

ANNUAL ACCOUNTS OF

CHEMKART INDIA PRIVATE LIMITED

CIN - U51220MH2020PTC338631

FOR THE YEAR ENDED

31ST MARCH, 2022

ACCOUNTING YEAR 2021-22
ASSESSMENT YEAR 2022-23

M/s Mehta & Associates
Chartered Accountants

901, 9th Floor, Sapphire Building
S.V. Road, Khar (West), Mumbai - 400052

CHEMKART INDIA PRIVATE LIMITED

R.O. ADDRESS: C/o Shailesh Mehta & Parul Mehta, A/201, Nandadevi CHS, CTS, 106
Prabhat Col., Rd 8, Yatri Hotel Santacruz (E), Mumbai, Maharashtra- 400055

CIN: U51220MH2020PTC338631

MAIL-ID: ankit@chemkart.com

CONTACT NO.: +91-9819267733

NOTICE

Notice is hereby given that the Third Annual General Meeting of the members of the Chemkart India Private Limited will be held on Friday, 30th September, 2022 at the registered office of the Company situated at C/o Shailesh Mehta & Parul Mehta, A/201, Nandadevi CHS, CTS, 106 Prabhat Col., Rd 8, Yatri Hotel Santacruz (E), Mumbai, Maharashtra- 400055 at 11:00 A.M.

TO TRANSACT THE FOLLOWING BUSINESS:

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

ORDINARY BUSINESS:

TO ADOPTION OF ANNUAL ACCOUNTS, DIRECTORS' REPORT FOR F.Y. ENDING 31ST MARCH, 2022:

"RESOLVED THAT the profit & Loss Account for the financial year ended 31st March, 2022 and the Balance Sheet along with notes and schedules as at that date and the reports of the Directors and the Auditors as placed before this meeting be and are hereby approved and adopted."

RESOLVED FURTHER THAT any director of the Company, be and is hereby empowered and authorised to take such steps, in relation to the above and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution and to file necessary e- Forms with Registrar of Companies, Mumbai."

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. Pursuant to the provisions of sections 105 of Companies Act, 2013 read with the applicable rules thereon, person can act as proxy on behalf of the members not exceeding fifty and holding in aggregate not more than 10% of the share capital of the Company carrying voting rights, may appoint a single person as proxy, who shall not act as proxy of any other member.
3. Proxy form in order to be valid must be lodged with the Company at least 48 hours before the commencement of the meeting.
4. A route map including the landmark pursuant to Secretarial Standard 2 (SS-2) on "General Meetings" for the venue of the meeting is annexed.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CHEMKART INDIA PRIVATE LIMITED**



DIRECTOR

DIN: 06792217

NAME: ANKIT SHAILESH MEHTA

ADDRESS: A/201, NANDADEVI CHS, CTS NO - 106 PRABHAT COLONY, ROAD NO-8 V, F P NO-28, NEAR YATRI HOTEL, SANTACRUZ EAST, MUMABI, MAHARASHTRA-400055

DATE: 30TH SEPTEMBER, 2022

PLACE: MUMBAI

ROUTE MAP FOR VENUE OF ANNUAL GENERAL MEETING



Registered Office Address:

CHEMKART INDIA PRIVATE LIMITED

**R.O. Address: C/o Shailesh Mehta & Parul Mehta, A/201, Nandadevi CHS, CTS, 106
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DIRECTORS' REPORT

To the Members of **Chemkart India Private Limited**

The Board of Directors of your Company is pleased to present their report on the working of the Company for the year ended 31st March, 2022 together with the Audited Accounts of the Company.

1. SUMARRY OF FINANCIAL PERFORMANCE

The Company's financial performance, for the period ended 31st March, 2022 is summarized below:

		(In
Rupees)		
Particulars	FY 2020-21	FY 2021-22
Total Revenue	0	874263169.11
Total Expenses	0	800455267.24
Profit/(Loss) before Tax	0	73807901.87
Current Tax	0	19000000
Deferred Tax	0	-58165
Profit/(Loss) after tax	0	54866066.87

2. DIVIDEND

No dividend was declared for the current financial year due to conservation of profits and continued investment in the business.

3. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, the Board of Directors of the Company hereby state

a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

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b) The directors have 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 the year under review;

c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The directors have prepared the annual accounts on a going concern basis.

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

4. SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

5. DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM

There has been no change in the constitution of Board during the period under review. The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

6. STATE OF AFFAIRS

There has been no change in the nature of business of the company during the financial year ended 31st March, 2022. The revenue from operations was Rs. 869805481.42/- during the year. The Net Profit has increased approx 0 % from Rs. Nil to the Net Profit of Rs. 73807901.87/-.

7. EXTRACT OF ANNUAL RETURN

The extract of Annual return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in Form No. MGT-9 is enclosed as Annexure-"A".

8. NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the financial year under review, **05 (Five)** meetings of Board of Directors of the Company were held as under:

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S. No	Date of Board Meeting	Directors present in the Board Meeting
1.	30/06/2021	02
2.	30/09/2021	02
3.	25/10/2021	02
4.	30/11/2021	02
5.	28/02/2022	02

The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

S. No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	ANKIT SHAILESH MEHTA	05	05
2.	PARUL SHAILESH MEHTA	05	05

9. CHANGE IN NATURE OF BUSINESS

There were no significant changes in the nature of the business of the Company during the period under review.

10. AUDIT

Mehta & Associates, Chartered Accountants (Firm's Registration Number: 148089W), was appointed as Statutory Auditors of your Company at the Annual General Meeting held in the year 2019 for a term of consecutive five years and continue to hold the office for 5 years as originally appointed. Mehta & Associates, Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term. The report of the Statutory Auditors along with notes to Schedules is enclosed to this Report. The explanation to the observations made in the Auditors' Report has been submitted by the Board.

Explanation to the qualification in Auditors' Report

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The Directors submit their explanation to the qualifications made by the Auditors in their report for the period ended 31st March, 2022. The relevant qualifications made by the Auditors and reply are as under:

11. MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Your company has not directly or indirectly

- a) Given any loan to any person or other body corporate other than usual advances envisaged in a contract of supply of materials if any,
- b) Given any guarantee or provide security in connection with a loan to any other body corporate or person and
- c) Acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more.

13. RELATED PARTY TRANSACTIONS

No transactions were entered by the Company during the financial year with any related party in the ordinary course of business and on the arm's length basis. Thus, the provisions of Section 188(1) of the Companies Act, 2013 are not applicable. During the period ending 31st March, 2022, the Company has not entered into any contract/arrangement/transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

14. TRANSFER TO RESERVES

For the period ended 31st March 2022, the Company has not transferred any sum to Reserve.

15. TRANSFER OF UNCLAIMED/UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the

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date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

16. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no material changes and commitments affecting the financial position of the Company between the end of period to which this financial statements relate and the date of this Report.

17. DEPOSIT FROM PUBLIC

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

18. DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review the Company has not accepted money in the form of unsecured loan from the director or relative of the director of the Company.

19. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures 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 record, and the timely preparation of reliable financial disclosures.

20. PARTICULARS OF EMPLOYEES AND REMUNERATION

Disclosures pertaining to

- (i) Since the company do not have any employees statement showing the details of the top 10 employees in terms of remuneration drawn- Not Applicable;
 - (ii) statement showing the details of employee employed throughout the financial year and is in receipt of remuneration of Rs. 82,27,579/- (Rupees Eighty Two Lacs Twenty Seven Five Thousand Five hundred Seventy Nine only) or more, or employed for a part of the year and in receipt of Rs. 6,85,632/- (Rupees Six Lacs Eighty Five Thousand Six hundred Thirty Two only) or more a month – Not Applicable
- as required under Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

21. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC., IF ANY

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The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

22. RISK MANAGEMENT POLICY

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

23. SUBSIDIARIES/ ASSOCIATES OR JOINT VENTURES

During the period under review, no Company has become or ceased to be Subsidiary, Associates or Joint Venture of the Company.

24. SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

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

25. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM, IF ANY,

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

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

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo

(A) Conservation of Energy

(i) The steps taken or impact on conservation of energy;

The operations of your Company are not energy intensive. However, adequate measures have been initiated to reduce energy consumption.

(ii) The steps taken by the company for utilizing alternate sources of energy;

The operations of your Company are not energy intensive.

(iii) The capital investment on energy conservation equipments; -Nil

(B) Technology absorption-

(i) The efforts made towards technology absorption; - None

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(ii) The benefits derived like product improvement, cost reduction, product development or import substitution; - Not Applicable

(iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

(a) The details of technology imported;	-	None
(b) The year of import;	-	Not Applicable
(c) Whether the technology been fully absorbed;	-	Not Applicable
(d) If not fully absorbed, areas where absorption	-	Not applicable

has not taken place, and the reasons thereof; and

(iv) The expenditure incurred on Research and Development - Nil

(C) Foreign exchange Earnings and Outgo

During the period under review there was no foreign exchange earnings or out flow.

27. DISCLOSURE IN TERMS OF VARIOUS PROVISIONS OF THE COMPANIES ACT, 2013

The status of the Company being a Limited Company and not having material profit/turnover/Bank's borrowings, the provision related to

- (a) Statement on declaration given by Independent Directors (Section 149)
- (b) Formation of Audit Committee (Section 177)
- (c) Formation of Nomination and Remuneration Committee (Section 178)
- (d) Undertaking formal Annual Evaluation of Board and that of its committees and the individual Directors
- (e) Undertaking Secretarial Audit (Section 204)

are not applicable to the Company and hence no comment is invited in this regard.

28. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Since the number of employees in the company does not exceed 10, the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the Company.

29. ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE / COMPLIANCES

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.

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30. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

31. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

32. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one time settlement during the year under review hence no disclosure is required.

33. ACKNOWLEDGEMENT

We take the opportunity to express our deep sense of gratitude to Bankers and customers for their continued guidance and support. Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees across all levels in the organization, which have enabled the company to start operations. And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

For Chemkart India Private Limited
For Chemkart India Pvt. Ltd.


Director

Ankit Mehta

Director

DIN: 06792217

**Add.: A/201 Nandadevi CHS
CTS106, Prabhat Col. Rd 8
YATRI HOTEL,
SANTACRUZ (E),
Mumbai - 400055**

Date: 30th September, 2022.

Place: Mumbai



INDEPENDENT AUDITOR'S REPORT

To

The Members of

M/s. CHEMKART INDIA PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited accompanying financial statements of **M/s. CHEMKART INDIA 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;



MEHTA & ASSOCIATES

Chartered Accountants

(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 Mehta & Associates
Chartered Accountants
Firm Regn. No. 148089W

Abhishek Mehta

Abhishek Mehta
(Proprietor)
Membership No. 165275



UDIN: 22165275AXKTBK1576

Place : Mumbai

Date: 30th September, 2022.

CHEMKART INDIA PRIVATE LIMITED
Balance Sheet as at 31st March, 2022

Particulars	Note No.	(in Rs.) Figures as at the end of current reporting period	(in Rs.) Figures as at the end of previous reporting period
<u>I. EQUITY AND LIABILITIES</u>			
(1) Shareholder's Funds			
a) Share Capital	2.1	1,35,70,000.00	1,00,000.00
b) Reserves and Surplus	2.2	5,48,66,066.87	0.00
c) Money received against Share warrants		0.00	0.00
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	2.3	0.00	0.00
b) Deferred Tax Liabilities(Net)	2.4	(58,165.00)	0.00
c) Other Long -Term Liabilities		0.00	0.00
d) Long Term Provisions		0.00	0.00
(4) Current Liabilities			
a) Short-Term Borrowings	2.5	2,14,36,945.63	0.00
b) Trade Payables	2.6	12,58,60,603.94	0.00
c) Other Current Liabilities	2.7	2,36,40,948.48	0.00
d) Short Term Provisions	2.8	1,90,00,000.00	0.00
TOTAL		25,83,16,416.92	1,00,000.00
<u>II. ASSETS</u>			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	2.9	54,04,106.00	0.00
ii) Intangible Assets		0.00	0.00
iii) Capital Work in Progress		0.00	0.00
iv) Intangible Assets under development		0.00	0.00
b) Non-Current Investments		0.00	0.00
c) Deferred Tax Assets(Net)		0.00	0.00
d) Long -Term loans and Advances	2.10	78,40,000.00	0.00
e) Other non-current Assets	2.11	0.00	0.00
(2) Current Assets			
a) Current Investments		0.00	0.00
b) Inventories	2.12	1,89,56,271.76	0.00
c) Trade Receivables	2.13	19,18,88,358.38	0.00
d) Cash and cash equivalents	2.14	4,693.00	100000.00
e) Short-Term Loans and Advances	2.15	4,82,994.50	0.00
f) Other current Assets		3,37,39,993.28	0.00
TOTAL		258316416.92	100000.00
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)	-	-

For and on behalf of the Board

Auditor's Report
As per our report of even date annexed

For Chemkart India Private Limited

For Chemkart India Pvt. Ltd.

For Chemkart India Pvt. Ltd.

Ankit Mehta

Director

Ankit Mehta
(Director)
DIN: 06792217

Parul Mehta

Director

Parul Mehta
(Director)
DIN: 08718563

Place : Mumbai
Date :

For Mehta & Associates
(Chartered Accountants)
Firm's Regn. No. 148089W

Abhishek Mehta

Abhishek Mehta
(Prop.)

M. No. 165275

UDIN: 22165275AXKTBK1576

Place : Mumbai
Date :



CHEMKART INDIA PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2022

(in Rs.)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue from operations	2.16	86,98,05,481.42	0.00
Other income	2.17	44,57,687.69	0.00
Total Revenue		87,42,63,169.11	0.00
Expenses:			
Cost of Material Consumed	2.18	72,61,39,204.00	0.00
Change in Inventories	2.19	(1,89,56,271.76)	0.00
Employees Benefit expenses	2.20	82,27,579.00	0.00
Finance costs	2.21	7,86,123.61	0.00
Depreciation	2.22	72,487.00	0.00
Other expenses	2.23	8,41,86,145.39	0.00
Total expenses		80,04,55,267.24	0.00
Profit before exceptional & extraordinary items and tax		7,38,07,901.87	0.00
Exceptional & extraordinary Items		0.00	0.00
Profit before Tax		7,38,07,901.87	0.00
Less			
Tax expense of Continuing operation:-			
(1) Current tax		1,90,00,000.00	0.00
(2) Deferred tax		(58,165.00)	0.00
Profit from Continuing operation (after tax)		5,48,66,066.87	0.00
Earnings per equity share:			
(1) Basic		40.43	0.00
(2) Diluted		40.43	0.00

Significant Accounting policies and notes to Financial Statements (1 & 2.1 to 2.30)

For and on behalf of the Board

Auditor'S Report
As per our report of even date annexed

For Chemkart India Private Limited
For Chemkart India Pvt. Ltd. For Chemkart India Pvt. Ltd.

Ankit Mehta
Director

Ankit Mehta
Director
DIN: 06792217

P. S. Mehta
Director

Parul Mehta
Director
DIN: 08718563

For Mehta & Associates
(Chartered Accountants)
Firm's Regn. No. 148089W

Abhishek Mehta
Abhishek Mehta
(Prop.)
M. No. 165275

UDIN: 22165275AXKT0K1576
Place : Delhi
Date :



Place : Mumbai
Date :

EQUITY & LIABILITIES

Note No. 2.1 Share Capital

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	₹		₹	
Authorised 1500000 Equity Shares of ₹ 10/- each (PY 50000 Equity Shares of ₹ 10/- each)	15,00,000	1,50,00,000.00	50,000	5,00,000.00
	15,00,000	1,50,00,000.00	50,000	5,00,000.00
Issued Subscribed & Paid up 1357000 Equity Shares of ₹ 10/- each fully paid up (Pyn 10000 Equity Shares of ₹ 10/- each fully paid up)	13,57,000	1,35,70,000.00	10,000	1,00,000.00
Total	13,57,000	1,35,70,000.00	10,000	1,00,000.00

Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Number	₹	Number	₹
Equity Shares:				
Shares outstanding at the beginning of the year	0.00	0.00	0.00	0.00
Shares Issued during the year	0.00	0.00	0.00	0.00
Shares bought back during the year	0.00	0.00	0.00	0.00
Shares outstanding at the end of the year	0.00	0.00	0.00	0.00

Note No. 2.1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

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

Note No. 2.1 (c) Shares held by each shareholder holding more than 5% of shares

Name of Shareholder	Figures as at the end of previous reporting period		Figures as at the end of previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Ankit Mehta	6,78,500	50.00%	5,000.00	50.00%
Parul Mehta	6,78,500	50.00%	5,000.00	50.00%

Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	Figures as at the end of previous reporting period			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
Ankit Mehta	6,78,500	50	0.00	5,000.00	50.00	-
Parul Mehta	6,78,500	50	-	5,000.00	50.00	-

Note No. 2.2 Reserves and Surplus

Particulars	Figures as at the end of the current reporting period		Figures as at the end of previous reporting period	
	₹		₹	
Retained earning:-				
Opening Balance	-	-	-	-
(+) Net Profit/(Loss) for the current year	5,48,66,066.87	-	-	-
(-) Written Back in Current Year	-	-	-	-
Closing balance	5,48,66,066.870			

For Chemkart India Pvt. Ltd.

Anshu

Director

For Chemkart India Pvt. Ltd.

P. S. Mehta

Director

Note No. 2.4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2021	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2022
	₹	₹	₹
Depreciation	-	(58,165.00)	(58,165.00)
Total	-	(58,165.00)	(58,165.00)

The Deferred tax liability has been booked of Rs. 58,165/- (PY DTA created of Rs. Nil/-) in current year has been recognised in the Statement of Profit & Loss.

Note No. 2.5 Short Term Borrowing

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
From Bank (Secured) ICICI Bank Limited (OD)	2,14,36,956.63	-
Secured Against Hypothecation of Stock , Book Debts , Equitable Mortgage of Property (situated at Mumbai)		
Current Maturities of Long Term debts (Note no. 2.3)	-	-
Total	2,14,36,956.63	-

Note No. 2.6 Trade Payable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Sundry Creditors	12,58,60,609.94	-
Total	12,58,60,609.94	-

For Chemkart India Pvt. Ltd.

P. S. Muthu

Director

For Chemkart India Pvt. Ltd.

Amal

Director

Note No. 2.6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Trade Payable	0.00	0.00
(a). Total outstanding dues of Micro, Small and medium Enterprises	12,58,60,609.94	0.00
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.	12,58,60,609.94	0.00
Total		

Note No. 2.6(b) Ageing Schedule of Trade Payable is as below

As at March 31, 2022

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME		0.00				0.00
Undisputed dues-Other		125860609.94				125860609.94
Disputed dues-MSME		0.00				0.00
Disputed dues-Other		0.00				0.00
Total Trade Payable	-	12,58,60,609.94	-	-	-	12,58,60,609.94

As at March 31, 2021

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						0.00
Undisputed dues-Other						0.00
Disputed dues-MSME						0.00
Disputed dues-Other						0.00
Total Trade Payable	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 2.7 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Statutory Liabilities	1,08,69,640.40	0.00
Other Payable Against Expenses	5,27,809.00	0.00
Advance Received from Parties	1,22,43,499.08	0.00
Total	2,36,40,948.48	0.00

Note No. 2.8 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Income Tax Provision	1,90,00,000.00	0.00
Total	1,90,00,000.00	0.00

For Chemkart India Pvt. Ltd.

P. S. Mishra

Director

For Chemkart India Pvt. Ltd.

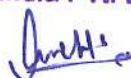
Director

Director

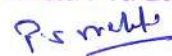
Note No:-2.9 Property, Plant & Equipment & Intangible Assets

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	Figures as at the end of previous reporting period ₹	Additions during year ₹	Disposals during the year ₹	Figures as at the end of current reporting period ₹	Depreciation for the year ₹	On disposals ₹	Figures as at the end of current reporting period ₹	Figures as at the end of previous reporting period ₹
Own assets								
Tangible Assets								
Plant & Machinery								
Plant & Machinery	-	-	-	-	-	-	-	-
Heater Cooler Mixer	-	-	-	-	-	-	-	-
Lift	-	-	-	-	-	-	-	-
Fork Lift	-	-	-	-	-	-	-	-
Hand Pallet Truck	-	-	-	-	-	-	-	-
Fire Extinguisher	-	-	-	-	-	-	-	-
Total (a)	-	-	-	-	-	-	-	-
Electrical Fittings								
11KV VCB	-	-	-	-	-	-	-	-
Automatic Voltage Cont. -630KVA	-	-	-	-	-	-	-	-
Distribution Transformer-630KVA	-	-	-	-	-	-	-	-
M.S Solited Channel Cable Tray	-	-	-	-	-	-	-	-
Main Distribution Panel	-	-	-	-	-	-	-	-
Electrical Fittings	-	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-	-
Office Equipments								
Air Conditioners	-	-	-	-	-	-	-	-
Air Dryer	-	-	-	-	-	-	-	-
Battery	-	-	-	-	-	-	-	-
CCTV Camara	-	-	-	-	-	-	-	-
Fan	-	-	-	-	-	-	-	-
Fiber Tent Cooler	-	-	-	-	-	-	-	-
UPS Battery	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-
HP Printer	-	-	-	-	-	-	-	-
Inverter	-	-	-	-	-	-	-	-
Livepure Glo RO	-	-	-	-	-	-	-	-
Mobile	-	-	-	-	-	-	-	-
Nexus 160 KVA UPS	-	29,658.00	-	29,658.00	-	-	27,088.00	-
Printer & Conveyor	-	-	-	-	-	-	-	-
Wall Fan	-	-	-	-	-	-	-	-
Total (c)	-	29,658.00	-	29,658.00	2,570.00	-	27,088.00	-
Vehicles								
Mercedes Benz	-	54,46,935.00	-	54,46,935.00	69,917.00	-	53,77,018.00	-
Total (d)	-	54,46,935.00	-	54,46,935.00	69,917.00	-	53,77,018.00	-
Furniture & Fixtures								
Furnitures	-	-	-	-	-	-	-	-
Total (e)	-	-	-	-	-	-	-	-
Grand Total	-	54,76,593.00	-	54,76,593.00	72,487.00	-	54,04,106.00	-
Previous year's Figures	-	-	-	-	-	-	-	-

For Chemkart India Pvt. Ltd. For Chemkart India Pvt. Ltd.



Director



Director

Note No. 2.10 Loan Term Loan & Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Unsecured, Considered Goods Share Application Money Pending	7840000.00	0.00
Total	7840000.00	0.00

Note No. 2.10 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	₹	%	₹	%
Promoters	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00
Total	-	0%	-	0%

Note No. 2.11 Other Non-Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
<u>Security Deposit</u>	0.00	0.00
Total	0.00	0.00

Note No. 2.12 Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Value and Certified by the Management		
Finished Goods	18956271.76	0.00
Raw Materials		0.00
(valued at cost or Net realisable value, whichever is lower)		
Total	18956271.76	0.00

Note No. 2.13 Trade Receivable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Unsecured, Considered Goods		
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	0.00	0.00
Other Trade receivables	19188358.38	0.00
Total	19188358.38	0.00

Note No. 2.13 (a) Trade Receivables ageing schedule

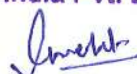
As at March 31, 2022

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		19,18,88,358.38	0.00				19,18,88,358.38
Undisputed-considered doubtful							0.00
Disputed-considered good							0.00
Disputed-considered doubtful							0.00
Total Trade Receivables	0.00	19,18,88,358.38	0.00	0.00	0.00	0.00	19,18,88,358.38

As at March 31, 2021

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good							0.00
Undisputed-considered doubtful							0.00
Disputed-considered good							0.00
Disputed-considered doubtful							0.00
Total Trade Receivables	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For Chemkart India Pvt. Ltd. For Chemkart India Pvt. Ltd.



Director



Director

Note No. 2.14 Cash & Cash Equivalent

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Balance with Bank -Current A/c	-	-
Bank Balance		
Cash on hand	4,693.00	1,00,000.00
Total	4,693.00	1,00,000.00

Note No. 2.15 Short-Term Loans and Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Advances Recoverable in Cash or in Kind	4,00,000.00	-
Advance to Parties	82,994.50	-
Total	4,82,994.50	-

Note No. 2.15 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	Figures as at the end of current		Figures as at the end of previous	
	₹	%	₹	%
Promoters	0.00	0.00	0.00	0.00
Directors		0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties		0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

For Chemkart India Pvt. Ltd.



Director

For Chemkart India Pvt. Ltd.



Director

Note No-2.16 Revenue from operations

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sales of Goods	86,98,05,481.42	0.00
Total	86,98,05,481.42	0.00

Note No-2.17 Other Incomes

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Discount Received	4457687.69	0.00
Foreign Currency Fluctuation	0.00	0.00
Profit on Sales of Fixed Assets		0.00
Total	4457687.69	0.00

Note No- 2.18 Raw Material Consumed & Packaging

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Opening Stock of Raw Material & Packing Material	0.00	0.00
Add: Purchase		
Purchase of Raw Material & Packing Materials	726139204.00	0.00
Less:		
Closing Stock of Raw Material & Packing Material	0.00	0.00
Total	726139204.00	0.00

Note No- 2.19 Change in Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Opening Stock of Finished Goods	0.00	0.00
Closing Stock of Finished Goods	18956271.76	0.00
Total	-18956271.76	0.00

Note No-2.20 Employees Benefit expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Wages & Salary	8227579.00	0.00
Staff Welfare Expenses	0.00	0.00
Total	8227579.00	0.00

For Chemkart India Pvt. ~~Ent~~ Chemkart India Pvt. Ltd.

[Signature]

Director

[Signature]

Director

Note No-2.21 Financial Cost

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Interest on loans	7,86,123.61	0.00
Total	786123.61	0.00

Note No-2.22 Depreciation and Amortisation Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Depreciations	72,487.00	0.00
Total	72,487.00	0.00

Note No-2.23 Other Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Direct Expenses		
Custom & Other Exp.	2,42,96,533.76	0.00
Freight Inward	1,34,67,558.57	0.00
Total	3,77,64,092.33	0.00
Indirect Expenses		
Advertisement Exp.	11,90,126.00	0.00
Bank Charges	1,79,412.37	0.00
Business Promotion Expenses	15,06,000.00	0.00
Commission expenses	2,98,82,444.08	0.00
Consultancy Charges	17,200.00	0.00
Director Remuneration	24,00,000.00	0.00
Insurance Expenses	54,233.33	0.00
Internet Expenses	42,610.00	0.00
Legal & Professional Charges	21,48,000.00	0.00
Office Expenses	8,57,435.24	0.00
Postage & Courier	3,34,330.00	0.00
Rent Expenses	18,45,000.00	0.00
Hotel & Lodging Expenses	1,81,070.43	0.00
License Fees	16,811.80	0.00
Travelling & Conveyance Exp	5,19,800.28	0.00
Warehouse Expenses	52,22,579.53	0.00
Auditor Remuneration		
a) Audit Fees	25,000.00	0.00
b) Taxation Matters	-	0.00
c) Company Law Matters	-	0.00
Total	4,64,22,053.06	0.00
Grand Total (a+b)	8,41,86,145.39	0.00

P.S. Mittal

For Chemkart India Pvt. Ltd.

[Signature]

Director

P.S. Mittal

For Chemkart India Pvt. Ltd.

[Signature]

Director

CHEMKART INDIA 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)	7,38,07,901.87	0
b) Calculation of weighted average number of Equity Shares of Rs 10 each:		
– Number of shares at the beginning of the year	10000	0
– Number of Shares issued during the year	1347000	-
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	1357000	0
d) Basic earnings per share (in rupees) (a/b)	40.43	0
e) Diluted earnings per share (in rupees) (a/c)	40.43	0

20.2 Prior year comparatives

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

For Mehta & Associates.
Chartered Accountants
Firm's Registration No: 148089W

ABHISHEK
K ASHOK
MEHTA

Digitally signed
by ABHISHEK
ASHOK MEHTA
Date: 2022.09.30
15:14:16 +05'30'

Abhishek Mehta
(Proprietor)
Membership No: 165275

For and on behalf of the Board of directors
Chemkart India Private limited

ANKIT
SHAILESH
H MEHTA

Digitally signed
by ANKIT
SHAILESH MEHTA
Date: 2022.09.30
15:14:50 +05'30'

Ankit Mehta
Director
DIN: 06792217

PARUL
SHAILESH
MEHTA

Digitally signed
by PARUL
SHAILESH MEHTA
Date: 2022.09.30
15:06:23 +05'30'

Parul Mehta
Director
DIN: 08718563

Place: Mumbai
Date: 30th September, 2022