



Independent Auditors' Report on the Restated Standalone Statement of Assets & Liabilities as at June 30, 2021, as at March 31, 2021, as at March 31, 2020, and as at March 31, 2019 and Restated Standalone Statement of Profit & Loss for the quarter ended on June 30, 2021 and for the year ended on March 31, 2021, on March 31, 2020, and on March 31, 2019, and Restated Standalone Cash Flow Statement for the quarter ended on June 30, 2021 and for the year ended on March 31, 2021, on March 31, 2020, and on March 31, 2019, and Restated Significant Accounting Policies and Notes to the Restated Standalone Financial Statements and Other Annexures forming part of Restated Standalone Financial Statements

To,
The Board of Directors
D.K. Enterprises Global Limited
Panchkula

Dear Sir,

1. We have examined the attached Restated Standalone Statement of Assets and Liabilities of **D.K. Enterprises Global Limited** (the "Company", "Issuer") as at 30th June, 2021, as at 31st March, 2021, as at 31st March, 2020 and 31st March 2019 and the related Restated Standalone Statement of Profit & Loss for the quarter ended on June 30, 2021 and for the year ended on March 31, 2021, on March 31, 2020, and on March 31, 2019, and Restated Standalone Cash Flow Statement for the quarter ended on June 30, 2021, and for the year ended on March 31, 2021, on March 31, 2020, and on March 31, 2019 annexed to this report for the purpose of inclusion in the offer document prepared by the Company (collectively the "Restated Standalone Summary Statements" or "Restated Standalone Financial Statements"). These Restated Standalone Summary Statements have been prepared by the Company and approved by the Board of Directors in their meeting held on September 21, 2021 of the Company in connection with the Initial Public Offering (IPO) in SME Platform of the National Stock Exchange of India Limited (NSE Emerge).
2. The Company's Board of Directors is responsible for the preparation of the Restated Standalone Financial Statements for the purpose of inclusion in the Draft Prospectus/ Prospectus to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Delhi in connection with the proposed IPO. The Restated Standalone Financial Statements have been prepared by the management of the Company for the quarter ended on June 30, 2021 and for the year ended on March 31, 2021 and March 31, 2020 on the basis of preparation stated in Annexure D to the Restated Standalone Financial Statements. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The



Board of Directors are also responsible for identifying and ensuring that the company complies with the Act, ICDR Regulation and Guidance Note.

3. These Restated Standalone Summary Statements have been prepared in accordance with the requirements of:
 - (i) Section 26 Part I of Chapter III to the Companies Act, 2013 ("Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") issued by the Securities and Exchange Board of India ("SEBI") in pursuance to Section 11 of the Securities and Exchange Board of India Act, 1992 and related amendments / clarifications from time to time;
 - (iii) The Guidance Note on Reports in Company Prospectus (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("Guidance Note").
4. We have examined such Restated Financial Statements taking into consideration:
 - a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated December 05, 2020 in connection with the proposed IPO of equity shares of the Company;
 - b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and ,
 - d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. The Restated Standalone Summary Statements of the Company have been extracted by the management from the Audited Standalone Financial Statements of the Company for the quarter ended on June 30, 2021 and for the financial year ended on 31st March, 2021, 31st March, 2020, and 31st March 2019 and prepared in accordance with the Indian GAAP, which have been approved by the Board of Directors.
6. In accordance with the requirements of Part I of Chapter III of Act including rules made therein, ICDR Regulations, Guidance Note and Engagement Letter, we report that:
 - (i) The "Restated Standalone Statement of Assets and Liabilities" as set out in Annexure A to this report, of the Company as at 30th June, 2021, as at 31st March, 2021, 31st March, 2020, and 31st March 2019 have been prepared by the Company and approved by the Board of Directors. These Restated Standalone and Liabilities, have been arrived at after making such adjustments and regroupings Statement of Assets to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure D to this Report.



- (ii) The "Restated Standalone Statement of Profit and Loss" as set out in Annexure B to this report, of the Company for the quarter ended 30th June, 2021 and for the year ended on 31st March, 2021, 31st March, 2020, and 31st March 2019 have been prepared by the Company and approved by the Board of Directors. These Restated Standalone Statement of Profit and Loss, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure D to this Report.
- (iii) The "Restated Standalone Cash Flow Statement" as set out in Annexure C to this report, of the Company for the quarter ended 30th June, 2021 and for the year ended on 31st March, 2021, 31st March, 2020, and 31st March 2019 are prepared by the Company and approved by the Board of Directors. These Standalone Restated Cash Flow Statement, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure D to this Report.
7. Based on the above, and according to the information & explanations made available to us by the Company and also reliance placed by us on the audited standalone financial statements of the Company, we are of the opinion that the Restated Standalone Financial Statements have been made after incorporating:
- Adjustments for the changes in accounting policies retrospectively in respective financial years/ quarter to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any.
 - Adjustments for prior period and other material amounts in the respective financial years/ quarter to which they relate and there are no qualifications which require adjustments.
 - There are no extra-ordinary items that need to be disclosed separately in the accounts and qualifications requiring adjustments.
 - There were no qualifications in the Audit Reports issued by the Statutory Auditors for the quarter ended on June 30, 2021 and the financial year ended on 31st March, 2021, 31st March, 2020, and 31st March 2019 which would require adjustments in this Restated Standalone Financial Statements of the Company.
 - These Standalone Profits and Losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in Annexure D to this report.
 - There were no change in Significant Accounting Policies which needs to be adjusted in the Restated Financial Statements.
 - There were no revaluation reserves which need to be disclosed separately in the Restated Standalone Financial Statements.



- h) The Company has not paid any dividend since its incorporation.
8. Audit for the quarter ended on June 30, 2021 and for the financial year ended on 31st March, 2021, 31st March 2020, and 31st March 2019 was conducted by us
9. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the quarter ended on June 30, 2021 and for the financial year ended on 31st March, 2021, 31st March, 2020, and 31st March 2019 proposed to be included in the Draft Red Herring Prospectus/Prospectus (“Offer Document”).

Annexures of Restated Standalone Financial Statements of the Company:

1. Restated Significant Accounting Policies and Notes to Restated Financial Statements as appearing in Annexure D to this report;
2. Reconciliation of Restated Profit as appearing in Annexure E to this report;
3. Details of Restated Share Capital as appearing in Annexure A.1 to this report;
4. Details of Restated Reserves and Surplus as appearing in Annexure A.2 to this report;
5. Details of Restated Long Term Borrowings as appearing in Annexure A.3 to this report;
6. Details of Restated Deferred Tax Liabilities (Net) as appearing in Annexure A.4 to this report;
7. Details of Restated Short Term Provisions as appearing in Annexure A.8 to this report;
8. Details of Restated Short Term Borrowings as appearing in Annexure A.5 to this report;
9. Details of Restated Trade Payables as appearing in Annexure A.6 to this report;
10. Details of Restated Other Current Liabilities as appearing in Annexure A.7 to this report;
11. Details of Restated Property, Plant & Equipment as appearing in Annexure A.9 to this report.
12. Details of Restated Non-Current Investments as appearing in Annexure A.10 to this report;
13. Details of Restated Loans & Advances as appearing in Annexure A.11 to this report;
14. Details of Restated Other Non- Current Assets as appearing in Annexure A.12 to this report;
15. Details of Restated Inventories as Annexure A.13 to this report;
16. Details of Restated Trade Receivables as Annexure A.14 to this report;
17. Details of Restated Cash and Bank Balances as appearing in Annexure A.15 to this report;
18. Details of Restated Short-Term Loans and Advances as Annexure A.16 to this report
19. Details of Restated Other Current Assets as appearing in Annexure A.17 to this report;
20. Details of Restated Revenue from Operations as appearing in Annexure B.1 to this report;
21. Details of Restated Other Income as appearing in Annexure B.2 to this report;
22. Details of Restated Cost of Material Consumed B.3 as appearing in Annexure B.3 to this report;
23. Details of Restated Changes in Inventories of FG and WIP as appearing in Annexure B.4 to this report
24. Details of Restated Employees' Benefit Expenses as appearing in Annexure B.5 to this report;
25. Details of Restated Finance Cost as appearing in Annexure B.6 to this report;
26. Details of Restated Depreciation and Amortization as appearing in Annexure B.7 to this report;
27. Details of Restated other expenses as appearing in Annexure B.8 to this report.



28. Details of Restated Deferred Tax as appearing in Annexure B.9 to this report.
 29. Details of Statement of tax shelter as appearing in Annexure F to this report.
 30. Details of Statement of Capitalisation as appearing in Annexure G to this report.
 31. Details of Restated Statement Of Contingent Liabilities as appearing in Annexure H to this report
 32. Details of Restated accounting ratios as appearing in Annexure I to this report
 33. Details of Restated Related Party Transactions as appearing in Annexure J to this report
 34. Details of Restated Segment Reporting as appearing in Annexure K to this report
 35. Details of Amalgamation of Proprietorship as appearing in Annexure L to this report
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10. We, Deepak Jindal & Co., have been subjected to the peer review process of the Institute of Chartered Accountants of India (“ICAI”) and hold a valid peer review certificate issued by the “Peer Review Board” of the ICAI.
 11. The preparation and presentation of the Standalone Financial Statements referred to above are based on the Audited Standalone Financial Statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Standalone Financial Statements and information referred to above is the responsibility of the management of the Company.
 12. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
 13. We have no responsibility to update our report for events and circumstances occurring after the date of the report of Restated Standalone Financial statements and Audited Standalone Financial statements.
 14. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
 15. In our opinion, the above financial information contained in Annexure A to K of this report read with the respective Significant Accounting Policies and Notes to Restated Standalone Financial Statements as set out in Annexure D are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Act, ICDR Regulations, Engagement Letter and Guidance Note.


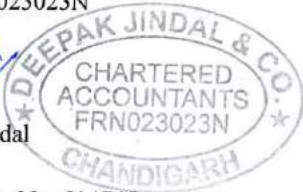


16. Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the SME IPO. Our report should not be used, referred to or adjusted for any other purpose except with our consent in writing.

For Deepak Jindal & Co.

Chartered Accountants

FRN No.- 023023N

Deepak Jindal

Partner

Membership No. 514745

Chandigarh

Date: 21.09.2021

UDIN: 21514745AAAAEN2714

D.K. ENTERPRISES GLOBAL LIMITED

ANNEXURE - A : RESTATED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 30th June		As at 31st March	
			2021	2021	2020	2019
A.	Equity and Liabilities					
1	Shareholders' Funds					
	Share Capital	A.1	551.00	275.5	205.00	5.00
	Reserves & Surplus	A.2	349.49	534.70	124.03	-
	Subtotal		900.49	810.20	329.03	5.00
2	Non-Current Liabilities					
	Long-Term Borrowings	A.3	34.51	42.93	186.75	-
	Deferred Tax Liabilities (Net)	A.4	14.94	14.37	10.19	-
	Subtotal		49.45	57.30	196.94	-
3	Current Liabilities					
	Short Term Borrowings	A.5	316.46	174.77	24.59	-
	Trade Payables :	A.6				
	(A) total outstanding dues of micro enterprises and small enterprises; and					
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises."]		459.01	728.87	613.39	-
	Other Current Liabilities	A.7	80.55	75.47	89.96	0.38
	Short Term Provisions	A.8	15.66	9.28	-	-
	Subtotal		871.68	988.39	727.94	0.38
	Total		1,821.62	1,855.89	1,253.91	5.38
B.	Assets					
1	Non-Current Assets					
	Property, Plant and Equipment					
	Tangible Assets	A.9	357.83	361.83	358.11	0.00
	Intangible Assets		1.17	1.28	1.34	-
	Non-Current Investments	A.10	350.81	312.87	210.44	0.00
	Long Term Loans & Advances	A.11	19.31	19.32	19.25	-
	Long term Trade Receivables	A.12	11.38	9.89	-	-
	Subtotal		740.50	705.18	589.14	-
2	Current Assets					
	Inventories	A.13	479.44	460.41	165.88	-
	Trade Receivables	A.14	389.04	487.85	414.49	0.00
	Cash and Cash Equivalents	A.15	136.52	91.00	27.54	5.00
	Short-Term Loans and Advances	A.16	62.06	97.08	51.53	-
	Other Current Assets	A.17	14.06	14.37	5.33	0.38
	Subtotal		1,081.12	1,150.71	664.77	5.38
	Total		1,821.62	1,855.89	1,253.91	5.38

Note : The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D,B & C

For Deepak Jindal & Co.
Chartered Accountants
Firm Registration No : 023023N
Peer Review No. : 012493

CA Deepak Jindal
Partner
M. No. 514745
UDIN : 21514745AAAAEN2714



Date : 21.09.2021
Place : Chandigarh

On behalf of Board of Directors
D.K. Enterprises Global Limited

Rakesh Kumar
Rakesh Kumar
(Managing Director)
DIN: 08374550
Baljeet Singh
Baljeet Singh
(CFO)
PAN NO: DBFPS2743B

Dhruv Rakesh
Dhruv Rakesh
(Executive Director)
DIN: 08374549
Manpreet Kaur
Manpreet Kaur
(Company Secretary)
PAN NO: DXUPK7175Q

D.K. ENTERPRISES GLOBAL LIMITED

ANNEXURE - B : RESTATED STANDALONE STATEMENT OF PROFIT AND LOSS

(Rs. in Lakhs)

Sr. No	Particulars	Note No.	For the Quarter Ended 30th June	For The Year Ended 31st March		
			2021	2021	2020	2019
A.	Revenue:					
	Revenue from Operations	B.1	1239.53	4499.85	3297.39	-
	Other income	B.2	38.06	48.46	28.69	-
	Total revenue		1277.59	4548.32	3326.08	-
B.	Expenses:					
	Cost of Material Consumed	B.3	1030.73	3611.59	2610.87	-
	Changes in Inventories of Finished Goods, Work In Progress and Stock in Trade	B.4	(14.77)	(21.49)	(29.33)	-
	Employees Benefit Expenses	B.5	46.55	203.76	170.70	-
	Finance costs	B.6	5.34	26.66	32.19	-
	Depreciation and Amortization	B.7	7.77	29.63	22.88	-
	Other expenses	B.8	94.56	447.73	360.16	-
	Total Expenses		1170.17	4297.88	3167.47	-
	Profit before exceptional and extraordinary items and tax		107.42	250.44	158.60	-
	Exceptional Items		-	-	-	-
	Profit before extraordinary items and tax		107.42	250.44	158.60	-
	Extraordinary items		-	-	-	-
	Profit before tax		107.42	250.44	158.60	-
	Tax expense :					
	Current tax		16.56	47.08	24.39	-
	Deferred Tax	B.9	0.57	4.18	10.19	-
	Profit (Loss) for the period from continuing operations		90.29	199.18	124.03	-
	Earning per equity share in Rs.:					
	(1) Basic		1.64	4.83	3.50	-
	(2) Diluted		1.64	4.83	3.50	-

Note : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities and cash flows appearing in Annexure D,A&C.

For Deepak Jindal & Co.
Chartered Accountants
Firm Registration No : 023023N
Peer Review No. : 012493



CA Deepak Jindal
Partner
M. No. 514745
UDIN : 21514745AAAA EN2714

Date : 21.09.2021
Place : Chandigarh

On behalf of Board of Directors
D.K. Enterprises Global Limited

Rakesh Kumar
Rakesh Kumar
(Managing Director)
DIN: 08374550

Dhruv Rakesh
Dhruv Rakesh
(Executive Director)
DIN: 08374549

Balraj Singh
Balraj Singh
(CFO)
PAN NO: DBFPS2743B

Amnpreet Kaur
Amnpreet Kaur
(Company Secretary)
PAN NO: DXUPK7175Q

D.K. ENTERPRISES GLOBAL LIMITED

ANNEXURE - C: RESTATED STANDALONE STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Particulars	For the Quarter Ended 30th June	For The Year Ended 31st March		
	2021	2021	2020	2019
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit/ (Loss) before tax	107.42	250.44	158.60	-
Adjustments for:				
Depreciation	7.77	29.63	22.88	-
Interest Income	-	(0.91)	(0.25)	-
Interest Expense	5.62	26.66	32.19	-
Operating profit before working capital changes	120.81	305.81	213.42	-
Movements in working capital:				
(Increase)/Decrease in Trade Receivables	(269.85)	(73.37)	(414.49)	-
(Increase)/Decrease in Loans & Advances	0.31	(45.54)	(51.34)	-
(Increase)/Decrease in Other Current Assets/ Non Current Assets	-	(9.04)	(4.95)	(0.38)
(Increase)/Decrease in Inventories	97.32	(294.53)	(165.88)	-
Increase/(Decrease) in Trade Payables	1.57	115.48	613.39	-
Increase/(Decrease) in Other Current Liabilities	(19.03)	(14.49)	89.58	0.38
Cash generated from operations	(68.87)	(15.67)	279.74	-
Income tax paid during the year	(10.17)	37.80	24.58	-
Net cash from operating activities (A)	(79.05)	(53.48)	255.16	-
B. CASH FLOW FROM INVESTING ACTIVITIES				
Sale/(Purchase) of Investments	(37.93)	(102.43)	(210.44)	-
Purchase of Fixed Assets	(3.66)	(33.28)	(382.34)	-
Interest Received	-	0.91	0.25	-
Increase in Other Non Current Assets/Loans & Advances	35.01	(9.96)	(19.25)	-
Net cash from investing activities (B)	(6.58)	(144.76)	(611.78)	-
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest paid on borrowings	(5.62)	(26.66)	(32.19)	-
Increase/(Decrease) in Short Term Borrowings	145.19	150.18	24.59	-
Proceeds from Issue of Share Capital	-	282.00	200.00	5.00
Proceeds/(Repayment) of Borrowings	(8.42)	(143.82)	186.75	-
Net cash from financing activities (C)	131.14	261.70	379.15	5.00
Net increase in cash and cash equivalents (A+B+C)	45.52	63.47	22.53	5.00
Cash and cash equivalents at the beginning of the year	91.00	27.54	5.00	-
Cash and cash equivalents at the end of the year	136.52	91.00	27.54	5.00

Note : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities and profits and losses appearing in Annexure D,A&B.

For Deepak Jindal & Co.
Chartered Accountants
Firm Registration No : 023023N
Peer Review No. : 012493

CA Deepak Jindal
Partner

M. No. 514745

UDIN : 21514745AAAAEN2114

Date : 21.09.2021

Place : Chandigarh



On behalf of Board of Directors
D.K. Enterprises Global Limited

Rakesh Kumar

Rakesh Kumar
(Managing Director)
DIN: 08374550

Dhruv Rakesh

Dhruv Rakesh
(Executive Director)
DIN: 08374549

Baljeet Singh

Baljeet Singh
(CFO)

Amanpreet Kaur

PAN NO: DBFPS2743B

Amanpreet Kaur
(Company Secretary)

PAN NO: DXUPK7175Q

ANNEXURE - A.1 : Restated Standalone Statement of Share Capital

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Equity Share Capital				
Authorised Share Capital				
75,10,000 (Previous Year: 75,00,000) Equity Shares of Rs 10 each	751.00	750.00	305.00	5.00
Total	751.00	750.00	305.00	5.00
Issued, Subscribed & Fully Paid Up Share Capital				
55,10,000 (Previous Year: 27,55,000) Equity Shares of Rs 10 each	551.00	275.50	205.00	5.00
Total	551.00	275.50	205.00	5.00

Notes :

A.1.1 Right, Preferences and Restrictions attached to Shares :

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion of their shareholding.

A.1.2 Reconciliation of No. of Shares Outstanding at the end of the year

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Equity Shares				
Shares outstanding at the beginning of the year	27,55,000	20,50,000	50,000	-
Shares issued during the year (For Related Party Transactions Refer Annexure J)*	-	705000	20,00,000	50,000
Bonus Shares issued during the year	27,55,000	-	-	-
Share outstanding at the end of the year	55,10,000	27,55,000	20,50,000	50,000

*In FY 2019-20 Equity Shares were issued for consideration other than Cash for takeover of running business of Mrs. Rekha Bansal, M/s DK enterprises on going concern basis. A25

Notes :

A.1.2.1 Bonus Issue

Our company has issued Bonus Shares in the ratio of 1:1 on April 24, 2021



A.1.3 Details of Shareholding more than 5% of the aggregate shares in the company

Name of Shareholder	30-Jun-21		31-Mar-21		31-Mar-21		31-Mar-20		31-Mar-19	
	Nos	% of Holding	Nos	% of Holding	Nos	% of Holding	Nos	% of Holding	Nos	% of Holding
Dhruv Rakesh	4,53,500	8.23%	2,14,425	7.79%	2,14,425	7.79%	12,425	0.61%	12,425	24.85%
Rakesh Kumar	7,24,850	13.16%	3,62,425	13.16%	3,62,425	13.16%	12,425	0.61%	12,425	24.85%
Rekha Bansal	43,24,850	78.49%	21,62,425	78.49%	21,62,425	78.49%	20,12,425	98.17%	12,425	24.85%
Kanika Rakesh	-	0.00%	12,425	0.45%	12,425	0.45%	12,425	0.61%	12,425	24.85%
Total	55,03,200	99.88%	27,51,700	99.89%	27,51,700	99.89%	30,49,700	99.99%	49,700	99.40%

Note : The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

Detail of Shares held by promoters at the end of the year

Promoter's Name	No. of shares	% of total shares	% change during the year
30-Jun-21			
Dhruv Rakesh	453500	8.23%	0.44%
Rakesh Kumar	724850	13.16%	0.00%
Rekha Bansal	4324850	78.49%	0.00%
Kanika Rakesh	-	-	-0.45%
31-Mar-21			
Dhruv Rakesh	214425	7.79%	No Change
Rakesh Kumar	362425	13.16%	No Change
Rekha Bansal	2162425	78.49%	No Change
Kanika Rakesh	12425	0.45%	No Change
31-Mar-20			
Dhruv Rakesh	214425	7.79%	-17.06%
Rakesh Kumar	362425	13.16%	-11.69%
Rekha Bansal	2162425	78.49%	53.64%
Kanika Rakesh	12425	0.45%	-24.40%
31-Mar-19			
Dhruv Rakesh	12425	24.85%	1st Year
Rakesh Kumar	12425	24.85%	1st Year
Rekha Bansal	12425	24.85%	1st Year
Kanika Rakesh	12425	24.85%	1st Year



ANNEXURE – A.2 : Restated Standalone Statement of Reserves and Surplus

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Reserves & Surplus				
Balance in Statement of Profit & Loss				
Balance as at the beginning of the year	323.20	124.03	-	-
Add: Profit for the year	90.29	199.18	124.03	-
Less: Issue of Bonus Shares	64.00	-	-	-
Balance as at the end of the year	349.49	323.20	124.03	-
Security Premium				
Balance as at the beginning of the year	211.50	-	-	-
Add: Profit for the year	-	211.50	-	-
Less: Issue of Bonus Shares	211.50	-	-	-
Balance as at the end of the year	-	211.50	-	-
Total	349.49	534.70	124.03	-

Note : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.3 : Restated Standalone Statement of Long Term Borrowings

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Secured:				
Term Loan From Bank:	28.27	36.44	38.79	-
Vehicle Loan	6.24	6.49	11.58	-
Unsecured:				
Loan From Director (For Related Party Transactions Refer Annexure J)		-	136.38	-
Total	34.51	42.93	186.75	-

Note A.3.1: There were no re-schedulement or default in the repayment of loans taken by the Company.

Note A.3.2 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE - A.3.1

STATEMENT OF PRINCIPAL TERMS OF SECURED LOANS (Amount in Lacs)

Name of Lender	Purpose	Sanctioned Amount (Rs.)	Rate of interest	Securities offered	Re-Payment Schedule	Moratorium	Outstanding amount as on (in per Boobys) 30.06.2021
Canara Bank- TL-007	General Business Purpose	15.00	10.10%	A. Primary: 1. For WC Limit-Stock & Book Debts of Firm (Stock - Unit-I Rs. 108.71 Lacs, Unit-II Rs. 24.83 Lacs; Book Debt- Unit-I Rs. 251.28 Lacs, Unit-II Rs. 87.24 Lacs) 2. For TL - Entire Plant & Machinery B. Collateral: For WC Limit- Hypothecation of raw materials, work in process, finished goods as well as book debts (Unit I-Stock Rs.84.22 Lacs, Book Debt Rs.130.03 Lacs, Unit II-Stock Rs.93.00 Lacs, Book Debt Rs.85.40 Lacs) For TL - Existing Machinery for Rs. 136.64 Lacs & Proposed Machinery for Rs. 36.00 Lacs C. Personal: Continuing EMT of Commercial property situated at Plot no. 235, Industrial Area, Phase II, Panchkula measuring of 1100 sq mt. in the name of M/s D. K. enterprises D. Personal: Sh. Rakesh Kumar Bansal	Repayable in 60 EMI of Rs. 2519 each including interest	No Moratorium	1.50
Canara Bank- TL-004	General Business Purpose	27.00	11.05%	A. Primary: 1. For WC Limit-Stock & Book Debts of Firm (Stock - Unit-I Rs. 163.37 Lacs, Unit-II Rs. 128.51 Lacs; Book Debt- Unit-I Rs. 343.58 Lacs, Unit-II Rs. 82 Lacs) 2. Entire Plant & Machinery of Unit I & Unit II (Both Existing As well as Future) B. Collateral: 1. Continuing EMT of Commercial property situated at plot no. 235, Industrial area, Phase II, Panchkula in the name of Rekha Bansal (Proprietor) 2. Continuing EMT of Commercial property situated at Khowat/Khasra no. 619/489, Hadbast 180, village, Koomdi, Tehsil Badli District Solan in the name of Rekha Bansal 3. Continuing EMT of DSS booth no. 8, market -4 of block 6 mafia, in amarvati enclave near Panchkula in the name of Rekha Bansal 4. Continuing EMT of land measuring 1 bigha 17 bava comprised in Hadbast no 181, Khasra no 487 C. Personal: 1. Shri Rakesh Kumar 2. Smt. Rekha Bansal D. Corporate: M/S Sagar Engravers	Repayable in 60 EMI of Rs. 45000 Each.	No Moratorium	0.69
Canara Bank- TL-012	General Business Purpose	16.00	11.05%	Personal Guarantees of Sh. Babesh Kumar Bansal	Repayable in 60 EMI of Rs. 26666 Each.	No Moratorium	3.10
Canara Bank- TL-017	General Business Purpose	50.00	10.40%	A. Primary: By Stock of Rs. 381.97 Lacs, Book Debt Rs. 445.67 as on 28.02.2020 B. Collateral: 1. Continuing EMT of Commercial property situated at plot no. 235, Industrial area, Phase II, Panchkula in the name of Rekha Bansal (Proprietor) 2. Continuing EMT of Commercial property situated at Khowat/Khasra no. 619/489, Hadbast 180, village, Koomdi, Tehsil Badli District Solan in the name of M/s Sagar Engravers 3. Continuing EMT of DSS booth no. 8, market -4 of block 6 mafia, in amarvati enclave near Panchkula in the name of Rekha Bansal 4. Continuing EMT of land measuring 1 bigha 17 bava comprised in Hadbast no 181, Khasra no 487 C. Personal: 1. Shri Rakesh Kumar 2. Smt. Rekha Bansal 3. Sh. Dhruv Rakesh 4. Miss Kanika Rakesh D. Corporate: M/S Sagar Engravers	Repayable in 18 EMI of Rs. 15779 Each.	Moratorium 6 months	16.81
Canara Bank- TL-162575300007 CVD	General Business Purpose	27.50	8.05%	A. Primary: For WC Limit- Stock & Book debts of the company (Unit-I & Unit-II) arising out of genuine trade transaction 2. For TL Limit - Entire Plant & Machinery of Unit I & Unit II (Both Existing As well as Future) B. Collateral: 1. Continuing EMT of Commercial property situated at plot no. 235, Industrial area, Phase II, Panchkula in the name of Rekha Bansal (Proprietor) 2. Continuing EMT of Commercial property situated at Khowat/Khasra no. 619/489, Hadbast 180, village, Koomdi, Tehsil Badli District Solan in the name of M/s Sagar Engravers 3. Continuing EMT of DSS booth no. 8, market -4 of block 6 mafia, in amarvati enclave near Panchkula in the name of Rekha Bansal 4. Continuing EMT of land measuring 1 bigha 17 bava comprised in Hadbast no 181, Khasra no 487 C. Personal: 1. Shri Rakesh Kumar 2. Smt. Rekha Bansal 3. Sh. Dhruv Rakesh 4. Miss Kanika Rakesh D. Corporate: M/S Sagar Engravers	Repayable in 36 EMI of Rs. 65000 Each.	Moratorium: 12 months from the date of disbursement	16.20
Canara Bank- TL-162575500049 CVD	General Business Purpose	16.20	7.80%	A. Primary: Entire Plant & Machinery of Unit I & Unit II (Both Existing As well as Future) B. Collateral: 1. Continuing EMT of Commercial property situated at plot no. 235, Industrial area, Phase II, Panchkula in the name of Rekha Bansal (Proprietor) 2. Continuing EMT of Commercial property situated at Khowat/Khasra no. 619/489, Hadbast 180, village, Koomdi, Tehsil Badli District Solan in the name of M/s Sagar Engravers 3. Continuing EMT of DSS booth no. 8, market -4 of block 6 mafia, in amarvati enclave near Panchkula in the name of Rekha Bansal 4. Continuing EMT of land measuring 1 bigha 17 bava comprised in Hadbast no 181, Khasra no 487 C. Personal: 1. Shri Rakesh Kumar 2. Smt. Rekha Bansal 3. Sh. Dhruv Rakesh D. Corporate: M/S Sagar Engravers	Repayable in 56 EMI of Rs. 21279 Each.	No Moratorium	6.65
Canara Bank- TL-028	Vehicle Loan	11.92	11.15%	A. Primary: Asset created out of term loan B. Collateral: Continuing EMT of Plot no. 235, Industrial Area, Phase II, Panchkula Chandigarh C. Personal: Sh. Rakesh Kumar	Repayable in 60 EMI of Rs. 19508 Each.	No Moratorium	1.09
Canara Bank	Vehicle Loan	5.00	11.15%	A. Primary: Asset created out of term loan B. Collateral: Continuing EMT of Plot no. 235, Industrial Area, Phase II, Panchkula Chandigarh C. Personal: Sh. Rakesh Kumar	Repayable in 60 EMI of Rs. 40558 each including interest	No Moratorium	9.32
ICICI Bank	Vehicle Loan	19.80	8.85%	Hypothecation of car itself			
Total		188.42					77.99

Note: The above statements should be read with the significant accounting policies and notes to related summary, statement of assets and liabilities, profits and losses and cash flows appearing in Annexure D.A.B.C.



ANNEXURE – A.4: Restated Standalone Statement of Deferred Tax Liabilities (Net)

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Deferred Tax Liability				
Related to Fixed Assets	67.82	62.86	39.18	-
Loss Carried forward	-	-	-	-
Total (a)				
Deferred Tax Assets				
Provision For Disallowance of Expenses	8.47	5.78	-	-
Total (b)				
Net Deferred Tax Liabilities (A-B)	59.35	57.08	39.18	-
Deferred Tax Liabilities (Tax Impact)	14.94	14.37	10.19	-

Note A.4.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.5 : Restated Standalone Statement of Short Term Borrowings

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Working Capital Borrowings				
From Banks	272.98	127.79	-	-
Current Maturity of Long Term Borrowings	43.48	46.98	24.59	-
Total	316.46	174.77	24.59	-

Note A.5.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE – A.6 : Restated Consolidated Statement of Trade Payables

(Rs. In Lakhs)

Particulars	As at 30th June	As at 31st March	
	2021	2021	2020
Trade Payables due to	-	-	-
- Micro and Small Enterprises	-	-	-
Others	-	-	-
- Promotor/Promotor Group	-	-	-
- Others	459.01	728.87	613.39
Total	459.01	728.87	613.39

Note A.6.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets

Particulars	Outstanding for following periods from due date of payment / Invoice date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 30th June, 2021					
(i) MSME	-	-	-	-	-
(ii) Others	457.50	0.45	1.06	-	459.01
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
As at 31st March, 2021					
(i) MSME	-	-	-	-	-
(ii) Others	727.73	1.14	-	-	728.87
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
As at 31st March, 2020					
(i) MSME	-	-	-	-	-
(ii) Others	613.39	-	-	-	613.39
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
As at 31st March, 2019					
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-



ANNEXURE – A.7 : Restated Standalone Statement of Other Current Liabilities

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Statutory Remittances	6.53	13.37	5.90	-
Provision for Employee Benefits	14.03	8.18	11.96	-
Advance From Customer	4.76	3.08	5.30	-
Other Liabilities	55.21	50.85	66.80	0.38
Grand Total	80.55	75.47	89.96	0.38

Note A.7.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.8 : Restated Standalone Statement of Short Term Provisions

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Provision for Income Tax	15.66	9.28	-	-
Total	15.66	9.28	-	-

Note A.8.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE – A.9 : Restated Standalone Statement of Property, Plant and Equipment

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Tangible Assets				
Plant & Machinery				
Gross Block at the beginning of the year	259.05	231.85	-	
Additions	2.70	27.2	232.08	
Deletion		-	0.23	
Total Gross Block at the end of the year	261.76	259.05	231.85	
Less:				
Accumulated Depreciation at the beginning of the year	28.29	12.54	-	
Additions to Depreciation during the year	4.09	15.75	12.54	
Accumulated Depreciation at the end of the year	32.39	28.29	12.54	
Net Block	229.37	230.76	219.31	
Building				
Gross Block at the beginning of the year	24.33	24.33	-	
Additions			24.33	
Deletion			-	
Total Gross Block at the end of the year	24.33	24.33	24.33	
Less:				
Accumulated Depreciation at the beginning of the year	1.03	0.26	-	
Additions to Depreciation during the year	0.19	0.77	0.26	
Accumulated Depreciation at the end of the year	1.22	1.03	0.26	
Net Block	23.11	23.30	24.07	
Computer & Software				
Gross Block at the beginning of the year	3.36	1.66	-	
Additions	0.32	1.7	1.66	
Deletion			-	
Total Gross Block at the end of the year	3.68	3.36	1.66	
Less:				
Accumulated Depreciation at the beginning of the year	1.24	0.48	-	
Additions to Depreciation during the year	0.29	0.76	0.48	
Accumulated Depreciation at the end of the year	1.53	1.24	0.48	
Net Block	2.15	2.12	1.18	
Electric Installation				
Gross Block at the beginning of the year	14.50	12.70	-	
Additions	0.28	1.8	12.70	
Deletion			-	
Total Gross Block at the end of the year	14.79	14.50	12.70	
Less:				
Accumulated Depreciation at the beginning of the year	1.70	0.40	-	
Additions to Depreciation during the year	0.35	1.30	0.40	
Accumulated Depreciation at the end of the year	2.05	1.70	0.40	
Net Block	12.74	12.80	12.30	
Misc. Fixed Assets				
Gross Block at the beginning of the year	0.64	0.64	-	
Additions	-		0.64	
Deletion			-	
Total Gross Block at the end of the year	0.64	0.64	0.64	
Less:				
Accumulated Depreciation at the beginning of the year	0.12	0.06	-	
Additions to Depreciation during the year	0.02	0.06	0.06	
Accumulated Depreciation at the end of the year	0.13	0.12	0.06	
Net Block	0.51	0.52	0.58	
Transformer				
Gross Block at the beginning of the year	4.80	4.80	-	
Additions	-		4.80	
Deletion			-	
Total Gross Block at the end of the year	4.80	4.80	4.80	
Less:				
Accumulated Depreciation at the beginning of the year	0.38	0.08	-	
Additions to Depreciation during the year	0.08	0.3	0.08	
Accumulated Depreciation at the end of the year	0.46	0.38	0.08	
Net Block	4.34	4.42	4.72	



Vehicles			
Gross Block at the beginning of the year	73.57	73.57	-
Additions			73.57
Deletion			-
Total Gross Block at the end of the year	73.57	73.57	73.57
Less:			
Accumulated Depreciation at the beginning of the year	13.00	6.01	-
Additions to Depreciation during the year	1.75	6.99	6.01
Accumulated Depreciation at the end of the year	14.75	13.00	6.01
Net Block	58.82	60.57	67.56
Genset			
Gross Block at the beginning of the year	6.16	6.16	-
Additions			6.16
Deletion			-
Total Gross Block at the end of the year	6.16	6.16	6.16
Less:			
Accumulated Depreciation at the beginning of the year	0.75	0.36	-
Additions to Depreciation during the year	0.10	0.39	0.36
Accumulated Depreciation at the end of the year	0.85	0.75	0.36
Net Block	5.32	5.41	5.80
Office Equipments			
Gross Block at the beginning of the year	10.06	7.85	-
Additions	0.35	2.21	7.85
Deletion			-
Total Gross Block at the end of the year	10.42	10.06	7.85
Less:			
Accumulated Depreciation at the beginning of the year	2.94	1.32	-
Additions to Depreciation during the year	0.49	1.62	1.32
Accumulated Depreciation at the end of the year	3.44	2.94	1.32
Net Block	6.98	7.12	6.53
Furniture & Fixtures			
Gross Block at the beginning of the year	5.08	5.08	-
Additions			5.08
Deletion			-
Total Gross Block at the end of the year	5.08	5.08	5.08
Less:			
Accumulated Depreciation at the beginning of the year	0.88	0.40	-
Additions to Depreciation during the year	0.12	0.48	0.40
Accumulated Depreciation at the end of the year	1.01	0.88	0.40
Net Block	4.08	4.20	4.68
Solar System			
Gross Block at the beginning of the year	12.07	12.07	-
Additions			12.07
Deletion			-
Total Gross Block at the end of the year	12.07	12.07	12.07
Less:			
Accumulated Depreciation at the beginning of the year	1.46	0.70	-
Additions to Depreciation during the year	0.19	0.76	0.70
Accumulated Depreciation at the end of the year	1.66	1.46	0.70
Net Block	10.42	10.61	11.37
Total Tangible Assets	357.83	361.83	358.11
Intangible Assets			
Software			
Gross Block at the beginning of the year	0.36		-
Additions		0.36	-
Deletion			-
Total Gross Block at the end of the year	0.36	0.36	
Less:			
Accumulated Depreciation at the beginning of the year	0.11	-	-
Additions to Depreciation during the year	0.03	0.11	
Accumulated Depreciation at the end of the year	0.14	0.11	
Net Block	0.22	0.25	



Goodwill				
Gross Block at the beginning of the year	1.62	1.62	-	
Additions			1.62	
Deletion			-	
Total Gross Block at the end of the year	1.62	1.62	1.62	
Less:				
Accumulated Depreciation at the beginning of the year	0.59	0.28	-	
Additions to Depreciation during the year	0.08	0.31	0.28	
Accumulated Depreciation at the end of the year	0.67	0.59	0.28	
Net Block	0.95	1.03	1.34	
Total Intangible Assets	1.17	1.28	1.34	

Note A.9.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows

ANNEXURE – A.10 : Restated Standalone Statement of Non-Current Investments

(Rs. In Lakhs)

Particulars	As at 30th June	As at 31st March	
	2021	2021	2019
Other non-current investments (Non trade)			
Fixed Deposits (Unquoted) (At cost)	-		0.00
Trade Investments			
Investment in Partnership Firm- (For Related Party Transactions Refer Annexure J)	350.81	312.87	210.44
Total	350.81	312.87	210.44

Note A.10.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

Detail of the names of all the partners, total capital and shares of each partner of the partnership firm.

For 1st Quarter F.Y. 21-22

Name of Partner	Ratio (Till Feb 21)	New Ratio (w.e.f. Mar21)	Amt (In Lacs)
Sh. Dhruv Rakesh	39%	16%	73.24
Sh. Rakesh Kumar	5%	2%	11.08
Smt. Rekha bansal	5%	2%	11.13
M/s D.K. Enterprises Golbal Limited	51%	80%	350.81
Total	100%	100%	446.27

For F.Y. 2020-21

Name of Partner	Ratio (Till Feb 21)	New Ratio (w.e.f. Mar21)	Amt (In Lacs)
Sh. Dhruv Rakesh	39%	16%	68.50
Sh. Rakesh Kumar	5%	2%	8.71
Smt. Rekha bansal	5%	2%	8.76
M/s D.K. Enterprises Golbal Limited	51%	80%	312.88
Total	100%	100%	398.85

For F.Y. 2019-20

Name of Partner	Ratio	Amt (In Lacs)
Sh. Dhruv Rakesh	39%	78.75
Sh. Rakesh Kumar	5%	60.71
Smt. Rekha bansal	5%	14.39
M/s D.K. Enterprises Golbal Limited	51%	210.44
Total	100%	364.30

ANNEXURE – A.11 : Restated Standalone Statement of Long Term Loans & Advances

(RS. IN LAKHS)

Particulars	As at 30th June	As at 31st March	
	2021	2021	2019
Security Deposits	19.31	19.32	19.25
Total	19.31	19.32	19.25

Note A.11.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.



ANNEXURE – A.12 : Restated Standalone Statement of Long term Trade Receivables

(Rs. In Lakhs)

Particulars	As at 30th June	As at 31st March		
	2021	2021	2020	2019
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies. (For Related Party Transactions Refer Annexure I)	-	-	-	-
Others	11.38	9.89	-	-
Total	11.38	9.89	-	-

Note A.12.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.13 : Restated Standalone Statement of Inventories

(Rs. In Lakhs)

Particulars	As at 30th June	As at 31st March		
	2021	2021	2020	2019
Raw Material	413.85	409.59	136.55	-
Work In Progress	21.57	17.02	13.93	-
Finished Goods	44.02	33.80	15.40	-
Total	479.44	460.41	165.88	-

Note A.13.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE – A.14 : Restated Consolidated Statement of Trade Receivables

(Rs. In Lakhs)

Particulars	As at 30th June	As at 31st March	
	2021	2021	2020
Outstanding for a period exceeding six months (Unsecured and considered Good)			
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-	-
Others	8.68	3.42	8.16
	-	-	-
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)			
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	0.08	34.20
Others	380.36	484.35	372.13
Total	389.04	487.85	414.49

Note A.14.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
As at 30th June, 2021 *						
(i) Undisputed Trade Receivable – considered good	380.36	8.68	11.38	-	-	400.42
(ii) Undisputed Trade Receivable – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable – considered doubtful	-	-	-	-	-	-
As at March 31, 2021 *						
(i) Undisputed Trade Receivable – considered good	484.43	3.42	9.89	-	-	497.74
(ii) Undisputed Trade Receivable – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable – considered doubtful	-	-	-	-	-	-
As at 31st March, 2020 *						
(i) Undisputed Trade Receivable – considered good	406.33	8.16	-	-	-	414.49
(ii) Undisputed Trade Receivable – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable – considered doubtful	-	-	-	-	-	-
As at 31st March, 2019 *						
(i) Undisputed Trade Receivable – considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivable – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable – considered doubtful	-	-	-	-	-	-

*Including Long Term Receivables



ANNEXURE – A.15 : Restated Standalone Statement of Cash and Bank Balances

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Cash & Cash Equivalents				
Cash in hand	2.09	3.93	9.85	-
Balances with Banks:				
Current Accounts	134.42	87.07	17.69	5.00
Total	136.52	91.00	27.54	5.00

Note A.15.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.16 : Restated Standalone Statement of Short Term Loans and Advances

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Advances recoverable in cash or kind for the value to be considered good	38.69	55.25	30.73	-
Other Loans & Advances	23.37	41.83	20.80	-
Total	62.06	97.08	51.53	-

Note A.16.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.17 : Restated Standalone Statement of Other Current Assets

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Preliminary Expenses	12.10	12.45	2.92	0.26
Prepaid Expenses	1.97	1.92	2.41	0.12
Total	14.06	14.37	5.33	0.38

Note A.17.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE – B.1: Restated Standalone Statement of Revenue from Operations

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Turnover from Sale of Goods (For related party transactions refer Annexure J)	1,238.14	4,486.92	3,292.10	-
Other Operating Income	1.39	12.93	5.28	-
Revenue from operations	1,239.53	4,499.85	3,297.39	-

Note B.1.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

Revenue Bifurcation based in Geographical areas

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Indigenous				
Jammu and Kashmir	34.96	98.68	46.30	-
Himachal Pradesh	405.94	1,245.90	736.01	-
Punjab	50.17	190.11	154.33	-
Chandigarh	41.08	113.31	146.01	-
Uttarakhand	193.83	519.02	187.03	-
Haryana	25.31	73.16	299.90	-
Delhi	69.91	97.29	13.61	-
Rajasthan	1.36	2.74	9.12	-
Uttar Pradesh	49.10	209.72	109.56	-
Bihar	-	6.21	-	-
Assam	5.49	5.71	13.74	-
West Bengal	1.43	16.41	2.73	-
Odisha	0.03	1.35	3.49	-
Chattisgarh	1.73	10.67	0.97	-
Madhya Pradesh	32.46	103.96	60.82	-
Gujarat	239.35	1,517.30	1,367.73	-
Dadra and Nagar Haveli	0.10	0.68	-	-
Maharashtra	35.96	80.47	56.94	-
Karnataka	-	5.62	4.49	-
Kerala	-	3.24	0.14	-
Tamil Nadu	3.18	9.34	7.11	-
Pondicherry	4.43	14.04	11.69	-
Telangana	-	1.62	-	-
Andhra Pradesh (New)	1.07	8.22	7.15	-
Daman and Diu	-	-	0.28	-
	1,196.89	4,334.77	3,239.16	-
Export				
Sri Lanka	42.64	152.15	46.45	-
Bangladesh	-	-	6.49	-
	42.64	152.15	52.94	-
Total Sales	1,239.53	4,486.92	3,292.10	-



ANNEXURE – B.2 : Restated Standalone Statement of Other Income

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Interest Income	-	0.91	0.25	-
Discount Received	-	0.12		
Foreign Exchange Fluctuation	0.13			
Share of Income From Firm (For Related Party Transactions Refer Annexure J)	37.93	47.43	28.44	-
Total	38.06	48.46	28.69	-

Note B.2.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.3 : Restated Standalone Statement of Cost of Material Consumed

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Opening Stock	409.59	136.55	-	-
Add : Purchases During The Year (For Related Party Transactions Refer Annexure J)	1,034.98	3,884.64	2,747.42	-
	1,444.57	4,021.18	2,747.42	-
Less : Closing Stock	413.85	409.59	136.55	-
Total	1,030.73	3,611.59	2,610.87	-

Note B.3.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.4 : Restated Standalone Statement of Changes in Inventories of FG & WIP

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Stock at Close-Finished	44.02	33.80	15.40	
Stock at Close-WIP	21.57	17.02	13.93	
	65.59	50.82	29.33	
Stock at Commencement-Finished	33.80	15.40	-	
Stock at Commencement-WIP	17.02	13.93	-	
	50.82	29.33	-	
(Increase)/Decrease in Stock	(14.77)	(21.49)	(29.33)	
Total	(14.77)	(21.49)	(29.33)	-

Note B.4.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE – B.5 : Restated Standalone Statement of Employee Benefit Expense

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Salaries, wages and Other Benefits (For Related Party Transactions refer Annexure J)	29.23	132.26	111.28	-
Director Remuneration (For Related Party Transactions refer Annexure J)	9.00	36.00	31.50	-
Bonus Expenses	1.06	4.22	5.92	-
Gratuity Expenses	2.69	10.78	4.46	-
Staff Welfare Exp	2.04	11.68	11.15	-
Provident Fund Expenses	2.54	8.82	6.39	-
Total	46.55	203.76	170.70	-

Note B.5.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.6 : Restated Standalone Statement of Finance costs

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Interest Expense - Banks	3.58	15.59	19.00	-
Interest Expense - Other (For Related Party Transactions refer Annexure J)	1.76	11.06	13.19	-
Total	5.34	26.66	32.19	-

Note B.6.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.7 : Restated Standalone Statement of Depreciation & Amortization

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Depreciation	7.66	29.21	22.60	-
Amortization	0.11	0.42	0.28	-
Total	7.77	29.63	22.88	-

Note B.7.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.8 : Restated Standalone Statement of Other Expenses

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Bank Charges	0.28	6.06	2.65	-
Power & Fuel	38.73	160.99	123.00	-
Office Rent (For Related Party Transactions refer Annexure J)	8.40	36.04	16.17	-
Repairs and Maintenance	8.32	35.49	52.54	-
Travelling Exp	-	0.76	10.83	-
Other Manufacturing Expenses	11.86	40.43	29.55	-
Selling Expenses	20.05	139.77	103.12	-
Administrative Expenses	6.93	28.19	22.30	-
Total	94.56	447.73	360.16	-

Note B.8.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.9 : Restated Standalone Statement of Deferred Tax Asset / Liabilities

(Rs. In Lakhs)

Particulars	For the Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
WDV as per Companies Act, 2013 (A)	358.99	361.83	359.45	-
WDV as per Income tax Act, 1961 (B)	291.17	298.97	320.27	-
Difference in WDV (A-B)	(67.82)	(62.86)	(39.18)	-
Gratuity- DTA	8.47	5.78	-	-
Restated Closing Balance of Deferred Tax Asset / (Liability)	(14.94)	(14.37)	(10.19)	-
DTA/(DTL) Balance as per Books	-	-	-	-
Additional Provision to be made/Reversal of Provision/ Creation of Deferred Tax Asset	0.57	4.18	10.19	-

Note B.9.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



Annexure: D Significant Accounting Policies and Notes to Restated Standalone Financial Statements

1. Company Overview

We are mainly engaged in manufacturing of Paper Based Packing Material, Self Adhesive Tapes (specialty tapes likes Masking, Siliconized, Medical and Surface protection Tapes), Laminated Products and flexible Packaging. Our Company is ISO 9001:2015, 45001:2018 certified company. We have been working almost exclusive with major multinational corporations in consumer space.

D.K. Enterprises, a proprietorship concern of Mrs. Rekha Bansal running its business since last two decades which was taken over by our company (including all its movable assets, current assets and liabilities of manufacturing facilities of Panchkula and Vadodara) at a total consideration of ` 200.00 Lakhs (including goodwill of Rs. 162079.48) in terms of agreement dated May 15, 2019 by issuing 20,00,000 Equity Shares of Rs. 10 each of our company to Mrs. Rekha Bansal.

Our company's registered office and manufacturing facilities Unit I is located in Panchkula at Haryana and Unit II at Vadodra in Gujarat. We are proposing to commence manufacturing facilities at Baddi in Himachal Pradesh for manufacturing of Clear/Printed Bopp Tape, Masking/specialty tapes and Laminated Products. We are also proposing to installed machinery at Vadodara (Unit II) for manufacturing of Clear/Printed Bopp Tape, Masking/specialty tapes and Laminated Products.

2. Significant Accounting Policies :

i) Basis for preparation of financial statements

The financial statements of **M/S. D.K. ENTERPRISES GLOBAL LTD.** have been prepared and presented to comply with the historical cost conventions in accordance with the Indian Generally Accepted Accounting Principles (GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013 and on the basis of going concern.

The company follows accrual method of accounting.

ii) Uses of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

iii) Fixed Assets and Depreciation

- (a) Fixed Assets have been stated at original cost, inclusive of inward freight, incidental expenses related to acquisition, financing cost till commencement of commercial production and related pre-operative expenses, less depreciation, while arriving at original cost.



(b) Depreciation on fixed assets is provided on SLM basis based on useful life of assets as prescribed in Schedule II to the Companies Act, 2013.

iv) Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to Profit and Loss Account in the year/ quarter in which asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

v) Foreign Currency Transaction

- Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of transaction.
- Monetary items denominated in foreign currencies at the year/ quarter end are restated at year/ quarter end rates.
- Non-monetary foreign currency items are carried at cost.
- Any income or expense on account of exchange difference either on settlement or translation is recognized in the Profit & Loss Account.

vi) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.

vii) Inventories

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.

viii) Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

ix) Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



x) Investments

Long term investments, if any, are carried at cost less provision for diminution other than temporary, if any, in value of such investments. Current investments are carried at lower of cost and fair value.

xi) Leases

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating lease. Lease payments under operating leases are recognized as an expense in the profit and loss account

xii) Provision for Current Tax and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. The Company has opted for Section 115BAA of Income Tax Act, 1961 during the year/ quarter. Deferred Tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on balance sheet date.

xiii) Employee Benefits

Short Term Employee Benefits:

Employee benefits payable fully within twelve months of rendering the service are classified as short term employee benefit and are recognized in the period in which the employee renders the related service.

Post-Employment Benefits (Defined Contribution Plans)

Contributions to the Provident Fund, which is a defined contribution scheme, is recognized as an expense in the profit and loss account in the period in which the contribution is due.

xiv) Segment Reporting

The company operates in the business segment of BOPP Tape & laminates and Corrugated boxes & sleeve rolls. As such the activities are defined as two different segments in accordance with the Accounting Standard (AS-17) issued under Companies (Accounting Standards) Rules 2006, as amended up to date.



ANNEXURE – E : STATEMENT OF MATERIAL ADJUSTMENT TO THE RESTATED STANDALONE FINANCIAL STATEMENT

1 Material Regrouping

Appropriate adjustments have been made in the Restated Standalone Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2. Material Adjustments :

The Summary of results of restatement made in the Audited Standalone Financial Statements for the respective years and its impact on the profit/(loss) of the Company is as follows:

(Rs. In Lakhs)

Particulars	For The Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
(A) Net Profits as per audited financial statements (A)	90.29	199.18	124.71	-
Add/(Less) : Adjustments on account of -				
1) Prepaid exp of P.Y. Trf to Exps	-	-	-	-
2) Prepaid Expenses of current Year	-	-	-	-
3) Provision for Interest accrued but not Due	-	-	-	-
4) Previous Year Expenses transferred to Current year	-	-	-	-
4) Reversal of Interest Accrued but not due for previous year	-	-	-	-
5) Difference on Account of Calculation in Deferred Tax	-	-	-	-
6) Change in Provision for Current Tax	-	-	(0.69)	-
7) Difference on account of Foreign Exchange Gain	-	-	-	-
8) Difference on Account of Provision for Gratuity	-	-	-	-
9) Difference of Miscellaneous Expense	-	-	-	-
Total Adjustments (B)		-	(0.69)	-
Restated Profit/ (Loss) (A+B)	90.29	199.18	124.03	-

Statement of Changes in Equity

Particulars	For The Quarter Ended June 30,	For The Year Ended March 31,		
	2021	2021	2020	2019
Total Equity as per Audited Financials	901.17	810.89	329.71	5.00
Add/(Less) : Adjustments on account of -				
Changes on Account of Changes in Profit and Loss Statement	(0.69)	(0.69)	(0.69)	-
Total Equity as per Restated Financials	900.48	810.20	329.02	5.00

3. Notes on Material Adjustments pertaining to prior years

(1) Prepaid Expenses charged to Profit & Loss Account

Expenses related to Next year were transferred in Prepaid of Current Year

(2) Provision for Interest Accrued but not due

Provision for Interest accrued on loan EMI but not due has been made in restated financials

(3) Difference on Account of Calculation in Deferred Tax

Deferred tax is calculated on the difference of WDV as per Companies Act & income tax Act in Restated financials but in Audited financials the same has been calculated between difference of Depreciation

(4) Change in Provision for Current Tax

Since the Restated profit has been changed so that the Provision for current tax is also got changed .

(5) Difference on Account of Foreign Exchange Gain/loss

Foreign Exchange gain/loss is calculated on the closing balance of foreign debtors in restated financials

(6) Difference on account for Provision for Gratuity

Provision for Gratuity has been made in restated financials to comply with requirements of AS - 15



ANNEXURE - F : RESTATED STANDALONE STATEMENT OF TAX SHELTERS

(Rs. In Lakhs)

Sr. No	Particulars	As at 30th June	As at 31st March		
		2021	2021	2020	2019
A	Restated Profit before tax	107.42	250.44	158.60	-
	Short Term Capital Gain at special rate	-	-	-	-
	Normal Corporate Tax Rates (%)	22.00%	22.00%	25.00%	25.00%
	Short Term Capital Gain at special rate	16.69%	16.69%	16.69%	15.60%
	MAT Tax Rates (%)	16.69%	16.69%	16.69%	20.59%
B	Tax thereon (including surcharge and education cess)	25.17%	25.17%	26.00%	26.00%
	Tax on normal profits	23.63	55.10	39.65	-
	Short Term Capital Gain at special rate	-	-	-	-
	Total	23.63	55.10	39.65	-
	Adjustments:				
C	Permanent Differences				
	Deduction allowed under Income Tax Act				
	Exempt Income	37.93	47.43	28.44	
	Allowance of Expenses under the Income Tax Act Section 35				
	Disallowance of Expenses under the Income Tax Act	0	2.02	0.19	
	Total Permanent Differences	(37.93)	(45.41)	(28.26)	-
D	Timing Differences				
	Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	(3.69)	(23.74)	(39.18)	
	Provision for Gratuity disallowed	-	5.78	-	-
	Expense disallowed u/s 43B	-	-	-	-
	Total Timing Differences	(3.69)	(17.96)	(39.18)	-
E	Net Adjustments E= (C+D)	(41.62)	(63.37)	(67.44)	-
F	Tax expense/(saving) thereon	(9.16)	(13.94)	(17.53)	-
G	Total Income/(loss) (A+E)	65.80	187.06	91.17	-
	Taxable Income/ (Loss) as per MAT	69.48	203.00	130.16	-
I	Income Tax as per normal provision	16.56	47.08	23.70	-
J	Income Tax under Minimum Alternative Tax under Section 115 JB of the Income Tax Act	11.60	33.89	21.73	-
	Net Tax Expenses (Higher of I,J)	16.56	47.08	23.70	-
K	Relief u/s 90/91				
	Total Current Tax Expenses	16.56	47.08	23.70	-
L	Adjustment for Interest on income tax/ others				
	Total Current Tax Expenses	16.56	47.08	24.39	-

Note : The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE - G : RESTATED STANDALONE STATEMENT OF CAPITALISATION

(Rs. In Lakhs)

Sr. No	Particulars	Pre issue	Post issue
	Debts*		
A	Long Term Debt	77.99	77.99
B	Short Term Debt	316.46	316.46
C	Total Debt	394.46	394.46
	Equity Shareholders Funds		
	Equity Share Capital	551.00	750.80
	Reserves and Surplus#	337.39	869.69
D	Total Equity	888.39	1,620.49
E	Total Capital	1,282.85	2,014.94
	Long Term Debt/ Equity Ratio (A/D)	0.09	0.05
	Total Debt/ Equity Ratio (C/D)	0.44	0.24
Notes :			
1) Long Term Debt are borrowings other than short-term borrowings and also includes current maturities of long- term debt included in other current liabilities.			
* The amounts are consider as outstanding as on 30.06.2021			
# After Adjusting preliminary expenses to the extent not written off			



ANNEXURE - H : RESTATED STANDALONE STATEMENT OF CONTINGENT LIABILITIES

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
1. Bank Guarantee/ LC Discounting for which FDR margin money has been given to the bank as Security	-	-	-	-
2. Capital Commitment	-	-	-	-
3. Income Tax Demand	-	-	-	-
4. TDS Demands	0.06	0.03	-	-
5. ESIC Demand	-	-	-	-
Total	0.06	0.03	-	-

ANNEXURE - I : RESTATED STANDALONE STATEMENT OF ACCOUNTING RATIOS

(Rs. In Lakhs)

Particulars	As at 30th June		As at 31st March	
	2021	2021	2020	2019
Restated PAT as per P&L Account (Rs. in Lakhs)	90.29	199.18	124.03	-
EBITDA	120.53	306.72	213.67	-
Actual No. of Equity Shares outstanding at the end of the period	55,10,000	27,55,000	20,50,000	50,000
Weighted Average Number of Equity Shares at the end of the Period (Note -2) (Pre Bonus)	55,10,000	20,61,589	17,70,548	50,000
Net Worth	888.39	797.75	326.11	4.74
Current Assets	1069.02	1138.26	661.85	5.12
Current Liabilities	871.68	988.39	727.94	0.38
No Of Shares Weighted Average (Pre Bonus)	55,10,000	20,61,589	17,70,548	50,000
No Of Shares Weighted Average (Post Bonus)	55,10,000	41,23,178	35,41,096	1,00,000
Earnings Per Share				
Basic EPS (Pre Bonus)	1.64	9.66	7.00	-
Eps (Post Bonus)	1.64	4.83	3.50	-
Return on Net Worth (%)	10.16%	24.97%	38.03%	-
Net Asset Value Per Share				
Pre Bonus	16.12	28.96	15.91	9.48
Post Bonus	16.12	14.48	15.91	9.48
Current Ratio	1.23	1.15	0.91	13.54
EBITDA	120.53	306.72	213.67	-
Nominal Value per Equity share(Rs.)	10	10	10	10

* The Company does not have any diluted potential Equity Shares. Consequently the basic and diluted profit/earning per share of the company remain the same.

Notes :

1) The ratios have been calculated as below:

- Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.
- Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.
- Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100
- Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year.

2) Weighted Average Number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor. Further, number of shares are after considering impact of the bonus shares in the ratio of 1 bonus share for 1 fully paid up equity share to the existing shareholders Alloted on April 26, 2021 i.e. after the balance sheet date but before the date on which financials are approved by Board of Directors.

3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

4) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

5) The figures disclosed above are based on the Restated Financial Statements of the Company.



Particular	Ratio	Numerator	Denominator	30th June, 2021	31st March, 2021	31st March, 2020	31st March, 2019	Reason for Movements
ANNEXURE - I: RESTATED STATEMENT OF ACCOUNTING RATIOS								
(a) Current Ratio	Current assets/ Current Liabilities	Current assets:- inventories + trade receivables + cash & cash Equivalents + short term loans & advances + other current assets	Current liabilities:- short term borrowings + trade payables + other current liabilities + short term provisions	1.23	1.15	0.91	13.54	Current Ratio has improved over the period of time mainly because of ploughing back of profits and increase in equity.
(b) Debt-Equity Ratio	Debt/ Equity	Debt:- long term borrowings + short term borrowings	Equity:- equity attributable to equity holders	0.39	0.27	0.64	0.00	Debt Equity Ratio has decreased due to underutilization of working capital limits as on 31st march, 2021.
(c) Debt Service Coverage Ratio	Earnings available for debt services / Interest + Principal	Earnings available for debt services :- Earning before interest (attributable to long-term borrowing) and tax	Interest + Principal :- interest expenses on borrowings and principal amount of borrowings due during the current year.	9.49	8.82	6.21		Debt Service Coverage Ratio has increased due to repayment of borrowings.
(d) Return on Equity Ratio	Net Profit after taxes- Preference Dividend (if any)/ Average Equity Shareholder's fund	Net Profit after taxes - Preference Dividend (if any) :- Profit/(Loss) for the year attributable to equity holders of the parent	Equity shareholder's fund:- equity attributable to equity holders of the parent. Average Equity shareholder's fund = (Opening equity shareholder's fund + closing equity shareholder's fund) / 2	10.56%	34.97%	74.26%	0.00%	Decline in Ratio over the period is mainly due to issue of new shares in the month of march 2021.
(e) Inventory turnover ratio (in times)	Cost of goods sold/ Closing Inventory	Cost of goods sold :- purchases + manufacturing expenses + changes in inventories of stock-in-trade	Closing Inventory :- Inventory at the end of the year	2.22	8.24	16.48	-	The decrease in ratio is because of low levels of inventory due to nationwide lockdown during the period.
(f) Trade Receivables turnover ratio (in times)	Revenue from operations/ Trade Receivables	Revenue from operations	Closing trade receivables :- Receivables at the end of the year	3.10	9.04	7.96	-	
(g) Trade payables turnover ratio (in times)	Purchase/ Trade payables	Purchase :- Purchases	Closing Trade payables :- Payables at the end of the year	2.25	5.33	4.48	-	
(h) Net capital turnover ratio (in times)	Revenue from operations/ Capital employed	Revenue from operations	Capital employed :- total equity + long term borrowing (including current maturity) {Capital employed is worked out based on average i.e. (opening capital employed + closing capital employed) / 2}	1.39	6.57	12.66	-	The decrease in ratio is due to issue of new shares in the month of march 2021.
(i) Net profit ratio	Net profit after tax/ Revenue from operations	Net profit after tax	Revenue from operations	7.28%	4.43%	3.75%	-	
(j) Return on Capital employed	Earnings before interest & taxes (EBIT)/ Capital employed	Earnings before interest & taxes (EBIT) :- Profit/(loss) before interest (attributable to long-term borrowing) and tax	Capital Employed :- Total equity + long term borrowing (including current maturity) {Capital employed is worked out based on average i.e. (opening capital employed + closing capital employed) / 2}	32.61%	40.48%	73.27%	-	The major decline in ratio is due to issue of new shares in the month of march 2021.
(k) Return on investment.	Net Profit after taxes/ Average total assets	Net profit after tax	Average total assets:- (opening total assets + closing total assets) / 2	5%	13%	20%	0%	The major decline in ratio is due to issue of new shares in the month of march 2021.



ANNEXURE - J(A) : RESTATED STANDALONE STATEMENT OF RELATED PARTY DISCLOSURES

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the quarter with related parties of the company as defined in AS 18.

A. List of Related Parties and Nature of Relationship :

Particulars	Name of Related Parties
a) Key Management Personnel's	Mr. Dhruv Rakesh
	Mr. Rakesh Kumar
	Mrs. Rekha Bansal
	Ms. Amanpreet Kaur (Company Secretary)
	Mr. Baljeet Singh (CFO)
b) Concern's in which KMP or their relatives are interested	D.K. Enterprises (Proprietorship of Mrs. Rekha Bansal)
	Rakesh Kumar HUF
	Sankyo Enterprises (Proprietorship of Mr. Dhruv Rakesh)
c) Subsidiary Companies/Firm	Satguru Engravures

Note 1 : The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE - J(B) - Transactions carried out with related parties referred to in (1) above, in ordinary course of business:

(Rs. In Lakhs)

Nature of Transactions	Name of Related Parties	As at June 30		As at March 31	
		2021	2021	2020	2019
1. Directors Remuneration	Mr. Dhruv Rakesh	3.00	12.00	10.50	-
	Mr. Rakesh Kumar	6.00	24.00	21.00	-
	Total	9.00	36.00	31.50	-
2. Office Rent paid	Mr. Dhruv Rakesh	1.20	4.80	-	-
	Mrs Rekha Bansal	7.20	28.80	12.60	-
	Total	8.40	33.60	12.60	-
3. Loan Recived(Paid) during the Year to Related Parties	Rakesh Kumar HUF				
	Opening Balance		46.38	-	-
	Loan Received / Interest during the year		5.33	46.38	-
	Loan Paid during the year		(51.72)	-	-
	Closing Balance		-	46.38	-
	Mr. Rakesh Kumar				
	Opening Balance		90.00	-	-
	Loan Received / Interest during the year		5.73	90.00	-
	Loan Paid during the year		(95.73)	-	-
	Closing Balance		-	90.00	-
4. Salary to KMP	Mr. Baljeet Singh (CFO)	1.55	5.95	-	-
	Ms. Amanpreet Kaur (Company Secretary)	0.75	0.51	-	-
	Total	2.30	6.46	-	-
5. Sale	D.K. Enterprises (Proprietorship of Mrs. Rekha Bansal)	-	-	437.76	-
	Satguru Engravures	84.90	220.71	95.57	-
	Total	84.90	220.71	533.33	-
6. Purchases	Sankyo Enterprises	7.29	38.81	19.73	-
	D.K. Enterprises (Proprietorship of Mrs. Rekha Bansal)	-	-	32.91	-
	Satguru Engravures	399.27	614.02	78.00	-
	Total	406.56	652.83	130.64	-
7. Investment in Firm	Satguru Engravures	-	55.00	182.00	-
Total	-	55.00	182.00	-	
8. Profit From Partnership Firm	Satguru Engravures	37.93	47.43	28.44	-
Total	37.93	47.43	28.44	-	
9. Right Issue of Shares	Mr. Dhruv Rakesh	-	80.80	-	-
	Mr. Rakesh Kumar	-	140.00	-	-
	Mrs. Rekha Bansal	-	60.00	-	-
	Mr. Baljeet Singh (CFO)	-	0.40	-	-
	Total	-	281.20	-	-
11. Interest on Loan	Mr. Rakesh Kumar	-	5.73	8.73	-
	Rakesh Kumar HUF	-	5.33	4.46	-
	Total	-	11.06	13.19	-
12. Takeover	DK Enterprises*	-	-	200.00	-
Total	-	-	200.00	-	

*Proprietorship of Rekha Bansal - "D.K. Enterprise" was acquired in the F.Y. 2019-20 for the consideration of Rs. 200 Lacs by issue of 2000000 equity shares of Rs. 10 for consideration other than Cash

Note : The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE -J(C) - Outstanding Balance as at the end of the year

(Rs. In Lakhs)

		2022 (1st Quarter)	2021	2020	2019
1. Payables	Mr. Rakesh Kumar	1.40	-	90.00	-
	Rakesh Kumar HUF	-	-	46.38	-
	Satguru Engravures	86.50	-	-	-
Total		87.90	-	136.38	-
		2022 (1st Quarter)	2021	2020	2019
2. Recievables	Sankyo Enterprises	0.97	-	0.31	-
	Satguru Engravures	-	0.08	34.20	-
Total		0.97	0.08	0.31	-
		2022 (1st Quarter)	2021	2020	2019
3. Investment	Satguru Engravures	-	312.88	210.44	-
Total		-	312.88	210.44	-

Note : The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



ANNEXURE - K - Segment Reporting of 1st Quarter (For FY 2021-22)

The company operates in the business segment of BOPP Tape & laminates and Corrugated boxes & sleeve rolls. As such the activities are defined as two different segments in accordance with the Accounting Standard (AS-17) issued under Companies (Accounting Standards) Rules 2006, as amended up to date.

Segment Reporting Disclosure						
Rs. In Lacs						
Particulars	BOPP Tape and Laminates	Corrugated Sheets and Boxes	Other (Trading)	Eliminations	Unallocable Items	Consolidated Total
	Current Quarter	Current Quarter	Current Quarter	Current Quarter	Current Quarter	Current Quarter
REVENUE						
External Sales						
Indigenous	957.54	239.35	0.00	-	-	1,196.89
Export	42.64	-	-	-	-	42.64
Inter Segment Sales	1.56	-	116.50	(118.05)	-	-
Total Sales	1,001.73	239.35	116.50	(118.05)	-	1,239.53
Miscellaneous Income -						
Operating	-	-	-	-	-	-
Non Operating	38.06	-	-	-	-	38.06
Segment Revenue	1,039.79	239.35	116.50	(118.05)	-	1,277.59
Total Revenue	1,039.79	239.35	116.50	(118.05)	-	1,277.59
RESULT						
Segment Result	93.46	12.99	6.59	-	-	113.04
Unallocated Corporate Expenses	-	-	-	-	-	-
Interest Expense	5.55	0.14	-	-	-	5.69
Profit Before Taxation	87.92	12.85	6.59	-	-	107.35
Income Taxes	-	-	-	-	(17.11)	(17.11)
Profit Before Prior Period Expenses	87.92	12.85	6.59	-	-	90.24
Prior Period Expenses	-	-	-	-	-	-
Profit For the Year	-	-	-	-	-	90.24
OTHER INFORMATION						
Segment Assets	1,476.23	339.50	6.58	-	-	1,822.31
Unallocated Corporate Assets	-	-	-	-	-	-
Total Assets	1,476.23	339.50	6.58	-	-	1,822.31
Segment Liabilities	604.73	301.53	(0.01)	-	14.94	921.19
Total Liabilities	604.73	301.53	(0.01)	-	14.94	921.19
Depreciation	5.05	2.69	0.03	-	-	7.77

The company has two primarily reportable business segments as follows:-

(a) Business Segments

For management purposes the company is organized into

- (1) BOPP Tape and laminates
- (2) Corrugated sheets and boxes
- (3) The divisions are the basis on which the company reports its primary segment information. The 'BOPP Tape and laminates' segment produces BOPP Tape, Laminate and liner. The 'Corrugated sheets and boxes' segment manufactures Corrugated sleeves, sheets and Boxes.

(b) Segment revenues and expenses

All segment revenues and expenses are directly attributable to the segments.

(c) Segment assets and liabilities:

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

(d) Inter-segment transfers:

Segment revenue, segment expenses and segment result include transfers between business segments and between geographical segments. Such transfers are accounted for at competitive market prices charged to unaffiliated customers for similar goods. Those transfers are eliminated in consolidation.

(e) Accounting policies:

The accounting policies consistently used in the preparation of the financial statements are also applied to items of revenues and expenditure in individual segments.

(f) Unallocable and Head office expenses

General administrative expenses, head-office expenses, and other expenses that arise at the corporate level and relate to the Group as a whole, are shown as unallocable item



ANNEXURE - K - Segment Reporting (For FY 2020-21)

The company operates in the business segment of BOPP Tape & laminates and Corrugated boxes & sleeve rolls. As such the activities are defined as two different segments in accordance with the Accounting Standard (AS-17) issued under Companies (Accounting Standards) Rules 2006, as amended up to date.

Business Segments

Segment Reporting Disclosure						
Particulars	BOPP Tape and laminates	Corrugated Sheets and boxes	Other	Eliminations	Unallocable Items	Rs. In Lacs
						Total
	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
REVENUE						
External Sales -						
Indigenous	2,838.782	1,530.28	16.45	-	-	4,333.23
Export	152.139	-	-	-	-	153.69
Inter Segment Sales	1.556	-	116.50	-168.8	-	-
Total Sales	2,992.49	1,530.28	132.95	-168.8	-	4,486.92
Miscellaneous Income -						
Operating	12.6	0.33	-	-	0.12	12.93
Non-Operating	0.4	0.51	0.12	-	47.43	48.34
Segment Revenue	3,005.09	1,530.61	133.07	-168.8	47.43	4,548.31
Total Revenue	3,005.09	1,530.61	133.07	-168.8	47.31	4,548.31
RESULT						
Segment Result	247.67	34.78	0.71	-	60.98	344.14
Unallocated Corporate Expenses	-	-	-	-	-60.98	-60.98
Interest Expense	-31.69	-1.03	-	-	-	-32.72
Profit Before Taxation	215.98	33.75	0.71	-	-	250.44
Income Taxes	-	-	-	-	-51.26	51.26
Profit Before Prior Period Expenses	215.98	33.75	0.71	-	-	199.18
Prior Period Expenses	-	-	-	-	-	-
Profit For the Year	215.98	33.75	0.71	-	-51.26	199.18
OTHER INFORMATION						
Segment Assets	1403.88	314.9	136.91	-	-	1,853.11
Unallocated Corporate Assets	-	-	-	-	0.88	0.88
Total Assets	1403.7	314.9	136.91	-	0.88	1856.57
Segment Liabilities	461.98	561.78	-	-	-	1045.7
Total Liabilities	461.98	561.78	-	-	-	1045.7
Depreciation	29.51	0.11	-	-	-	29.62

The company has two primarily reportable business segments as follows:-

(a) Business Segments

For management purposes the company is organized into two major reportable

- (1) BOPP Tape and laminates
- (2) Corrugated sheets and boxes
- (3) The divisions are the basis on which the company reports its primary segment information. The 'BOPP Tape and laminates' segment produces BOPP Tape, Laminate and liner. The 'Corrugated sheets and boxes' segment manufactures Corrugated sleeves, sheets and Boxes.

(b) Segment revenues and expenses

All segment revenues and expenses are directly attributable to the segments.

(c) Segment assets and liabilities:

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

(d) Inter-segment transfers:

Segment revenue, segment expenses and segment result include transfers between business segments and between geographical segments. Such transfers are accounted for at competitive market prices charged to unaffiliated customers for similar goods. Those transfers are eliminated in consolidation.

(e) Accounting policies:

The accounting policies consistently used in the preparation of the financial statements are also applied to items of revenues and expenditure in individual segments.

(f) Unallocable and Head office expenses

General administrative expenses, head-office expenses, and other expenses that arise at the corporate level and relate to the Group as a whole, are shown as unallocable item



ANNEXURE - K - Segment Reporting (For FY 2019-20)

The company operates in the business segment of BOPP Tape & laminates and Corrugated boxes & sleeve rolls. As such the activities are defined as two different segments in accordance with the Accounting Standard (AS-17) issued under Companies (Accounting Standards) Rules 2006, as amended up to date.

Business Segments

Segment Reporting Disclosure					
Particulars	Rs. In Lacs				
	BOPP Tape and laminates	Corrugated boxes and sleeve rolls	Eliminations	Unallocable Items	Total
	Current Year	Current Year	Current Year	Current Year	Current Year
REVENUE					
External Sales -					
Indigenous	1,887.99	1,351.17	-	-	3,239.16
Export	52.94	-	-	-	52.94
Inter Segment Sales	12.62	-	-12.62	-	-
Total Sales	1,953.55	1,351.17	-12.62	-	3,292.10
Miscellaneous Income -					
Operating	5.28	-	-	-	5.28
Non-Operating	-	-	-	28.69	28.69
Segment Revenue	1,958.84	1,351.17	-12.62	28.69	3,326.08
Total Revenue	1,958.84	1,351.17	-12.62	28.69	3,326.08
RESULT					
Segment Result	73.5	92.77	-	28.69	194.96
Unallocated Corporate Expenses	-	-	-	-1.53	-1.53
Interest Expense	-	-	-	-34.84	-34.84
Profit Before Taxation	-	-	-	-	158.6
Income Taxes	-	-	-	-	33.89
Profit Before Prior Period Expenses	-	-	-	-	124.71
Prior Period Expenses	-	-	-	-	-
Profit For the Year	-	-	-	-	124.71
OTHER INFORMATION					
Segment Assets	751.24	292.92	-	210.44	1,254.60
Unallocated Corporate Assets	-	-	-	-	-
Total Assets	751.24	292.92	-	210.44	1,254.60
Segment Liabilities	308.41	419.53	-	186.75	914.7
Total Liabilities	308.41	419.53	-	186.75	914.7
Depreciation	16.17	6.71	-	-	22.89

The company has two primarily reportable business segments as follows:-

(a) Business Segments

For management purposes the company is organized into two major reportable segments:

- (1) BOPP Tape and laminates
- (2) Corrugated sheets and boxes
- (3) The divisions are the basis on which the company reports its primary segment information. The 'BOPP Tape and laminates' segment produces BOPP Tape, Laminate and liner. The 'Corrugated sheets and boxes' segment manufactures Corrugated sleeves, sheets and Boxes.

(b) Segment revenues and expenses

All segment revenues and expenses are directly attributable to the segments.

(c) Segment assets and liabilities:

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

(d) Inter-segment transfers:

Segment revenue, segment expenses and segment result include transfers between business segments and between geographical segments. Such transfers are accounted for at competitive market prices charged to unaffiliated customers for similar goods. Those transfers are eliminated in consolidation.

(e) Accounting policies:

The accounting policies consistently used in the preparation of the financial statements are also applied to items of revenues and expenditure in individual segments.

(f) Unallocable and Head office expenses

General administrative expenses, head-office expenses, and other expenses that arise at the corporate level and relate to the Group as a whole, are shown as unallocable item



ANNEXURE L	
Disclosure as per AS 14	
Name	D.K. Enterprises (Proprietorship of Mrs. Rekha Bansal)
Nature Of Business	Manufacturing of Packing Material
Effective Date	15.05.2019
Method of accounting	Purchase Method
Scheme Sanctioned under a statue	NA
Additional Disclosure	
Consideration for amalgamation	"D.K. Enterprises (Proprietorship of Mrs. Rekha Bansal) was acquired for the consideration of Rs. 200 Lacs by issue of 2000000 equity shares of Rs. 10.
Goodwill on amalgamation of business	Goodwill amounting to Rs 1,62,080 arises on amalgamation of business. It is shown as intangible asset in the books of accounts and amortised over a period of 5 years on straight line method basis.

