



SACHIN S. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

801, Pearls Best Heights II, C-9, Netaji Subhash Place, Pitampura, New Delhi-110034

Ph.: 011-47550555, 9311877822, 9313777822

Website : sachinjainca.com E-mail : ssjaca@gmail.com/ sjainca2000@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **SHASHI BERIWAL AND COMPANY PRIVATE LIMITED ("the Company")** which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022 and **Profit** and its cash flows for the year ended on that date.

Basis for Opinion

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

Responsibility of Management for the Financial Statements

4. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and

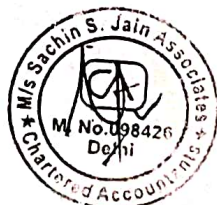


cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. 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.
6. Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

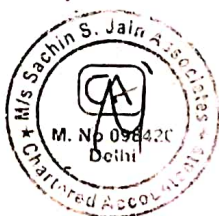
7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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.

Report on Other Legal and Regulatory Requirements

11. 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.
12. 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 purpose of our audit.

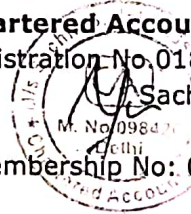


- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) In our opinion and to the best of our information and according to the explanation given to us, the provision of section 143(3)(i) for reporting on the adequacy of internal financial controls over financial reporting and the operating effectiveness of such controls of the company, are not applicable.
- 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 information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There has not been occasion in case of the company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question on delay in transferring such sum does not arise.

For SACHIN S. JAIN & ASSOCIATES
Chartered Accountants

[Firm Registration No. 018543N]

Sachin Jain
M. No. 098426 Partner
Membership No: 098426



Place: New Delhi

Date: 26.05.2022

Annexure "A" to the Independent Auditor's Report of even date to the members of SHASHI BERIWAL AND COMPANY PRIVATE LIMITED, on the financial Statements for the year ended 31 March 2022

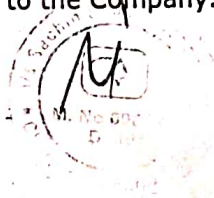
Annexure A

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- i.
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property Plant & Equipment and Intangible assets.
 - (b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no discrepancies were noticed. The manner and frequency of physical verification is adequate considering the nature and size of its business.
 - (c) 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 favour of the lessee) are held in the name of the Company.
 - (d) The Company has not revalued its Property, Plant & Equipment and Intangible assets during the year.
 - (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.
- ii.
 - (a) As the inventories have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable. The procedure of physical verification of inventory followed by the management is reasonable and adequate in relation to the size of the Company and nature of its business and no material discrepancy were noticed on physical verification.
 - (b) The Company has not been sanctioned working capital limits by banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.
- iii. The Company has not granted any loan, secured or unsecured to the parties covered in the register maintained under section 189 of the Act. As there is no loan related transaction during the year with parties covered under provision of Section 189 of the Act. Accordingly,



- clause 3(iii) of the Order is not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, In respect of loans, investments, guarantees, and security.
- v. In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.
- vi. The Company is not required to maintain cost records for the products of the Company by the Central Government under sub-section (1) of section 148 of the Act. Accordingly, reporting under clause 3(vi) of the order is not applicable.
- vii.
- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including income tax, professional tax, Goods and Service Tax, duty of customs, cess and other material statutory dues have been regularly deposited during the year. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, Goods and service tax, duty of customs, cess and other material statutory dues were in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no material dues of income tax, Goods and Service tax, duty of customs, cess which have not been deposited with the appropriate authorities on account of any dispute.
- viii. According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- ix. The Company has not availed any loans or borrowings; accordingly, provisions of this clause are not applicable to the Company.
- x.
- (a) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3(x)(a) of the Order is not applicable to the Company.



(b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.

xi.

(a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

(b) No report under section 143(12) of the act has been filed with the central government for the period covered by our audit.

(c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

xii. In our opinion, the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order are not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements etc., as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act. Further, according to the information and explanations given to us, the Company is not required to constitute an audit committee under section 177 of the Act.

xiv. The Company is not required to conduct an internal audit system as required under section 138 of the Act which is commensurate with the size and nature of its business Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.

xv. According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.



- xvii. The Company has not incurred cash losses in the current financial year and also not incurred cash losses in immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not 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. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx. According to the information and explanations given to us, the Company does not have any ongoing or other than ongoing project as at the expiry of the financial year. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company
- xxi. The reporting under clause 3(xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For SACHIN S. JAIN & ASSOCIATES
Chartered Accountants
[Firm Registration No. 018543N]


Sachin Jain
Partner
Membership No. 098426

Place: New Delhi

Date: 26.05.2022

SHASHI BERIWAL & CO. PVT LTD.

NOTES TO THE ACCOUNTS

1) Corporate Information

The Company was incorporated in 1995. The company is engaged in the business of Trading of Iron and Steel. The company's registered office is in New Delhi.

2) Significant Accounting Policies

a. Basis of Preparation

"These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, except for certain tangible assets which are being carried at revalued amounts. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7(1) of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) of the Companies Act, 1956 [Companies (Accounting Standards) Rules, 2006, as amended] and other relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

b: Functional and Presentation currency

These standalone Ind AS financial statements are presented in Indian Rupees (INR), which is the Company's functional currency

c. Basis of measurement

The standalone Ind AS financial statements have been prepared on a historical cost basis, except for the following that are measured at fair values at the end of each reporting period: - (i) certain financial assets and liabilities and contingent consideration that is measured at fair value



d. First-time adoption

In accordance with Ind AS 101 on First-time adoption of Indian Accounting Standards, the Company's first Ind AS financial statements include, the opening balance sheet as at 1 April, 2019; Balance sheet as at 31 March 2021 and 31 March 2022; two statements each of profit and loss, cash flow and changes in Equity for the year ended 31 March 2021 and 31 March 2022 together with related notes.

The same accounting policies have been used for all periods presented, except where the Company has made use of exceptions or exemptions allowed under Ind AS 101 in the presentation of the opening Ind AS balance sheet.

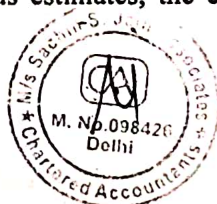
The balance sheets, statements of profit and loss, statements of cash flows and statements of changes in equity of the prior years presented have been recast in accordance with Ind AS.

e. Tangible Assets

Plant, Property and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any, except in case of land which is carried at revalued amount. Cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management²³. Subsequent costs related to an item of Property, Plant and Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

Items of Property, Plant and Equipment that have been retired from active use and are held for disposal are stated at the lower of their net carrying amount and net realisable value and are shown separately in the financial statements under the head 'Other current assets'. Any write-down in this regard is recognised immediately in the Statement of Profit and Loss.

Depreciation is provided on a pro-rata basis on the straight-line method over the estimated useful lives of the assets, based on technical evaluation done by management's expert, which are higher than those specified by Schedule II to the Companies Act, 2013, in order to reflect the actual usage of the assets. The depreciation charge for each period is recognized in the Statement of Profit and Loss, unless it is included in the carrying amount of any other asset. The useful life, residual value and the depreciation method are reviewed at least at each financial year end. If the expectations differ from previous estimates, the changes are accounted for prospectively as a change in accounting estimate.



f) Taxes on Income

- Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.
- Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.
- Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

g) Inventories

Traded Goods and finished goods: are valued at cost or net realizable value whichever is lower.

h) Revenue Recognition

- Revenue is recognized as per the AS 9 i.e. when the Product or services are transferred to the buyer for a price all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.
- Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

i) Foreign Currency Translation

- Transactions in foreign currency are accounted at the exchange rate prevailing on the transaction date.
- Monetary items (such as cash, receivables, loans, payables, etc.) denominated in foreign currencies, outstanding at the year end, are translated at exchange rates (BC Selling rate for Payables and TT Buying rate for Receivables) prevailing at year end.
- Non monetary items (such as Investments, Fixed Assets, etc.) denominated in foreign currencies are accounted at the exchange rate prevailing on the date of transaction (s).
- Any gains or loss arising on account of exchange difference either on settlement or on translation is accounted for in the Profit & Loss account.

j) Employee Benefits

- All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred.



27) Contingent Liabilities

As certified by the management, there is no contingent liability of the company at the year ended on 31.03.2022.

27). Related Party Disclosures

A. LIST OF RELATED PARTIES

Particulars	Name of Related Party
1) Key Management Personnel	a) Shashi Devi Beriwal
	b) Rashi Gupta
	c) Kamal Beriwal
2) Relatives or Enterprises of Key Management Personnel	a) Green Wood Estates Pvt. Ltd.
	b) Dawn View Farms Pvt. Ltd.
	c) Kamal Ispat Pvt. Ltd.
	d) GG Engineering Ltd.

B. DETAILS OF TRANSACTIONS WITH RELATED PARTIES

Particulars	Key Management Personnel	Relative or Enterprises of Key Management Personnel	Individual or Enterprise exercising significant influence over the enterprise	Grand Total for the year ended March 31, 2022	Grand Total for the year ended March 31, 2021
Purchase of Goods					
Sales of Goods	-	-	-	-	-
Rendering of Services	-	-	-	-	-
Receiving of Services	-	-	-	-	-
Managerial Remuneration	-	-	-	-	-

28) Taxation Accounting

Current Corporate Tax provision of Rs.11,39,256/- (excluding DTA) is provided on the results for the year after considering applicable tax rates and laws.

Deferred Tax is provided on timing difference between tax and accounting treatments that originate in one period and are expected to be reversed or settled in subsequent periods. Deferred tax assets and liabilities are measured using the enacted / substantively enacted tax rates and laws for continuing operations.



Particulars	Opening balance A)	Current year (B)	Written off (C)	Balance (A)+(B)-(C)	Result DTA / DTL
As on 31.03.22	12,76,231	2,43,761	Nil	15,19,992	DTA

29) Auditors' Remuneration

Statutory Audit Fees: Rs 12,000 (Previous Year: Rs.12,000)

30) Expenditure in Foreign Currency under the following heads are classified as follows:

- Imports of Goods on C.I.F Basis: -Nil
- Import of Machinery: - Nil

31) Previous year's figures have been regrouped, rearranged and readjusted wherever necessary to make it comparable with the Current Year's figures.

32) All Figures shown in Balance Sheet, Profit & Loss Account and Notes forming part of Balance Sheet and Profit & Loss Account are in Rupees unless indicated otherwise.

33) Key Ratios are enclosed as Annexure-A.

For SHASHI BERIWAL & CO. PVT LTD.

For SHASHI BERIWAL & CO. PVT. LTD.

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Devi
Shashi Devi Beriwal
Director -
Din: 00310392

Kamal Beriwal
Director
Din: 00310692

Kamal Beriwal
Director

For Sachin S Jain & Associates
Chartered Accountants

Sachin Jain
Sachin Jain
Partner
M. No. 098426
FRN - 018543N

Place: New Delhi
Date: 26/05/2022

SHASHI BERIWAL & CO. PVT LTD.
Standalone Balance Sheet as at March 31, 2022

Sr. No.	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
ASSETS				
(1)	Non-Current Assets			
	(a) Property, Plant and Equipment	3	4,42,54,539	5,17,98,303
	(b) Financial Assets			
	(i) Investments	4	35,96,880	35,96,880
	(ii) Loans	5	1,72,99,267	2,12,15,038
	(ii) Other Financial Asset	5(a)	7,85,081	6,87,870
	(c) Deferred Tax Assets (Net)	15	15,19,992	12,76,231
	(c) Other Non-current Assets	6		-
(2)	Current Assets			
	(a) Inventories	7	1,35,73,484	2,05,89,237
	(b) Financial Assets			
	(i) Trade Receivables	8	4,84,94,259	55,31,143
	(ii) Cash and Cash Equivalents	9	11,49,336	7,98,197
	(iii) Loans	10	30,47,641	23,08,324
	(c) Other Current Assets	11	2,38,39,862	2,38,12,219
	TOTAL ASSETS		15,75,60,340	13,16,13,441
EQUITY AND LIABILITIES				
EQUITY				
	(a) Share Capital	12	1,09,10,270	1,09,10,270
	(b) Other Equity	13	3,78,67,238	3,14,59,813
	c) Share application money pending allotment			-
LIABILITIES				
(1)	Non-current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	14		-
	(b) Provisions			-
	(c) Deferred Tax Liabilities (Net)	15		-
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	14	8,99,89,701	6,32,00,514
	(ii) Trade Payables	16	97,01,598	2,05,47,750
	(b) Provisions	17(a)	11,39,256	
	(b) Other current liabilities	17(b)	79,52,277	54,95,094
	TOTAL EQUITY AND LIABILITIES		15,75,60,340	13,16,13,441

Significant Accounting Policies

2

The accompanying notes from 3 to 26 are an integral part of these standalone IND AS Financial Statements

As per our attached Report of even date

For SACHIN S. JAIN & ASSOCIATES

Chartered Accountants



SACHIN JAIN
Partner
Membership No.: 98426
Place: New Delhi
Date: 26/05/2022

For on and behalf of the Board of Directors

SHASHI BERIWAL & CO. PVT LTD.



Shashi Devi Berawal
Director
DIN: 00310392

Kamal Berawal
Director
DIN: 00310692



SHASHI BERIWAL & CO. PVT LTD.
Standalone Statement of Profit and Loss for the year ended March 31st, 2022

Sr. No.	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I	Revenue from Operations	18	7,40,94,745	9,66,01,048
II	Other Income	19	8,43,950	7,10,574
III	Total Income (I+II)		7,49,38,695	9,73,11,622
IV	Expenses			
	Cost of materials consumed	20	3,93,23,994	7,19,68,033
	Purchases of Stock-in-Trade			-
	Changes in Inventories of Finished Goods, Stock-in-trade and Work-in-progress	21	2,78,267	-15,08,181
	Employee benefit expenses	22	20,23,277	32,57,897
	Finance costs	23	36,47,853	34,77,195
	Depreciation and amortization expenses	24	90,12,864	90,75,058
	Other Expenses	25	1,33,49,520	2,10,33,176
	Total Expenses (IV)		6,76,35,775	10,73,03,178
V	Profit/(Loss) before exceptional items and tax (I-IV)		73,02,920	-99,91,556
VI	Exceptional Items			-
VII	Profit/(Loss) before tax (V-VI)		73,02,920	-99,91,556
VIII	Tax Expense:			
	(1) Current Tax		11,39,256	-
	(2) Deferred Tax		-2,43,761	-1,07,722
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)		64,07,425	-98,83,834
X	Profit/(Loss) from discontinued operations			-
XI	Tax expense of discontinued operations			-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)			-
XIII	Profit/(Loss) for the period (IX+XII)		64,07,425	-98,83,834
	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			-
	(ii) Income tax relating to items that will not be reclassified to profit or loss			-
	B (i) Items that will be reclassified to profit or loss			-
	(ii) Income tax relating to items that will be reclassified to profit or loss			-
	Total Comprehensive Income for the period (XIII+XIV)		64,07,425	-98,83,834
XIV	Earnings per Equity Share	26		
	(1) Basic		5.87	-9.06
	(2) Diluted		5.87	-9.06

Significant Accounting Policies

2

The accompanying notes from 3 to 26 are an integral part of these standalone IND AS Financial Statements

As per our attached Report of even date
For SACHIN JAIN & ASSOCIATES
Chartered Accountants.


M/s Sachin Jain & Associates
Chartered Accountants
Delhi
Membership No.: 98428
Place: New Delhi
Date: 26/05/2022

For on and behalf of the Board of Directors
SHASHI BERIWAL & CO. PVT LTD.



Shashi Devi
SHASHI DEVI BERIWAL
Director
DIN: 00310392



Kamal Berawal
KAMAL BERIWAL
Director
DIN: 00310692

SHASHI BERIWAL & CO. PVT LTD.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2022


Particulars	Amount In Rupees (₹)	
	Figures for the current reporting period	Figures for the current reporting period
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	73,02,920	(99,91,556)
Adjusted for:		
Depreciation	90,12,864	90,75,058
(Profit)/loss on sale of Assets		-
Interest Income on term deposits and others	(19,950)	(3,600)
Operating profit before working capital changes	<u>1,62,95,834</u>	<u>(9,20,097)</u>
Adjusted for working capital changes:		
Short Term Loan & Advances		-
Short Term Borrowing	2,67,89,187	2,02,96,837
Inventories	70,15,753	(65,96,056)
Other Current Liabilities	24,57,183	(44,57,282)
Other Current Assets	(3,99,11,516)	(3,27,732)
Trade Payables	(1,08,46,152)	62,65,157
Current Liabilities and Provisions		-
Cash generated from Operations	<u>18,00,289</u>	<u>1,42,60,826</u>
Income Taxes paid		-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	<u>18,00,289</u>	<u>1,42,60,826</u>
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Non Current Investments		-
Sale of Assets		-
Purchase of Fixed Assets	(14,69,100)	(1,38,78,208)
Interest Received during the year	19,950	3,600
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	<u>(14,49,150)</u>	<u>(1,38,74,608)</u>
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Share Application Money		-
Shares Alloted		-
Securities Premium		-
Other Inflows/(Outflows) of Cash		-
Receipts from Shares		-
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	<u>-</u>	<u>-</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	3,51,139	3,86,218
Cash and cash Equivalents at the beginning of the year	7,98,197	4,11,979
Cash and Cash Equivalents at the end of the year	<u>11,49,336</u>	<u>7,98,197</u>

As per our attached Report of even date
For SACHIN S. JAIN & ASSOCIATES
Chartered Accountants

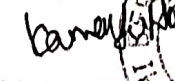

SACHIN S. JAIN 8426
Partner Delhi
Membership No.: 98426
Place: New Delhi
Date: 26/05/2022



For on and behalf of the Board of Directors


SHASHI DEVI BERIWAL
Director
DIN: 00310392




KAMAL BERIWAL
Director
DIN: 00310692

SHASHI BERIWAL & CO. PVT. LTD.

Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Note 3 : Property, Plant and Equipment

Particulars	Freehold Land	Buildings	Plants and Equipment	Computers	Total
Cost/Deemed Cost					-
At 31st March, 2019	24,07,678	24,40,395	5,17,24,807	-	5,65,72,880
Additions	-	-	4,84,56,230	-	4,84,56,230
Deletions	-	-	4,89,20,000	-	4,89,20,000
At 31st March, 2020	24,07,678	24,40,395	5,12,61,037	-	5,61,09,110
Additions			1,38,78,208	-	1,38,78,208
Deletions					-
At 31st March, 2021	24,07,678	24,40,395	6,51,39,245	-	6,99,87,318
Additions			14,69,100	-	14,69,100
Deletions					-
At 31st March, 2022	24,07,678	24,40,395	6,66,08,345	-	7,14,56,418
Depreciation and Impairment					
At 31st March, 2019	-	19,26,087	9,31,316	-	28,57,403
Depreciation charge for the year	-	20,157	64,17,252	-	64,37,409
Disposals			1,80,855		1,80,855
At 31st March, 2020	-	19,46,244	71,67,713	-	91,13,957
Depreciation charge for the year		19,518	90,55,540		90,75,058
Disposals					-
At 31st March, 2021	-	19,65,762	1,62,23,253	-	1,81,89,015
Depreciation charge for the year		18,900	89,93,964		90,12,864
Disposals					-
At 31st March, 2022	-	19,84,662	2,52,17,217	-	2,72,01,879
Net Book Value					
At 31 March 2022	24,07,678	4,55,733	4,13,91,128	-	4,42,54,539
At 31 March 2021	24,07,678	4,74,633	4,89,15,992	-	5,17,98,303
At 31 March 2020	24,07,678	4,94,151	4,40,93,324	-	4,69,95,153

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Beriwal
Director



For SHASHI BERIWAL & CO. PVT. LTD.

Kamajyoti
Director

SHASHI BERIWAL & CO. PVT LTD.
Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Note 4 : Non Current Investments

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Investments in Equity Instruments				
<u>Unquoted</u>				
Others				
Dawn View farms Pvt Ltd and Kamal Ispat Pvt Ltd. equity shares of Rs. 10 each fully paid up	16,400	35,90,000	16,400	35,90,000
<u>Quoted</u>				
Others				
Reliance Pvt. Ltd.	25	6,880	25	6,880
Total	16,425	35,96,880	16,425	35,96,880

Aggregate Value of Equity Shares

35,96,880

35,96,880

For SHASHI BERIWAL & CO. PVT. LTD.

S. Shashi Bhatti
Director



For SHASHI BERIWAL & CO. PVT. LTD.

Sanjay Bhatti

Director

SHASHI BERIWAL & CO. PVT LTD.
Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Note 5 : Loans (Non Current)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Loans to other body corporate		
Kamlesh Kumar Rathi, no interest is charged		
Balances with Government Authorities	1,72,99,267	2,12,15,038
Total	1,72,99,267	2,12,15,038

Note 5(a) : Other Financial Assets

Particulars	As at 31st March, 2022	As at 31st March, 2021
Security Deposits	7,85,081	6,87,870
Total	7,85,081	6,87,870

Note 6 : Other Non current Assets

Particulars	As at 31st March, 2022	As at 31st March, 2021
Term deposits with banks with maturity period more than 12 months		
Total		

Note 7 : Inventories

Particulars	As at 31st March, 2022	As at 31st March, 2021
Raw Materials	1,10,29,852	1,77,67,338
Work-in-Progress		20,922
Finished Goods	25,43,632	28,00,977
Total	1,35,73,484	2,05,89,237

Note 8 : Trade Receivables

Particulars	As at 31st March, 2022	As at 31st March, 2021
Unsecured and considered good From Related Parties		

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Ravi
Director

For SHASHI BERIWAL & CO. PVT. LTD.

Kamlesh Kumar Rathi
Director



From Others	4,84,94,259	55,31,143
Doubtful		
From Related Parties		
From Others		
Less: Allowance for doubtful debts	4,84,94,259	55,31,143
Total		

Ageing Schedule for Trade Receivables- for Current F.Y 2021-22

Particulars	Outstanding for following periods from due date of payment					Total
	Less Than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
i) Undisputed Trade Receivables-Considered Good	3,63,17,926	1,21,76,333				4,84,94,259
ii) Undisputed Trade Receivables- which have significant increase in credit risk						0
iii) Undisputed Trade Receivables- credit impaired						0
iv) Disputed Trade Receivables-Considered Good						0
v) Disputed Trade Receivables- which have significant increase in credit risk						0
vi) Disputed Trade Receivables- credit impaired						0
Total	3,63,17,926	1,21,76,333	-	-	-	4,84,94,259

Ageing Schedule for Trade Receivables- Current for F.Y 2020-21

Particulars	Outstanding for following periods from due date of payment					Total
	Less Than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
i) Undisputed Trade Receivables-Considered Good	55,31,143	-				55,31,143
ii) Undisputed Trade Receivables- which have significant increase in credit risk						0
iii) Undisputed Trade Receivables- credit impaired						0
iv) Disputed Trade Receivables-Considered Good						0
v) Disputed Trade Receivables- which have significant increase in credit risk						0
vi) Disputed Trade Receivables- credit impaired						0
Total	55,31,143	-	-	-	-	55,31,143

Note 9 : Cash and Cash Equivalents

For SHASHI BERNAL & CO. PVT. LTD.

For SHASHI BERNAL & CO. PVT. LTD.



Shashi Bernal

Director

Director

Particulars	As at 31st March, 2022	As at 31st March, 2021
(A) Cash and Bank Balances	8,33,239	1,35,029
Bank balance in current account	30,000	
Cheque Issue but not credited	2,86,097	6,63,168
Cash on hand	11,49,336	7,98,197
Total		

Particulars	As at 31st March, 2022	As at 31st March, 2021
Loans to Employees	-	-
Loans to Related parties	-	-
Loans to other body corporate	1,98,392	-
Advance to Staff	28,49,249	23,08,324
Advance to Vendors	30,47,641	23,08,324
Total		

Particulars	As at 31st March, 2022	As at 31st March, 2021
Interest accrued but not due	2,37,97,500	2,37,97,500
Subsidy Receivable	42,362	14,719
Prepaid Insurance	2,38,39,862	2,38,12,219
Total		

Note 10 : Loans (Current)

Note 11 : Other Current Assets



For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Devi
Director

For SHASHI BERIWAL & CO. PVT. LTD.

Sanjay

Director

SHASHI BERIWAL & CO. PVT LTD.
Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Note 12 : Share Capital

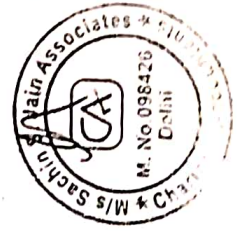
Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Authorised Equity Shares of Rs. 10 each	15,00,000	1,50,00,000	15,00,000	1,50,00,000
Issued, Subscribed and Fully Paid up Equity Shares of Rs. 10 each	10,91,027	1,09,10,270	10,91,027	1,09,10,270
Total	10,91,027	1,09,10,270	10,91,027	1,09,10,270

a) Reconciliation of number of Ordinary (Equity) Shares and amount outstanding :

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Equity Share:				
Balance as at the beginning of the year	10,91,027	1,09,10,270	10,91,027	1,09,10,270
Add: Issued during the year for Cash	-	-	-	-
Add: Issued during the year as Bonus	-	-	-	-
Balance as at the end of the year	10,91,027	1,09,10,270	10,91,027	1,09,10,270

b) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.



For SHASHI BERIWAL & CO. PVT. LTD.

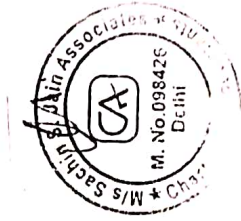
Shashi Berwal
Director

For SHASHI BERIWAL & CO. PVT. LTD.

Camal Kaur
Director

c) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholder	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
G.G. ENGINEERING LTD	5,60,527	51.38%	5,60,527	51.38%
M/s JANARDHAN BERIWAL (HUF)	1,52,800	14.01%	1,52,800	14.01%
Kamal Beriwal	1,34,250	12.30%	1,34,250	12.30%
SHASHI DEVI BERIWAL	1,99,200	18.26%	1,99,200	18.26%
M/s KAMAL BERIWAL (HUF)	43,750	4.01%	43,750	4.01%
Total	10,90,527	99.95%	10,90,527	99.95%



For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Devi

Director

For SHASHI BERIWAL & CO. PVT. LTD.

Kamlesh

Director

SHASHI BERIWAL & CO. PVT LTD.

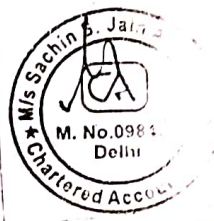
Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Note 13 : Statement of changes in other equity

Other Equity	Securities Premium Reserve	Retained Earnings	Items of Other Comprehensive Income	Total
Balance as at 1st April, 2021	4,76,44,795	-1,61,84,982	-	3,14,59,813
Profit/(Loss) for the year		64,07,425		64,07,425
Shares Issued during the year				
Bonus Issued during the year				
Balance as at 1st April, 2022	4,76,44,795	-97,77,557	-	3,78,67,238
Balance as at 1st April, 2020	4,76,44,795	-63,01,148	-	4,13,43,647
Profit/(Loss) for the year	-	-98,83,834		-98,83,834
Shares Issued during the year	-	-		-
Bonus Issued during the year	-	-		-
Balance as at 1st April, 2021	4,76,44,795	-1,61,84,982	-	3,14,59,813

For SHASHI BERIWAL & CO. PVT. LTD.

S Shashi Beriwal
Director



For SHASHI BERIWAL & CO. PVT. LTD.

Kamraj
Director

SHASHI BERIWAL & CO. PVT LTD.
 Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Note 14 : Borrowings

Particulars	As at March 31, 2022		As at March 31, 2021	
	Non-current	Current	Non-current	Current
Bonds				
Term Loans:				
Secured	-	3,02,06,201	-	3,62,17,014
Unsecured	-	5,97,83,500	-	2,69,83,500
Total	-	8,99,89,701	-	6,32,00,514

For SHASHI BERIWAL & CO. PVT. LTD.

S Shashi Raw
 Director



For SHASHI BERIWAL & CO. PVT. LTD.

[Signature]

Director

Note 15 : Deferred Tax Liabilities (Net)

Particulars	As at March 31, 2022	As at March 31, 2021
Deferred tax liabilities		
Depreciation		
Other timing difference		
Deferred tax assets		
Depreciation	15,19,992	12,76,231
Other timing difference		
Total	15,19,992	12,76,231

Note 16 : Trade Payables

Particulars	As at March 31, 2022	As at March 31, 2021
Due to Micro, Small and Medium Enterprises		
Due to Related Parties		
Due to Others	97,01,598	2,05,47,750
Total	97,01,598	2,05,47,750

The disclosures pursuant to the said Micro, Small and Medium Enterprises Development

Act, 2006 ('MSMED Act') are as follows:

Principal Amount remaining unpaid to any supplier as at the end of the year	
Amount of interest due remaining unpaid to any supplier as at the end of the year	
Amount of interest paid under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during the year	
Amount of interest due and payable for the period of delay in making payment (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	
Amount of interest accrued and remaining unpaid at the end of the year	
Amount of further interest remaining due and payable even in the succeeding year	
Total	-

Trade Payables ageing Schedule for the F.Y 2021-22

Particulars	Outstanding for following periods from due date of payment		
	Less than 1 year	1-2 years	More than 3 years
i) MSME			Total
ii) Others	69,70,420	27,31,178	97,01,598
iii) Disputed Dues- MSME			0
iv) Disputed Dues- Others			0
Total	69,70,420	27,31,178	97,01,598

Trade Payables ageing Schedule for the F.Y 2020-21



For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Devi

Director

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Devi

Director

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	1,84,34,261	21,13,489			2,05,47,750
ii) Others					-
iii) Disputed Dues- MSME					0
iv) Disputed Dues- Others					0
Total	1,84,34,261	21,13,489	-	-	2,05,47,750

Note 17(a) : Short Term Provisions

Particulars	As at March 31, 2022	As at March 31, 2021
Current Tax Provisions	11,39,256	
Total	11,39,256	-

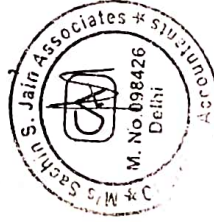
Note 17(b) : Other Current Liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
(a) Revenue received in advance:		
Advance received from customers	60,45,300	33,00,000
(b) Other Payables		
Statutory Due Payable	3,47,412	1,21,941
Provision for expenses	15,59,565	20,73,153
Total	79,52,277	54,95,094

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Rawal

Director



For SHASHI BERIWAL & CO. PVT. LTD.

Manoj Kumar

Director

SHASHI.BERIWAL & CO. PVT LTD.

Standalone Notes Forming part of Balance sheet as on March 31st, 2022

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note 18 : Revenue from Operations		
Sale of Products		
a. Manufactured Goods	4,16,73,947	8,91,14,769
b. Stock in Trade	-	-
Other Operating Revenues	-	-
Commission on Sale of Iron and Steel Metals	3,24,20,798	74,86,279
Total	7,40,94,745	9,66,01,048

Note 19 : Other Income

Interest Income from:

Bank Deposits	-	3,600
Rental Income	6,00,000	6,00,000
Other Interest Income	19,950	-
Discount Received	2,24,000	-
Miscellaneous Income	-	1,06,974
Total	8,43,950	7,10,574

Note 20 : Cost of Materials Consumed

Raw Materials Consumed

Raw Materials at the beginning of the year	1,77,67,338	1,26,79,463
Add: Purchases	3,25,86,508	7,70,55,908
Less: Raw materials at the end of the year	1,10,29,852	1,77,67,338
Total Cost of Raw Materials consumed	3,93,23,994	7,19,68,033

Total Cost of Materials Consumed

3,93,23,994 7,19,68,033

Note 21 : Changes in Inventories of Finished Goods, Work-in-Process and Stock-In-Trade

Opening Inventories

Finished Goods	28,00,977	11,94,756
Work-in-Process	20,922	1,18,962
	28,21,899	13,13,718

Closing Inventories

Finished Goods	25,43,632	28,00,977
Work-in-Process	-	20,922
	25,43,632	28,21,899

Total changes in Inventories of Finished Goods, Work-in-Process and Stock-In-Trade

2,78,267 -15,08,181

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Devi
Director



For SHASHI BERIWAL & CO. PVT. LTD.

Kamraj Jha
Director

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note 22 : Employee Benefit Expenses		
Salaries, Wages and Bonus	18,60,644	11,70,612
Contribution to Employee Provident Funds	19,248	37,910
Staff welfare expenses	43,385	49,375
	<u>20,23,277</u>	<u>12,57,897</u>

Note 23 : Finance Costs		
Interest and finance charges on financial liabilities carried at amortised cost		
Interest on Bank Borrowings	16,25,983	14,11,068
Other Borrowing Cost	21,868	27,168
Processing Fee	-	18,959
Total	<u>16,47,851</u>	<u>14,57,195</u>

Note 24 : Depreciation and Amortization Expenses		
Depreciation on Plant, Property and Equipment	90,12,864	90,75,008
Total	<u>90,12,864</u>	<u>90,75,008</u>

Note 25 : Other Expenses		
Labour Charges	61300	6,40,333
Accounting Charges	20000	-
Bad Debt written off	4867	-
Loading and Unloading Charges	50000	-
Purchase Consumable Material	209250	7,66,409
Storage Charges	5400	13,000
Water Expenses	27902	-
Rebate and Discount	39813	-
Security Guard Charges	17000	80,000
Auditors Remuneration		
-Statutory Audit Fees	13000	13,000
-Tax Audit Fees	-	-
Business Promotion	28248	33,700
Conveyance & Travelling	117950	68,300
Insurance Charges	23156	95,000
Rate and Taxes	181372	92,000
Power & Fuel	7029812	1,32,81,867
Professional Charges	62150	30,000
Rise fee and Filing Charges	3600	-
Road Expenses	4214382	16,83,000
Freight Charges / Transport (Net of Income)	146807	3,78,840
Interest on TDS	3188	983
Interest on ESIC	3324	11,878
Interest on EPF	490	14,458
Administrative Expenses	480000	1,24,000
Design and Development Charges	80000	-
Repairs and Maintenance		
-Plant and Machinery	-	-
-Others	-	-
Computer Expenses	218499	11,65,480
	5888	4,800

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Berawal
Director



For SHASHI BERIWAL & CO. PVT. LTD.

Kamlesh
Director

Particulars	As at 31st March, 2022	As at 31st March, 2021
Concorn Charges		
Telephone & Internet Charges	18000	21,270
Printing, Stationery & Courier Expenses	11407	19,753
Office Expenses	15500	89,831
Misceallneous Expenses	27237	5,358
Total	1,33,49,520	2,10,33,176

For SHASHI BERIWAL & CO. PVT. LTD.
S Shashi Berwal
 Director



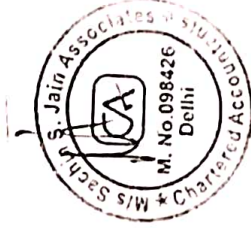
For SHASHI BERIWAL & CO. PVT. LTD.
Kamlesh
 Director

SHASHI BERIWAL & CO. PVT LTD.
For the year ended March 31st, 2022

Note 26: Earnings per Shares	As at March 31, 2022	As at March 31, 2021
Basic EPS		
Profit for the year	64,07,425	(98,83,834)
Weighted number of shares outstanding	10,91,027	10,91,027
Basic and Diluted EPS (Rs.)	5.87	(9.06)
Diluted EPS		
Profit for the year	64,07,425	(98,83,834)
Weighted number of shares outstanding	10,91,027	10,91,027
Basic and Diluted EPS (Rs.)	5.87	(9.06)

For SHASHI BERIWAL & CO. PVT. LTD.

Shashi Beriwal
Director



For SHASHI BERIWAL & CO. PVT. LTD.

Kamraj K
Director