

# **ANUBHAV PLAST PRIVATE LIMITED**

**Regd. Office: 7/41A, Basant Tower, Tilak Nagar, Kanpur-208002**

**CIN: U25202UP1987PTC008460**

## **DIRECTOR'S REPORT**

Dear Members,

Your Directors have pleasure in submitting their 34<sup>th</sup> Annual Report on the business and operations of the Company together with the Audited Statements of Accounts for the year ended on 31st March, 2021

### **1.FINANCIAL HIGHLIGHTS**

The Company's financial performance for the year under review along with previous year's figure is given hereunder:

(Rs.in lacs)

<b><u>PARTICULARS</u></b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
Revenue from operations	7140.51	6581.27
Profit/loss before financial charges & Depreciation	272.54	269.98
Financial Charges	206.33	188.98
Depreciation	30.11	20.84
Profit/loss before tax	36.10	60.16
<b>Exceptional item</b>	<b>3.64</b>	<b>-0.31</b>
Tax Expenses	10.82	16.24
<b>Profit After Tax</b>	<b>28.92</b>	<b>43.60</b>

### **2. DIVIDEND**

No Dividend is proposed for the year 2020-2021 due to conservation of profit..

### **3. RESERVES**

No amount is proposed to carry to General or any other Reserves..

### **4. SHARE CAPITAL**

During the year under review, the Company has not issued any equity shares with differential rights or Sweat equity shares or employees stock options. The Company has also not made any provision of money for purchase of its own shares by employees or by trustees for the benefit of employees. However, during the year under review, 90,000 equity Shares have been allotted to existing share holders on Right basis.

### **5. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS**

During the financial year ended March 31, 2021, looking at the situation due to COVID-2019 which resulted into total lock down of the Country for a quite long period and the general market conditions, the performance of your Company has been quite satisfactory. The total revenue from operations has been Rs.7140.51 lacs as against Rs.6581.27 lacs during previous year. However, the Profit after interest and Depreciation has been Rs.36.10 lacs as against Rs.60.16 lacs during previous year.

Considering the difficult macro-economic conditions and challenging business environment and stiff competition, the Company's performance during the year under review was quite satisfactory. Your directors expect that with stable government in State and centre, estimates of better GDP growth rate, the Company's strong business model, continued research and development, and continued confidence of customers your Company shall achieve better performance in the time to come.

### **6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred from the end of the financial year i.e. 31<sup>st</sup> March, 2021 till the date of this report.

### **7. CHANGE IN THE NATURE OF BUSINESS**

During the year under review, there is no change in the nature of business of the Company.

**8. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

During the year under review, no order has been passed by any Regulator or Courts or Tribunal or any other Authority which may affect the going concern status of the Company or affect the Company's operations in future.

**9. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary or Joint venture Company.

**10. DEPOSITS**

The Company does not have any deposit accepted from public. Further, during the year under review also, the Company has not accepted any deposits from Public or in violation of The Companies (Acceptance of Deposits) Rules, 2014.

**11. STATUTORY AUDITORS**

M/s Gupta & Shah, Chartered Accountants, were appointed as Statutory Auditors in the Annual General Meeting held in the year 2020 for a period of five years subject to confirmation at each Annual General Meeting.. Their continuance of appointment and payment of remuneration is to be confirmed in the ensuing Annual General Meeting

**12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

**13. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The operations of the company are not much energy intensive. However, the company made efforts to conserve energy consumption wherever feasible.

The company's operations and process are based on Indigenous technology which has been fully absorbed. The company has in-house R & D cell for development and improvement of products. There is no earning and outgo of foreign exchange during the year under review.

#### **14. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

During the year under review, there was no change amongst Directors. The Provisions of Section 203 of the Companies Act, 2013 regarding appointment of Key Managerial Personnel are not applicable on the Company.

#### **15. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS**

The Board met eighttimes during the financial year 2020-21 i.e. on 29/05/2020, 25/09/2020, 27/10/2020, 16/11/2020, 01/01/2021, 09/01/2021, 14/01/2021 and 29/03/2021. The maximum interval between the two board meetings doesn't exceed 120 days.

#### **16. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

There were no guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provisions are not applicable.

#### **17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

There was no new contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. The transactions relating to payment of remuneration to Directors or rentals were entered after proper approval of the Board

#### **18. CORPORATE SOCIAL RESPONSIBILITY**

The provisions of Section 135 ofthe Companies Act, 2013 regarding Corporate Social responsibility are not applicable on your Company.

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

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women atthe workplace (Prevention, Prohibition & Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees(permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed off during the year 2020-21.

No. of complaints received – Nil

No. of complaints disposed off – Not Applicable

## **20. Risk Management**

Your Company has a robust Risk Management policy; The Company through a steering committee oversees the Risk Management process including risk identification, impact assessment, effective implementation of the mitigation plans and risk reporting.

## **21. CORPORATE GOVERNANCE**

Corporate Governance refers to rules, practices, systems and processes by which a company is directed and controlled. It essentially involves balancing the interests of many stakeholders of a company, which include its shareholders, management, suppliers, Financiers, regulators, employees and the community. Further, this system spells out the rules and procedures for making decisions on corporate affairs; it also provides the structure through which the Company objectives are set, as well as the means of attaining and Monitoring those objectives.

Broadly in tune with the above, your Company's Corporate Governance philosophy rests on the pillars of integrity, accountability, sustainability, equity, transparency and environmental responsibility. It is committed to the highest standards of Corporate Governance in all its activities, systems and processes, by adhering to the good corporate practices and it is constantly striving to improve them.

## **22. EMPLOYEES REMUNERATION**

No employee was paid remuneration in excess of Rs.8.5 Lacs per month or Rs.102 lacs per annum during 2020-21 and **hence there is no disclosure requirement** as per Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules,2014.

## **23. DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

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

(e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### **24. ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors express their deep sense of appreciation for all the employees whose commitment, co-operation, active participation, dedication and professionalism has made the organization's growth possible.

Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS**

**Date: 18/08/2021**

**Place: Kanpur**

( O.N. Gupta )  
Managing Director  
DIN: 00638736

  
( Vinamra Gupta )  
Director  
DIN: 00638830

**Form MGT-9**

**EXTRACT OF ANNUAL RETURN**

as on the financial year ended on 31/03/2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

**I. REGISTRATION AND OTHER DETAILS:**

- i) CIN U25202UP1987PTC008460
- ii) Registration Date 01/01/1987
- iii) Name of the company ANUBHAV PLAST PVT. LTD
- iv) Category of the Company COMPANY LIMITED BY SHARES
- Sub Category of the Company INDIAN NON GOVT. COMPANY
- v) Address of the Registered office and contact details 7/41A, BASANT TOWER, TILAK NAGAR, KANPUR-208002
- vi) Whether listed company   NO
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any NIL

**II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY**

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
Manufacturing of Steel tubes and Poles	24311	100

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ASSOCI ATE	% of shares held	Applicable Section
NIL	NIL	NIL	NIL	NIL

**IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

- i) Category-wise Share Holding

No. of Shares held at the beginning of the year	No. of Shares held at the end of the year



f) Insurance Companies	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-
<b>Sub-total (B)(1):-</b>	-	-	-	-	-	-	-
2. Non-Institutions	-	-	-	-	-	-	-
<b>a) Bodies Corp.</b>	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-
<b>b) Individuals</b>	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-
<b>Sub-total (B)(2):-</b>	-	-	-	-	-	-	-
<b>Total Public Shareholding (B) = (B)(1) + (B)(2)</b>	-	-	-	-	-	-	-
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>	-	-	-	-	-	-	-
<b>Grand Total (A+B+C)</b>	-	<b>210000</b>	<b>210000</b>	<b>100</b>	-	<b>300000</b>	<b>100</b>
(ii) Shareholding of Promoters							
Shareholding at the beginning of the year			Share holding at the end of the year				
Sr No	Promoters Name	No. of Shares	% of total Shares of the company	No. of Shares Pledged/ encumbered to total shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	% change in share holding during the year
1	ONKAR NATH GUPTA	72000	34.29	NIL	102000	34	NIL
2	BINA GUPTA	62000	29.52	NIL	77000	25.67	NIL
							-3.85
							-0.29

(iii) Change in Promoters' Shareholding ( please specify, if there is no change)

□ □ NO

... Shareholding pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): NIL

v) Shareholding of Directors and Key Managerial Personnel

Shareholding at the beginning/end of the year	Changes during the year	Cumulative Shareholding during the year
1,000,000	1,000,000	1,000,000

Sr No	Directors and KMP Name	Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/(-)Decrease	Reason	No. of Shares	% of total Shares of the company
1	ONKAR NATH GUPTA	1.04.2020	72000	34.29	01.01.2021	+30000	Right Issue	102000	34
2	BINA GUPTA	1.04.2020	62000	29.52	01.01.2021	+15000	Right Issue	77000	25.67
3	VINAMRA GUPTA	1.04.2020	19000	9.05	01.01.2021	+30000	Right Issue	49000	16.33
4	TANVI GUPTA	1.04.2020	31000	14.76	01.01.2021	+15000	Right Issue	46000	15.33

## V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>	-	-	-	-
i) Principal Amount	136510776.23	35249147.21	NIL	171759923.44
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-
<b>Change in Indebtedness during the financial year</b>				
• Addition	-	-	-	-
• Reduction	14012585.25	19092147.21	-	33104732.46
<b>Net Change</b>	-	-	-	-
<b>Indebtedness at the end of the financial year</b>	-	-	-	-
i) Principal Amount	136510776.23	35249147.21	NIL	171759923.44
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

	Gross salary	Commission

Name of MD/ WTD/ Manager	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Stock Option	Sweat Equity	as % of profit	others, specify...	Others, please specify	Total	Ceiling as per the Act
ONKAR NATH GUPTA	6000000	NIL	NIL	NIL	NIL	NIL	NIL	NIL	6000000	NIL
VINAMRA GUPTA	6000000	NIL	NIL	NIL	NIL	NIL	NIL	NIL	6000000	NIL
BINA GUPTA	3600000	NIL	NIL	NIL	NIL	NIL	NIL	NIL	3600000	NIL
TANVI GUPTA	3600000	NIL	NIL	NIL	NIL	NIL	NIL	NIL	3600000	NIL

B. Remuneration to other directors:

Name of Directors	Fee for attending board/ committee meetings	Commission	Others, please specify	Total Amount
Independent Directors	-	-	-	-
TOTAL (1)	-	-	-	-
Other Non-Executive Directors	-	-	-	-
TOTAL (2)	-	-	-	-
<b>TOTAL (B)=(1+2)</b>	-	-	-	-
<b>TOTAL MANAGERIAL REMUNERATION</b>	-	-	-	-
Ceiling as per the act (1% of profits calculated under section 198 of Companies act,2013)	-	-	-	-

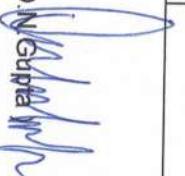
C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANGER/WTD

Key Managerial Personnel	Name	Gross salary		Commission		Others, please specify	Total
		(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Stock Option	Sweat Equity	as % of profit	others, specify...
		17(3) Income-tax Act, 1961	Income-tax Act, 1961				

CEO	-	-	-	-	-	-
Company Secretary	-	-	NIL-	-	-	-
CFO	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:**

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Compounding fees imposed	Authority [RD/NCLT/COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

  
 (O.N. Gupta)  
**Managing Director**  
 DIN: 00638736

  
 (Vinayakra Gupta)  
**Director**  
 DIN: 00638830



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(II) 8/1, Lal Bazar Street, Room No. 16M, Kolkata - 700 001 (W.B.) • (M) : 9433057083 • Fax : 033-22489520

(III) 307, Manish Chambers Sonawala Cross Lane, Goregaon (East) Mumbai - 400 063 • (M) : 09820143685

Email : [gupta.shah@gmail.com](mailto:gupta.shah@gmail.com), [gupta\\_shah@rediffmail.com](mailto:gupta_shah@rediffmail.com)

## INDEPENDENT AUDITORS' REPORT

To the Members of Anubhav Plast Private Limited

### **Report on the Audit of Financial Statements**

#### **Opinion**

We have audited the financial statements of **ANUBHAV PLAST PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 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 and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its financial performance, 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.

#### **Emphasis of Matter**

The management has itself calculated the liability of gratuity at current cost and discounting to present value for the same has not been done. Our opinion is not modified in respect of this matter.

#### **Information other than the Financial Statements and Auditors' Report thereon**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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

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



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

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

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

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

The 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 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.
- 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.

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.

***Report on Other Legal and Regulatory Requirements***

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e. On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
  - f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
  - g. With respect to the other matters to be included in the Auditor's Report in accordance with 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 does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - iv. The disclosures in the financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in these financial statements since they do not pertain to the financial year ended 31 March 2021.



h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

for GUPTA & SHAH

## Chartered Accountants

Firm Registration Number- 001416C

  
Sharad Kumar Shah

Shareef Kumar Shah

### Partner

Membership Number - 070601

UDIN-23030601499ARCH9501

August 18, 2021

### Kanpur

## **ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT**

**Report as required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013**

**(Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)**

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2021, we report the following:

- (i)
  - (a) The Company has proper records related to full particulars including quantitative details and situation of fixed assets.
  - (b) As described by the management, all the fixed assets have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.
  - (c) Title deeds of the immovable property are held in the name of the company.
- (ii) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on such verification.
- (iii) The company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.
- (iv) In respect of loans, investments, guarantees and security, provisions of section 185 and 186 of the Companies Act 2013, have been complied with.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.
- (vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company.
- (vii)
  - (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2021 for a period of more than 6 months from the date they became payable.
  - (b) According to the information and explanations given to us, there are no dues of Income tax or Sales Tax or Wealth tax or Service Tax or Duty of Customs or Duty of Excise or value Added Tax or Cess which have not been deposited on account of any dispute.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
- (ix) The Company has applied all moneys raised by way of initial public offer, further public offer (including debt instruments) and term loans for the purpose for which those were raised.
- (x) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.



- (xi) The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Therefore, the provisions of Clause 3(xi) of the Order are not applicable to the Company.
- (xii) The said Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of paragraph 3 of the order are not applicable to the Company.
- (xiii) The transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable Indian accounting standards.
- (xiv) The Company has made preferential allotment or private placement of shares during the year under review and in our opinion the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised.
- (xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

for GUPTA & SHAH

Chartered Accountants

Firm Registration Number- 001416C



Sharad Kumar Shah

Partner

Membership Number- 070601

UDIN - 210706014499ACH9581

August 18, 2021

Kanpur

## **ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT**

**Report on the Internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013.**

**(Refer to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)**

### ***Opinion***

We have audited the internal financial controls with reference to financial statements of ANUBHAV PLAST PRIVATE LIMITED ("the Company") as of March 31, 2021 in conjunction with our audit of financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2021 based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

### ***Management's Responsibility for Internal Financial Controls***

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (hereinafter referred to as "the Act").

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.

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

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

### ***Meaning of Internal Financial Controls with Reference to Financial Statements***



A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

***Inherent Limitations of Internal Financial Controls with Reference to Financial Statements***

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

for GUPTA & SHAH

Chartered Accountants

Firm Registration Number: 001416C



Sharad Kumar Shah

Partner

Membership Number- 070601

UDIN - 21070601/AAAACH-1581

August 18, 2021

Kanpur

ANUBHAV PLAST PRIVATE LIMITED

CIN: U252021UP1987PTCD0946

**Balance Sheet as at March 31, 2027**

(All Animals in Indian Ranges,  
etc data and where otherwise stated)

<b>I. EQUITY AND LIABILITIES</b>		1,000	March 31, 2021	March 31, 2020
<b>Shareholders' Funds</b>				
Share capital	4	30,000,000		21,000,000
Reserves and surplus	5	16,405,223		15,512,891
<b>Total of shareholders' funds</b>		<b>46,405,223</b>		<b>36,512,891</b>
<b>Non-Current Liabilities</b>				
Long-term borrowings	6	64,492,619		27,115,699
Other long term liabilities	7	1,169,857		1,169,857
Long-term provisions	8	1,178,600		
<b>Total of non-current liabilities</b>		<b>66,841,076</b>		<b>28,285,556</b>
<b>Current Liabilities</b>				
Short-term borrowings	9	147,968,944		134,640,432
Trade payables				
dues of micro enterprises and small enterprises	10(a)			
dues of creditors other than micro enterprises and small enterprises	10(b)	20,231,730		5,615,353
Other current liabilities	11	20,625,633		18,897,801
Short-term provisions	12			145,973
<b>Total of current liabilities</b>		<b>188,826,307</b>		<b>159,299,349</b>
<b>Total of equity and liabilities</b>		<b>304,072,606</b>		<b>224,097,796</b>
<b>II. ASSETS</b>				
<b>Non-Current Assets</b>				
<b>Property, Plant and equipment</b>				
Tangible assets	13	31,540,139		30,580,643
Capital work in progress	14	37,815,180		4,441,072
Deferred tax assets (net)	15	259,918		191,402
Long-term loans and advances	16	2,023,541		4,176,525
Other non-current assets	17	801,100		
<b>Total of non-current assets</b>		<b>72,439,878</b>		<b>39,389,643</b>
<b>Current assets</b>				
Inventories	18	98,097,637		46,242,674
Trade receivables	19	102,549,621		115,856,760
Cash and cash equivalents	20	7,506,115		10,612,139
Short-term loans and advances	21	13,152,678		6,931,269
Other current assets	22	10,326,477		5,065,312
<b>Total of current assets</b>		<b>231,632,723</b>		<b>184,708,154</b>
<b>Total of assets</b>		<b>304,072,606</b>		<b>224,097,796</b>

#### Significant accounting policies

The accompanying notes are an integral part of financial statements.

This is the Balance Sheet referred to in our report of even date.

for GUPTA & SHAH

### *Chartered Accountants*

#### Figure 10 and caption: *Continued*

For and on behalf of the board of directors

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Conor Nath Gopalan  
Director

DEK: DOK39736

1100 J. Neurosci., November 1, 2006 • 26(44):1092–1101

DRAFT

Vineeta Gupta  
Director

B700

ISBN 900386311

ANUBHAV PLAST PRIVATE LIMITED

CIN: U252021JF198777000460

## Statement of Profit and Loss for the year ended March 31, 2025

(All Amounts in Indian Rupees,  
except share data and where otherwise stated)

	Note	For the year ended March 31, 2021	For the year ended March 31, 2020
<b>Revenue</b>			
Revenue from operations	23	714,051,183	658,126,801
Other income	24	1,525,271	1,323,309
<b>Total of revenue</b>		<b>715,576,454</b>	<b>659,450,110</b>
<b>Expenses</b>			
Cost of materials consumed	25	654,726,483	589,903,335
Changes in inventories of stock in process and finished goods	26	(9,691,920)	(998,267)
Employee benefit expenses	27	27,273,589	23,621,779
Finance cost	28	20,633,380	18,898,129
Depreciation and amortization expenses	13	3,011,284	2,083,864
Other expenses	29	16,013,279	17,923,012
<b>Total of expenses</b>		<b>711,966,095</b>	<b>653,433,877</b>
<b>Profit before exceptional items and tax</b>		<b>3,610,359</b>	<b>6,016,233</b>
Exceptional items	30	363,784	(31,421)
<b>Profit before tax</b>		<b>3,974,143</b>	<b>5,984,812</b>
<b>Tax expense:</b>			
Current tax expenses	31	1,150,327	1,816,210
Deferred tax expenses/(credit)		(68,516)	(191,402)
			1,624,808
<b>Profit for the year</b>		<b>2,892,332</b>	<b>4,360,004</b>
<b>Earnings per equity share</b>	32		
- Basic		12.44	20.76
- Diluted		12.44	20.76

**Significant accounting policies** 3  
The accompanying notes are an integral part of financial statements

This is the Statement of Profit and Loss referred to in our report of even date.

for GUPTA & SHAH and on behalf of:

### Chartered Accountants

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### Shared Kitchen Services

Partner  
Membership Number- 070601  
UDIN- 21070601 AAAAAA C47591

August 18, 2021

## Karpas

and a long list of other authors and institutions, and the list continues to grow.

### Wetlands

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and on behalf of the board of directors.

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### Director

DN: 00638830



**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25202UP1987PTC008460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021****1. Company overview**

Anubhav Plast Private Limited ("the Company") was incorporated on January 01, 1987. The Company is engaged in manufacturing of electricity poles and trading of steel coils.

**2. Basis of preparation of financial statements****Basis of accounting**

The financial statements have been prepared on going concern basis under the historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and in compliance with the applicable accounting standards as notified under the Companies (Accounting Standards) Rules, 2006, read with Rule 7 of the Companies (Accounts) Rules, 2014 in respect of Section 133 of the Companies Act, 2013. 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 Companies Act 2013.

**a) Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities, if any, on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

**3. Significant accounting policies****a) Revenue recognition**

- i) 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. The company collects all relevant applicable taxes etc. on behalf of the Statutory Authorities and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.
- ii) Rental income is recognized on accrual basis.
- iii) Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.
- iv) Interest on delayed receipts from customers is recognized, as per revenue recognition principles laid down in Accounting Standard - 9 on "Revenue Recognition", when certainty of its collection is established.

**b) Inventories**

Raw Material, stores, spares and packing material are valued at cost.

Finished goods and scrap are valued at cost or net realizable value, whichever is lower. Cost of inventories is determined using the first in - first out cost method and includes purchase price, and all direct costs incurred in bringing the inventories to their present location and condition.

**c) Fixed assets****Recognition and measurement**

Tangible fixed assets are stated at cost, net of tax or duty credits availed, less accumulated depreciation and impairment losses, if any. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation.

For ANUBHAV PLAST PVT LTD.

For ANUBHAV PLAST PVT LTD.



**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25202UP1987PTC008460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021*****Depreciation and Amortization***

Depreciation on fixed assets is provided on the written down value method, computed on the basis of useful life prescribed in Schedule II to the Companies Act, 2013, on a pro-rata basis from the date the asset is ready to put to use subject to transitional provisions of Schedule II.

**d) Investments**

Investments are classified as non-current or current investments, based on management's intention. Investments that are readily realizable and intended to be held not more than a year are classified as current investments. All other investments are classified as non-current investments.

Current investments are stated at lower of cost and fair value determined on an individual investment basis. Non-current investments are stated at cost less provision for diminution in their value, other than temporary, if made in the financial statements.

**e) Impairment of assets**

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

**f) Employee benefits**

The Company's contribution to provident fund and employee state insurance schemes is charged to the statement of profit and loss. The Company's contributions towards Provident Fund and employee state insurance are deposited with the specified statutory authority under a defined contribution plan.

The Company has unfunded gratuity (defined benefit plan) for its employees, the liability for which is determined on the basis of internal calculation, conducted annually, by the management on the basis of 15 days' salary of each eligible employee multiply with number of years of services. Related expense for the same is charged to the statement of profit and loss.

Expense in respect of other short-term benefits is recognized on the basis of the amount paid or payable for the period during which services are rendered by the employee.

**g) Leases**

Lease payments under operating leases are recognised as expense in the Statement of Profit and Loss over the lease term.

**h) Taxes on income*****Current tax***

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations.

***Deferred tax***

Deferred tax resulting from timing differences between taxable income and accounting income is accounted for at the current rate of tax or substantively enacted tax rates as at reporting date, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain whereas in case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty



ANUBHAV PLAST PRIVATE LIMITED  
CIN: U25212JP1987PTT008460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

supported by convincing evidence that such deferred tax assets will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date.

i) Provisions, contingent liabilities and contingent assets

Provisions are recognized only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

### 3) Earnings per equity share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

For the purpose of calculating diluted earnings 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 are adjusted for the effects of all dilutive potential equity shares.

### 1c) Segment Reporting

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive management in performance assessment and decision making with regards to resource allocation.



FOR ANOMIAVILAST PVT LTD

## FOR ANNUAL VACCINATIONS.

### Discussion

**ANUBHAV PLAST PRIVATE LIMITED**  
CIN: L72522UP1987PTC068460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

*(All amounts in Indian Rupee,  
except share data and where otherwise stated)*

**Note - 4**

**SHARE CAPITAL**

**Authorised**

Equity shares of face value of Rs.100 each

	As at March 31, 2021	As at March 31, 2020
<b>No. of shares</b>	<b>No. of shares</b>	<b>No. of shares</b>
300,000	30,000,000	25,000,000
<b>30,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>
<b>Issued, subscribed and fully paid up</b>		
<i>Equity shares of face value of Rs. 100 each</i>		
Balance at the beginning of the year	210,000	21,000,000
Additions during the year*	90,000	9,000,000
<b>Total of equity share capital</b>	<b>300,000</b>	<b>210,000</b>
	<b>30,000,000</b>	<b>21,000,000</b>

The holders of equity shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company. In the event of liquidation of the Company, all preferential amounts, if any, shall be discharged by the Company. The remaining assets of the Company shall be distributed to the holders of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date. All shares rank equally with regard to the Company's residual assets.

\*During the year the company has issued 90,000 fully paid up equity shares of Rs. 100 each on preferential allotment basis to its existing shareholders.

**Details of share holding in excess of 5% of share capital**

**Name of Shareholder**

	<b>Number of shares held</b>	<b>Percentage of shareholding</b>	<b>Number of shares held</b>	<b>Percentage of shareholding</b>
Mr. Omkar Nath Gupta	102,000	34.00%	72,000	34.39%
Mrs. Bina Gupta	77,000	25.67%	62,000	29.52%
Mr. Vinayna Gupta	49,000	16.33%	19,000	9.05%
Mrs. Tanvi Gupta	46,000	15.33%	31,000	14.76%
Vinayna Gupta- HUF	16,000	5.33%	16,000	7.62%

**Note - 5**

**RESERVES AND SURPLUS**

**Surplus / (deficit) as per the statement of profit and loss**

Accumulated profit at the beginning of the

year

13,512,891

18,092,930

Adjustments for goods and service tax  
included as opening stock

(6,940,043)

Profit/(Loss) for the year

3,360,004

**Total of reserves and surplus**

**15,512,891**

**Note - 6**

**LONG TERM BORROWINGS**

Secured term loans from banks

50,422,348

1,870,355

(Guaranteed by directors)

(13,232,642)

(767,496) 1,102,859

Less: Current maturities

37,189,706

(767,496)

Unsecured term loans from banks

2,804,252

4,306,406

Less: Current maturities

(1,787,214)

(1,502,153)

Unsecured term loans from NBFCs

2,962,587

10,696,741

Less: Current maturities

(1,776,712)

(7,734,154)

Unsecured long term borrowings from related parties

24,100,000

2,962,587

Unsecured long term borrowings from others

1,000,000

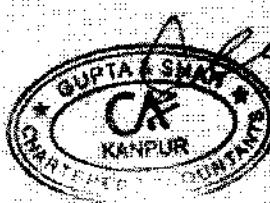
18,246,000

**Total of long term borrowings**

64,492,619

2,000,000

**27,115,699**



For ANUBHAV PLAST PVT. LTD.

ARUN DUBEY  
Q

**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25222UP2007PTC048460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

(All Amounts in Indian Rupees,  
except share data and where otherwise stated)

As at  
March 31, 2021

As at  
March 31, 2020

**Repayment terms and security for the outstanding long term borrowings are given below:**

Name of the Lender	Loan outstanding	Repayment terms	Rate of Interest	Name of Security
State Bank of India <i>(Vehicle Loan)</i>	2,265,707	Repayable in 34 equal installments	9.00%	Hypothecation of vehicle.
State Bank of India <i>Credit Guarantee Emergency Loan</i>	7,404,856	Repayable in 18 equal installments after 6 months moratorium period.	7.25%	Hypothecation of stock and receivables, equitable mortgage of land, buildings and flats of the company as well as of directors and personal guarantees of directors.
State Bank of India <i>Guaranteed Emergency Credit Line Loans</i>	18,000,000	Repayable in 36 equal installments after 12 months moratorium period.	7.40%	Hypothecation of stock and receivables, equitable mortgage of land, buildings and flats of the company as well as of directors and personal guarantees of directors.
State Bank of India <i>(For plant and machinery)</i>	21,648,926	Repayable in 72 installments after 16 months moratorium period.	8.15%	Hypothecation of plant and machinery and other fixed assets, equitable mortgage of land, buildings and flats of the company as well as of directors and personal guarantees of directors.
ICICI Bank Limited <i>(Hydria Loan)</i>	502,734	Repayable in 35 equal installments	9.49%	Hypothecation of hydria
	897,742			
ICICI Bank Limited <i>(Truck Loan)</i>	600,125	Repayable in 36 equal installments	9.25%	Hypothecation of truck
	972,673			
Konark Mahindra Bank Limited	2,804,253	Repayable in 36 equal installments	17.00%	Unsecured
	4,306,406			
Shri Bhuteshwar Baba Chemicals Private Limited	1,000,000	Repayable after 5 years	12.00%	Unsecured
	2,000,000			
Fullerton India Credit Company Limited	2,962,387	Repayable in 37 equal installments	17.25%	Unsecured
	4,459,635			
India Infoline Finance Limited	3,121,226	Repayable in 36 equal installments	17.00%	Unsecured
	3,715,880			
Tata Capital Financial Services Limited	3,350,000	Repayable in 36 equal installments	17.00%	Unsecured
	1,650,000			
Mr. Bimal Gupta <i>(Related Party)</i>	76,000	Repayable after 5 years	12.00%	Unsecured
	76,000			
Mr. Onkar Nath Gupta HUF <i>(Related Party)</i>	9,349,000	Repayable after 5 years	12.00%	Unsecured
	7,940,000			
Ms. Tanvi Gupta <i>(Related Party)</i>	1,915,000	Repayable after 5 years	12.00%	Unsecured
	540,000			
Mr. Vinayma Gupta HUF <i>(Related Party)</i>	1,155,000	Repayable after 5 years	12.00%	Unsecured
	1,155,000			
Mr. Vinayma Gupta <i>(Related Party)</i>	8,255,000	Repayable after 5 years	12.00%	Unsecured
	6,885,000			
<b>TOTAL</b>	<b>81,289,187</b>			
	<b>37,119,502</b>			

\*Previous year figures are shown in Italics

S. GUPTA & S. GUPTA

ANUBHAV PLAST PVT LTD. ANNUAL REPORT FOR THE YEAR ENDED MARCH 31, 2021

**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25282UP1987PTC006460

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021

(All Amounts in Indian Rupees  
except share data and where otherwise stated)

As at  
March 31, 2021

As at  
March 31, 2020

**Note - 7**

**OTHER LONG TERM LIABILITIES**

Security deposits from customers

1,169,857

1,169,857

**Total of other long term liabilities**

1,169,857

1,169,857

**Note - 8**

**LONG-TERM PROVISIONS**

Provisions for post retirement benefits

1,178,600

1,178,600

**Total of long term provisions**

1,178,600

1,178,600

**Note - 9**

**SHORT TERM BORROWINGS**

Loans repayable on demand

147,968,944

134,640,422

Second working capital loans from banks

(Guaranteed by directors)

**Total of short term borrowings**

147,968,944

134,640,422

Repayment terms and security for the outstanding long term borrowings are given below:

Name of the Lender	Loan outstanding	Repayment terms	Rate of Interest	Nature of Security
State Bank of India Cash Credit Limit	97,723,813	Repayable on demand	8.15%	Hypothecation of stock and receivables, equitable mortgage of land, buildings and flats of the company as well as of directors and personal guarantees of directors.
Yes Bank Limited Demand Loan	50,245,132 44,890,486	Repayable on demand	7.90%	Unsecured
<b>Total</b>	<b>147,968,944</b> <b>134,640,422</b>			

\*Previous year figures are shown in Italics

**Note - 10**

**TRADE PAYABLES**

**Trade Payable to micro and small enterprises**

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006")

Particulars	Amount (₹)
i) the principal amount and the interest due thereon, remaining unpaid to any supplier as at the end of each accounting year;	
ii) the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year;	
iii) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;	
iv) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	
v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	

The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

**Trade payables to others**

Payable to others

20,231,730

5,615,353

**Total of trade payables to others**

20,231,730

5,615,353

Gupta & Shah

ANUBHAV PLAST PVT. LTD.

ANUBHAV PLAST PVT. LTD.

**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U28202UP1987PTC008460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**(All Amounts in Indian Rupees,  
except share data and where otherwise stated)As at  
**March 31, 2021**      As at  
**March 31, 2020****Note - 11****OTHER CURRENT LIABILITIES**

Advances from customers

1,005,581      1,001,890

Current maturities of loan term borrowings

16,790,568      10,003,803

Liability for expenses

1,287,906      1,689,602

Interest accrued and due on unsecured borrowings

1,044,073      469,873

Interest accrued and due on borrowings from banks

113,129      1,088,438

Balances with banks in current accounts

1,888,771

Statutory dues payable

Employee state insurance payable

9,226      9,201

Employee provident fund payable

61,916      57,332

Goods and Service Tax payable

91,293      1,747,138

Tax deducted/collected at source payable

215,941      941,553

**Total of other current liabilities****20,625,633**      **18,897,601****Note - 12****SHORT- TERM PROVISIONS**

Provisions for income tax

1,412,720      1,816,210

Less: Advance income tax and tds

(1,412,720)      (1,670,237)      145,973

**Total of short term provisions****145,973**

SOPAL &amp; SHAN CAZ

ANUBHAV PLAST PRIVATE LIMITED

**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U53019UP1967PTC00666

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021

(All amounts in Indian Rupees)

Expt share data and where otherwise stated

**Note- 13**  
**Tangible assets**

Particulars	Tangible Assets									
	Land	Building	Plant and equipment	Trucks and vehicles	Furniture & fixtures	Office equipment	Vehicles	Computer	Electrical installations	Total
<b>Geos block (As cost)</b>										
As at April 01, 2019	651,896	6,807,560	3,783,738	3,307,630	910,834	1,296,148	3,391,015	536,773	-	20,687,934
Additions during the year	15,903,780	3,255,918	4,46,325	2,948,463	648,327	235,121	607,568	140,600	-	23,766,172
Sale/ disposed off during the year							(851,037)	-	-	(851,037)
As at March 31, 2020	16,555,676	10,063,478	3,830,073	6,256,193	1,359,161	1,531,169	3,147,546	679,433	-	43,622,629
Additions during the year							329,796	179,684	3,383,400	208,932
Sale/ disposed off during the year							(2,495,079)	-	-	(2,495,079)
<b>As at March 31, 2021</b>	<b>16,555,676</b>	<b>10,463,478</b>	<b>3,830,073</b>	<b>6,256,193</b>	<b>1,386,959</b>	<b>1,710,881</b>	<b>4,634,968</b>	<b>948,265</b>	<b>29,701</b>	<b>45,322,366</b>
<b>Accumulated Depreciation/ amortisation</b>										
As at April 01, 2019	3,885,090	3,217,479	26,244	447,483	870,055	2,721,031	417,656	-	-	11,364,738
Depreciation/ amortisation during the year	253,732	10,487	1,031,715	177,303	136,675	244,506	124,446	-	-	2,083,364
Reversal on asset sold during the year						(626,415)	-	-	-	(626,415)
As at March 31, 2020	4,138,822	3,320,666	1,050,259	624,786	1,006,730	2,336,921	552,102	-	-	13,061,986
Depreciation/ amortisation during the year						869,060	167,812	5,345	3,011,284	
Sale/ disposed off during the period						(3,275,231)	-	-	-	(3,275,231)
<b>As at March 31, 2021</b>	<b>4,502,572</b>	<b>3,411,204</b>	<b>2,227,340</b>	<b>915,452</b>	<b>1,463,931</b>	<b>922,738</b>	<b>710,284</b>	<b>5,345</b>	<b>13,778,027</b>	
<b>Net Block</b>										
As at March 31, 2021	16,555,676	5,560,966	418,779	4,129,353	973,907	546,891	3,102,200	229,061	24,316	31,540,139
As at March 31, 2020	16,555,676	5,924,656	509,407	5,196,134	934,315	524,459	608,625	127,331	-	30,580,643
As at March 31, 2019	651,896	2,922,470	566,550	3,281,386	463,331	425,990	649,284	121,117	-	9,102,756

\* Changes are created on retrospective basis, which is financial from the books.



**ANUBHAV PLAST PVT. LTD.**

*[Signature]*



**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25202UP1987PTC003460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

(All Amounts in Indian Rupees,  
except share data and where otherwise stated)

**As at  
March 31, 2021**

**As at  
March 31, 2020**

**Note - 20**

**CASH AND CASH EQUIVALENTS**

*Cash and cash equivalents*

Cash in hand	39,646	396,856
Cheques in hand	1,500,000	
Balances with banks in current accounts	68,038	584,214
Other bank balances		
in fixed deposit accounts having original maturity of more than 3 months	8,199,531	8,131,069
Less: in fixed deposits accounts having maturity after 12 months	(301,100)	
<b>Total of cash and cash equivalents</b>	<b>7,506,115</b>	<b>10,612,139</b>

*Fixed deposit with bank of ₹ 8,199,531 (previous year ₹ 8,131,069) is pledged for the guarantee provided by the bank.*

**Note - 21**

**SHORT- TERM LOANS AND ADVANCES**

(Unsecured, considered good)

Advances for expenses	81,551	13,459
Advances to staff	29,000	
Advances to vendors	4,760,832	6,650,048
Balances with revenue authorities		
Advance income tax and tax deducted at source	1,628,327	1,670,237
Less: Provision for income tax	(1,412,720)	(1,670,237)
Goods and service tax cash ledger	216,107	
Goods and service tax credit available	1,552,712	33,202
Income tax refund receivable	6,154,701	
Employees' contribution towards PF receivable	116,420	
Prepaid expenses	198,600	27,519
Recoverable from lenders on account of tax deducted at source	42,955	139,297
<b>Total of short term loans and advances</b>	<b>13,152,878</b>	<b>6,931,269</b>

**Note - 22**

**OTHER CURRENT ASSETS**

(Unsecured, considered good)

Accrued interest on fixed deposits with banks	546,642	1,718,331
Rebate and discounts receivable from customers	9,779,835	3,346,981
<b>Total of other current assets</b>	<b>10,326,477</b>	<b>5,065,312</b>



**ANUBHAV PLAST PVT. LTD.**

*ANUBHAV PLAST PVT. LTD.*

**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25202UP1987PTC008460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

(All Amounts in Indian Rupees,  
except share data and where otherwise stated)

**For the year ending  
March 31, 2021**

**For the year ending  
March 31, 2020**

**Note - 23**

**REVENUE FROM OPERATIONS**

Revenue from sale of products	842,580,396	776,589,625
Less: Goods and service tax collected on sales	(128,529,233)	(118,462,824)
<b>Total of revenue from operations</b>	<b>714,051,163</b>	<b>658,126,801</b>

**Note - 24**

**OTHER INCOME**

Discount received		8,214
Interest income from banks on fixed deposits	540,436	842,914
Interest income from others	582,917	172,181
Rent received	300,000	300,000
Income related to earlier year	101,918	
<b>Total of other income</b>	<b>1,525,271</b>	<b>1,323,309</b>

**Note - 25**

**COST OF MATERIALS CONSUMED**

Opening inventory of raw material	38,865,108	42,858,410
Opening inventory of stores	1,645,169	4,023,390
<i>Adjustments for goods and service tax included in opening stock of raw material</i>		(6,240,539)
Purchases of raw material	681,147,509	576,140,490
Purchases of stores and consumables	11,158,260	7,301,711
Lessward Freight and carriage	3,042,493	4,226,358
Other direct expenses incurred	1,541,362	2,103,803
Closing inventory of raw material	(55,260,278)	(38,865,108)
Raw material in transit	(23,750,642)	
Closing inventory of stores	(3,662,400)	(1,645,169)
<b>Total of cost of materials consumed</b>	<b>654,726,483</b>	<b>589,903,355</b>

**Note - 26**

**CHANGES IN INVENTORIES OF STOCK IN PROCESS AND FINISHED GOODS**

Inventories of finished goods		
<i>Opening inventories of finished goods</i>	5,580,423	5,314,264
<i>Opening inventories of scrap</i>	151,974	19,375
<i>Adjustments for goods and service tax included in opening stock of finished goods</i>		(699,504)
<i>Closing inventories of finished goods</i>	(15,272,343)	(5,580,423)
<i>Closing inventories of scrap</i>	(151,974)	(151,974)
<b>Total of changes in inventories</b>	<b>(9,691,920)</b>	<b>(998,362)</b>

**Note - 27**

**EMPLOYEE BENEFIT EXPENSES**

Directors' remuneration	19,200,000	19,200,000
Salary and wages	6,180,091	5,787,239
Bonus to employees	188,490	178,887
Contribution to Employee Estate Insurance Fund	85,688	92,416
Contribution to Employee Provident Fund	356,873	346,753
Expenses for post retirement benefits	1,178,600	
Staff welfare expenses	83,847	16,482
<b>Total of employee benefit expenses</b>	<b>27,273,589</b>	<b>25,621,779</b>



For ANUBHAV PLAST PVT. LTD.

For ANUBHAV PLAST PVT. LTD.

**ANUBHAV PLAST PRIVATE LIMITED**

CIN: U25202UP1987PTC008462

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

(All Amounts in Indian Rupee,

except share data and where otherwise stated)

**For the year ending**

**March 31, 2021**

**For the year ending**

**March 31, 2020**

**Note - 28**

**FINANCE COST**

Bank and finance charges	2,355,712	2,370,534
Interest paid to banks	13,963,223	12,118,508
Interest paid to related parties	4,185,440	4,283,603
Interest paid to others	129,005	155,684
<b>Total of finance cost</b>	<b>20,633,380</b>	<b>18,808,129</b>

**Note - 29**

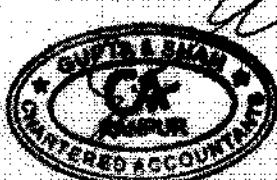
**OTHER EXPENSES**

Auditor's remuneration for		
Statutory audit fees	30,000	30,000
Advertisement and business promotion	320,320	210,300
Bad debts		200,000
Commission expenses	702,403	4,487,149
Covid contribution to government	500,000	
Demurrage charges	2,210,964	827,638
Discounts given	303,990	226,988
Donations given	20,300	23,151
Expenses related to earlier year		14,959
Festival celebration expenses		192,024
Freight outward and carriage	4,851,284	6,752,463
Fuel and power expenses	1,597,528	3,028,672
Inspection charges	436,594	133,580
Insurance expenses	466,582	257,959
Miscellaneous expenses	176,841	249,423
Printing and stationary	72,334	51,986
Professional and consultancy charges	1,622,204	519,135
Rents and taxes	197,097	333,646
Repair and maintenance- buildings	93,148	38,423
Repair and maintenance- machinery	307,386	224,405
Repair and maintenance- others	147,425	101,366
Security expenses	592,273	690,684
Telephone and internet charges	100,990	231,450
Tender expenses	616,523	126,320
Travelling and conveyance expenses	324,279	507,955
Vehicle running and maintenance expenses	322,814	463,244
<b>Total of other expenses</b>	<b>16,013,279</b>	<b>17,925,012</b>

**Note - 30**

**EXCEPTIONAL ITEMS**

Profit/ (loss) on sale of fixed assets	363,784	(31,421)
<b>Total of exceptional items</b>	<b>363,784</b>	<b>(31,421)</b>



ANUBHAV PLAST PVT. LTD. For ANUBHAV PLAST PRIVATE LIMITED

*[Signature]*

**ANUBHAV PLAST PRIVATE LIMITED**  
CIN: U25202UP1987PTC008460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

**31. Income Tax**

*Current tax*

The company has recognized current taxes of ` 1,412,720 (Previous Year: ` 1,816,210) for the year ending on March 31, 2021. Previous year tax credit adjustments of ` 262,393 (Previous year: Nil) are also made in current tax expenses, which amounted to net current tax expenses of ` 1,150,327 (previous year: ` 1,816,210) in statement of profit and loss.

*Deferred tax*

In compliance with Accounting Standard 22 (AS 22) – 'Accounting for taxes on income', as specified under section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), the Company has recognized deferred tax credit of ` 68,516 (previous year: credit of ` 191,402) in the statement of profit and loss during the year ended March 31, 2021.

The breakup of deferred credit into major components is as under:

Particulars	As at March 31, 2021	As at March 31, 2020
<b>Deferred tax credit recognized on account of timing differences due to:</b>		
Depreciation	259,918	191,402
<b>Deferred tax charge recognized on account of timing differences due to:</b>		
Depreciation	259,918	191,402
<b>Deferred tax credit recognized in statement of profit and loss</b>	259,918	191,402

**32. Employee benefits (non-funded)**

Amount recognised in the statement of profit and loss is as under:

	Gratuity	
	For the year ended March 31, 2021	2020
<b>Current service cost</b>	1,178,600	
Interest cost		
Actuarial gain recognized during the year (net)		
<b>Cost (reversed)/recognized</b>	1178600	

Movement in the liability recognised in the balance sheet is as under:

	Gratuity	
	As at March 31, 2021	2020
Present value of defined benefit obligation at the beginning of the year	1,178,600	
<b>Cost (reversed)/recognized</b>		



ANUBHAV PLAST PVT. LTD.

ANUBHAV PLAST PVT. LTD.

*[Signature]*

**ANUBHAV PLAST PRIVATE LIMITED**  
CIN: U25202UP1987PTC003460

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

Benefits paid		
<b>Present value of defined benefit obligation at the end of the year</b>	<b>1,178,600</b>	

**For determination of the liability of the Company, the following actuarial assumptions were used:**

	<b>For the year ended March 31, 2021</b>
<b>Discount rate</b>	
<b>Salary escalation rate</b>	
<b>Mortality table</b>	

Discounting is not done for calculation of liability.

**33. Earnings per equity share**

<b>Particulars</b>	<b>For the year ended March 31, 2021</b>	<b>For the year ended March 31, 2020</b>
<b>Profit attributable to equity shareholders</b>	<b>2,892,332</b>	<b>4,360,004</b>
<b>Weighted average number of shares used in computing basic and diluted earnings per equity share</b>	<b>232,500</b>	<b>210,000</b>
<b>Face value per equity share</b>	<b>100</b>	<b>100</b>
<b>Basic earnings per equity share</b>	<b>12.44</b>	<b>20.76</b>
<b>Diluted earnings per equity share</b>	<b>12.44</b>	<b>20.76</b>

\*The company has not annualized its basic and diluted earnings per share.

**34. Related party transactions**

Disclosures in respect of Accounting Standard (AS) – 18 'Related party disclosures', as specified under Section 133 of Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

**a) Name and nature of relationship with related parties:**

<b>Relationship</b>	<b>Name of the related parties</b>
---------------------	------------------------------------

*i) Related parties where control exists*

- Related parties exercising control and key managerial personnel	Mr. Onkar Nath Gupta (Director) Mr. Vinamra Gupta (Director) Ms. Bina Gupta (Director) Ms. Tanvi Gupta (Director)
---	--

- Related parties under common control	Anubhav Tubes and Conductors Private Limited
--	--

**b) Summary of significant transactions with related parties**

<b>Particulars</b>	<b>For the year ended March 31, 2021</b>	<b>For the year ended March 31, 2020</b>
	<b>( )</b>	<b>( )</b>



ANUBHAV PLAST PVT. LTD.

Director

*[Signature]*

**ANUBHAV PLAST PRIVATE LIMITED**  
**CIN: U25202UP1987PTC008460**

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

<b>Particulars</b>	<b>For the year ended March 31, 2021</b>	<b>For the year ended March 31, 2020</b>
<b>Unsecured borrowings taken from</b>		
- Ms. Bina Gupta	1,700,000	1,200,000
- Mr. Onkar Nath Gupta	4,670,000	6,460,000
- Ms. Tanvi Gupta	1,375,000	600,000
- Mr. Vinamra Gupta	3,050,000	13,114,000
<b>Unsecured borrowings repaid to</b>		
- Ms. Bina Gupta	580,000	
- Mr. Onkar Nath Gupta	3,261,000	5,160,000
- Ms. Tanvi Gupta		1,180,000
- Mr. Vinamra Gupta	1,680,000	10,365,000
<b>Interest on unsecured borrowings to</b>		
- Ms. Bina Gupta	272,269	183,958
- Mr. Onkar Nath Gupta	918,905	951,845
- Mr. Onkar Nath Gupta HUF	9,120	9,120
- Ms. Tanvi Gupta	109,052	120,249
- Mr. Vinamra Gupta	996,613	845,065
- Mr. Vinamra Gupta HUF	138,600	138,600
<b>Directors' remuneration given</b>		
- Ms. Bina Gupta	3,600,000	3,600,000
- Mr. Onkar Nath Gupta	6,000,000	6,000,000
- Ms. Tanvi Gupta	3,600,000	3,600,000
- Mr. Vinamra Gupta	6,000,000	6,000,000
<b>Purchases made from (excluding taxes)</b>		
- Anubhav Tubes and Conductors Private Limited	218,074,385	262,233,861
<b>Sales made to (excluding taxes)</b>		
- Anubhav Tubes and Conductors Private Limited	183,685,755	244,176,061
<b>Job work received (excluding taxes)</b>		
- Anubhav Tubes and Conductors Private Limited	475,228	260,185
<b>Rent received from (excluding taxes)</b>		
- Anubhav Tubes and Conductors Private Limited	300,000	300,000



ANUBHAV PLAST PVT LTD

ANUBHAV PLAST PVT LTD

Dated:

**ANUBHAV PLAST PRIVATE LIMITED**  
**CIN: U25202UP1987PTC008460**

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

**e) Statement of balance outstanding:**

<b>Particulars</b>	<b>As at March 31, 2021 ₹</b>	<b>As at March 31, 2020 ₹</b>
<b>Unsecured borrowings from</b>		
- Ms. Bina Gupta	3,350,000	1,650,000
- Mr. Onkar Nath Gupta HUF	76,000	76,000
- Mr. Onkar Nath Gupta	9,349,000	7,940,000
- Ms. Tanvi Gupta	1,915,000	540,000
- Mr. Vinamra Gupta HUF	1,155,000	1,155,000
- Mr. Vinamra Gupta	8,255,000	6,885,000
<b>Trade Receivable</b>		
- Anubhav Tubes and Conductors Private Limited (net of trade payable)	32,910,318	71,095,391
<b>Rent receivable</b>		
- Anubhav Tubes and Conductors Private Limited	81,000	54,000
<b>Interest on unsecured borrowings payable to</b>		
- Ms. Bina Gupta	5,042	*
- Mr. Onkar Nath Gupta	27,014	
- Mr. Onkar Nath Gupta HUF	8,208	
- Ms. Tanvi Gupta	38,146	
- Mr. Vinamra Gupta	207,127	
- Mr. Vinamra Gupta HUF	124,740	
<b>Liability for expenses payable</b>		
- Ms. Bina Gupta	2,071	
- Mr. Onkar Nath Gupta	7,669	
- Mr. Vinamra Gupta	88,605	81,953
<b>Advance for expenses</b>		



For ANUBHAV PLAST PVT. LTD.

For ANUBHAV PLAST PVT. LTD.

12500000

**ANUBHAV PLAST PRIVATE LIMITED**  
**CIN: U25202UP1987PTC008460**

**Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021**

<b>Particulars</b>	<b>As at March 31, 2021</b>	<b>As at March 31, 2020</b>
	( <i>)</i>	( <i>)</i>
- Ms. Tanvi Gupta	199,350	

In accordance with AS 18, disclosures in respect of transactions with identified related parties are given only for such period during which such relationships existed. Related party relationships, as given above, are as identified by the Company and have been relied upon by the auditors.

**35. Contingent Liabilities and Commitment**

a) There are not contingent liabilities, not acknowledged as debt as on March 31, 2021 and March 31, 2020.

As per best estimate of the management, no provision is required to be made in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

**b) Commitments**

<b>Particulars</b>	<b>As at March 31, 2021</b>	<b>As at March 31, 2020</b>
	( <i>)</i>	( <i>)</i>
Consideration for plot payable to UPSIDC Kanpur		7,318,475

36. The Company has not entered into any derivative instrument during the year. The Company does not have any foreign currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.

37. In the opinion of the Board of Directors, all current assets and long term loans & advances, appearing in the balance sheet as at March 31, 2021 and March 31, 2020, have a value on realization, in the ordinary course of the Company's business, at least equal to the amount at which they are stated in the financial statements and hence no provision is required to be made against the recoverability of these balances.

38. Previous year figures have been regrouped and/or re-arranged, wherever necessary to conform to current year groupings and/or classifications.

for GUPTA & SHAH

Chartered Accountants

Firm Registration No. 001416C



Sharad Kumar (Firm in Charge)

Partner

Membership Number- 070601

UDIN - 23570601/AAAAACH9591

August 18, 2021

Kanpur

For and on behalf of the board of directors

Omkar Nath Gupta

Director

DIN: 00638736

Vinamra Gupta

Director

DIN: 00638830