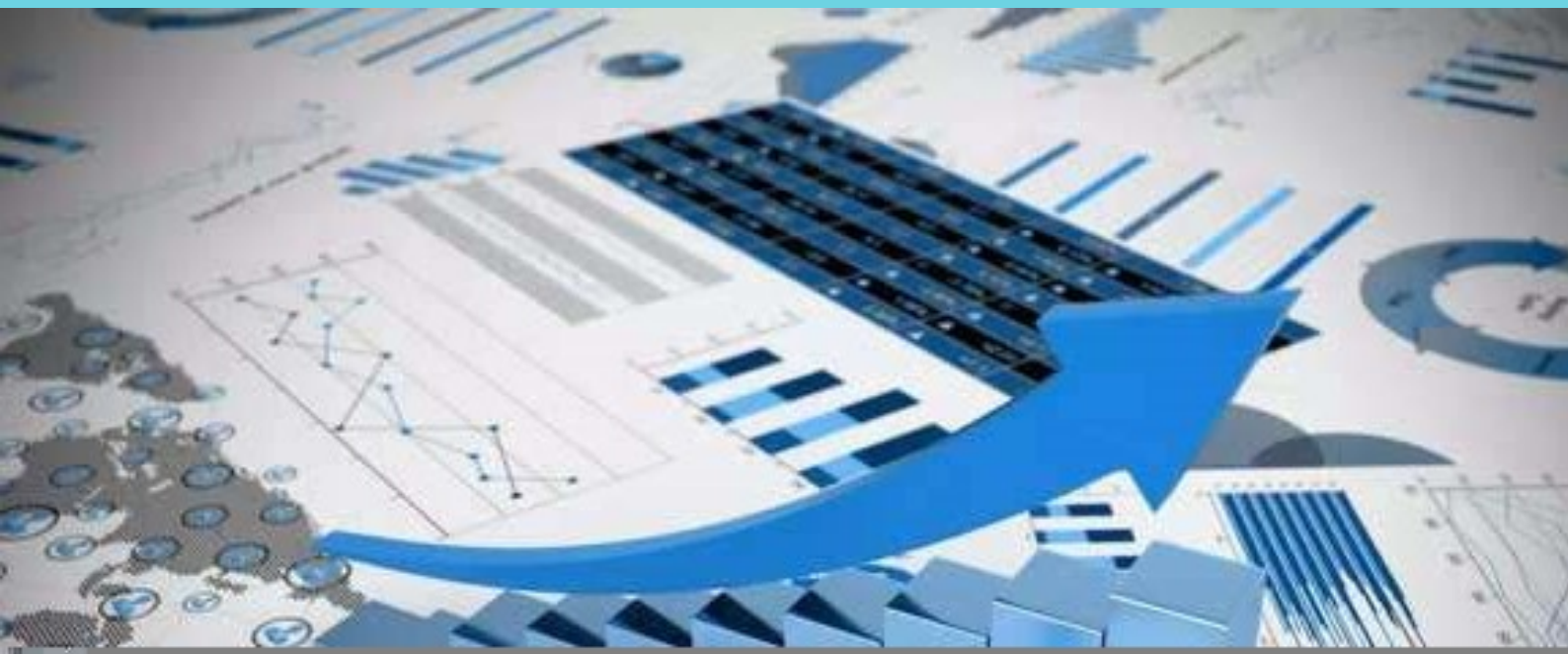
GCM Capital Advisors Limited



Annual Report 2021-22

Corporate Identification No.: L74110MH2013PLC243163

BOARD OF DIRECTORS

KEY MANAGERIAL PERSONNEL

AUDITORS

BANKERS

REGISTERD OFFICE

☎
✉

REGISTRAR & SHARE TRANSFER AGENT

ANNUAL GENERAL MEETING

DEEMED VANUE OF MEETING

Contents

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AGM will be held through Video Conferencing (VC) / Other Audio Visual Means (OAVM)

Notice

GCM Capital Advisors Limited

ORDINARY BUSINESS:

Explanation

Ordinary

Resolution

RESOLVED THAT

SPECIAL BUSINESS:

3. Appointment of Mr. Manish Baid (DIN: 00239347) as a Director of the Company:

Ordinary

Resolution

RESOLVED THAT

RESOLVED FURTHER THAT

4. Appointment of Mr. Suman Das (DIN: 09440355) as an Independent Director of the Company for a period of 5 years.

Special Resolution

RESOLVED THAT

RESOLVED FURTHER THAT

Note:

GCM Capital Advisors Limited

Registered Office :

Neha Sarawagi

Notes:

-
-

A. Instructions for attending the AGM:

B. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

C. Voting through Electronic means -

How do I vote electronically using NSDL e-Voting system?

Step 1: Log-in to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

Type of shareholders	Login Method

	NSDL IDeAS facility "Beneficial Owner" "IDeAS" e-Voting service provider - NSDL "Register Online for IDeAS" e-Voting service provider - NSDL
	e-Voting service provider i.e. NSDL. NSDL NSDL
	e-Voting service provider-NSDL

Important Note:

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.	
How to Log-in to NSDL e-Voting website?	
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.	
Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
	8 Character DP ID followed by 8 Digit Client ID
	16 Digit Beneficiary ID
	EVEN Number followed by Folio Number registered with the company

process for

those shareholders whose email ids are not registered

Forgot User Details/Password

Physical User Reset Password

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

General Guidelines for shareholders

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

step 1 (A Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

Access to NSDL e-Voting system "Join General meeting"

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM No. 3:

Brief profile of Mr. Manish Baid (DIN: 00239347)

ITEM No. 4:

Appointment of Mr. Suman Das (DIN: 09440355) as Non-Executive, Non-Independent Director of the Company.

Annexure - A

DETAILS OF DIRECTORS SEEKING RE-APPOINTMENT & APPOINTMENT AT THE 9th ANNUAL GENERAL MEETING (PURSUANT TO REGULATION 36(3) OF THE SEBI (Listing Obligations and Disclosure Requirements) REGULATIONS, 2015 AND (SS – 2 SECRETARIAL STANDARDS ON GENERAL MEETINGS):

Name of Director	Mr. Manish Baid	Mr. Suman Das

Name of Director	Mr. Vicky S. Agarwal

GCM Capital Advisors Limited

Registered Office :

Neha Sarawagi

GCM Capital Advisors Limited

Sub: Intimation to furnish valid PAN, KYC details and Nomination

However, SEBI has clarified vide email dated January 11, 2022 that the aforesaid Circular is not applicable for requests received from the investors pertaining to dematerialization of securities.

S. No.	Form	Purpose

Note: Above forms are available on Company website viz. www.gcmcap.com

The modes of submission of documents to the Company/RTA are any one of the followings:

Company	Registrar & Share Transfer Agent (RTA)
GCM Capital Advisors Limited	

www.gcmcap.com

GCM Capital Advisors Limited

Neha Sarawagi

KYC FORM
(Only for physical shareholding)

The Secretarial Department

A. For registering PAN of the registered and/ or joint shareholders (as applicable)

B. For registering Bank details of the registered shareholder

1. In cases wherein the original cancelled cheque leaf has the shareholder's name printed

2. In cases wherein the original cancelled cheque leaf has the shareholder's name printed on it

C. For updating the Specimen Signature of the registered and/ or joint shareholders

1. In cases wherein the original cancelled cheque leaf has the shareholder's name printed

2. In cases wherein cancelled cheque leaf does NOT contain the shareholder's name printed on it

D. For Updating the email id for the purpose of receiving all communications in electronic mode

E. For updating the Mobile No

BUSINESS SEGMENT

PARTICULARS OF LOANS, GUARANTEES & INVESTMENTS

SUBSIDIARY COMPANY

RELATED PARTY TRANSACTIONS

MANAGEMENT DISCUSSION & ANALYSIS

MATERIAL CHANGES AFFECTING THE COMPANY

CHANGE IN NATURE OF BUSINESS, IF ANY

BOARD EVALUATION

-
-
-
-

Matrix setting out the skills/expertise/competence of the board of directors

No.	Essential Core skills/expertise/competencies required for the Company	Core skills/expertise/competencies of all the Directors on the Board of the Company

NUMBER OF MEETINGS OF THE BOARD

BOARD COMMITTEES

MANAGEMENT

DIRECTORS

INDEPENDENT DIRECTORS & KMPs

DETAILS OF DIRECTORS / KMP APPOINTED AND RESIGNED DURING THE YEAR

Sl. No.	Name	Designation	Date of Appointment	Date of Resignation

DECLARATION BY INDEPENDENT DIRECTOR(S) AND RE-APPOINTMENT, IF ANY

EVALUATION OF DIRECTORS, BOARD AND COMMITTEES

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, TRIBUNALS OR COURTS

DIRECTORS RESPONSIBILITY STATEMENT

BUSINESS RISK MANAGEMENT

INTERNAL AUDIT AND INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY

NOMINATION, REMUNERATION AND BOARD DIVERSITY POLICY

VIGIL MECHANISM / WHISTLE BLOWER POLICY

INFORMATION TECHNOLOGY

AUDITORS

Statutory Auditors

Secretarial Auditors

Internal Auditors

EXTRACT OF ANNUAL RETURN

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT 2013 READ WITH RULES

STATUTORY INFORMATION AND OTHER DISCLOSURES

BUSINESS RESPONSIBILITY REPORT

FOREIGN EXCHANGE EARNINGS AND OUTGO

PUBLIC DEPOSITS

MAINTENANCE OF COST RECORDS

STATUTORY AUDITORS AND AUDITORS REPORT

REPORTING OF FRAUDS BY AUDITORS

REPORT ON CORPORATE GOVERNANCE

GENERAL

-
-
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-

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CAUTIONARY STATEMENT

APPRECIATION

GCM Capital Advisors Limited

Registered Office :

Vicky S. Agarwal

Management Discussions & Analysis

ANNUAL OVERVIEW AND OUTLOOK

INDUSTRY OVERVIEW

OPPORTUNITIES & THREATS

Opportunities

Threats

RISKS AND CONCERNS

MARKET RISK

LIQUIDITY AND INTEREST RATE RISK

HUMAN RESOURCE DEVELOPMENT

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

COMPLIANCE

For GCM Capital Advisors Limited

Registered Office :

Vicky S. Agarwal

Annexure – I

DETAILS OF RELATED PARTY TRANSACTIONS

Sl. No.	In the Account of	Disclosures of amount at the year end and the maximum amount of loans/advances/Investments outstanding during the year.	Amount (₹ in Lakh)
		○	
		○	
		○	
		○	
		○	
		○	
		○	

For GCM Capital Advisors Limited

Registered Office : Vicky S. Agarwal

Annexure II

Secretarial Audit report of GCM Capital Advisors Limited
For the year ended 31st March 2022

FORM MR-3

GCM Capital Advisors Limited

GCM Capital Advisors Limited

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Note:

S/d-
CHANDNI MAHESHWARI

ANNEXURE – A

GCM Capital Advisors Limited

S/d-
CHANDNI MAHESHWARI

Annexure – III

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. **NONE; DURING THE REPORTING PERIOD, ALL TRANSACTIONS WERE AT ARM'S LENGTH BASIS.**

2. **NONE; DURING THE REPORTING PERIOD, THERE WAS NO MATERIAL* CONTRACT OR ARRANGEMENT.**

For GCM Capital Advisors Limited

Registered Office :

Vicky S. Agarwal

Annexure – IV

EXTRACT OF ANNUAL RETURN

FORM NO. MGT – 9

I. Registration & Other Details	

II. Principal Business Activities of the Company		
Name and Description of main Businesses	NIC Code of Business	% of Gross Turnover of the Company

III. Details of Subsidiary / Associate / Holding Companies				

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as % of Total Equity)									
A. Promoters									
(1) Indian									
Sub Total A(1)	6612500	-	6612500	39.03	6612500	-	6612500	39.03	-
(2) Foreign									
Sub Total A(2)									
Total Shareholding of Promoters (A1) + (A2)	6612500	-	6612500	39.03	6612500	-	6612500	39.03	-
B. Public Shareholding									
(1) Institutions									

Sub Total B(1)	-	-	-	-	-	-	-	-	-
(2) Non-Institutions									
a) Bodies Corporate									
b) Individuals									
₹									
₹									
c) Others (Specify)									
Sub Total B(2)	9669500	658000	10327500	60.97	9669500	658000	10327500	60.97	-
Total Public Shareholding B = B(1) + B(2)	9669500	658000	10327500	69.07	9669500	658000	10327500	69.07	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	
Grand Total (A+B+C)	16282000	658000	16940000	100.00	16282000	658000	16940000	100.00	-

ii) Shareholding of Promoters

Shareholders Name	Shareholding at the beginning of the year			Shareholding during and at the end of the year			% change in shareholding during the year
	No. of Shares	% of total shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total shares of the Company	% of Shares Pledged / encumbered to total shares	

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

Note 1:

v) Shareholding of Directors and Key Managerial Personnel				

V. INDEBTEDNESS				
•				38.90
•				4.94
Total (i+ii+iii)	33.97	Nil	Nil	33.97

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL			
A. Remuneration to Managing Director, Whole-time Directors and / or Manager (₹ in Lakh):			
Sr. No.	Particulars of Remuneration		
	Gross Salary		
	Total	4.88	

B. Remuneration to other Directors:				
Sr. No.	Particulars of Remuneration			

	Gross Salary			
	Total			

C. Remuneration to Key Managerial Personnel other than MD / Manager / WTD			
Sr. No.	Particulars of Remuneration		
	Gross Salary		
	Total	3.25	2.40

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:					
A. Company					
B. Directors					
C. Other Officers in Default					

Annexure to Directors' Report

CORPORATE GOVERNANCE

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

- ✓
- ✓
- ✓
- ✓
- ✓

GOVERNANCE STRUCTURE

1. **Board of Directors:**

2. **Committees of the Board:**

BOARD OF DIRECTORS

Size & Composition of Directors

Notes:

The Chairman and Managing Director

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-
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-
-

Non-Executive Directors (including Independent Directors)

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-
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Disclosure of relationships between Directors inter-se

Number of Shares and Convertible Instruments held by Non-Executive Directors

Role of the Company Secretary in Governance Process

Board Independence

Board Meetings

Roles, Responsibilities and Duties of the Board

Information placed before the Board

Minutes of the Meeting

Post Meeting Mechanism

Board Support

Board diversity policy

Familiarization Programme for Independent Directors

Details of Board Meetings

Name	Designation	Attendance at the AGM	Meetings Attended

COMMITTEES OF THE BOARD

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AUDIT COMMITTEE

TERMS OF REFERENCE

FUNCTIONS OF AUDIT COMMITTEE

INTERNAL CONTROLS AND GOVERNANCE PROCESSES

Constitution and Meetings of Audit Committee

Name	Position	Number of Meetings Held	Meetings Attended

NOMINATION AND REMUNERATION COMMITTEE

Terms of Reference

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POLICY FOR SELECTION AND APPOINTMENT OF DIRECTORS AND THEIR REMUNERATION

PRINCIPLE AND RATIONALE

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Criteria of selection of Non-Executive Directors

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PERFORMANCE EVALUATION

Constitution and Meetings of Nomination & Remuneration Committee

Name	Position	Number of Meetings Held	Meetings Attended

STAKEHOLDERS' RELATIONSHIP COMMITTEE

Terms of Reference

Compliance Officer

Constitution and Meetings of Stakeholders' Relationship Committee

Name	Position	Category	Meetings Attended

SEBI COMPLAINTS REDRESSAL SYSTEM (SCORES):

DETAILS OF SHAREHOLDERS' COMPLAINTS

Independent Directors' Meeting

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GENERAL BODY MEETINGS

Annual General Meeting	Date & Time	Venue

LOCATION AND TIME OF LAST TWO EXTRA-ORDINARY GENERAL MEETINGS:

POSTAL BALLOT

SPECIAL RESOLUTION PASSED IN LAST THREE ANNUAL GENERAL MEETINGS:

BOARD DISCLOSURES

Compliance with Governance Framework

STRICTURES AND PENALTIES

-

DISCLOSURE OF ACCOUNTING TREATMENT

RISK MANAGEMENT

DETAILS OF UTILISATION OF FUND

SEBI / STOCK EXCHANGE COMPLIANCE

PREVENTION OF INSIDER TRADING

CREDIT RATINGS

Compliance with the requirements of Corporate Governance

DISCLOSURES

Reconciliation of Share Capital Audit

CODE OF BUSINESS CONDUCT & ETHICS

CONFLICT OF INTEREST

VIGIL MECHANISM / WHISTLE BLOWER POLICY

COMPLIANCES REGARDING INSIDER TRADING

COMMUNICATION WITH THE MEMBERS/SHAREHOLDERS

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DISCLOSURES ON MANDATORY REQUIREMENTS

DISCLOSURES ON DISCRETIONARY REQUIREMENTS

A. The Board

B. Shareholder rights

C. Modified opinion(s) in the audit report

D. Reporting of internal auditor

DISCLOSURES ON NON-MANDATORY REQUIREMENTS

GENERAL SHAREHOLDER INFORMATION

SHAREHOLDERS' INFORMATION

a. Next Annual General Meeting

b. Book Closure :

Listing of Shares : :

Stock Code & ISIN :

e. Listing Fees

f. Payment of Depository Fees

g. Financial Year

h. Website

i. Future Calendar for next financial year :

Subject Matter	Tentative Dates

Dividend Payment Date :

Dividend History :

Unclaimed Dividend / Share Certificates :

Mandatory Transfer of Shares to Demat Account of Investors Education and Protection Fund Authority (IEPFA) in case of unpaid/ unclaimed dividend on shares for a consecutive period of seven years

Sr. No.	Year of Declaration of Dividend	Date of Declaration of Dividend	Unclaimed Amount Rs.	Due Date for transfer to IEPF Account

m. Disclosures with respect to Demat Suspense Account/ Unclaimed Suspense Account

n. **Market Price Data :**

Month	Price on BSE (₹) & Volume			S&P BSE SENSEX	
	High	Low	Volume	High	Low

t. Compliance with Secretarial Standards

u. Distribution of Shareholding as on 31st March 2022

No. of Equity Shares	No. of Share Holders	% of Share Holders	Total No. of Shares Held	% of Share Holding
Total....	1370	100.00	16940000	100.00

v. Shareholding Pattern as on 31st March 2022

Categories	No. of Shares	% of Shareholding
Total	1694000	100.00

w. Details of Shareholders holding more than 5% holding under Public Category

Name of Shareholder	No. of Shares Held	% of Shareholding

x. Dematerialization of Equity Shares & Liquidity

Procedures for dematerialization of Equity Shares:

z. Electronic Payment Services

aa. Register for SMS alert facility

bb. Intimate Mobile Number

cc. Submit Nomination Form and avoid Transmission hassle

dd. Deal only with SEBI registered intermediaries

ee. Corporate benefits in electronic form

ff. Register e-mail address

gg. Facility for a Basic Services Demat Account (BSDA)

₹

₹ ₹ ₹

hh. For the Attention of Shareholders holding shares in electronic form

ii. Outstanding GDRs./ADRs/Warrants or any convertible instruments, conversion data likely impact on Equity :

jj. Commodity Price Risk / Foreign Exchange Risk

kk. Investors' Correspondence

Compliance Officer	RTA	Regd./Correspondence Office
_____	_____	_____ _____

ll. Code of Conduct

Certificate of Non-Disqualification of Directors

Sr. No.	Name of Director	DIN	Date of Appointment	Date of Cessation

S/d-
CHANDNI MAHESHWARI

ANNUAL CERTIFICATE UNDER REGULATION 26 (3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

GCM Capital Advisors Limited

GCM Capital Advisors Limited

Vicky S. Agarwal

CEO / CFO Certification

For GCM Capital Advisors Limited

Rakshit Anchan

For GCM Capital Advisors Limited

Vicky S. Agarwal

Compliance Certificate from Auditors on Corporate Governance

GCM Capital Advisors Limited

GCM Capital Advisors Limited

Management's Responsibility

Auditor's Responsibility

Opinion

Other matters and restriction on Use

For Maheshwari & Co.

Pawan Gattani

Independent Auditors' Report Standalone Ind AS Financial Statements for the year ended 31st March 2022

To the Members of GCM Capital Advisors Limited

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

Basis for opinion

Key Audit Matters

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

Management's Responsibility for the Standalone Financial Statements

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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-
-
-
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Report on Other Legal and Regulatory Requirements

Annexure A

Annexure- B

For Maheshwari & Co.

Pawan Gattani

UDIN: 22144734AJPKOU8569

Annexure "A" to the Independent Auditors' Report

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

GCM CAPITAL ADVISORS LIMITED

Management's Responsibility for Internal Financial Controls

Auditor's Responsibility

Meaning of Internal Financial Controls with reference to Standalone Ind AS financial statements

Inherent Limitations of Internal Financial Controls with reference to Standalone Ind AS financial statements

Opinion

For Maheshwari & Co.

Pawan Gattani

UDIN: 22144734AJPKOU8569

Annexure "B" to the Independent Auditors' Report

Particulars	Amount (Rs.)

Name of the Statue	Nature of Dues	Disputed Amount (Rs. in Lakh)	Financial Year for which it relates	Forum where dispute is pending

For Maheshwari & Co.

Pawan Gattani

UDIN: 22144734AJPKOU8569

(₹ in Lakh)

Standalone Statement of Profit & Loss for the Year ended March 31, 2022			
PARTICULARS	Note No.	Year Ended March 31, 2022	Year Ended March 31, 2021
INCOME			
Total Revenue		241.70	

(₹ in Lakh)

Statement of Cash Flow Annexed to the Balance Sheet for the Year ended March 31, 2022				
PARTICULARS			Year Ended March 31, 2022	Year Ended March 31, 2021
A.	Cash Flow from Operating Activities			
			46.38	16.33
	Adjustments for Working Capital Changes			
	Non-Current Assets			
	Current Assets			
	Non-Current Liabilities			
	Current Liabilities			
			-34.47	52.93
		A	-43.60	52.34
B.	Cash Flow From Investing Activities			
		B	-54.60	-0.95
C.	Cash Flow from Financing Activities			
	Net Cash used in Financing Activities	C	32.36	-10.17
		A+B+C	-65.84	41.22

Component of Cash & Cash Equivalent

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021	Year Ended March 31, 2020

Notes on Cash Flow Statement:

2. Change in Liabilities arising from Financing Activities:

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
Non-Current Borrowings		
Closing Balance	38.90	4.94
Short-term Borrowings		
Closing Balance	-	-
Finance Cost		
Closing Balance		

For & on behalf of the Board

For Maheshwari & Co.

Vicky S. Agarwal Laxmi Narayan Sharma

Pawan Gattani

Rakshit R. Anchan Neha Sarawagi

Statement of Changes in Equity for the Year ended March 31, 2022

PARTICULARS		₹ in Lakh
A.	Equity Share Capital	
	Balance as at March 31, 2021	1694.00
	Balance as at March 31, 2022	1694.00
B.	Other Equity	

Particulars	Reserves & Surplus			Other Comprehensive Income	Total
	General Reserves	Securities Premium Reserves	Retained Earnings		
Balance at the end of Reporting Period i.e. 31st March 2021	-	1688.00	58.23	1.14	1747.37
Balance at the end of Reporting Period i.e. 31st March 2022	-	1688.00	81.50	1.14	1770.64

Nature of Reserves:

For & on behalf of the Board

For Maheshwari & Co.

Vicky S. Agarwal Laxmi Narayan Sharma

Pawan Gattani

Rakshit R. Anchan Neha Sarawagi

₹

Notes to the financial statements for the year ended 31st March 2022

BRIEF PROFILE

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 Statement of compliance

1.2 Basis of preparation:

-

1.3 Use of estimates and judgment's:

1.4 Presentation of financial statements:

1.5 Revenue Recognition

1.6 Fair value measurement:

1.7 Property, Plant and Equipments

Depreciation methods, estimated useful lives and residual value:

Class of Assets	Useful life as prescribed in Schedule II of Companies Act, 2013 (in years)	Useful life as followed by the Company (in year)

1.8 Intangible assets:

1.9 Impairment of tangible and intangible assets other than goodwill

1.10 Employee benefits:

1.11 Financial instruments:

1.12 Write off:

1.13 Impairment:

-
-
-
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-
-

Credit-impaired financial assets

-
-
-
-
-

1.14 Cash and bank balances:

1.15 Securities premium account:

i. **Securities premium includes:**

-
-

1.16 Borrowing costs:

1.17 Accounting and reporting of information for Operating Segments:

1.18 Foreign Currencies:

1.19 Taxation:

Current Tax:

Deferred Tax:

1.20 Provisions, contingent liabilities and contingent assets:

1.21 Statement of cash flows:

1.22 Earnings per share:

1.23 Key source of estimation:

1.24 Changes in Accounting Standard and recent accounting pronouncements (New Accounting Standards issued but not effective):

1.25 Inventories

1.26 Other Income Recognition

1.27 Purchases

1.28 Expenditure

1.29 Investments

1.30 Related Parties

1.31 Stock In Trade

1.32 Fair Value Hierarchy

1.33 Financial Risk Management Objectives and Policies:

i. Market Risk:

ii. Foreign Currency Risk:

iii. Foreign Currency Sensitivity:

iv. Credit Risk:

v. Trade Receivables:

vi. Liquidity Risk:

1.34 Summary of Significant Accounting Policies General

-
-

1.35 Cash and cash Equivalents

1.36 Earnings/(loss) per share computation method

i. Basic earnings/ (loss) per share

ii. Diluted earnings / (loss) per share

Note 2 - Property, Plant and Equipment, Capital Work-In-Progress and Intangible Assets

	Plant & Machinery	Office Equipments	Furniture & Fixtures	Vehicles	Computers	Total
Gross Block						
Balance as at March 31, 2021	7.03	5.59	7.03	64.13	1.25	85.03
Balance as at March 31, 2022	7.03	5.59	21.03	90.05	1.25	124.85
Accumulated Depreciation and Amortization						
Balance as at March 31, 2021	-	5.12	6.21	53.44	1.23	65.99
Balance as at March 31, 2022	-	5.12	9.49	47.87	1.23	63.70
Carrying Amount (Net)						
Balance as at March 31, 2021						
Balance as at March 31, 2022						

Note 3 – Non-Current Investments

Particulars	Quantity	Face Value (₹)	As at March 31, 2022	As at March 31, 2021
In Fully Paid Equity Shares in Group Co. (Un-Quoted)				

Note 4 – Other Financial Assets

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured Inter-Corporate Deposits		
TOTAL	1233.95	1421.26

Note 5 – Current Tax Assets (Net)

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, Considered Good		
TOTAL	16.27	33.54

Note 6 – Deferred Tax Assets (Net)

Particulars	As at March 31, 2022	As at March 31, 2021
TOTAL	5.86	5.48

Note 7 – Inventories

Particulars	Quantity	Face Value (₹)	As at March 31, 2022	As at March 31, 2021
(1) In Fully Paid Equity Shares (Quoted) Measured at Fair Value through OCI				
SUB-TOTAL ..... (1)			13.18	41.64
(2) In Fully Paid Equity Shares (Un-Quoted)				
SUB-TOTAL ..... (2)			333.51	-
GRAND TOTAL ..... (1+2)			346.69	41.64

Note 8 – Trade Receivables

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, Considered Good		
TOTAL	753.39	751.71

Note 9A – Cash & Cash Equivalents

Particulars	As at March 31, 2022	As at March 31, 2021
TOTAL	8.39	74.24

Note 9B – Bank Balances other than 9A (above)

Particulars	As at March 31, 2022	As at March 31, 2021

Note 10 – Loans & Advances

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, Considered Good		
TOTAL	891.55	1326.37

Note 11 – Other Current Assets

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, Considered Good		
TOTAL	379.45	23.10

Note 12 – Equity Share Capital

Particulars	As at March 31, 2022	As at March 31, 2021
Authorized Capital		
TOTAL	1800.00	1800.00
Issued, Subscribed & Paid-up Capital		
TOTAL	1694.00	1694.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares				

(b) Shares held by Holding Companies

Particulars	As at March 31, 2022 (₹)		As at March 31, 2021 (₹)	
	No. of Shares	Percentage	No. of Shares	Percentage

(c) Details of shareholders holding more than 5% shares in the Company

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	Percentage	No. of Shares	Percentage

(d) Terms and rights attached to Equity Shares:

Note 13 – Other Equity

Particulars	As at March 31, 2022	As at March 31, 2021
Equity Instruments through Other Comprehensive Income		
Sub-Total	1.14	1.14
Retained Earnings		
Sub-Total	81.50	58.23
Securities Premium Account	1688.00	1688.00
GRAND TOTAL	1770.64	1747.37

Nature and purpose of other Reserves

General Reserve

Note 14 – Borrowings (Secured)

Particulars	As at March 31, 2022	As at March 31, 2021
	38.90	4.94

Note 15 – Trade Payables

Particulars	As at March 31, 2022	As at March 31, 2021
	74.01	74.01

Note 16 – Other Current Liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
TOTAL	119.87	176.68

Note 17 – Revenue from Operation

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
TOTAL	236.66	422.40

Note 18 – Other Income

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
TOTAL	5.05	0.84

Note 19 – Purchases

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
TOTAL	366.02	267.62

Note 20 – Changes in Inventories

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
NET INVENTORIES	-305.04	-14.41

Note 21 – Employee Benefits Expenses

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
TOTAL	63.23	76.53

Note 22 – Finance Expenses

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
	1.60	1.02

Note 23 – Other Expenses

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021
Auditor's Remuneration:		
Repairs and Maintenance:		
TOTAL	70.33	78.01

Note 24 – Earnings per Share (EPS)

Particulars	Year Ended March 31, 2022	Year Ended March 31, 2021

Note 25 – Contingent Liabilities not provided for

Note 26: Corporate Social Responsibility

Note 27: Segment Reporting –

Note 28: Disclosure of Related Party Transactions:

Companies in which Directors / relatives of Directors are interested:

Name of Related Party	Name of Related Party

Transactions with Related Parties

Name of Related Party	Nature of Transaction	Transaction Value	Closing Bal

List of Related Parties on Board and Key Managerial Person and nature & value of transactions with them:

Name	Nature of Relation	Nature of Transaction	Transaction Value

Note 29: Details of Loans given, Investments made, guarantees given covered under Section 186(4) of The Companies Act, 2013

Sr. No	Name of Party	Rate of Interest	Tenure	Purpose	Closing Balance	Amount of Repayment

Note 30: Remuneration to Auditors

Particulars	31.03.2022	31.03.2021
₹	0.77	

Note 31:

Note 32: Recent pronouncements

Balance Sheet:

Statement of profit and loss:

Note 33: Other Notes to Accounts

ii. Financial assets and financial liabilities measured at fair value

Particulars	Year Ended 31.03.2022	Year Ended 31.03.2021

iii. Financial Instruments by category

Particulars	March 31, 2022			March 31, 2021		
	FVTPL	FVOCI	Amortized Cost	FVTPL	FVOCI	Amortized Cost
FINANCIAL ASSETS						
TOTAL		-				
FINANCIAL LIABILITIES						
TOTAL	-	-	-	-	-	-

Note 36: Financial Instruments Risk Management

Market Risk

Interest Rate Risk

Price Risk

Credit Risk

Ageing of receivables is as follows:

Particulars	31.03.2022	31.03.2021
Total	753.39	751.71

Liquidity Risk

Particulars	Upto 1 year	From 1-3 Years	More than 3 Years	Total
31.03.2022				
Total	40.59	-	751.71	753.39
31.03.2021				
Total	4.94	-	74.01	74.01

Note 37: Capital Market Risk

Particulars	31.03.2022	31.03.2021
bt	38.90	
	1.12%	
	100%	100%

No

rs	FY 2021-22	FY 2020-21