

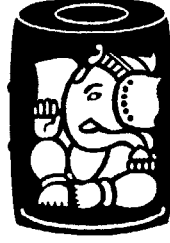
© Off.: 42761500 / 2876 8114 / 2877 1876 ● Fax : 91-22-42761501
E-mail : yashbarrels@gmail.com ● Website : www.yashbarrels.com

OFFICE :
No.2, 2nd FLOOR, SHAH TRADE CENTRE,
RANI SATI MARG, MALAD (E), MUMBAI - 400 007.

FACTORY :
ELECTRONIC INDL. ESTATE, GALA NO. B-23,SURVEY NO. 126 / P,
AMLI, SILVASSA, DADRA & NAGAR HAVELI – 396 230.

MFGRS. OF : HM-HDPE PLASTIC BARRELS

CIN : U24200MH1995PTC094656



Anmol
Monower Plastic
Pvt. Ltd.

Ref. :

Date :

DIRECTORS' REPORT

To,
The Members,
Anmol Monower Plastic Private Limited

Your Directors have pleasure in presenting their **Twenty Sixth Annual Report** on the business and operations of the Company together with the Audited Statement of Accounts of the Company for the year ended on **31st March, 2021**.

1. Financial Results:

The financial results are summarized below:

(Amount in Rs.)			
	Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
A	Total Revenue	26,61,037	22,88,831
B	Total Expenses	23,16,628	16,48,576
C	Profit/(Loss) Before Tax	3,44,409	6,40,255
D	Provision for		
	- Current Tax	53,728	99,880
	- Deferred ax(Asset)/Liabilities	54,361	57,018
	- Excess Provision W./Back	27,317	1,57,166
E	Profit/(Loss) after Tax	2,09,003	3,26,190

2. Financial Performance:

During the year under review, the Company has earned Total Revenue of Rs 26,61,037/- in comparison to Rs. 22,88,831/- during the previous year. The Company has earned net profit of Rs. 2,09,003/- in comparison of net profit of Rs. 3,26,190/- earned during the previous year. Your directors are hopeful of better performance in the forthcoming year. There was no change in the nature of the business of the Company during the year.

3. Dividend & Reserves:

Your Directors abstain from declaring any dividend for the year and no amount was transferred to General Reserve.

PA
Pushka Devi

4. **Internal Financial Controls:**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

5. **Finance & Accounts:**

The Company has not raised any finance by issue of any securities during the year. The Company has adequate financial resources at its disposal for carrying on its business. Details of transactions are given in the Notes to the Financial Statements.

Your Company prepares its financial statements in compliance with the requirements of Companies Act, 2013 and the Generally Accepted Accounting Principles (GAAP) in India. The financial statements have been prepared on historical cost basis. The estimates and judgements relating to financial statements are made on prudent basis, so as to reflect in a true and fair manner, the form and substance of transactions and reasonably present the Company's state of affairs and profit for the year ended 31st March, 2021.

6. **Subsidiaries, Joint Ventures and Associates Companies:**

The Company does not have any Subsidiary/ Joint Ventures/ Associate Companies.

7. **Deposits:**

The Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

8. **Statutory Auditors:**

Comments and notes by auditors in the opinion of the management are self-explanatory and do not require any further comments.

9. **Secretarial Auditors:**

The Company does not fall under the prescribed class of companies as prescribed u/s 204(1) of the Companies Act, 2013. Hence, Secretarial Audit Report is not required to be attached.

10. **Particulars Regarding Conservation of Energy, Technology Absorption:**

Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 requires disclosure of the particulars regarding conservation of Energy and Technology absorption. The Company not being a manufacturing Company, the same is therefore not applicable to it.

11. **Foreign Exchange Earnings / Outgo:**

The Company has neither incurred any expenditure nor earned any income in foreign exchange.

PA
Pushe Devi



12. **Corporate Social Responsibility (CSR):**

The Company does not fall under the prescribed class of companies' u/s 135(2) of the Companies Act, 2013 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014. Hence CSR is not applicable to the Company.

13. **Directors and Key Managerial Personnel:**

Changes in Directors and Key Managerial Personnel:

There is no change in Directors and Key Managerial Personnel

14. **Meetings of the Board:**

During the financial year 2020-21, 5 meetings of the Board of Directors of the Company were held. The intervening gap between the two consecutive meetings was within the period prescribed under the Companies Act, 2013.

15. **Vigil Mechanism:**

The Company does not fall under the prescribed class of companies under section 177(9) of the Companies Act, 2013 read with Rule 7 of Companies (Meeting of Board and its Powers) Rules, 2014.

16. **Particulars of Loans, Guarantees or Investments:**

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the Notes to the Financial Statements.

17. **Related Party Transactions:**

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis and that the provisions of Section 188 of the Companies Act, 2013 are not attracted. Thus disclosure in Form AOC 2 is not required. Details of transactions with related parties are given in the Notes to the Financial Statements.

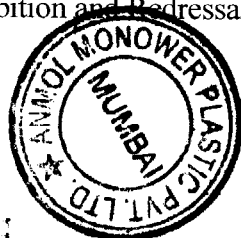
18. **Risk Management:**

The Company has adequate internal controls in place at various functional levels and does not foresee any major risk such as financial, credit, legal, regulatory and other risk keeping in view the nature and size of its business.

19. **Safety:**

During the year, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

PA
Puslaka Devi



20. **Material Changes and Commitment:**

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

21. **Significant and Material Orders Passed by the Regulators or Courts:**

There are no significant and material orders passed by Regulators/Courts that would impact the going concern status of the Company and its future operations.

22. **Share Capital:**

A) Buy Back of Securities

The Company has not bought back any of its securities during the year under review.

B) Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

C) Bonus Shares

No Bonus Shares were issued during the year under review.

D) Employees Stock Option Plan

The Company has not provided any stock option plan during the year under review

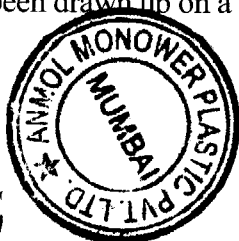
23. **Directors Responsibility Statement:**

According to the provisions of section 134(3)(c) of the Companies Act, 2013, the directors confirm that:

- a) in the preparation of annual accounts for the financial year ended 31st March, 2021, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- b) the accounting policies as selected are consistently applied and made judgements and estimates that are reasonable and prudent manner so as to ensure true and fair view of the state of affairs of the Company as at 31st March, 2021 and of the profit of the Company for the year ended on that date.
- c) adequate accounting records are maintained in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) financial statements have been drawn up on a going concern basis.

PA

Pushka Devi

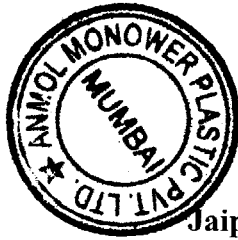


- e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.


24. **Acknowledgment:**

Your directors take the opportunity to record their deep sense of gratitude for the valuable support and cooperation extended to the Company by its shareholders and bankers.

Registered Office:
Upvan Tower C/108,
Govind Nagar,
Malad (East),
Mumbai - 400 097.



For and on behalf of the Board


Jaiprakash Agarwal
DIN: 01490093
Director


Pushpa Devi Agarwal
DIN: 02389828
Director

Dated: 16th November, 2021



INDEPENDENT AUDITOR'S REPORT

To the Members of

Anmol Monower Plastic Private Limited.

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Anmol Monower Plastic Private Limited**. ("the Company"), which comprise the balance sheet as at March 31, 2021, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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, 2021, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our



opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

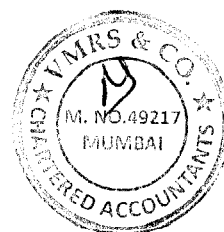
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' 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, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act and on basis of such checks of books and records of the company as we considered appropriate and according the information and explanations given to us, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:



- a. We have sought and obtained all the information and explanations which to the best of our Knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors as on 31st March, 2021 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and operating effectiveness of such controls this report does not include report prescribed under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 pursuant to exemption provided by Notification GSR 583(E), dt. 13th June, 2017 issued by the Ministry of Corporate Affairs;
- 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

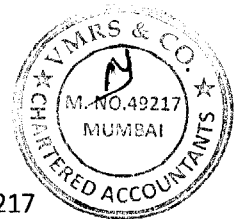
Place: Mumbai
Date: 16/11/2021

For VMRS & Co
FRN: 122750W
Chartered Accountants

Ramanuj Sodani

(Ramanuj Sodani)
Partner

Membership No. : 049217
UDIN: 21049217AAAAEU2587

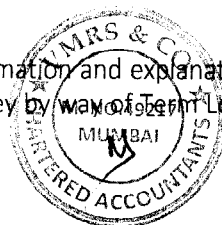


ANMOL MONOWER PLASTIC PRIVATE LIMITED

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Paragraph (1) of our Report of even date)

- (i) (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) As explained to us, all the fixed assets have been physically verified by the management during the period and no material discrepancies were noticed on such physical verification.
- (c) The title deeds of immovable property are held in the name of the company.
- (ii) There being no inventory any time during the year, the provisions of clauses ii (a) and ii (b) of the order are not applicable to the Company.
- (iii) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013 during the year. Consequently, the provisions of clauses iii (a) and iii (c) of the order are 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 Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act 2013.
- (vii) (a) According to the records of the company, undisputed statutory dues including Investor Education and Protection Fund, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised any money by way of Term Loan during



the year.

- (x) 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.
- (xi) In our opinion, being a private limited company, the provisions of section 197 read with Schedule V to the Companies Act are not applicable to the Company.
- (xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- (xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- (xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Place: Mumbai
Date: 16/11/2021

For VMRS & Co
FRN: 122750W
Chartered Accountants



(Ramanuj Sodani)
Partner

Membership No. : 049217
UDIN: 21049217AAAAEU2587



ANMOL MONOWER PLASTIC PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	9,84,000	9,84,000
(b) Reserves and Surplus	3	2,35,41,907	2,33,32,904
(2) Non-Current Liabilities			
(a) Deferred Tax Liabilities (Net)	4	34,41,521	33,87,160
(3) Current Liabilities			
(a) Trade Payable	5		
-Total outstanding dues of micro enterprises and small enterprises		-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises		3,06,736	3,50,270
(b) Other Current Liabilities	6	5,63,600	7,85,367
Total Equity & Liabilities		2,88,37,764	2,88,39,700
II. ASSETS			
(1) Non-Current Assets			
(a) Property, plant and equipment	7	1,86,28,113	1,90,51,285
(b) Non-current investments	8	65,62,200	65,62,200
(c) Long term loans and advances	9	3,33,564	4,14,233
(2) Current Assets			
(a) Trade Receivables	10	8,08,915	8,45,484
(b) Cash and cash equivalents	11	17,59,732	12,48,212
(c) Short-term loans and advances	12	1,94,239	1,67,287
(d) Other Current Assets	13	5,51,000	5,51,000
Total Assets		2,88,37,764	2,88,39,700

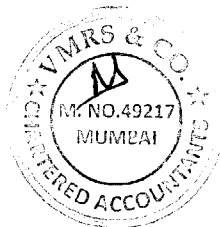
Notes forming part of financial statements 1 to 24

As per Our Report of Even Date
For VMRS & Co.
Firm Reg. No.: 122750W
Chartered Accountants

For Anmol Monower Plastic Private Limited

Ramanuj Sodani

(Ramanuj Sodani)
Partner
Membership No. : 049217



Jai Prakash Agarwal

(Jai Prakash Agarwal)
(Director)
(DIN 01490093)

Pushpa Devi Agarwal

(Pushpa Devi Agarwal)
(Director)
(DIN 02389828)

Place: Mumbai
Dated: 16/11/2021

ANMOL MONOWER PLASTIC PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Note No.	Year ended 31st March, 2021	Year ended 31st March, 2020
Income :			
Revenue from operations		-	-
Other Income	14	26,61,037	22,88,831
		26,61,037	22,88,831
Expenses:			
Cost of traded goods		-	-
Employee Benefit Expense	15	10,50,000	7,50,000
Financial Costs	16	402	45
Depreciation and Amortization Expense	17	3,45,961	3,45,961
Other Expenses	18	9,20,265	5,52,570
		23,16,628	16,48,576
Profit Before Tax		3,44,409	6,40,255
Tax expenses:			
(1) Current tax		53,728	99,880
(2) Deferred tax (Asset)/Liabilities		54,361	57,018
(3) Income Tax for Earlier Year		27,317	1,57,166
Profit/(Loss) After Tax		2,09,003	3,26,190
Earnings Per Equity Share			
Basic and Diluted (Rs.)	20	2.12	3.31

Notes forming part of financial statements 1 to 24

As per Our Report of Even Date

For VMRS & Co.

Firm Reg. No.: 122750W

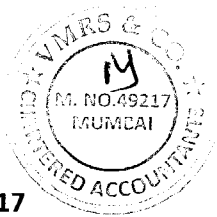
Chartered Accountants

Ramanuj Sodani

(Ramanuj Sodani)

Partner

Membership No. : 049217



For Anmol Monower Plastic Private Limited

Jai Prakash Agarwal

(Jai Prakash Agarwal)

(Director)

(DIN 01490093)

Pushpa Devi

(Pushpa Devi Agarwal)

(Director)

(DIN 02389828)

Place: Mumbai

Dated: 16/11/2021


ANMOL MONOWER PLASTIC PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2020-21

Sr No.	Particulars	Amount (In Rs.)	
		FY 2020-21	FY 2019-20
A.	Cash Flow from Operating Activities		
	Net profit before Taxation and extra ordinary item	3,44,409	6,40,255
	Adjustment from:		
	Depreciation	3,45,961	3,45,961
	Interest income	(38,248)	(39,154)
	Loss on sale of Fixed Asset	17,211	-
	Interest expenses	-	-
	Operating profit before working capital changes	6,69,333	9,47,062
	Decrease/(Increase) in Sundry Debtors	36,569	(4,31,343)
	Decrease/(Increase) in Loans & Advances	53,717	1,26,411
	Decrease/(Increase) in Other Current Assets	-	7,00,000
	(Decrease)/Increase in Current Liabilities	(2,65,301)	(8,71,921)
	Cash Generated from Operation	4,94,317	4,70,210
	Direct Tax paid	(81,045)	(2,57,046)
	Net Cash Flow from Operating activities (A)	4,13,272	2,13,165
B.	Cash Flow from Investing activities		
	Decrease/(Increase) in Investment	-	10,000
	Sale of Fixed Asset	60,000	-
	Interest received	38,248	39,154
	Net Cash Flow from Investing activities (B)	98,248	49,154
C.	Cash Flow from financing activities		
	Equity Share Capital	-	-
	Interest paid	-	-
	Net Cash Flow from Financing activities (C)	-	-
	Net increase in cash and cash equivalents (A+B+C)	5,11,520	2,62,319
	Cash and cash equivalents at beginning of year	12,48,212	9,85,893
	Cash and cash equivalents at end of year	17,59,732	12,48,212


Notes are an integral part of the Financial Statements

As per Our Report of Even Date
FOR VMRS & CO.
Chartered Accountants
Firm Reg. No.: 122750W

For Anmol Monower Plastic Private Limited


(Ramanuj Sodani)
Partner
Membership No. : 049217




(Jai Prakash Agarwal)
(Director)
(DIN 01490093)


(Pushpa Devi Agarwal)
(Director)
(DIN 02389828)

Place: Mumbai
Dated: 16/11/2021

ANMOL MONOWER PLASTIC PRIVATE LIMITED

Note: 1

SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on an accrual basis in compliance with all material aspects of the Accounting Standard (AS) notified under section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules 2014. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year, except for the change in accounting policy explained in paragraph II below

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and 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 up to twelve months for the purpose of current/non-current classification of assets and liabilities.

(b) Revenue Recognition

Revenue from Sale of Goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of Goods. Sales are inclusive of Excise Duty, but net of VAT/Sales Tax and other applicable levies and discount. All other incomes are accounted on accrual basis.

(c) Property, plant and equipment

Tangible Assets are stated at cost of acquisition less accumulated depreciation and amortization. All costs relating to the acquisition and installation of tangible assets are capitalized and include borrowing costs directly attributable to acquisition of tangible assets up to the date the asset is put to use.

(d) Intangibles

Computer Software is recorded at their acquisition cost net of accumulated amortization and accumulated impairment loss.

(e) Depreciation

Effective April 1, 2014, the Company depreciates its fixed assets over the useful life in the manner prescribed in Schedule II of the Act.

(f) Inventories

Inventories are valued as under:

- i) Raw Materials – at cost
- ii) Consumables – at cost
- iii) Finished Goods – at cost or net realisable value whichever is lower. The cost of inventories is computed on FIFO basis. The cost of finished goods is inclusive of excise duty.

(g) Foreign Currency Transactions

Transactions in foreign currencies are recorded in rupees by applying the exchange rate prevailing on the date of transaction. Transactions remaining unsettled are



[Handwritten signature]

Pushkar Devi

translated at the rate of exchange ruling at the end of the year. Exchange gain or loss arising on settlement/transaction is recognized in the Profit and Loss Account. Monetary assets and liabilities in foreign currency as at Balance Sheet dates are translated at rates prevailing at the year end and the resultant net gains or losses are recognized as income or expenses in the year in which they arise.

(h) Current and Deferred Tax

Tax expenses for the period, comprising Current Tax and Deferred Tax are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxations laws prevailing in India.

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

(i) Provisions and Contingent Liabilities

The Company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

(j) Earnings per share

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for the events, such as bonus share, other than conversion of potential equity share, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.



[Handwritten signature]

Pushka Devi

ANMOL MONOWER PLASTIC PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March, 2021

Note No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
2	Share Capital :		
	<u>Authorized Capital :</u> 100,000 (100,000) Equity Shares of Rs. 10/- each	10,00,000	10,00,000
		10,00,000	10,00,000
	<u>Issued, Subscribed & Paid-up Capital :</u> 98,400 (98,400) Equity Shares of Rs.10/- each fully paid up	9,84,000	9,84,000
	9,84,000	9,84,000	

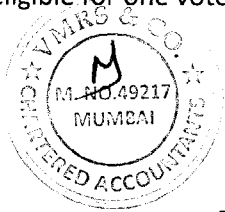
Note : 2.1 The details of Shareholders holding more than 5% shares:

S.N.	Name of the Shareholder	31-03-2021		31-03-2020	
		No. of Shares	%age of holding	No. of Shares	%age of holding
1	Mr. Jayprakash Agrawal	28,000	28.46%	28,000	28.46%
2	Mrs. Pushpa Devi Agrawal	32,000	32.52%	32,000	32.52%
3	Mr. Bijay Kumar Agrawal	17,000	17.28%	17,000	17.28%
4	Mrs. Madhu Agrawal	9,000	9.15%	9,000	9.15%
5	M/s Ramkumar Sawalram HUF	9,000	9.15%	9,000	9.15%

Note : 2.2 The Reconciliation of number of shares outstanding is set out below:

Particulars	FY 2020-21	FY 2019-20
Equity Shares at the beginning of the year	98,400	98,400
Add : Issued during the year	-	-
Equity Shares at the end of the year	98,400	98,400

Note :2.3 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.



[Handwritten signature]

Pushpa Devi

ANMOL MONOWER PLASTIC PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March, 2021

Note No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
3	Reserve & Surplus :		
	Securities Premium Reserve		
	As per last year balance sheet	66,50,400	66,50,400
	Surplus as per Statement of Profit and Loss		
	Balance brought forward from previous year	1,66,82,504	1,63,56,313
	Add: Profit for the period	2,09,003	3,26,190
		1,68,91,507	1,66,82,504
		2,35,41,907	2,33,32,904
4	Deferred tax Liabilities:		
	Deferred tax Liabilities:	34,41,521	33,87,160
		34,41,521	33,87,160
5	Trade Payables		
	Total outstanding dues of creditors other than micro and small enterprise	3,06,736	3,50,270
		3,06,736	3,50,270
6	Other Current Liabilities :		
	Other Payables	5,63,600	7,85,367
		5,63,600	7,85,367



J.P. V. MRS & CO.

Pushka Devi

Anmol Monower Plastic Private Limited

Note No : 7 Property, plant and equipment

Sr. No	Particulars	Gross Block				Depreciation/Amortisation				Net Block		
		Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Retained Earnings	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
I	Tangible Assets											
1	Plant & Machineries	47,621	-	-	47,621	37,706	3,962	-	-	41,668	5,953	9,915
2	Vehicles	25,48,130	-	15,44,211	10,03,919	24,20,724	-	-	14,67,000	9,53,724	50,195	1,27,406
3	Computer	7,08,428	-	-	7,08,428	6,73,006	-	-	-	6,73,006	35,422	35,422
4	Office Premises	2,16,26,379	-	-	2,16,26,379	27,49,835	3,41,999	-	-	30,91,834	1,85,34,545	1,88,76,544
5	Office Equipment	39,820	-	-	39,820	37,822	-	-	-	37,822	1,998	1,998
	Total (Current Year)	2,49,70,378	-	15,44,211	2,34,26,167	59,19,093	3,45,961	-	14,67,000	47,98,054	1,86,28,113	1,90,51,285
	Previous Year	2,49,70,378	-	-	2,49,70,378	55,73,132	3,45,961	-	-	59,19,093	1,90,51,285	1,93,97,246

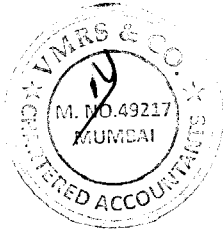


[Handwritten signature]

Pushker Devi

ANMOL MONOWER PLASTIC PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March, 2021

Note No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
8	Non Current Investments :		
	Investment in Shares (Unquoted, at cost) Shares in Pyramid Technoplast Private Ltd.	65,62,200	65,62,200
		65,62,200	65,62,200
9	Long Term Loans and Advances :		
	Deposits	1,50,792	1,50,792
	Income Tax (Net of Provisions)	1,82,772	2,63,441
		3,33,564	4,14,233
10	Trade Receivables :		
	Unsecured, Considered Good	-	-
	Outstanding for a period exceeding six months Others	8,08,915	8,45,484
		8,08,915	8,45,484
11	Cash & Bank balance		
	Cash-in-Hand		
	Cash Balance	5,23,960	4,79,781
	Bank Balance		
	Balances with Bank in Current Account	6,71,477	8,086
	Balances with Bank in Cash Credit Account	1,89,297	3,85,345
Fixed Deposits with Banks	3,75,000	3,75,000	
		17,59,734	12,48,212
12	Short Terms Loans and Advances :		
	Balance With Revenue Authorities (Indirect Taxes)	8,731	8,731
	Others	1,85,508	1,58,556
		1,94,239	1,67,287
13	Other Current Assets :		
	Other Current Assets	5,51,000	5,51,000
		5,51,000	5,51,000



[Handwritten signature]

Pushpa Devi

ANMOL MONOWER PLASTIC PRIVATE LIMITED

Notes on Financial Statements for the Year ended 31st March, 2021

Note No.	Particulars	Year ended 31st March, 2021	Year ended 31st March, 2020
14	Other Income :		
	Interest on Fixed deposit	23,312	29,621
	Interest on IT Refund	14,936	9,533
	Profit/(Loss) on Sale of Fixed Asset	(17,211)	-
	Office Uses Charges	26,40,000	22,49,677
		26,61,037	22,88,831
15	Employment Benefit Expenses :		
	Salaries, Wages and Bonus	10,50,000	7,50,000
		10,50,000	7,50,000

Note No.	Particulars	Year ended 31st March, 2021	Year ended 31st March, 2020
16	Financial Cost :		
	Bank Charges and Commission	402	45
		402	45
17	Depreciation & Amortised Cost :		
	Depreciation and Amortisation	3,45,961	3,45,961
		3,45,961	3,45,961
18	Other Expenses :		
	Administrative and Selling Expenses :		
	Payment to Auditors	25,000	25,000
	General Office Expenses	1,54,566	1,46,089
	Sundry Balance W/off	-	5,500
	Office Maintenance Charges	2,92,876	2,00,629
	Electricity Expense	2,29,634	-
	Legal and Professional charges	1,55,520	85,550
	Legal & Prof. Exp(RCM CHGS)	13,770	9,000
	Miscellaneous expenses	15,723	14,029
	Other Insurance	30,676	16,346
	Rent, Rates and Taxes	2,500	4,947
	VAT Assessment	-	40,710
	IGST Expense on Annual Return (17-18)	-	4,770
		9,20,265	5,52,570

19	Auditors Remuneration :		
	Particulars	FY 2020-21	FY 2019-20
	Statutory Audit Fees	25,000	25,000
	GST	4,500	4,500
	Total	29,500	29,500



[Handwritten signature]

Purshka Devi

ANMOL MONOWER PLASTIC PRIVATE LIMITED

Notes on Financial Statements for the Year ended 31st March, 2021

20 Earning Per Share :		
Particulars	FY 2020-21	FY 2019-20
Net Profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	2,09,003	3,26,190
Weighted Average number of equity shares used as denominator for calculating EPS	98,400	98,400
Basic and Diluted Earnings per Share	2.12	3.31
Face Value per Share	10	10

21 Contingent Liabilities		
Particulars	FY 2020-21	FY 2019-20
Corporate Guarantee	70,59,00,000	70,88,00,000

22 Related Parties Disclosures :			
I (a) : Key Management Personnel and their Relatives :			
Mrs. Pushpa Devi Agarwal	Director		
Mr. Jaiprakash Agarwal	Director		
Mr. Bijay kumar Agarwal	Relative		
Mrs. Madhu Agrawal	Relative		
I (b) : Enterprises over which Key Management Personnel and Relatives of such Personnel exercise significant influence :			
Pyramid Technoplast Private Limited			
Transactions with Related Parties during the year:			
Particulars	Referred in I(a) above	Referred in I(b) above	Total
Remuneration to Directors	10,50,000 (7,50,000)	- -	10,50,000 (7,50,000)
Rent Income		13,20,000 (9,29,677)	13,20,000 (9,29,677)
23 The Company has not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 which came into force from 2nd October, 2006. In absence of requisite information, the Company has classified trade payables as amounts payable to creditors other than micro and small enterprises.			
24 Figures of the previous year have been regrouped or rearranged wherever found necessary to conform to the current year's classification.			



J. T. [Signature]

Pushpa Devi