



PREET KAMAL & CO.

Chartered Accountants

1069, Sector 21-B, Chandigarh, Chandigarh, Chandigarh-160022 Chandigarh

Phone : 9357243178, E-Mail : gsbhatia.ca@gmail.com

UDIN :22502732AXZQIO9400

INDEPENDENT AUDITOR'S REPORT

To the Members of

KALYANI ADITYA MINERAL PRIVATE LIMITED (FORMERLY KNOWN AS NEEDFUL PROJECTS ADVISORY PRIVATE LIMITED).

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of KALYANI ADITYA MINERAL PRIVATE LIMITED (FORMERLY KNOWN AS NEEDFUL PROJECTS ADVISORY PRIVATE LIMITED) ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

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

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

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 ("the Act") with respect to the preparation of these Financial Statements that



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give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on



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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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) *[The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.]* NA
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

g. bhatia





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(e) 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.

(f) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.

(g)

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

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

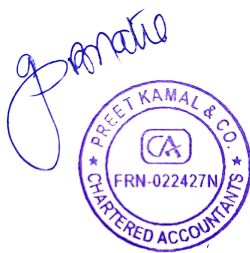
c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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

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

iii Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e The company has not declared or paid any dividend during the year is in





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accordance with section 123 of the Companies Act 2013”, Hence clause not applicable.

Gurpreet Singh



for **PREET KAMAL & CO.**
Chartered Accountants

Place : CHANDIGARH

Date : 12/09/2022

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0022427N

ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of KALYANI ADITYA MINERAL PRIVATE LIMITED (FORMERLY KNOWN AS NEEDFUL PROJECTS ADVISORY PRIVATE LIMITED) for the year ended 31st March, 2022.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) A. whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; **Yes**
- B. whether the company is maintaining proper records showing full particulars of intangible assets; **Yes**
- (b) whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account; **Yes**
- (c) Whether the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company, If not, provide the details thereof in the format below:-



Description of property	Gross carrying value	Held in The name of	Whether promoter, director or their relative or employee	Period held – indicate range, where appropriate	Reason for not being held in the name of the company*
-	-	-	-	-	*also indicate if in dispute
	NA				

- (d) Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets; **NA**
- (e) Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions(Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the Company has appropriately disclosed the details in its financial statements; **NA**
2. (a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account; **Yes**

- (b) whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details; **Yes**
3. whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so, - **NA**
- (a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-
- A. the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;
- B. the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;
- (b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;.
- (c) in respect of loans and advances in the nature of loans whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;
- (d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;
- (e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];
- (f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;
4. in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof; **NA**
5. in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or

Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not; **NA**

6. whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained; **NA**
7. (a) whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated; **YES**
- (b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute); **NA**
8. whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year; **NA**
9. (a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:- **NA**



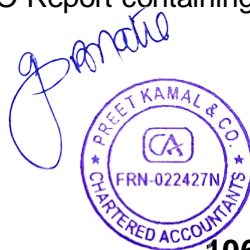
Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	*lender wise details to be provided in case of defaults to banks, financial institutions and Government				

- (b) whether the company is a declared wilful defaulter by any bank or financial institution or other lender;
- (c) whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;
- (d) whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;
- (e) whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof

with nature of such transactions and the amount in each case;

- (f) whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;
10. (a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported; **NA**
- (b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance; **NA**
11. (a) whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated; **NA**
- (b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;
12. (a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability; **NA**
- (b) Whether the Nidhi Company is maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;
- (c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;
13. whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards; **YES**
14. (a) whether the company has an internal audit system commensurate with the size and nature of its business; **YES**
- (b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor; **YES**
15. whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with; **NA**

16. (a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained; **NA**
- (b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
- (c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;
- (d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;
17. Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses; **NA**
18. whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors; **YES**
19. on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date; **YES**
20. (a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act; **NA**
- (b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act; **NA**
21. Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO Report containing the qualifications or adverse remarks. **NA**



for **PREET KAMAL & CO.**
Chartered Accountants

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CHANDIGARH, CHANDIGARH-160022
CHANDIGARH

Place : **CHANDIGARH**
Date : **12/09/2022**

ANNEXURE - B TO THE AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of **KALYANI ADITYA MINERAL PRIVATE LIMITED (FORMERLY KNOWN AS NEEDFUL PROJECTS ADVISORY PRIVATE LIMITED)**. ("The Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect

the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



for **PREET KAMAL & CO.**
Chartered Accountants

Place : **CHANDIGARH**
Date : **12/09/2022**

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CHANDIGARH, CHANDIGARH-160022
CHANDIGARH

KALYANI ADITYA MINERAL PRIVATE LIMITED
313,, 3RD FLOOR,, TRICITY PLAZA, PEERMUCHHALLA, SAS NAGAR, PUNJAB-160104
CIN : U74999PB2010PTC055283
BALANCE SHEET AS AT 31/03/2022


In `

Particulars	Note No.	as at 31/03/2022	as at 31/03/2021
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	3231700.00	3231700.00
Reserves and surplus	2.2	268072123.83	237286096.22
Money received against share warrants		-	-
		271303823.83	240517796.22
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	2.3	13758500.00	-
Deferred tax liabilities (Net)	2.4	14360.00	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		13772860.00	0.00
Current liabilities			
Short-term borrowings	2.5	216199738.48	-
Trade payables	2.6	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		10338515.88	25314491.00
Other current liabilities	2.7	7547053.40	40036831.71
Short-term provisions	2.8	19573438.36	4454000.00
		253658746.12	69805322.71
TOTAL		538735429.95	310323118.93
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.9	1225119.56	-
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		1225119.56	0.00
Non-current investments	3.0	56900000.00	56900000.00
Deferred tax assets (net)		-	-
Long-term loans and advances	3.1	5841068.00	5881068.00
Other non-current assets		-	-
		63966187.56	62781068.00
Current assets			
Current investments		-	-
Inventories	3.2	26366095.46	9072537.71
Trade receivables	3.3	98797840.46	103338724.00
Cash and cash equivalents	3.4	213781528.73	15038752.28
Short-term loans and advances	3.5	78420965.83	81351480.00
Other current assets	3.6	57402811.91	38740556.94
		474769242.39	247542050.93
Accounting Policies and Notes on Accounts	1.0		
TOTAL		538735429.95	310323118.93

In terms of our attached report of even date
For PREET KAMAL & CO.
CHARTERED ACCOUNTANTS
FRN : 0022427N


GURPREET SINGH
(PARTNER)

For KALYANI ADITYA MINERAL PRIVATE LIMITED


SHYAM LAL MITTAL
(Director)
(DIN : 00740819)


SAURABH MITTAL
(Director)
(DIN : 06441030)

Place : CHANDIGARH

KALYANI ADITYA MINERAL PRIVATE LIMITED
313,, 3RD FLOOR,, TRICITY PLAZA, PEERMUCHHALLA, SAS NAGAR, PUNJAB-160104
CIN : U74999PB2010PTC055283
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2022

In `


Particulars	Note No.	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Revenue from operations	3.7	4374480511.79	587061608.52
Other income	3.8	4801409.57	300009.00
Total Income		4379281921.36	587361617.52
Expenses			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	3.9	4238481749.88	492976168.85
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	4.0	(17293557.75)	37805584.83
Employee benefits expense	4.1	8191277.82	8271405.00
Finance costs	4.2	8965647.53	767.00
Depreciation and amortization expense	4.3	106811.37	-
Other expenses	4.4	100258262.54	32300821.62
Total expenses		4338710191.39	571354747.30
Profit before exceptional and extraordinary items and tax		40571729.97	16006870.22
Exceptional items		-	-
Profit before extraordinary items and tax		40571729.97	16006870.22
Extraordinary Items		-	-
Profit before tax		40571729.97	16006870.22
Tax expense:	4.5		
Current tax		10196735.00	4454000.00
Deferred tax		14360.00	-
Profit/(loss) for the period from continuing operations		30360634.97	11552870.22
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		30360634.97	11552870.22
Earnings per equity share:			
Basic		93.95	35.75
Diluted		93.95	35.75

In terms of our attached report of even date
For PREET KAMAL & CO.
CHARTERED ACCOUNTANTS
FRN : 0022427N


GURPREET SINGH
(PARTNER)


Place : CHANDIGARH

For KALYANI ADITYA MINERAL PRIVATE LIMITED


SHYAM LAL MITTAL
(Director)
(DIN : 00740819)


SAURABH MITTAL
(Director)
(DIN : 06441030)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

Note No. 2.1 Share Capital

In `

Particulars	as at 31/03/2022	as at 31/03/2021
Authorised		
330000 (330000) Equity Shares of ` 10/- Par Value	3300000.00	3300000.00
	3300000.00	3300000.00
Issued		
323170 (323170) Equity Shares of ` 10/- Par Value	3231700.00	3231700.00
	3231700.00	3231700.00
Subscribed		
323170 (323170) Equity Shares of ` 10/- Par Value	3231700.00	3231700.00
	3231700.00	3231700.00
Paidup		
323170 (323170) Equity Shares of ` 10/- Par Value Fully Paidup	3231700.00	3231700.00
	3231700.00	3231700.00

Holding More Than 5%

Particulars	as at 31/03/2022		as at 31/03/2021	
	Number of Share	% Held	Number of Share	% Held
Moonlight Conclave Limited	323070	99.97	323070	99.97

Note No. 2.2 Reserve and Surplus

In `

Particulars	as at 31/03/2022	as at 31/03/2021
Securities Premium Opening	216087300.00	216087300.00
	216087300.00	216087300.00
Profit and Loss Opening	21198796.22	9645926.00
Amount Transferred From Statement of P&L	30360634.97	11552870.22
Amount Transferred From Sundries		
Others	425392.64	0.00
	425392.64	0.00
	51984823.83	21198796.22
	268072123.83	237286096.22

Note No. 2.3 Long Term Borrowings

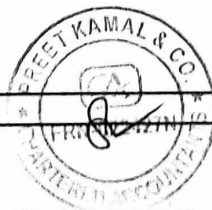
In `

Particulars	as at 31/03/2022	as at 31/03/2021
Others	13758500.00	0.00
	13758500.00	0.00

Note No. 2.4 Deferred Taxes

In `

Particulars	as at 31/03/2022	as at 31/03/2021
Deferred Tax Liabilities		
Depreciation	14360.00	0.00
	14360.00	0.00



Note No. 2.5 Short Term Borrowings

In `

Particulars	as at 31/03/2022	as at 31/03/2021
Loans repayable on demand		
Banks		

Secured ICICI Bank Ltd HDFC Bank Ltd	81997839.42	0.00
	134201899.06	0.00
	216199738.48	0.00

Note No. 2.6 Trade Payables

as at 31/03/2022

In `

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	10338515.88	0.00	0.00	0.00	0.00	10338515.88
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2021

In `

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
Sundry Creditors For Goods	12622598.00	0.00	0.00	0.00	0.00	12622598.00
Sundry Creditors For Expenses	12691893.00	0.00	0.00	0.00	0.00	12691893.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 2.7 Other Current Liabilities

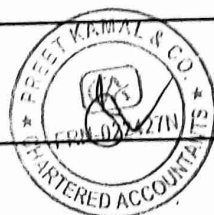
In `

Particulars	as at 31/03/2022	as at 31/03/2021
Other payables		
Other Current Liabilities		
Audit Fees Payable	302000.00	151000.00
Commission Payable	2169750.00	4395936.00
Salary Payable	922323.40	3312500.00
Expenses Payable	4152980.00	0.00
Advance from Debtors	0.00	28831578.00
TCS Payable	0.00	2363551.00
TDS Payable	0.00	982266.00
Round off	0.00	0.71
	7547053.40	40036831.71

Note No. 2.8 Short Term Provisions

In `

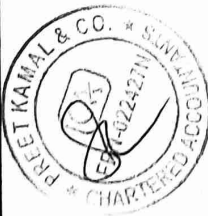
Particulars	as at 31/03/2022	as at 31/03/2021
Tax Provision		
Other Tax	9376703.36	0.00
Provision for Taxation	10196735.00	4454000.00
	19573438.36	4454000.00



Note No. 2.9 Property, Plant and Equipment

In `

Particulars	Gross			Depreciation			Impairment			Net					
	Opening as at 01/04/2021	Addition	Deduction	Revaluation	Closing as at 31/03/2022	Opening as at 01/04/2021	During Period	Deducti on	Other Adj.	Closing as at 31/03/2022	Opening as at 01/04/2021	During Period	Reversal	Closing as at 31/03/2022	Closing as at 31/03/2021
Plant and Machinery		635912.47			635912.47		25715.50			25715.50				610196.97	
Equipments															
Office Equipments		80438.52			80438.52		7345.47			7345.47				73093.05	
Computer Equipments		211176.27			211176.27		39821.21			39821.21				171355.06	
Furniture and Fixtures		404403.67			404403.67		33929.19			33929.19				370474.48	
Grand Total	0.00	1331930.93	0.00	0.00	1331930.93	0.00	106811.37	0.00	0.00	106811.37	0.00	0.00	0.00	1225119.56	0.00
Previous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Note No. 3.0 Non-current investments

Particulars	In `	
	as at 31/03/2022	as at 31/03/2021
Investments in Equity Instruments		
NonTrade, Unquoted		
725487 (31/03/2021 : 725487) Investment in Unquoted Shares of ` 10/- of ` 0 Each Fully Paidup in Kalyani India Private Limited	56900000.00	56900000.00
	56900000.00	56900000.00

Note No. 3.1 Long-term loans and advances

Particulars	In `	
	as at 31/03/2022	as at 31/03/2021
Loans and advances to related parties		
Loans and advances to others		
Unsecured, considered good		
Loans and advances to others	5841068.00	5881068.00
	5841068.00	5881068.00

Note No. 3.2 Inventories

Particulars	In `	
	as at 31/03/2022	as at 31/03/2021
Stock in Trade	26366095.46	9072537.71
	26366095.46	9072537.71

Note No. 3.3 Trade receivables

Particulars	In `	
	as at 31/03/2022	as at 31/03/2021
Trade Receivable		
Secured, considered good		
Within Six Months		
Sundry Debtors For Goods	98797840.46	100954708.00
Exceeding Six Months		
Sundry Debtors For Goods	0.00	2384016.00
	98797840.46	103338724.00

Note No. 3.4 Cash and cash equivalents

Particulars	In `	
	as at 31/03/2022	as at 31/03/2021
Cash in Hand	119113.73	115786.00
Balances With Banks		
Others		
Interest accrued on FDR	1062893.00	0.00
Fixed Deposits	212499999.00	0.00
	213781528.73	15038752.28

Note No. 3.5 Short-term loans and advances

Particulars	In `	
	as at 31/03/2022	as at 31/03/2021
Loans and advances to related parties		
Unsecured, considered good		
Loans and advances	51271565.00	81351480.00
Loans and advances to others		
Unsecured, considered good		
Loans and advances to others	27149400.83	0.00
	78420965.83	81351480.00



Note No. 3.6 Other current assets

In `

Particulars	as at 31/03/2022	as at 31/03/2021
Electronic Credit Ledger (GST)	9482720.64	1220536.54
TCS Recoverable	45299532.96	5110866.00
TDS Receivable	2297879.78	1516028.00
TCS Not deposited by Suppliers	272678.53	0.00
Advance Salary	50000.00	0.00
Advance from Creditors	0.00	30893126.40
	57402811.91	38740556.94

Note No. 3.7 Revenue from operations

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Sale of Products		
Traded Goods		
Revenue/Sales from Trading operations	4374480511.79	587061608.52
	4374480511.79	587061608.52

Note No. 3.8 Other income

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Interest	4462734.00	300009.00
Miscellaneous		
Discount & Write Off	324745.81	0.00
Other interest	13465.05	0.00
Round Off	464.71	0.00
	4801409.57	300009.00

Note No. 3.9 Purchases of Stock-in-Trade

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Stock in Trade		
Purchase of Stock in Trade	4238481749.88	492976168.85
	4238481749.88	492976168.85

Note No. 4.0 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Opening		
Stock in Trade	9072537.71	46878122.54
	9072537.71	46878122.54
Closing		
Stock in Trade	26366095.46	9072537.71
	26366095.46	9072537.71
Increase/Decrease		
Stock in Trade	(17293557.75)	37805584.83
	(17293557.75)	37805584.83

Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Stock in Trade		
Coal	(17293557.75)	37805584.83
	(17293557.75)	37805584.83



Note No. 4.1 Employee benefits expense

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Salary, Wages & Bonus		
Salaries and Allowances	8082530.00	8233705.00
Staff Welfare Expenses	108747.82	37700.00
	8191277.82	8271405.00

Note No. 4.2 Finance costs

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Interest Expenses		
Interest Expenses		
Interest on CC	4567151.00	0.00
Interest on LC	2680024.73	0.00
Bank Charges	1031694.13	767.00
Other Interest Charges	686777.67	0.00
	8965647.53	767.00

Note No. 4.3 Depreciation and amortisation expense

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Depreciation & Amortisation		
Depreciation Tangible Assets	106811.37	0.00
	106811.37	0.00

Note No. 4.4 Other expenses

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Administrative and General Expenses		
Telephone Postage	12200.00	24544.00
Printing Stationery	31050.50	18444.00
Rent Rates And taxes	184280.00	42250.00
Auditors Remuneration	151000.00	151000.00
Repairs Maintenance Expenses	40883.05	256670.00
Electricity Expenses	154354.40	96800.00
Travelling Conveyance	390546.12	315400.00
Legal and Professional Charges	703000.00	217500.00
Donations Subscriptions	250000.00	0.00
Subscriptions, Membership Fees	100000.00	0.00
Registration and Filing Fees	4500.00	0.00
Other Administrative and General Expenses	37414.57	0.00
Postage and Telegram	171.00	6980.00
Freight Load & Unloading	1443221.00	115128.00
Freight (Trading)	64900.00	0.00
Selling Distribution Expenses		
Advertising Promotional Expenses	167000.00	0.00
Commission Paid	24622094.00	17025000.00
Other Expenses		
Clearing & Forwarding Charges	19938943.70	0.00
Material Handling Expenses	49526208.16	3780723.80
Port Rent Charges	1154800.98	8636104.87
Rake Handling Charges	1005389.00	477015.40
App Development Fees	30000.00	0.00
Income Tax Demand	4464.00	0.00
General Expenses	100.00	208314.00
ROC Filing Charges	191655.00	10500.00
Technical Consultancy Fees	30000.00	0.00
Technical Consultancy Fees	10000.00	10000.00
Web Maintaence Charges	10087.06	0.00
Telephone & Mobile Exp	0.00	24000.00
Accounting Charges	0.00	39612.55
Discount & Write off	0.00	8903.00
Interest and Late Fees	0.00	835932.00
Interest to Creditor	0.00	



100258262.54

32300821.62

Note No. 4.5 Tax expense

In `

Particulars	For the Year Ended 31/03/2022	For the Year Ended 31/03/2021
Current tax	10196735.00	4454000.00
Deferred tax	14360.00	0.00
	10211095.00	4454000.00

In terms of our attached report of even date
For PREET KAMAL & CO.
CHARTERED ACCOUNTANTS
FRN : 0022427N

For KALYANI ADITYA MINERAL PRIVATE LIMITED

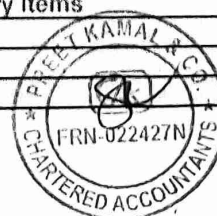


SHYAM LAL MITTAL
(Director)
(DIN : 00740819)

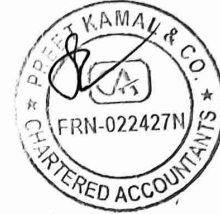
SAURABH MITTAL
(Director)
(DIN : 06441030)

Place : CHANDIGARH

Cash Flow Indirect	
Particulars	Current
Cash Flows from Operating Activates	
Net Profit Before Tax and Extra Ordinary Items	30786027.61
Adjustment For	
Depreciation	106811.37
Foreign Exchange	
Gain or loss of Sale of Fixed assets	
Gain or loss of Investment	
Finance Cost	8965647.53
Dividend Income	
Other adjustment of non cash Item	
Other adjustment to reconcile Profit	
Total Adjustment to Profit/Loss (A)	9072458.90
Adjustment For working Capital Change	
Adjustment for Increase/Decrease in Inventories	-17293557.75
Adjustment for Increase/Decrease in Trade Receivables	4540883.54
Adjustment for Increase/Decrease in Other Current Assets	-15731740.80
Adjustment for Increase/Decrease in Trade Payable	-14975975.12
Adjustment for Increase/Decrease in other current Liabilities	183709960.17
Adjustment for Provisions	15119438.36
Total Adjustment For Working Capital (B)	155369008.40
Total Adjustment to reconcile profit (A+B)	164441467.30
Net Cash flow from (Used in) operation	195227494.91
Dividend Received	
Interest received	
Interest Paid	
Income Tax Paid/ Refund	
Net Cash flow from (Used in) operation before Extra Ordinary Items	195227494.91
Proceeds from Extra Ordinary Items	
Payment for Extra Ordinary Item	
Net Cash flow From operating Activities	195227494.91
Cash Flows from Investing Activities	
Proceeds From fixed Assets	
Proceeds from Investment or Equity Instruments	
Purchase of Fixed Assets	1331930.93
Purchase Of Investments or Equity Instruments	
Interest received	
Dividend Received	
Cash Receipt from Sale of Interest in Joint Venture	
Cash Payment to acquire Interest in Joint Venture	
Cash flow from loosing Control of subsidiaries	
Cash Payment for acquiring Control of subsidiaries	
Proceeds from Govt. Grant	
Other Inflow/Outflow Of Cash	
Net Cash flow from (Used in) in Investing Activities before Extra Ordinary Items	-1331930.93
Proceeds from Extra Ordinary Items	
Payment for Extra Ordinary Item	
Net Cash flow from (Used in) in Investing Activities	-1331930.93
Cash Flows from Financial Activities	
Proceeds From Issuing Shares	
Proceeds from Issuing Debenture /Bonds/Notes	
Redemption of Preference Share	
Redemption of Debenture	
Proceeds from other Equity Instruments	
Proceeds From Borrowing	13758500.00
Repayment Of Borrowing	
Dividend Paid	
Interest Paid	8965647.53
Income Tax Paid/Refund	
Net Cash flow from (Used in) in Financial Activities before Extra Ordinary Items	4792852.47
Proceeds from Extra Ordinary Items	54360.00
Payment for Extra Ordinary Item	
Net Cash flow from (Used in) in Financial Activities	4847212.47



Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	198742776.45
Effect of exchange rate change on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	198742776.45
Cash and cash equivalents at beginning of period	15038752.28
Cash and cash equivalents at end of period	213781528.73



Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for **PREET KAMAL & CO.**
Chartered Accountants

Pamatic



Place : **CHANDIGARH**
Date : **12/09/2022**

GURPREET SINGH
1069, SECTOR 21-B, CHANDIGARH,
CHANDIGARH, CHANDIGARH-160022
CHANDIGARH

Other Disclosures:

1. Related Party disclosure:

(A)Enterprises Where Control Exists:	Name	Holding %/ Relationship	Nature of transactions
1)Holding Company	Moonlight Conclave Limited	99.97	NA
2) Subsidiaries(Extent Of Holding)			NA
(B)Other Related Parties:	Kriti Mittal Meenu Goel Suman Lata	DIRECTOR AND RELATIVES	Amount of loan or deposit taken or accepted 434000 2500000 500000
1) Joint Venture			NA
2) Key Management Personal			
3)Other (Non Executive Chairman)			NA
4)Employees' Benefit Plans where there is significant influence			NA

2. Related Party Transactions:

- Details of Remuneration of Directors for the financial year ended 31st March, 2022:

Name of related party	Relation	Nature of Transaction	Payment Made (Amount)
SHYAM LAL MITTAL	DIRECTOR	REMUNERATION	890000
KRITI MITTAL	DIRECTOR	REMUNERATION	890000
SAURABH MITTAL	DIRECTOR	REMUNERATION	890000
NIRMALA MITTAL	DIRECTORS WIFE	REMUNERATION	860000

