

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

PAN	AAGCE2409J		
Name	EASY RAW MATERIALS PRIVATE LIMITED		
Address	501 , 6 Rd Village Bandra , Nr Dena Bank , Sant. E , MUMBAI , 19-Maharashtra , 91-India , 400055		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	740532621211022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by ABHISHEK ASHOK MEHTA in the capacity of Director having PAN BMNPM5894E from IP address 210.16.113.73 on 21-Oct-2022

DSC Sl. No. & Issuer 3613519 & 22609767CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAGCE2409J067405326212110225551019F60C44430D0CF3DFA3B727E90211887C9

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**A.Y. 2022-2023**

**Name** : EASY RAW MATERIALS PRIVATE LIMITED

**P. Y.** : 2021-2022

**Address** : 501  
6 Rd Village Bandra  
Nr Dena Bank  
Sant. E., MUMBAI - 400 055

**P.A.N.** : AAGCE 2409 J

**D.O.I.** : 14-Dec-2020

**Status** : Domestic Company

**Statement of Income**

	Sch.No	Rs.	Rs.	Rs.
<b>■ Total Income</b>				<u>0</u>
<i>Tax on total income</i>				<u>0</u>

*Bank A/c: Icici bank 698605600793 IFSC: ICIC0006986*

Date : 21-Oct-2022  
Place : MUMBAI

**For EASY RAW MATERIALS PRIVATE LIMITED**

Authorised Signatory

**EASY RAW MATERIALS PRIVATE LIMITED**  
CIN No. U51909MH2020PTC351813

In ₹ ( Thousands)

**Profit & Loss Statement for the year ended 31/03/2022**

Sr No	Particulars	Note No	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
I	Revenue from Operations	10	-	-
II	Other Income	11	-	-
III	<b>Total Revenue</b>		-	-
IV	Expenses		-	-
	Cost of Materials Consumed		-	-
	Purchases of Stock-In Trade	12	-	-
	Changes in Inventories of Finished Goods, Work In Progress & Stock- In- Trade	13	-	-
	Employee Benefits Expense		-	-
	Finance Cost		-	-
	Depreciation & Amortization Expense		-	-
	Other Expenses		-	-
	<b>Total Expenses</b>	14	-	-
V	Loss before exceptional & extraordinary items and tax (III-IV)		-	-
VI	Exceptional Items		-	-
VII	Loss before extraordinary items and tax		-	-
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII-VIII)		-	-
X	<b>Tax Expense</b>		-	-
	(1) Current Tax		-	-
	(2) Deferred Tax		-	-
	Total		-	-
XI	Profit (Loss) for the period from Continuing Operations (IX-X)		-	-
XII	Earnings per Equity Share Basic & Diluted		-	-

See accompanying notes to the financial statements

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

**FOR EASY RAW MATERIALS PRIVATE LIMITED**

**FOR JPRS & CO**






**CHARTERED ACCOUNTANTS**  
FRN:-137554W

**Director**  
**ANKIT SHAILESH MEHTA**  
(DIN-06792217)  
UDIN:- 22142762BAHSEJ4422  
Date:- 30-09-2022  
Place:- Mumbai

**Director**  
**ABHISHEK ASHOK MEHTA**  
(DIN-08817091)

**JAGDISH PATIL**  
M.NO.142762

**Date** 30-09-2022  
**Place** Mumbai

## EASY RAW MATERIALS PRIVATE LIMITED

CIN No. U51909MH2020PTC351813

Balance Sheet as at 31/03/2022

In ₹ (Thousands)

Particulars	Note No	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	100.00	100.00
(b) Reserves & Surplus	2	-	-
(c) Money received against Share Warrants		-	-
<b>(2) Share Application Money pending Allotment</b>			
(c) Money received against Share Warrants		-	-
<b>(3) Non Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings	3	-	-
(b) Trade Payables	4	-	-
(c) Other Current Liabilities	5	-	-
(d) Short-Term Provisions	6	-	-
<b>TOTAL</b>		<b>100.00</b>	<b>100.00</b>
<b>II. ASSETS</b>			
<b>Non Current Assets</b>			
(1) (a) Fixed Assets		-	-
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans & Advances		-	-
(e) Other Non Current Assets		-	-
<b>(2) Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories	7	-	-
(c) Trade Receivables		-	-
(d) Cash & Bank Balances	8	60.00	-
(e) Short Term Loans and Advances		40.00	100.00
(f) Other Current Assets	9	-	-
<b>TOTAL</b>		<b>100.00</b>	<b>100.00</b>

See accompanying notes to the financial statements

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

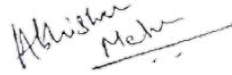
FOR EASY RAW MATERIALS PRIVATE LIMITED

FOR JPRS &amp; CO

CHARTERED ACCOUNTANTS

FRN:-137554W

  
 Director  
 ANKIT SHAILESH MEHTA  
 (DIN-06792217)

  
 Director  
 ABHISHEK ASHOK MEHTA  
 (DIN-08817091)

UDIN:- 22142762BAHSEJ4422

Date:- 30-09-2022

Place:- Mumbai

  
 JAGDISH PATIL

M.NO.142762

Date

Place

Mumbai



**EASY RAW MATERIALS PRIVATE LIMITED**

Notes for the year ended 31/03/2021

**Note No- 1 Share Capital**

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
a) Authorized Capital 50,000 Equity Shares of Ra.10/- each	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
Issued, Subscribed & Paid up 10,000 number of Equity Shares of Ra.10/- each fully paid up	100.00	100.00
<b>TOTAL</b>	<b>100.00</b>	<b>100.00</b>

**b) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

Particulars	In ₹ ( Thousands)			
	At at 31st March, 2022		At at 31st March, 2021	
	No. Of Shares	Amount ( Ra )	No. Of Shares	Amount ( Ra )
At the Beginning of the period	-	-	-	-
Issued during the period	-	-	-	-
Outstanding at the end of the period	-	-	-	-

**c) Terms / rights attached to equity shares**

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity Shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**Disclosures of Shareholders holding more than 5% Shares in the Company**

In ₹ ( Thousands)

Name of Shareholder	31-03-2022		31-03-2021	
	% of Shares	No. Of Shares	% of Shares	No. Of Shares
<b>LIST OF EQUITY SHAREHOLDERS</b>				
ANKIT MEHTA	99.00%	9.90	99.00%	9.90
Abhishek Ashok Mehta	1.00%	0.10	1.00%	0.10
<b>Total</b>	<b>100%</b>	<b>10.00</b>	<b>100%</b>	<b>10.00</b>

**Note No-2 Reserves & Surplus**

In ₹ ( Thousands)

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
(d) Surplus/(Deficit) in statement		
Opening Balance		
Add: Transferred during the year	-	-
Less: Previous Year Loss Adjust	-	-
Less: Appropriations	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note No-6 Short Term Provisions**

In ₹ ( Thousands)

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
Short Term Provisions		
(a) Audit fees Payable	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note No- 8 Cash & Bank Balances**

In ₹ ( Thousands)

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
Cash & Cash Equivalents		
(a) Balances with Banks	60.00	-
(b) Cash on Hand	-	-
<b>TOTAL</b>	<b>60.00</b>	<b>-</b>

**Note No-13 Short Term Loans & Advances**

In ₹ ( Thousands)

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
Short Term Loans & Advances		
(a) Advances to Directors	-	100.00
(b) Loans & Advances to Related	40.00	-
(c) Others	-	-
<b>TOTAL</b>	<b>40.00</b>	<b>100</b>

**Note No- 14 Other Expenses**

In ₹ ( Thousands)

Particulars	In ₹ ( Thousands)	
	Amount in Rupees as at 31/03/2022	Amount in Rupees as at 31/03/2021
Bank Charges	-	-
Payment Gateway Charges	-	-
Tender Charges	-	-
Swiggy Service Fee	-	-
Trade Mark Registration Fees	-	-
Zomato Commission	-	-
Freight And Forwarding Charges	-	-
FSSAI - License Fees & Charges	-	-
Late Fees for GST	-	-
Preliminary Expenses Written Off	-	-
Other Expenses	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

*[Handwritten Signature]*

*Abhishek Mehta*





**J P R S & CO.**  
Chartered Accountants

11, Gaurav Park, B/H HDFC  
House, Sharanpur Road  
Canara Corner Nashik 422  
005.

Mob 9322146551 Email  
headoffice.jprs@gmail.com

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**INDEPENDENT AUDITOR'S REPORT**

To

The Members of

**M/s. EASY RAW MATERIALS PRIVATE LIMITED**

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

**Opinion**

We have audited accompanying financial statements of **M/s. EASY RAW MATERIALS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, the statement of Profit and Loss and the cash flow statement for the year ended on 31st March, 2022, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act read with the companies accounting standards Rules 2021, ("AS") and other accounting principles generally accepted in India, of the State of Affairs of the Company as at 31st March 2022 and Statement of Profit & Loss and its Cash Flow Statement for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Key Audit Matters**

This section of our auditor's report is intended to describe the matters selected from those communicated with those charged with governance that, in our professional judgment, were of most significance in our audit of the financial statements. We have determined that there are no such matters to report.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis,

Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is no a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility 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 financial controls 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 system 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 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

### **Report on other Legal and regulatory Requirements**

1. As required by Section 143 (3) of the Act, based on our audit 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 accounts;

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021;

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

(f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in 'Annexure B';

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

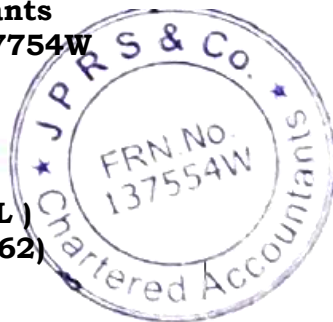
- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise;
- iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure 'A' a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

**For JPRS & CO**  
**Chartered Accountants**  
**Firm Regn. No. 137754W**



**(CA JAGDISH PATIL)**  
**( Member No. 142762)**



**Place: Mumbai**  
**Date : 30/09/2022**  
**UDIN:- 22142762HBAHSEJ4422**

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of **M/s. EASY RAW MATERIALS PRIVATE LIMITED** of even date)

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

We have audited the internal financial controls over financial reporting of **M/s. EASY RAW MATERIALS PRIVATE LIMITED** (“the Company”) as of 31st March, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

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

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

#### **Auditor’s Responsibility**

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

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

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

#### **Meaning of Internal Financial Controls over Financial Reporting**

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

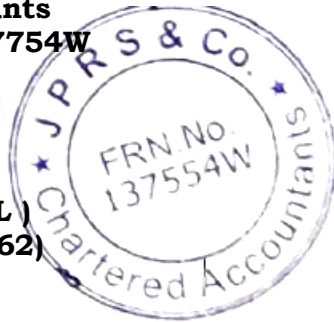
**Inherent Limitations of Internal Financial Controls over Financial Reporting**

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

**Opinion**

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

**For JPRS & CO**  
**Chartered Accountants**  
**Firm Regn. No. 137754W**



  
**(CA JAGDISH PATIL)**  
**( Member No. 142762)**

**Place: Mumbai**  
**Date : 30/09/2022**  
**UDIN:- 22142762HBAHSEJ4422**

# EASY RAW MATERIALS PRIVATE LIMITED

## Notes to the financial statements

for the year ended 31 March 2022

### 20. Notes to the accounts

#### 20.1 Earnings per share

In accordance with Accounting Standard 20 on Earnings per Share issued by the Companies (Accounting Standards) Rules 2006 the computation of earnings per share is set out below:

	<u>2021-22</u>	<u>2020-21</u>
a) Shareholders earnings (as per statement of profit and loss)	0.00	0.00
b) Calculation of weighted average number of Equity Shares of Rs 10 each:		
– Number of shares at the beginning of the year	10000	10000
– Number of Shares issued during the year	0	0
Total number of equity shares outstanding at the end of the year	0	0
Weighted average number of equity shares outstanding during the year (based on the date of issue of shares)	0	0
c) Number of dilutive potential equity shares	10000	10000
d) Basic earnings per share (in rupees) (a/b)	0	0
e) Diluted earnings per share (in rupees) (a/c)	0	0

#### 20.2 Prior year comparatives

Previous year's figures are re-grouped and re-arranged wherever necessary.

For JPRS & CO.  
Chartered Accountants  
Firm's Registration No: 137754W

For and on behalf of the Board of directors  
EASY RAW MATERIALS PRIVATE  
LIMITED

  
JAGDISH PATIL



Membership No: 142762

  
ANKIT  
SHAILESH  
MEHTA

Director  
DIN: 06792217

  
ABHISHEK ASHOK  
MEHTA

Director  
DIN: 08817091

Place: Mumbai  
Date: 30<sup>th</sup> September, 2022  
DIN:-2214762HBAHSEJ4422

# **EASY RAW MATERIALS PRIVATE LIMITED**

## **Notes to the financial statements**

*for the year ended 31 March 2022*

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