non cash transactions with directors or persons connected with him. Hence provisions of clause 3(XV) of the order are not applicable to company, hence not commented upon.

16) Registration under RBI Act :

In our opinion, the company is not required to be registered under section 45 (IA) of the Reserve Bank of India Act, 1934. Hence provisions of clause 3(XVI) of the order are not applicable to company hence not commented upon.

17) The other items of the aforesaid order are, in our opinion are not applicable in case of this company.

K R Pala & Associates
Chartered Accountants

Krunal R Pala
Proprietor
FRN: 146113W
Mem. No. : 179860
UDIN: 21179860AAAABL6212



Place: Rajkot
Date : November 02, 2021

Balance Sheet as at



Particulars	Note	31st March, 2021	31st March, 2020
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1	1 13 27 670	1 13 27 670
Reserves and Surplus	2	1 41 70 39 081	1 21 12 65 012
Non-Current Liabilities			
Long-term borrowings	3	98 44 96 066	55 37 59 429
Deferred tax liabilities (Net)		32 29 056	79 99 456
Other Long term liabilities	4	22 70 08 815	16 30 38 535
Long term provisions			
Current Liabilities			
Short-term borrowings		41 43 60 819	16 00 09 760
Trade payables		23 16 25 333	28 53 02 619
Other current liabilities	5	22 92 10 024	11 46 63 040
Short-term provisions	6	1 16 36 378	86 36 658
Total		3 52 99 33 242	2 51 60 02 179
ASSETS			
Non-current Assets :			
<i>Fixed assets*</i>	7		
(i) Tangible assets		1 72 59 11 272	1 55 00 62 726
(ii) Intangible assets		3 73 154	65 597
(ii) Capital work-in-progress		43 38 99 508	8 33 69 500
Non Current investment (LIC EGG Fund)		3 91 50 303	2 46 09 109
Long term loans and advances	8	2 56 09 248	1 61 53 949
Other non-current assets			6 90 417
Current Assets :			
Inventories	9	91 08 69 890	65 37 67 952
Trade receivables	10	7 63 65 274	3 53 59 081
Cash and cash equivalents	11	4 76 94 201	49 62 606
Short-term loans and advances	12	26 11 99 102	14 62 36 446
Other current assets		88 61 291	7 24 796
Total		3 52 99 33 242	2 51 60 02 179

** SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNT AS PER NOTE - 20
 ** AS PER OUR SEPARATE REPORT OF EVEN DATE

K R Pala & Associates
Chartered Accountants

KRP
Krunal R Pala
Proprietor

FRN - 146113W

Mem. No. - 179860

UDIN : 21179860AAAABL6212



Gopal Snacks Private Limited

સચીવ *સચીવ*

Director

Director

Place : Rajkot

Date : November 02, 2021



Statement of Profit and Loss for the year ended ...

Particulars	Note	31st March, 2021	31st March, 2020
I. Revenue from operations	13	1 128 83 61 660	886 23 60 393
II. Other Income	14	61 38 691	1 46 92 757
III. Total Revenue (I+II)		1 129 45 00 350	887 70 53 150
IV. Expenses:			
Cost of materials consumed	15	914 32 62 567	693 58 42 038
Purchase of Stock-in-Trade		4 21 55 860	1 46 03 157
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16	1 17 77 729	- 2 57 04 532
Employee benefit expense	17	58 71 17 178	45 94 60 142
Financial costs	18	11 11 38 304	8 19 26 200
Depreciation and amortization expense*		23 17 03 163	21 03 18 355
Other expenses	19	90 87 95 377	61 98 20 404
Total Expenses		1 103 59 50 179	829 62 65 764
V. Profit before exceptional and extraordinary items and tax (III - IV)		25 85 50 172	58 07 87 386
VI. Exceptional Items		- 17 06 176	- 8 01 187
VII. Profit before extraordinary items and tax (V - VI)		26 02 56 348	58 15 88 573
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		26 02 56 348	58 15 88 573
X. Tax expense:			
Current tax (Current Year)		5 92 52 678	14 70 85 811
Deferred tax		- 47 70 399	- 68 05 424
XI. Profit(Loss) from continuing operations		20 57 74 069	44 13 08 186
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		20 57 74 069	44 13 08 186
XVI. Earning per equity share:			
(1) Basic		181.66	389.58
(2) Diluted		181.66	389.58

** SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNT AS PER NOTE - 20

** AS PER OUR SEPARATE REPORT OF EVEN DATE

K R Pala & Associates
Chartered AccountantsKrunal R Pala
ProprietorFRN - 146113W
Mem. No. - 179860

UDIN : 21179860AAAABL6212



Gopal Snacks Private Limited

Director

Director

Place : Rajkot

Date : November 02, 2021

NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT**Note - 1 : Share Capital**

Particulars	31st March, 2021		31st March, 2020	
	Numbers	Rupees	Numbers	Rupees
Authorized				
12,50,000 Equity Shares of Rs. 10 each	12 50 000	1 25 00 000	12 50 000	1 25 00 000
Issued, Subscribed & Paid up				
11,32,767 Equity Shares of Rs. 10 each	11 32 767	1 13 27 670	11 32 767	1 13 27 670
	11 32 767	1 13 27 670	11 32 767	1 13 27 670

Note - 1A : Reconciliation of the number of Shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares	
	No of Shares	
	31st March, 2021	31st March, 2020
Equity Shares at the beginning of the year	11 32 767	11 32 767
Add : Shares Issued during the year	-	-
Less : Shares bought back during the year	-	-
Equity Shares at the end of the year	11 32 767	11 32 767

Note - 1B : The company has one Class of Equity Share having a Face Value of Rs. 10 per share. Each Shareholder is eligible for one vote per share held.

Note - 1C : Shares in the company held by each shareholder holding more than 5% shares.

Name of Shareholder	31st March, 2021		31st March, 2020	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Bipinbhai V. Hadvani	4 95 863	43.77	4 95 863	43.77
Prafulbhai V. Hadvani	2 75 162	24.29	2 75 162	24.29
Daxaben V. Hadvani	1 37 599	12.15	1 37 599	12.15
Rekhaben A. Rokad	1 00 000	8.83	1 00 000	8.83



NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT



Note - 2 : Reserve & Surplus

Particulars	31st March, 2021	31st March, 2020
a. Securities Premium Reserve		
Opening Balance:	3 75 76 700	3 75 76 700
(+) Securities premium credited on Share issue		
(-) Premium Utilized for various reasons		
Closing Balance	3 75 76 700	3 75 76 700
b. Other Reserve		
Capital Reserve	5 71 430	5 71 430
General Reserve		
(+) Current Year Transfer		
(-) Written Back in Current Year		
Closing Balance	5 71 430	5 71 430
c. Balance in Profit and Loss A/c		
Opening balance	1 17 31 16 882	73 18 08 696
(+) Net Profit/(Net Loss) For the current year	20 57 74 069	44 13 08 186
(+) Transfer to Reserves		
(-) Proposed Dividends		
(-) Corporate Tax on Proposed Dividend		
Closing Balance	1 37 88 90 951	1 17 31 16 882
Total	1 41 70 39 081	1 21 12 65 012

Note - 3 : Long-term Borrowings

Particulars	31st March, 2021	31st March, 2020
FROM BANKS :		
Secured	98 44 96 066	55 37 59 429
Unsecured		
Subtotal	98 44 96 066	55 37 59 429
FROM OTHERS :		
Secured		
Unsecured :		
From Corporate		
From Shareholders		
Subtotal		
Total	98 44 96 066	55 37 59 429





Attachment of Note-3 – Long-term Borrowings

Details of Secured Loans from Banks and Financial Institutions

➤ NON- COMMERCIAL VEHICLE LOANS:

1. Loan of Rs 29,82,300.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 60,475.00/-each. For purchase of Non- Commercial Vehicle –Toyota Fortuner Car. The outstanding amount as on 31st March, 2021 is Rs.10,75,845.66/-and No EMI is overdue in the said loan.
2. Loan of Rs 15,00,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 60 installments of Rs. 31,436.00/-each. For purchase of Non- Commercial Vehicle –Innova Crista Car. The outstanding amount as on 31st March, 2021 is Rs.1,53,546.96/-and No EMI is overdue in the said loan.
3. Loan of Rs 18,00,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 36 installments of Rs. 56,240.00/-each. For purchase of Non- Commercial Vehicle –Innova Crista BS-6 Car. The outstanding amount as on 31st March, 2021 is Rs.15,74,390.12/-and No EMI is overdue in the said loan.

➤ TERM LOANS:

4. Loan of Rs 2, 04, 96,613.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 54 installments of Rs. 3,79,566.91/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No. 101LN06170810001-101LN06173140003) The outstanding amount as on 31st March, 2021 is Rs.1,04,83,871.74/-and No EMI is overdue in the said loan.
5. Loan of Rs 3, 76, 39,825.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 53 installments of Rs. 7,10,185.37/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No. 101LN06171250001-101LN06173140002) The outstanding amount as on 31stMarch, 2021 is Rs.1,92,52,502.63/-and No EMI is overdue in the said loan.
6. Loan of Rs 1, 19, 34,212.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 50 installments of Rs. 2,38,684.24/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No. 101LN06171990001-101LN06173140014) The outstanding amount as on 31st March, 2021 is Rs.61,04,264.38/-and No EMI is overdue in the said loan.





7. Loan of Rs 1, 33, 28,064.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 66 installments of Rs. 2, 01,940.36/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06172080001-101LN06173140009) The outstanding amount as on 31st March, 2021 is Rs.63,94,355.62/-and No EMI is overdue in the said loan.
8. Loan of Rs 2, 72, 59,191.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 4, 54,319.85/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06180760002) The outstanding amount as on 31st March, 2021 is Rs.1,39,42,882.14/-and No EMI is overdue in the said loan.
9. Loan of Rs 2, 43, 75,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 4, 06,250.00/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06180820001) The outstanding amount as on 31st March, 2021 is Rs.1,24,67,638.98/-and No EMI is overdue in the said loan.
10. Loan of Rs 2, 37, 61,080.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 3, 96,018.00/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06180860001) The outstanding amount as on 31st March, 2021 is Rs.1,21,53,623.27/-and No EMI is overdue in the said loan.
11. Loan of Rs 1, 50, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 57 installments of Rs. 2, 63,157.89/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN08163550001) the outstanding amount as on 31st March, 2021 is Rs.24,47,399.55/-and No EMI is overdue in the said loan.
12. Loan of Rs 6, 00, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 57 installments of Rs. 10,52,631.58/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN08163560001-101LN08173140019) The outstanding amount as on 31st March, 2021 is Rs.3,06,52,468.03/-and No EMI is overdue in the said loan.
13. Loan of Rs 5, 87, 56,881.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 9,79,281.35/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06181920002) The outstanding amount as on 31st March, 2021 is Rs.3,00,53,726.35/-and No EMI is overdue in the said loan.
14. Loan of Rs 1, 03, 06,000/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 1,71,766.67/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06182260001) The outstanding amount as on 31st March, 2021 is Rs.54,38,918.15/-and No EMI is overdue in the said loan.





15. Loan of Rs 1, 44, 25,311.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 61 installments of Rs. 2,36,480.51/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06181910001) The outstanding amount as on 31st March, 2021 is Rs.74,88,054.39/-and No EMI is overdue in the said loan.
16. Loan of Rs 75, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 1,27,118.64/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06182580001) The outstanding amount as on 31st March, 2021 is Rs.40,25,157.76/-and No EMI is overdue in the said loan.
17. Loan of Rs 83,50,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 58 installments of Rs. 1,43,965.52/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06182740001) The outstanding amount as on 31st March, 2021 is Rs.45,58,606.63/-and No EMI is overdue in the said loan.
18. Loan of Rs 3, 23,82,925/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 57 installments of Rs. 5,68,121.49/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06182780001) The outstanding amount as on 31st March, 2021 is Rs.1,74,35,405.93/-and No EMI is overdue in the said loan.
19. Loan of Rs 75,00,000/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 57 installments of Rs. 1,31,578.95/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06183020001) The outstanding amount as on 31st March, 2021 is Rs.41,66,391.19/-and No EMI is overdue in the said loan.
20. Loan of Rs 11,47,49,000/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 19,12,483.33/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06190250001) The outstanding amount as on 31st March, 2021 is Rs.7,21,38,359.06/-and No EMI is overdue in the said loan.
21. Loan of Rs 2, 65,23,805/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 4,49,556.02/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06190750001) The outstanding amount as on 31st March, 2021 is Rs.1,69,57,132.46/-and No EMI is overdue in the said loan.
22. Loan of Rs 87,27,195/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 53 installments of Rs. 1,64,664.05/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06192400001) The outstanding amount as on 31st March, 2021 is Rs.62,11,084.21/-and No EMI is overdue in the said loan.





23. Loan of Rs 6,74,26,866/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 11,23,781.10/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06200830002) The outstanding amount as on 31st March, 2021 is Rs.6,74,26,866.00/-and No EMI is overdue in the said loan.
24. Loan of Rs 1,69,83,105/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 2,83,051.75/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06201970001) The outstanding amount as on 31st March, 2021 is Rs.1,69,83,105.00/-and No EMI is overdue in the said loan.
25. Loan of Rs 6,45,18,164/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 10,75,302.73/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06202310001) The outstanding amount as on 31st March, 2021 is Rs.6,34,42,861.27/-and No EMI is overdue in the said loan.
26. Loan of Rs 4,46,76,254/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 7,44,604.23/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06202540002) The outstanding amount as on 31st March, 2021 is Rs.4,46,76,254.00/-and No EMI is overdue in the said loan.
27. Loan of Rs 1,30,47,696/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 2,17,461.60/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06203100001) The outstanding amount as on 31st March, 2021 is Rs.1,30,47,696.00/-and No EMI is overdue in the said loan.
28. Loan of Rs 30,68,295/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 51,138.25/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06203310001) The outstanding amount as on 31st March, 2021 is Rs.30,68,295.00/-and No EMI is overdue in the said loan.
29. Loan of Rs 78,98,625/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 1,31,643.75/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06203310002) The outstanding amount as on 31st March, 2021 is Rs.78,98,625.00/-and No EMI is overdue in the said loan.
30. Loan of Rs 72,80,156/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 1,21,335.93/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06203310003) The outstanding amount as on 31st March, 2021 is Rs.72,80,156.00/-and No EMI is overdue in the said loan.





31. Loan of Rs 92,26,125/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 1,53,768.75/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210010001) The outstanding amount as on 31st March, 2021 is Rs.92,26,125.00/-and No EMI is overdue in the said loan.
32. Loan of Rs 26,60,456/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 44,340.93/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210370002) The outstanding amount as on 31st March, 2021 is Rs.26,60,456.00/-and No EMI is overdue in the said loan.
33. Loan of Rs 29,61,210/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 49,353.50/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210370001) The outstanding amount as on 31st March, 2021 is Rs.29,61,210.00/-and No EMI is overdue in the said loan.
34. Loan of Rs 60,66,983/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 1,01,116.38/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210570001) The outstanding amount as on 31st March, 2021 is Rs.60,66,983.00/-and No EMI is overdue in the said loan.
35. Loan of Rs 3,00,06,890/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 5,00,114.83/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210570002) The outstanding amount as on 31st March, 2021 is Rs.2,95,06,775.17/-and No EMI is overdue in the said loan.
36. Loan of Rs 3,80,21,501/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 6,33,691.68/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210640002) The outstanding amount as on 31st March, 2021 is Rs.3,80,21,501.00/-and No EMI is overdue in the said loan.
37. Loan of Rs 9,23,520/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 15,392/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210680002) The outstanding amount as on 31st March, 2021 is Rs.9,08,128.00/-and No EMI is overdue in the said loan.
38. Loan of Rs 13,16,809/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 21,946.82/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210740002) The outstanding amount as on 31st March, 2021 is Rs.12,94,862.18/-and No EMI is overdue in the said loan.





39. Loan of Rs8,54,100/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 14,235/-each. For purchase of Land & Building located at Metoda& Nagpur. (Term Loan vide No.101LN06210680003) The outstanding amount as on 31st March, 2021 is Rs.8,54,100.00/-and No EMI is overdue in the said loan.
40. Loan of Rs8,52,00,000/-taken from Kotak Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 14,235/-each. ForConstruction of Factory Building and procurement of plant and machinery located at Modasa. (Term Loan vide No.0828TL0100000115) The outstanding amount as on 31st March, 2021 is Rs.8,52,00,000.00/-and No EMI is overdue in the said loan.
41. Loan of Rs7,46,15,504/-taken from Kotak Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 14,235/-each. For Construction of Factory Building and procurement of plant and machinery located at Modasa. (Term Loan vide No.0828TL0100000116) The outstanding amount as on 31st March, 2021 is Rs.7,46,15,504.00/-and No EMI is overdue in the said loan.
42. Loan of Rs2,12,11,921/-taken from Kotak Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 14,235/-each. For Construction of Factory Building and procurement of plant and machinery located at Modasa. (Term Loan vide No.0828TL0100000117) The outstanding amount as on 31st March, 2021 is Rs.2,12,11,921.00/-and No EMI is overdue in the said loan.

➤ **COMMERCIAL VEHICLE LOANS:**

43. Loan of Rs 16, 18, 000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 60 installments of Rs. 33,590.00/-each. For purchase of Commercial Vehicle - Truck No. 10 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.3,53,393.63/-and No EMI is overdue in the said loan.
44. Loan of Rs 32, 36,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 67,180.00/-each. For purchase of Commercial Vehicle - Truck No. 11 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,68,203.16/-and No EMI is overdue in the said loan.
45. Loan of Rs 34, 36,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs.70,340.00/-each. For purchase of Commercial Vehicle - Truck No. 12 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,06,873.34/-and No EMI is overdue in the said loan.





46. Loan of Rs 20, 02,860.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 40,900.00/-each. For purchase Commercial Vehicle - **Truck No. 13** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.5,43,963.76/-and No EMI is overdue in the said loan.
47. Loan of Rs 20, 02,860.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 40,900.00/-each. For purchase of Commercial Vehicle - **Truck No. 14** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.5,43,963.76/-and No EMI is overdue in the said loan.
48. Loan of Rs 20, 02,860.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 40,900.00/-each. For purchase of Commercial Vehicle - **Truck No. 15** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.5,80,845.66/-and No EMI is overdue in the said loan.
49. Loan of Rs 19, 50,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,820.00/-each. For purchase of Commercial Vehicle - **Truck No. 16** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.6,01,166.43/-and No EMI is overdue in the said loan.
50. Loan of Rs 19, 50,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,820.00/-each. For purchase of Commercial Vehicle - **Truck No. 17** (including Chassis & Body Loan). The outstanding amount as on 31stMarch, 2019 is Rs.6,01,166.43/-and No EMI is overdue in the said loan.
51. Loan of Rs 23, 51,250.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 48,010.00/-each. For purchase of Commercial Vehicle - **Truck No. 18** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,24,820.21/-and No EMI is overdue in the said loan.
52. Loan of Rs 19, 10,750.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,020.00/-each. For purchase of Commercial Vehicle - **Truck No. 19** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.6,23,785.19/-and No EMI is overdue in the said loan.
53. Loan of Rs 24, 22,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 59 installments of Rs. 51,380.00/-each. For purchase of Commercial Vehicle - **Truck No. 02** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.1,01,583.28/-and No EMI is overdue in the said loan.





54. Loan of Rs 19, 10,750.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,020.00/-each. For purchase of Commercial Vehicle - **Truck No. 20** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.6,23,785.19/-and No EMI is overdue in the said loan.
55. Loan of Rs 18, 28,169.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 37,080.00/-each. For purchase of Commercial Vehicle - **Truck No. 21**(including Chassis & Body Loan). The outstanding amount as on 31stMarch, 2019 is Rs.6,26,922.79/-and No EMI is overdue in the said loan.
56. Loan of Rs 18, 28,169.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 37,080.00/-each. For purchase of Commercial Vehicle - **Truck No. 22** (including Chassis & Body Loan). The outstanding amount as on 31stMarch, 2019 is Rs.6,26,922.79/-and No EMI is overdue in the said loan.
57. Loan of Rs 18, 28,169.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 37,080.00/-each. For purchase of Commercial Vehicle - **Truck No. 23** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.6,26,922.79/-and No EMI is overdue in the said loan.
58. Loan of Rs 18, 28,169.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 37,080.00/-each. For purchase of Commercial Vehicle - **Truck No. 24** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.6,26,922.79/-and No EMI is overdue in the said loan.
59. Loan of Rs 19, 25,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,270.00/-each. For purchase of Commercial Vehicle - **Truck No. 25** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,31,404.24/-and No EMI is overdue in the said loan.
60. Loan of Rs 19, 25,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,270.00/-each. For purchase of Commercial Vehicle - **Truck No. 26** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,31,404.24/-and No EMI is overdue in the said loan.
61. Loan of Rs 19, 20,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,171.00/-each. For purchase of Commercial Vehicle - **Truck No. 27** (including Chassis & Body Loan). The outstanding amount as on 31stMarch, 2019 is Rs.7,29,543.38/-and No EMI is overdue in the said loan.





62. Loan of Rs 19, 20, 000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,171.00/-each. For purchase of Commercial Vehicle - **Truck No. 28** (including Chassis & Body Loan). The outstanding amount as on 31stMarch, 2019 is Rs.7,29,543.38/-and No EMI is overdue in the said loan.
63. Loan of Rs 19, 20,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,171.00/-each. For purchase of Commercial Vehicle - **Truck No. 29**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,63,458.54/-and No EMI is overdue in the said loan.
64. Loan of Rs 38, 40,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 59 installments of Rs. 81,456.00/-each. For purchase of Commercial Vehicle - **Truck No. 03** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.2,40,588.00/-and No EMI is overdue in the said loan.
65. Loan of Rs 19, 20,000.00/-taken from HDFC Bank Limited in the F.Y. 2017-18, repayable in 60 installments of Rs. 39,171.00/-each. For purchase of Commercial Vehicle - **Truck No. 30**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,63,458.54/-and No EMI is overdue in the said loan.
66. Loan of Rs 25, 60,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 59 installments of Rs. 54,304.00/-each. For purchase of Commercial Vehicle -**Truck No. 04** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.2,13,034.20/-and No EMI is overdue in the said loan.
67. Loan of Rs 24, 16,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 59 installments of Rs. 51,240.00/-each. For purchase of Commercial Vehicle -**Truck No. 05** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.2,99,230.50/-and No EMI is overdue in the said loan.
68. Loan of Rs 21, 57,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 59 installments of Rs. 45,740.00/-each. For purchase of Commercial Vehicle -**Truck No. 06** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.2,67,112.17/-and No EMI is overdue in the said loan.
69. Loan of Rs 23, 20,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 59 installments of Rs. 49,144.00/-each. For purchase of Commercial Vehicle -**Truck No. 07** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.3,33,586.96/-and No EMI is overdue in the said loan.





70. Loan of Rs 32, 34,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 60 installments of Rs. 67,684.00/-each. For purchase Commercial Vehicle -Truck No. 08 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.5,86,073.70/-and No EMI is overdue in the said loan.
71. Loan of Rs 32, 36,000.00/-taken from HDFC Bank Limited in the F.Y. 2016-17, repayable in 60 installments of Rs. 67,180.00/-each. For purchase of Commercial Vehicle -Truck No. 09 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.6,44,910.52/-and No EMI is overdue in the said loan.
72. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,165.00/-each. For purchase of Commercial Vehicle -Truck No. 57(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,94,802.89/-and No EMI is overdue in the said loan.
73. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,165.00/-each. For purchase of Commercial Vehicle -Truck No. 58 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,94,802.89/-and No EMI is overdue in the said loan.
74. Loan of Rs 17, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 37,010.00/-each. For purchase of Commercial Vehicle -Truck No. 59(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,94,493.12/-and No EMI is overdue in the said loan.
75. Loan of Rs 17, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 37,010.00/-each. For purchase of Commercial Vehicle -Truck No. 60(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,94,493.12/-and No EMI is overdue in the said loan.
76. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,165.00/-each. For purchase of Commercial Vehicle -Truck No. 63(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,25,523.11/-and No EMI is overdue in the said loan.
77. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 64(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,60,545.54/-and No EMI is overdue in the said loan.





78. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 65(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,60,545.54/-and No EMI is overdue in the said loan.
79. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 67(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,90,787.26/-and No EMI is overdue in the said loan.
80. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 68(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,90,787.26/-and No EMI is overdue in the said loan.
81. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 69(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,90,787.26/-and No EMI is overdue in the said loan.
82. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 70(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,90,787.26/-and No EMI is overdue in the said loan.
83. Loan of Rs 18, 51,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 38,525.00/-each. For purchase of Commercial Vehicle -Truck No. 71(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,90,787.26/-and No EMI is overdue in the said loan.
84. Loan of Rs 23, 46,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 48,827.00/-each. For purchase of Commercial Vehicle -Truck No. 72(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.14,20,528.15/-and No EMI is overdue in the said loan.
85. Loan of Rs 23, 46,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 48,827.00/-each. For purchase of Commercial Vehicle -Truck No. 73(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.14,20,528.15/-and No EMI is overdue in the said loan.





86. Loan of Rs 30, 21,000.00/-taken from HDFC Bank Limited in the F.Y. 2018-19, repayable in 60 installments of Rs. 63,240.00/-each. For purchase of Commercial Vehicle -Truck No. 74(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.18,82,271.00/-and No EMI is overdue in the said loan.
87. Loan of Rs 18, 46,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 38,690.00/-each. For purchase of Commercial Vehicle -Truck No. 75(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.12,38,353.86/-and No EMI is overdue in the said loan.
88. Loan of Rs 18, 46,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 38,778.00/-each. For purchase of Commercial Vehicle -Truck No. 76(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.12,96,587.89/-and No EMI is overdue in the said loan.
89. Loan of Rs 28, 13,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 58,530.00/-each. For purchase of Commercial Cemid Equipment JCB - No. 77(including Chassis & Body). The outstanding amount as on 31st March, 2021 is Rs.21,40,778.73/-and No EMI is overdue in the said loan.
90. Loan of Rs 37, 06,940.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 76,968.00/-each. For purchase of Commercial Vehicle -Truck No. 78(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.28,19,543.34/-and No EMI is overdue in the said loan.
91. Loan of Rs 17,28,700.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 35,970.00/-each. For purchase of Commercial Cemid Equipment Crane-No.79(including Chassis & Body). The outstanding amount as on 31st March, 2021 is Rs.13,92,412.98/-and No EMI is overdue in the said loan.
92. Loan of Rs 18,46,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 38,061.00/-each. For purchase of Commercial Vehicle -Truck No. 80(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.15,11,061.04/-and No EMI is overdue in the said loan.
93. Loan of Rs 18,60,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 38,349.00/-each. For purchase of Commercial Vehicle -Truck No. 81(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.15,22,514.20/-and No EMI is overdue in the said loan.





94. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 82**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,30,708.53/-** and No EMI is overdue in the said loan.
95. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 83**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,30,708.53/-** and No EMI is overdue in the said loan.
96. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 84**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,30,708.53/-** and No EMI is overdue in the said loan.
97. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 85**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,57,955.45/-** and No EMI is overdue in the said loan.
98. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 86**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,57,955.45/-** and No EMI is overdue in the said loan.
99. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 87**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,57,955.45/-** and No EMI is overdue in the said loan.
100. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 88**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,57,955.45/-** and No EMI is overdue in the said loan.
101. Loan of Rs **18,70,000.00/-** taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. **38,556.00/-** each. For purchase of Commercial Vehicle -**Truck No. 89**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.**15,57,955.45/-** and No EMI is overdue in the said loan.





102. Loan of Rs 18,70,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 38,556.00/-each. For purchase of Commercial Vehicle -Truck No. 90(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.15,57,955.45/-and No EMI is overdue in the said loan.
103. Loan of Rs 18, 70,000.00/-taken from HDFC Bank Limited in the F.Y. 2019-20, repayable in 60 installments of Rs. 38,556.00/-each. For purchase of Commercial Vehicle -Truck No. 91(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 15,57,955.45/-and No EMI is overdue in the said loan.
104. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 51,462.00/-each. For purchase of Commercial Vehicle -Truck No. 92(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 22,22,359.01/-and No EMI is overdue in the said loan.
105. Loan of Rs 24,96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 51,462.00/-each. For purchase of Commercial Vehicle -Truck No. 93(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 22,22,359.01/-and No EMI is overdue in the said loan.
106. Loan of Rs 25, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 94(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.
107. Loan of Rs 25, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 95(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.
108. Loan of Rs 42, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 87,643.00/-each. For purchase of Commercial Vehicle -Truck No. 96(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 39,41,516.71/-and No EMI is overdue in the said loan.
109. Loan of Rs 42, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 87,643.00/-each. For purchase of Commercial Vehicle -Truck No. 97(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 39,41,516.71/-and No EMI is overdue in the said loan.





110. Loan of Rs 23, 75,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 48,453.00/-each. For purchase of Commercial Vehicle -Truck No. 98(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 21,79,028.99/-and No EMI is overdue in the said loan.
111. Loan of Rs 23, 75,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 48,453.00/-each. For purchase of Commercial Vehicle -Truck No. 99(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 21,79,028.99/-and No EMI is overdue in the said loan.
112. Loan of Rs 42, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 87,643.00/-each. For purchase of Commercial Vehicle -Truck No. 100(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 39,41,516.71/-and No EMI is overdue in the said loan.
113. Loan of Rs 25, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 101(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.
114. Loan of Rs 25,95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 102(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.
115. Loan of Rs 25, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 103(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.
116. Loan of Rs 25, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 104(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.
117. Loan of Rs 25, 95,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,941.00/-each. For purchase of Commercial Vehicle -Truck No. 105(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,80,875.06/-and No EMI is overdue in the said loan.





118. Loan of Rs 42, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 87,643.00/-each. For purchase of Commercial Vehicle -Truck No. 106(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 40,01,615.08/-and No EMI is overdue in the said loan.
119. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,922.00/-each. For purchase of Commercial Vehicle -Truck No. 107(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,24,964.48/-and No EMI is overdue in the said loan.
120. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,922.00/-each. For purchase of Commercial Vehicle -Truck No. 108(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,24,964.48/-and No EMI is overdue in the said loan.
121. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,922.00/-each. For purchase of Commercial Vehicle -Truck No. 109(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,24,964.48/-and No EMI is overdue in the said loan.
122. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,922.00/-each. For purchase of Commercial Vehicle -Truck No. 110(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,24,964.48/-and No EMI is overdue in the said loan.
123. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,922.00/-each. For purchase of Commercial Vehicle -Truck No. 111(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,24,964.48/-and No EMI is overdue in the said loan.
124. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,622.00/-each. For purchase of Commercial Vehicle -Truck No. 112(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,58,790.48/-and No EMI is overdue in the said loan.
125. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,622.00/-each. For purchase of Commercial Vehicle -Truck No. 113(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,58,790.48/-and No EMI is overdue in the said loan.





126. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,622.00/-each. For purchase of Commercial Vehicle -Truck No. 114(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,58,790.48/-and No EMI is overdue in the said loan.
127. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,622.00/-each. For purchase of Commercial Vehicle -Truck No. 115(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,58,790.48/-and No EMI is overdue in the said loan.
128. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 50,622.00/-each. For purchase of Commercial Vehicle -Truck No. 116(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 23,58,790.48/-and No EMI is overdue in the said loan.
129. Loan of Rs 1,21, 23,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 2,45,840.00/-each. For purchase of Cemid equipment Boom Pump - Truck No. 117(including Chassis & Boom Pump Loan). The outstanding amount as on 31st March, 2021 is Rs. 1,15,81,811.10/-and No EMI is overdue in the said loan.
130. Loan of Rs 42, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 86,106.00/-each. For purchase of Commercial Vehicle -Truck No. 118(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 41,77,197.18/-and No EMI is overdue in the said loan.
131. Loan of Rs 37, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 76,085.00/-each. For purchase of Commercial Vehicle -Truck No. 119(ChassisLoan). The outstanding amount as on 31st March, 2021 is Rs. 36,91,025.23/-and No EMI is overdue in the said loan.
132. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 120(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
133. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 121(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.





134. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 122(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
135. Loan of Rs 26, 0,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 123(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
136. Loan of Rs 26, 0,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 124(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
137. Loan of Rs 26, 0,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 125(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
138. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 126(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
139. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 52,111.00/-each. For purchase of Commercial Vehicle -Truck No. 127(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 25,64,160.74/-and No EMI is overdue in the said loan.
140. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 51,988.00/-each. For purchase of Commercial Vehicle -Truck No. 128(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 26,00,000.00/-and No EMI is overdue in the said loan.
141. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 51,988.00/-each. For purchase of Commercial Vehicle -Truck No. 129(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 26,00,000.00/-and No EMI is overdue in the said loan.





142. Loan of Rs 26, 00,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 51,988.00/-each. For purchase of Commercial Vehicle -Truck No. 130(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 26,00,000.00/-and No EMI is overdue in the said loan.
143. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 49,908.00/-each. For purchase of Commercial Vehicle -Truck No. 131(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 24,96,000.00/-and No EMI is overdue in the said loan.
144. Loan of Rs 24, 96,000.00/-taken from HDFC Bank Limited in the F.Y. 2020-21, repayable in 60 installments of Rs. 49,908.00/-each. For purchase of Commercial Vehicle -Truck No. 132(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 24,96,000.00/-and No EMI is overdue in the said loan.
145. Loan of Rs 19, 18,002.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,530.00/-each. For purchase of Commercial Vehicle - Truck No. 31 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,71,518.00/-and No EMI is overdue in the said loan.
146. Loan of Rs 19, 18,002.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,530.00/-each. For purchase of Commercial Vehicle - Truck No. 32(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,71,518.00/-and No EMI is overdue in the said loan.
147. Loan of Rs 19, 18,002.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,530.00/-each. For purchase of Commercial Vehicle - Truck No. 33 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,71,518.00/-and No EMI is overdue in the said loan.
148. Loan of Rs 19, 18,002.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,530.00/-each. For purchase of Commercial Vehicle - Truck No. 34 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.7,71,518.00/-and No EMI is overdue in the said loan.
149. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - Truck No. 35 (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,08,145.00/-and No EMI is overdue in the said loan.





150. Loan of Rs 19, 20, 000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 36** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,08,145.00/-and No EMI is overdue in the said loan.
151. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 37** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,08,145.00/-and No EMI is overdue in the said loan.
152. Loan of Rs 19, 20, 000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 38** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,06,656.00/-and No EMI is overdue in the said loan.
153. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 39** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,06,656.00/-and No EMI is overdue in the said loan.
154. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 40** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 8,06,656.00/-and No EMI is overdue in the said loan.
155. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 41** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,40,901.00/-and No EMI is overdue in the said loan.
156. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 42** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,40,901.00/-and No EMI is overdue in the said loan.
157. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2017-18, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 43** (including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,40,901.00/-and No EMI is overdue in the said loan.





158. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 44**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 8,73,611.00/-and No EMI is overdue in the said loan.
159. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 45**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,73,611.00/-and No EMI is overdue in the said loan.
160. Loan of Rs 19, 20,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 39,715.00/-each. For purchase of Commercial Vehicle - **Truck No. 46**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,73,611.00/-and No EMI is overdue in the said loan.
161. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,485.00/-each. For purchase of Commercial Vehicle - **Truck No. 47**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 8,80,764.00/-and No EMI is overdue in the said loan.
162. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,485.00/-each. For purchase of Commercial Vehicle - **Truck No. 48**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,80,764.00/-and No EMI is overdue in the said loan.
163. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,485.00/-each. For purchase of Commercial Vehicle - **Truck No. 49**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.8,80,764.00/-and No EMI is overdue in the said loan.
164. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,650.00/-each. For purchase of Commercial Vehicle - **Truck No. 50**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 9,15,926.00/-and No EMI is overdue in the said loan.
165. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,650.00/-each. For purchase of Commercial Vehicle - **Truck No. 51**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,15,926.00/-and No EMI is overdue in the said loan.





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166. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,650.00/-each. For purchase of Commercial Vehicle - **Truck No. 52**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,15,926.00/-and No EMI is overdue in the said loan.
167. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,680.00/-each. For purchase of Commercial Vehicle - **Truck No. 53**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 9,50,674.00/-and No EMI is overdue in the said loan.
168. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,680.00/-each. For purchase of Commercial Vehicle - **Truck No. 54**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,50,674.00/-and No EMI is overdue in the said loan.
169. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,680.00/-each. For purchase of Commercial Vehicle - **Truck No. 55**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.9,50,674.00/-and No EMI is overdue in the said loan.
170. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,840.00/-each. For purchase of Commercial Vehicle - **Truck No. 56**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs. 9,78,914.00/-and No EMI is overdue in the said loan.
171. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,840.00/-each. For purchase of Commercial Vehicle - **Truck No. 61**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,11,384.00/-and No EMI is overdue in the said loan.
172. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 38,840.00/-each. For purchase of Commercial Vehicle - **Truck No. 62**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,11,384.00/-and No EMI is overdue in the said loan.
173. Loan of Rs 18, 55,000.00/-taken from Kotak Mahindra Bank Limited in the F.Y. 2018-19, repayable in 59 installments of Rs. 39,365.00/-each. For purchase of Commercial Vehicle - **Truck No. 66**(including Chassis & Body Loan). The outstanding amount as on 31st March, 2021 is Rs.10,45,946.00/-and No EMI is overdue in the said loan.



NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT



Note - 4 : Other Long Term Liabilities

Particulars	31st March, 2021	31st March, 2020
(a) Provision for employee benefits	3 35 53 291	1 80 72 192
(b) Others		
Dealer Deposit Account	19 34 55 524	14 49 66 343
Total	22 70 08 815	16 30 38 535

Note - 5 : Other Current Liabilities

Particulars	31st March, 2021	31st March, 2020
Other payables :		
Statutory Liabilities Payable	7 32 81 423	3 68 07 461
Creditors for Expenses	2 13 99 205	1 14 91 650
Advance received from Customers	3 28 69 045	1 67 23 638
Creditors for Fixed Assets	1 73 86 910	59 95 350
Salary & Other Allowances Payable	7 84 32 621	3 97 72 627
Interest accrued and not due on borrowings	58 40 820	38 72 313
Total	22 92 10 024	11 46 63 040

Note - 6 : Short Term Provisions

Particulars	31st March, 2021	31st March, 2020
(a) Provision for employee benefits		8 947
(b) Others :		
Provision for Professional Fees	45 73 800	34 40 068
Provision for Electric Exp.	13 12 006	5 40 600
Provision for Plastic Waste Management Charges	20 83 125	36 30 420
Provision for Other Expenses Payable	36 67 447	10 16 623
Total	1 16 36 378	86 36 658

Note - 8 : Long Term Loans and Advances

Particulars	31st March, 2021	31st March, 2020
Security Deposits	2 43 44 041	1 60 73 102
Other loans and advances		
Unsecured, considered good	12 65 207	80 847
Total	2 56 09 248	1 61 53 949



NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT

Note - 7 : Fixed Assets :



PARTICULARS	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK	
	OPENING (01-04-2020)	ADDITIONS (DISPOSALS)	CLOSING (31-03-2021)	OPENING (01-04-2020)	ADDITIONS	ADJUSTMENT DUE TO REVALUATIONS / TRANSFER	ON DISPOSALS	CLOSING (31-03-2021)
(A) TANGIBLE FIXED ASSETS								
Land	21,20,73,464	-	21,20,73,464	-	-	-	-	-
Building	85,03,17,780	2,01,09,000 (18,34,720)	86,85,92,060	19,29,51,156	6,38,10,551	-	(7,19,614)	21,20,73,464
Plant & machinery	96,47,29,907	26,32,80,016 (16,31,250)	1,22,63,78,673	42,58,44,861	11,44,17,221	-	(10,23,649)	61,25,49,967
Furniture & fittings	5,62,77,262	1,79,16,286	7,41,93,548	1,48,84,849	1,23,90,447	-	-	53,88,85,046
Office equipments	1,16,48,598	48,02,688	1,64,51,286	67,07,750	21,49,086	-	-	2,72,75,296
Computers	1,98,90,303	29,88,413	2,28,78,716	1,65,96,797	24,62,368	-	-	88,56,836
Commercial vehicles	29,42,17,985	9,31,53,353	38,73,71,338	20,69,02,767	3,39,64,738	-	-	1,90,59,165
Non-commercial vehicles	3,04,35,589	72,23,286 (18,25,800)	3,58,33,075	2,56,39,982	24,38,409	-	(15,56,831)	24,08,67,505
Total (a)	2,43,95,90,888	40,41,81,271	2,84,37,72,159	88,95,28,162	23,16,32,818	-	(33,00,094)	1,72,59,11,272
								1,55,00,62,726

(b) Intangible Assets

Brand License & Trademarks	72,885	3,77,902	4,50,787	7,289	70,344	-	-	77,633	3,73,154	65,596
Total (b)	72,885	3,77,902	4,50,787	7,289	70,344	-	-	77,633	3,73,154	65,596

(c) CAPITAL WORK IN PROGRESS

Building	6,14,17,532	9,76,49,173	15,90,66,705	-	-	-	-	-	15,90,66,705	6,14,17,532
Furniture & fittings	37,41,340	2,11,07,426 (3,16,986)	2,45,31,780	-	-	-	-	-	2,45,31,780	37,41,340
Plant & Machinery	56,33,000	23,67,94,823 (32,30,000)	23,91,97,823	-	-	-	-	-	23,91,97,823	56,33,000
Computers	-	-	-	-	-	-	-	-	-	-
Commercial vehicles	1,25,77,628	1,11,03,200 (1,25,77,628)	1,11,03,200	-	-	-	-	-	1,11,03,200	1,25,77,628
Total (c)	8,33,69,500	35,05,30,008	43,38,99,508	-	-	-	-	-	43,38,99,508	8,33,69,500
Grand Total (a+b)	2,52,30,33,273	75,50,89,181	3,27,81,22,454	88,95,35,451	23,17,03,163	-	(33,00,094)	1,11,79,38,520	2,16,01,83,934	1,63,34,97,822

Notes :-

- During the year Furniture & Fitting of Rs. 3,16,986/-, Plant & Machinery of Rs. 32,30,000/- & Commercial Vehical of Rs. 1,25,77,628/- has been put to use. Hence, Amount has been transferred from Capital Work in Progress to Fixed Asset under the Respective head of Tangible Asset
- Computer of Rs. 88954/-, Furniture & Fittings of Rs. 1,83,598/-, Commercial Vehicle of Rs. 26,24,464/- & Plant & Machinery of Rs. 4,79,877/- has been shown as an addition in Gross block of Tangible assets not put to use during the year under review

NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT



Note - 9 : Inventories

Particulars	31st March, 2021	31st March, 2020
a. Raw Materials and components (Valued at cost or NRV whichever is lower)	76 41 77 905	55 77 92 114
b. Work-in-progress		
c. Finished goods	3 47 68 821	4 65 46 550
d. Packing Materials	8 27 31 753	4 66 57 589
e. Stores & Spares	2 91 91 410	27 71 699
Total	91 08 69 890	65 37 67 952

Note - 10 : Trade Receivable

Particulars	31st March, 2021	31st March, 2020
Trade receivables outstanding for a period less than six months from the date they are due for payment : Unsecured, considered good	7 16 63 748	3 53 59 081
Trade receivables outstanding for a period more than six months from the date they are due for payment : Unsecured, considered good	47 01 526	
Total	7 63 65 274	3 53 59 081

Note - 11 : Cash and cash equivalents

Particulars	31st March, 2021	31st March, 2020
a. Balances with Banks		
In current A/c	3 02 97 727	33 14 890
Balances held as security against guarantees	1 62 00 000	11 00 000
	4 64 97 727	44 14 889
b. Cash on hand	11 96 474	5 47 717
Total	4 76 94 201	49 62 606

Note - 12 : Short Term Loans and Advances

Particulars	31st March, 2021	31st March, 2020
a. Security Deposits : Others		
b. Loans & advances to Employees : Unsecured, considered good	61 65 377	35 17 748
c. Balances with Government Authorities : Income Tax - TDS and GST	6 34 17 318	90 59 262
Advance Income Tax	9 00 00 000	17 76 00 000
Less: Provision for Income Tax	- 5 92 52 678	- 14 70 85 811
	3 07 47 322	3 05 14 189
d. Others : Advances for Assets or for Expenses	6 85 20 347	1 58 38 401
Advances to Raw Material Suppliers	8 74 10 228	8 49 12 148
Prepaid Expenses	49 38 510	23 94 698
	16 08 69 085	10 31 45 247
Total	26 11 99 102	14 62 36 446



NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT



Note - 13 : Revenue from Operations

Particulars	31st March, 2021	31st March, 2020
Sale of products		
Domestic	11 00 18 91 969	8 74 93 22 066
Export	12 18 64 025	1 68 89 920
Sale of Stock In Trade	7 17 07 259	6 90 15 257
Other operating income		
Sale of By Products and Wastage	9 26 08 870	2 67 67 301
Duty Drawback	93 229	16 172
MEIS License Sales	1 96 308	3 49 677
Total	11 28 83 61 660	8 86 23 60 393

Note - 14 : Other Income

Particulars	31st March, 2021	31st March, 2020
(1) Interest Income	8 13 692	11 74 501
(2) Cash Discount	4 16 405	4 22 774
(3) Foreign Exchange Gain (Net)		41 548
(4) Rate and Quality difference Income	12 94 874	85 57 863
(5) Weight difference Discount	15 03 728	35 01 571
(6) Non-commitment Charges	20 58 435	
(7) Miscellaneous Income	51 556	9 94 500
Total	61 38 691	1 46 92 757

Note - 15 : Cost of material Consumed and Packing Materials

Particulars	31st March, 2021	31st March, 2020
Opening Stock :		
Raw materials	55 77 92 114	28 01 11 811
Packing Materials	4 66 57 589	2 86 80 869
Add: Purchase	9 38 57 22 523	7 23 14 99 061
Less: Closing Stock		
Raw materials	76 41 77 905	55 77 92 114
Packing Materials	8 27 31 753	4 66 57 589
Total	9 14 32 62 567	6 93 58 42 038

Note - 16 : Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Particulars	31st March, 2021	31st March, 2020
Opening Stock :		
Stock in Process		
Finished Goods	4 65 46 550	2 08 42 018
Closing Stock :		
Stock in Process		
Finished Goods	3 47 68 821	4 65 46 550
Total	1 17 77 729	- 2 57 04 532



NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT



Note - 17 : Employee Benefits Expenses

Particulars	31st March, 2021	31st March, 2020
(a) Salaries and Wages	50 38 15 578	39 93 99 480
(b) Contributions to Provident and Other Fund	3 24 99 327	2 41 54 394
(c) Staff Welfare Expense	1 48 64 031	1 09 63 421
(d) Canteen Expense	3 59 38 242	2 49 42 847
Total	58 71 17 178	45 94 60 142

Note - 18 : Finance Cost

Particulars	31st March, 2021	31st March, 2020
Interest Expense :		
Bank Interest Expense	7 65 97 530	6 55 47 508
Interest on Late Payment of Taxes	5 14 092	10 38 910
Interest on Dealer Deposits	2 47 70 340	1 29 68 427
Interest on unsecured Loan		1 76 801
Other Charges :		
Bank Commission & Charges	5 83 000	2 30 533
Loan processing charges	86 73 342	19 64 020
Total	11 11 38 304	8 19 26 200

Note - 19 : Other Expenses

Particulars	31st March, 2021	31st March, 2020
MANUFACTURING EXPENSES :		
Factory Expense	3 68 15 014	2 79 35 084
VAT & GST Expense	1 18 80 065	1 15 94 378
Industrial Power Expense	24 65 90 795	17 86 48 358
Cold Storage & Warehouse Expense	3 25 82 152	3 06 92 194
Cleaning and Grinding Expense	31 86 664	16 70 784
Labour Expense	6 26 626	4 84 301
Loss Due to Flood		1 65 126
Packing Expense	18 55 649	8 98 560
Rate Difference Expense	1 88 625	4 01 814
Repairing & Maintenance Expense - Machinery	4 50 93 839	2 60 98 626
Freight Expense	4 17 27 386	70 80 461
Sub Total (A)	42 05 46 815	28 56 69 687
ADMINISTRATIVE EXPENSES :		
Advertisement Expense	15 32 805	1 05 800
Bad Debts		6 58 907
Building Repairing and Maintenance	24 84 430	25 98 844
Brokerage Exp	2 12 500	
Computer Exp.	7 90 136	1 38 081
Corporate Social Responsibility Obligation	84 50 211	52 83 445
Commision Exp.	41 711	
Fees & Cess	32 09 654	6 91 539
Foreign Exchange Loss	1 91 886	
Fees & Subscription	6 180	1 180

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NOTES TO BALANCE SHEET AND PROFIT & LOSS STATEMENT



----- CONTINUED -----

Donation	18 68 873	20 92 645
Designing & Development Expense	56 115	20 910
Dealer Meeting Expense	3 36 321	3 07 547
Plot Maintenance Charges		21 068
Repairing & Maintenance Expense - Others	5 11 774	1 13 797
Penalty	32 56 137	91 600
Toll Pass Expense	3 49 17 537	2 67 43 310
TCS Expense		12 494
Vehicles Expense	4 62 81 465	3 02 90 889
Kasar Expense	1 310	31 319
Insurance Expense	50 16 272	31 48 861
Income Tax Expense		50 116
Internet Expense	5 77 692	4 53 576
Legal & Professional Fees	2 17 08 620	1 26 46 041
Laboratory Testing Expense	9 13 548	8 16 953
Live Assets Maintenance Expense		1 22 839
Medical aid Expense	29 08 126	21 49 351
Mark to Market Loss	1 22 51 430	82 53 842
Manpower Recruitment Charges	4 46 870	4 48 299
Other Misc. Expense	23 74 829	5 23 724
Post & Courier Expense	15 47 393	10 80 903
Rent Expense	26 87 466	3 99 996
Security Charges	44 73 199	48 92 612
Seminar & Conference Exp	22 386	3 95 161
Safety and Preventive Expense	14 93 977	5 25 845
Staff Welfare Expense	1 42 469	7 45 397
Staff Accommodation Expense	9 68 242	13 27 589
Staff Uniform	33 66 354	20 89 975
Stationery & Printing Expense	19 56 637	16 64 918
Travelling Expense	1 17 54 732	1 26 63 062
Telephone Expense	21 19 425	16 44 281
Sub Total (B)	18 08 78 711	12 52 46 714
SELLING AND DISTRIBUTION EXPENSES :		
Transportation Expense	30 40 97 104	20 14 95 713
Sales Promotion Expense	32 72 748	74 08 291
Sub Total (C)	30 73 69 851	20 89 04 004
TOTAL (A+B+C)	90 87 95 377	61 98 20 404



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**(A) Accounting Policies****1. Basis of Preparation of Financial Statements :-**

* The Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Accounts) Rules, 2014 and the relevant provisions of the companies Act, 2013. The Financial Statements have been prepared on accrual basis under the Historical cost convention. The accounting policies adopted in the preparation of the Financial statements are consistent with those followed in the previous year except accounting for employee benefits in respect of gratuity.

* All Assets and Liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and time between the acquisition of assets for processing and their realization in cash and cash equivalents, the company has ascertained its operating cycle as less than 12 months for the purpose of current and non-current classification of assets and liabilities.

2. Revenue Recognition :-

* **Sale of Goods :-** Sales are recognized when significant risk and rewards of ownership of goods have been passed to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably and the amount of revenue can be measured reliably.

* **Interest :-** Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

3. Fixed Assets :-

* All the items of Fixed Assets are stated at historical cost net of recoverable taxes, less accumulated depreciation and impairment loss, if any, The cost of Fixed Assets comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into its present location and the condition necessary for it to be capable of operating in the manner intended by the management, and also taking into account the initial estimate of any decommissioning obligation, if any, and Borrowing Cost for the assets that necessarily take a substantial period of time to get ready for their intended use. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably.

* Gains or losses arising from de-recognition / disposal of a Fixed Asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized as exceptional items in the Statement of Profit and Loss when the asset is derecognized / disposed off.

* **Capital work-in-progress:-** Projects under which fixed assets are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

4. Depreciation :-

Depreciation is provided to the extent of depreciable amount on Written Down Value method on the basis of useful life/ remaining useful life and in the manner specified in part "C" of Schedule II of the Companies Act, 2013. Depreciation on additions to assets or on sale / disposal of assets is provided for on pro-rata basis depending upon the period used during the year.

5. Investments :-

Company has no investments except investment in LIC employee Group Gratuity Fund. The valuation and profit/loss of the same have been recognised in the statement of Profit and loss as per AS -15.



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**6. Inventories :-**

Inventories of Raw Materials and Finished Goods are stated at cost or net realizable value, whichever is lower. Cost comprises all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. cost formula used is First in first out method. due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

7. Employee Benefits :-

Employee Benefits Such as Provident Fund, ESI, Leave Salary, etc. are accounted for on accrual basis. And same is debited to Profit and Loss Statement . In respect of gratuity, the company has opted for the Employees Group Gratuity Scheme, framed by Life Insurance Corporation of India. Till previous year, the contributions made to the fund has been charged to the statement of Profit and Loss account. This Financial year company has created Provision for Defined benefit obligation and LIC EGG Plan asset and actuarial gain or loss has been recognized in the statement of profit and loss a per AS 15 and based upon the actuarial valuation report.

Defined Benefit Plan as per actuarial Valuation:-

Particulars	Gratuity (Funded)	
	31st March 2021	31st March 2020
<u>I. Expense recognized in the statement of P & L for the year ended on</u>		
1. Current Service cost	1,02,01,684	67,61,147
2. Interest Cost	12,65,679	15,87,841
3. Expected return on plan assets	(17,22,637)	(12,82,185)
4. Acturial (Gain) / Loss	56,01,620	(1,16,18,505)
TOTAL EXPENSE	1,53,46,346	(45,51,702)

<u>II. Net Asset / (Liability) recognised in the Balance Sheet as at</u>	31st March 2021	31st March 2020
1. Present value of defiend Benefit obligation	3,35,53,291	1,80,81,139
2. Fair Value of Plan Assets	3,91,50,303	2,46,09,109
3. Funded Status Surplus/(deficit))	55,97,012	65,27,970
4. Net Asset/(liability)	55,97,012	65,27,970

<u>III. Change in the obligations during the year ended on</u>	31st March 2021	31st March 2020
1. Present value of defined benefit obligation at the beginning of the year	1,80,81,139	2,26,83,447
2. Current service cost	1,02,01,684	67,61,147
3. Interest cost	12,65,679	15,87,841
4. Acturial (Gain) / Loss	57,33,011	(1,16,98,682)
5. Benefits paid	(17,28,222)	(12,52,614)
6. Present value of defined benefit obligation at the year ended 31st March	3,35,53,291	1,80,81,139



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

<u>IV. Change in the fair value of plan assets during the year ended on</u>	31st March 2021	31st March 2020
1. Fair value of plan assets at the beginning of the year	2,46,09,109	1,83,16,935
2. Expected return on plan assets	17,22,637	12,82,185
3. Contributions by employer	1,44,15,388	63,22,588
4. Acturial Gain / (Loss)	1,31,391	80,177
5. Actual Benefits paid	(17,28,222)	(12,32,422)
6. Fair value of plan assets at the end of the year	3,91,50,303	2,46,09,109

<u>V. Major category of plan assets as a percentage of total plan</u>	2020-21	2019-20
Funded with LIC	100%	100%

<u>VI. Actuarial Assumptions</u>	2020-21	2019-20
1. Discount Rate (p.a.)	7.00 % P.a.	7.00 % P.a.
2. Expected rate of return on plan assets (p.a.)	7.00 % P.a.	7.00 % P.a.
3. Rate of Salary increase (p.a.)	5.00 % P.a.	5.00 % P.a.
4. In-service Mortality	IALM 2012-14	IALM 2012-14

8. Provisions, contingent liabilities and contingent assets :-

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

* A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

* A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements. Contingent liabilities are disclosed by way of notes to the accounts.

9. Foreign Currency Transactions :-

Transactions denominated in foreign currency are recorded at the exchange rates prevailing on the date of transactions. Profits and Gains are recognized as " Foreign Exchange Gain" in Profit & Loss statement. Monetary Assets outstanding on the date balancesheet are reflected at the rate Prevailing at the end of the year. Gains or Loss on such assets are recognized as " Foreign Exchange Gain" in Profit & Loss Statement.



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**10. Segment Reporting :-**

* The company has determined business segment as primary segment. The company is engaged primarily in the business of manufacturing of Namkeen. As the basic nature of these products are governed by the similar set of risks and returns, these have been determined as a single reportable business segment. Accordingly, segment revenue, segment result, segment assets and segment liabilities are all as reflected in the financial statement as of and for the period ended March 31, 2021.

* Geographical segment is considered as secondary segment The company has three geographical segments, viz. Gujarat Unit ,Maharashtra Unit & Rajasthan unit. Revenue from geographical segments based on location of asset is given below.

Secondary Segment - Geographical Segments	Gujarat	Maharashtra	Rajasthan	Total
	For the year ended on March 31, 2021	For the year ended on March 31, 2021	For the year ended on March 31, 2021	For the year ended on March 31, 2021
Segment revenue by geographical area based on geographical location of assets	9,68,76,38,850.00	2,21,10,94,863.00	27,70,467.00	11,90,15,04,180.00
Carrying Cost of segment Assets by location of Assets	2,58,90,84,112.00	86,58,21,704.00	7,50,27,425.00	3,52,99,33,241.00
Addition to Tangible and Intangible Assets	18,50,96,146.00	17,27,95,270.00	4,66,67,757.00	40,45,59,173.00

* Segment Revenue of Gujarat includes Rs. 59,91,20,670/- transferred to Maharashtra Unit & Rs.27,12,331 transferred to Rajasthan unit , Segment Revenue of Maharashtra Includes Rs. 1,12,66,319/- transferred to Gujarat Unit and Segment Revenue of Rajasthan Includes Rs. 43,200/- transferred to Gujarat Unit

* During the year ended March 31, 2020 Company has two Geographical Locations viz. Gujarat (Rajkot) & Maharashtra (Nagpur).

Secondary Segment - Geographical Segments	Gujarat	Maharashtra	Total
	For the year ended on March 31, 2020	For the year ended on March 31, 2020	For the year ended on March 31, 2020
Segment revenue by geographical area based on geographical location of assets	8,40,86,30,793.00	69,83,37,162.00	9,10,69,67,955.00
Carrying Cost of segment Assets by location of Assets	1,85,15,73,265.00	66,44,28,914.00	2,51,60,02,179.00
Addition to Tangible and Intangible Assets	28,33,98,686.00	8,64,91,415.00	36,98,90,101.00

* Segment Revenue of Gujarat includes Rs. 23,49,78,883/- transferred to Maharashtra Unit and Segment Revenue of Maharashtra Includes Rs. 96,28,679/- transferred to Gujarat Unit

11. Taxes on Income :-

* Tax expenses comprises of Current tax and interest charged and Deferred tax charge or credit.

* Current Tax: Provision for current tax is made based on tax liability computed after considering tax allowances and exemptions, in accordance with the provisions of the Income tax Act, 1961.

* Deferred Tax: Deferred tax assets and liability is recognized, on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax asset and deferred tax liability is calculated by applying tax rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date.



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**12. Use of Estimates :-**

* The preparation and presentation of financial statements requires the management to make estimates, judgements and assumptions that affect the amounts of assets and liabilities reported as on the date of financial statement and the reported amount of revenues and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from these estimates. Appropriate changes in estimates are made as and when the Management becomes aware of the changes in the circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which the changes are made and if material, their effects are disclosed in the notes to the financial statements.

* Information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that may have significant impact on the amounts recognized in the financial statements are as below :

- * Useful lives of Fixed Assets
- * Provisions & contingencies.

13. Borrowing Cost :-

Borrowing Cost attributable to the acquisition or construction of a qualifying asset is capitalized as part of the cost of the asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

14. Earning Per Share :-

Earning per share is calculated in accordance with the requirements of Accounting Standard 20 "Earning Per Share". Basic EPS is computed by dividing the net profit or loss for the year attributable to the equity share holder by number of equity shares outstanding at the end of the year. There are no potential equity shares; hence diluted EPS is same as Basic EPS.

(B) Notes on Accounts

1. Sundry Creditors, Sundry Debtors, Bank balance, Unsecured loans, Loans and Advances are subject to confirmation and reconciliation.

2. Payment to Auditor :

Particulars	2020-21	2019-20
Audit Fees	2,50,000	2,50,000
Company Law Matters	-	-
Income Tax Matters	2,50,000	2,50,000
Total	5,00,000	5,00,000

3. Payments to Directors :

Particulars	2020-21	2019-20
Salary & Bonus	2,51,59,040	3,10,46,401
Sitting Fees	-	-
Total	2,51,59,040	3,10,46,401

4. Additional Information :-**(A) LICENSED AND INSTALLED CAPACITY**

Particulars	As At 31 st March 2021	As At 31 st March 2020
(a) Licensed Capacity	Not Applicable	Not Applicable
(b) Installed Capacity	Not Applicable	Not Applicable



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

(B) QUANTITATIVE DETAILS OF OPENING STOCK TURNOVER, PRODUCTION/	As At 31st March 2021	As At 31st March 2020
	Not Applicable	Not Applicable

(C) Expenditure in Foreign Currency	As At 31st March 2021	As At 31st March 2020
	Purchase of Machinery of USD 1,97,410 & Other Revenue Expenditure of USD 900 & AUD 4882	Pur. of Machinery of EURO 35,179

(D) Earning in Foreign Exchange	As At 31st March 2021	As At 31st March 2020
	Rs.12,14,95,806/-	Rs.1,59,42,310/-

5. Other Income Includes :

PARTICULARS	2020-21	2019-20
(1) Interest Income	8,13,692	11,74,501
(2) Cash Discount	4,16,405	4,22,774
(3) Foreign Exchange Gain (Net)	-	41,548
(4) Rate and Quality difference Income	12,94,874	85,57,863
(5) Weight difference Discount	15,03,728	35,01,571
(6) Non-commitment Charges	20,58,435	-
(7) Miscellaneous Income	51,556	9,94,500
Total	61,38,691	1,46,92,757

6. Major components of Deferred Tax :

PARTICULARS	2020-21	2019-20
A) Deferred Tax Liability as at	79,99,456	1,48,04,880
Difference between Book & Tax Depreciation	(67,02,794)	(1,87,86,147)
Speculation Business Loss	(1,22,51,430)	(82,53,842)
Deferred Tax Liability provided on the said difference		
Total	79,99,456	1,48,04,880
B) Deferred Tax Assets provided on the said difference	47,70,399	68,05,424
Net Deferred Tax Liabilities / assets (A-B)	32,29,056	79,99,456

7. DUE TO MICRO, SMALL AND MEDIUM ENTERPRISE :

As required by section 22 of the Micro, Small and Medium Enterprises Development Act 2006 the amount due to Micro, Small and Medium Enterprises Exceeding 45 Days as at March 31,2021 is Rs. 74,699/-

8. EXCEPTIONAL AND EXTRAORDINARY ITEMS :

Gains or losses arising from disposal of fixed assets are measured as difference between the net disposal proceeds and carrying amount of the assets and difference of Rs.17,06,176/- is reflected as gain and shown as an exceptional item in the statement of Profit and Loss.

Mark to Market Loss of Rs. 1,22,51,430/- considered as Speculation Loss considering the transaction occurred as the normal course of business and charged to statement of Profit and Loss and not reflected as an extraordinary item.



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**9. RELATED PARTY DISCLOSURES :**

As per AS - 18 " Related Party Disclosures " issued by the Companies (Accounting Standards) Rules, 2006 and the provisions of The Companies Act, 2013, the Company's related parties and transactions are disclosed below :

I.	Enterprises which have significant influence over the Company	N.A.
II.	Enterprise under the control of the Company	N.A.
III.	Key management Personnel / Directors	Bipinbhai Hadvani
		Prafulbhai Hadvani
		Dakshaben Hadvani
		Harsh Shah
IV.	Other related parties with whom the Company had transactions :	
	a) Relative of Directors	Vinaben Hadvani
		Rekhaben Rokad
		Mahendrabhai Hadvani
		Raj Hadvani
		Paresh Garala
		Chetnaben Garala
		Nirali Shah
	b) Company in which Director was interested	N.A.

As per AS - 18 " Related Party Disclosures " issued by the Companies (Accounting Standards) Rules, 2006 and the provisions of The Companies Act, 2013, the Company's related parties and transactions are disclosed below :

Aggregate transactions with related parties for the F.Y. 2020-21 :

Sr. No.	Nature of Transactions	Co-ventures	Sub -sidiary	KMP / Directors	Relatives of Directors	Total
1	Remuneration :					
	Bipinbhai Hadvani	-	-	94,13,187	-	94,13,187
	Prafulbhai Hadvani	-	-	94,13,187	-	94,13,187
	Harsh Shah			50,14,819		50,14,819
	Dakshaben Hadvani			13,17,847		13,17,847
2	Salary :					
	Mahendrabhai Hadvani				62,75,458	62,75,458
	Vinaben Hadvani	-	-	-	13,17,847	13,17,847
	Rekhaben Rokad	-	-	-	12,55,092	12,55,092
	Raj Hadvani	-	-	-	10,04,073	10,04,073
	Chetnaben Garala				6,84,595	6,84,595
	Paresh Garala	-	-	-	4,99,428	4,99,428
3	Professional Fees :					
	Nirali Shah	-	-	-	33,00,000	33,00,000
	TOTAL	-	-	2,51,59,040	1,43,36,493	3,94,95,533



NOTE : 20 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Aggregate transactions with related parties for the F.Y. 2019-20 :

Sr. No.	Nature of Transactions	Co-ventures	Sub -sidiary	KMP / Directors	Relatives of Directors	Total
1	Remuneration :					
	Bipinbhai Hadvani	-	-	1,02,68,931	-	1,02,68,931
	Prafulbhai Hadvani	-	-	1,02,68,931	-	1,02,68,931
	Harsh Shah			90,70,889		90,70,889
	Dakshaben Hadvani			14,37,650		14,37,650
2	Salary :					
	Mahendrabhai Hadvani				68,45,954	68,45,954
	Vinaben Hadvani	-	-	-	14,37,650	14,37,650
	Rekhaben Rokad	-	-	-	13,69,191	13,69,191
	Raj Hadvani	-	-	-	10,95,353	10,95,353
	Chetnaben Garala				6,84,595	6,84,595
	Paras Garala	-	-	-	4,25,054	4,25,054
3	Professional Fees :					
	Nirali Shah	-	-	-	12,00,000	12,00,000
	TOTAL	-	-	3,10,46,401	1,30,57,797	4,41,04,198

10. Previous year figures have been regrouped or rearranged whenever necessary.

Signature to Note 1 to 20

In terms of my Separate Audit Report of Even Date Attached.

K R Pala & Associates
Chartered Accountants

Krunal R Pala
Proprietor
FRN - 146113W
Mem. No. - 179860
UDIN : 21179860AAAABL6212

Gopal Snacks Private Limited

Director

Director

Place : Rajkot

Date : November 02, 2021

GOPAL SNACKS PRIVATE LIMITED



Cash Flow Statement for the year ended on

(Amount In Rupees)

Sr No	Particulars	March 31 st , 2021	March 31 st , 2020
A	Cash flow from Operating Activities :		
	Net Profit before Tax	26,02,56,348	58,15,88,573
	Adjustments for:		
	Depreciation	23,17,03,163	21,03,18,355
	Interest and Finance charges	10,13,63,870	7,86,92,736
	(Profit)/Loss on Sale of Assets	(17,06,176)	(8,01,187)
	Preliminary Expenditure written off	-	-
	Operating Profit before Working Capital Changes	59,16,17,205	86,97,98,477
	Movements in Working Capital:		
	Decrease / (Increase) in Inventories	(25,71,01,938)	(32,36,54,322)
	Decrease / (Increase) in Trade Receivables	(4,10,06,193)	2,50,25,499
	Decrease / (Increase) in Loans & Advances	(8,42,15,334)	3,30,39,411
	Decrease / (Increase) in Other Current Assets	(81,36,495)	(4,23,877)
	(Decrease) / Increase in Trade Payables	(5,36,77,286)	11,79,96,926
	(Decrease) / Increase in Working Capital Limits	25,43,51,059	7,10,830
	(Decrease) / Increase in Others Current Liabilities	11,45,46,984	9,73,592
	(Decrease) / Increase in Provisions	29,99,720	(32,41,934)
	Cash generated from Operations	(7,22,39,483)	(14,95,73,875)
	Direct Taxes Paid	(9,00,00,000)	(17,76,00,000)
	Net Cash Used In Operating Activities - A	42,93,77,722	54,26,24,602
B	Cash Flow from Investing Activities :		
	Issuance of Equity with premium (Net)	-	-
	Sale of Tangible Assets	36,97,853	9,90,000
	Purchase of Tangible & Intangible Assets	(76,03,80,951)	(36,98,90,101)
	Increase in Non Current Assets	6,90,417	(6,90,417)
	Decrease / (Increase) in Non Current Investment	9,39,905	(65,36,917)
	Decrease / (Increase) in Long-term Loans & Advances	(94,55,299)	(77,08,748)
	Net Cash Used In Investing Activities - B	(76,45,08,075)	(38,38,36,183)
C	Cash Flow from Financing Activities		
	Interest and Finance charges	(10,13,63,870)	(7,86,92,736)
	Proceeds from Loan Funds (Net of installments paid)	43,07,36,637	(9,98,73,267)
	Other Long Term Borrowings	4,84,89,181	1,74,67,043
	Payment of Dividend	-	-
	Tax on Dividend	-	-
	Net Cash from Financing Activities - C	37,78,61,948	(16,10,98,960)
	Net (Decrease)/Increase in Cash & Cash Equivalent (A+B+C)	4,27,31,595	(23,10,541)
	Cash & Cash Equivalents as at beginning of the Year	49,62,606	72,73,147
	Cash & Cash Equivalents as at End of the Year	4,76,94,201	49,62,606

