

CALIBER MERCANTILE PRIVATE LIMITED

REGD OFF: M/S K.S.R. FREIGHT CARRIERS GHUGUS ROAD KHUTALA CHANDRAPUR MH
442401 IN

PHONE NO: 9921545111 EMAIL ID: mohit@chaddagroup.com

CIN: U74999MH2014PTC255811

NOTICE


NOTICE is hereby given that the **7th Annual General Meeting** of the Members of the Company will be held on **Tuesday, 30th day of November, 2021** at the Registered Office of the Company at M/S K.S.R. Freight Carriers Ghugus Road Khutala Chandrapur 442401 at **11.00 a.m.** to transact the following:

ORDINARY BUSINESS:

1. ADOPTION OF FINANCIAL STATEMENTS

To receive, consider and to adopt the audited Financial Statements of the company for the year ended on 31st March, 2021 including Balance Sheet as at 31st March, 2021 and Statement of Profit & Loss and Cash flow together with the Report of the Board of Directors and the Auditors Report thereon of the Company for the financial year ended 31st March 2021.

**BY ORDER OF THE BOARD OF DIRECTORS,
FOR CALIBER MERCANTILE PRIVATE LIMITED**


MOHIT CHADDA
DIRECTOR
(DIN:06894670)


RAHUL CHADDA
DIRECTOR
(DIN: 06900066)

DATE: 12/10/2021
PLACE: CHANDRAPUR

NOTES:

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the company.
2. The Proxy Form duly filled in, stamped and attested should be deposited at the Registered Office of the company not later than 48 hours before the commencement of the meeting.
3. The Register of Directors Shareholding, maintained under Section 170 of the Companies Act, 2013 will be available for inspection by the members at the meeting.
4. The Members are requested to notify change if any, in their address.

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DIRECTOR'S REPORT

To the Members,

Your Directors have pleasure in submitting their **7th Annual Report** of the Company together with the Audited Statements of Accounts for the year ended **31st March, 2021**.

1. FINANCIAL RESULTS

The Company's financial performance for the year under review is given hereunder:

Particulars	Consolidated		Standalone	
	For the Current Year ended 31.03.2021	For the previous year ended 31.03.2020	For the Current Year ended 31.03.2021	For the previous year ended 31.03.2020
Net Sales /Income from				
Business Operations	1,78,74,48,252	2,19,73,65,717	1,52,66,10,836.32	1,22,92,56,835.91
Other Income	1,33,94,816	10,95,707	1,33,94,815.89	1,04,18,84,117.01
Decrease in stock	-	-	(1,08,06,821.40)	(7,26,79,528.23)
Total Income	180,08,43,068	2,19,84,61,424	1,52,91,98,830.81	2,19,84,61,424.69
Less: Total Expenditure	1,51,12,38,279	1,92,88,91,119	1,24,93,36,076.5	1,92,88,91,117.99
Profit before Depreciation	28,96,04,789	26,95,70,305	27,98,62,754.31	26,95,70,306.7
Less: Depreciation	7,25,01,237.00	5,21,51,038	7,22,58,967.79	5,21,51,038.00
Profit after depreciation and Interest	21,71,03,552	21,74,19,267	20,76,03,786.52	21,74,19,268.7
Less:				
1.Current Tax	0.00	0.00	0.00	0.00
2.Deffered tax	(3,13,51,249)	(9,43,668.00)	3,13,51,249.14	9,436,68.05
Net Profit after Tax	18,57,52,303	21,64,75,600	17,62,52,537.38	21,64,75,600.00

The Directors of the company have forecasted good business and returns in next year.

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2. OPERATIONS

On Consolidated Basis:

The Company has **Rs.1,80,08,43,068** Income in the current year as compared to **Rs.2,19,73,65,717** in the previous year. The Net Profit for the year under review amounted to **Rs. 18,57,52,303** in the current year as compared to **Rs. 21,64,75,600** in the previous year.

On Standalone Basis:

The Company has **Rs.1,52,91,98,830.81** income in the current year as compared to **Rs.2,19,84,61,424.69** in the previous year. The Net Profit for the year under review amounted to **Rs. 17,62,52,537.38** in the current year as compared to **Rs. 21,64,75,600.00** in the previous year.

3. COVID-19

In the F.Y 2021, the COVID-19 pandemic developed rapidly into a global crisis, forcing governments to enforce lock-downs of all economic activity. For the Company, the focus immediately shifted to ensuring the health and well-being of all employees, and on minimizing disruption to services for all our customers globally. From a highly centralized model consisting of work spaces set in large delivery campuses capable of accommodating thousands of employees the switch to work from home for employees.

4. TRANSFER TO RESERVES

On Consolidated Basis:

During the year under review, your Company has transferred **Rs.55,09,46,576** amount to General Reserves of the company.

On Standalone Basis:

During the year under the review, your Company has transferred **Rs.55,09,46,614.25** amount to General Reserves of the company

5. DIVIDEND

For strengthening the net worth of the Company and to pursue larger projects, the available surplus is retained and hence your Directors do not recommend payment of Dividend on Equity Share Capital for the Financial Year 2020-2021.

6. CHANGE IN THE NATURE OF BUSINESS:

There is no change in the nature of the business of the company.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

8. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

The following changes took place between the end of the financial year to which this financial statements relate and the date of the report:

CHANGE OF OBJECT CLAUSE OF COMPANY:-

***RESOLVED THAT** pursuant to the provisions of Section 13 and other applicable provisions, if any, of Companies Act, 2013, (including any statutory modifications or re-enactment thereof, for the time being in force), and the rules framed there under, subject to the approval of the Registrar of Companies, the consent of members of the Company be and is hereby accorded, to amend the following clause III (A) of the Memorandum of Association by Introduction of new Clause No. *2 as follows: -

2* To carry on the business of exploration, reconnaissance, prospecting, mining, processing, beneficiation, sales, purchases, export, import and processing of various minerals in India and abroad and to also carry on the business of mining of different types of minerals and facilitation of movement of minerals and to carry on research related to various minerals, establish beneficiation plants for minerals, establish testing laboratories for minerals, to undertake lease of mines for exploration of minerals and to enter into contract for mining business and to carry on the business of searching, prospecting, examining, exploring, opening and working of mines, drill and sink shafts or wells or to pump, refine, dig and quarry for coal and any other minerals or ores and to act as agent, broker, transporter, consignor, collaborator, or otherwise to deal in all types of mining products, minerals and mineral ores, substances and elements and to deal in the business of beneficiation or washing of coal, coal crushing or any other minerals by any process what so ever and to deal in all kinds of logistic services related to transportation, distribution and/or storage of the goods, products and merchandise and hiring of vehicles/ fleet.

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

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure A and is attached to this report.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There was no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

11. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

The particulars of Contracts or Arrangements made with related parties made pursuant to Section 188 are furnished in **Annexure C**(Form AOC 2) and are attached to this report.

12. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There were no Frauds reported by Auditors in the Audit Report of the Company.

13. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

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

14. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

15. PARTICULARS OF EMPLOYEES

The Company did not employ any such person whose particulars are required to be given under Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

16. ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in **Annexure B**(MGT 9) and is attached to this Report

17. WEB LINK OF ANNUAL RETURN, IF ANY.

The Company doesn't have any website. Therefore, no need to of publication of Annual Return.

18. CORPORATE SOCIAL RESPONSIBILITY:

The disclosures regarding Corporate Social Responsibility policy as per Rule 8 of Companies (Corporate Social Responsibility Policy) Rules, 2014 are given in **Annexure – D** enclosed to the report

19. PREVENTION OF SEXUAL HARASSMENT POLICY:

The Company has in place a Prevention of Sexual Harassment policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

During the year 2020-2021, no complaints were received by the Company related to sexual harassment.

20. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 12 Board meetings during the financial year under review viz. 02nd April 2020, 15th June 2020, 18th August 2020, 5th September 2020, 5th December 2020, 18th December 2020, 29th January 2021, 24th February 2021, 10th February 2021, 5th March 2021, 8th March 2021 and 26th March 2021 during the financial year under review.

21. DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a. in the preparation of the annual accounts for the financial year ended March 31, 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2021 and of the profit of the Company for that period; -
- c. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d. the directors had prepared the annual accounts on a going concern basis;
- e. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

22. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The details of financial performance of Subsidiary/ Joint Venture/Associate Company are furnished in **Annexure E** and attached to this report.

23. DEPOSITS

Your Company has not invited/accepted any deposits falling within the meaning of Sec. 73, 74 & 76 of the Companies Act, 2013 read with the Rule 8 (v) of Companies (Accounts) Rules 2014, during the financial year under review. There were no unclaimed or unpaid deposits as on March 31, 2021.

24. DIRECTORS

There was no Fresh appointment and re-appointment during the year under review.

25. KEY MANAGERIAL PERSONNEL

The provisions of Section 203 pertaining to the appointment of Key Managerial Personnel do not apply to our Company.

26. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company

27. STATUTORY AUDITORS

M/s R.R Mamidwar & Co., Chartered Accountants, (FRN:-105942W) werereappointed as Statutory Auditors for a period of five years in the Annual General Meetingheld on 30/12/2020.

There are no qualifications or observations or remarks made by the Auditors in their Report

28. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

29. COST RECORD

The provision of section 148 of the Companies Act 2013 read with rules made thereunder in terms of Cost audit doesn't applicable on the Company.

30. RISK MANAGEMENT POLICY

Pursuant to provision of Sec 134 (3) (n) the Company has devised and implemented a mechanism for risk management and has developed a Risk Management Policy. The Policy provides that Board of Directors will work towards creating a Risk Register, identifying internal and external risks and implementing risk mitigation steps. The Board of Directors will review and discuss the same periodically.

31. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

32. DETAILS OF STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

The provisions of section 134(3)(p) are not applicable to company.

33. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE;

During the year under Review, no significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

34. SHARES:

a. Buy Back Of Securities

The Company has not bought back any of its securities during the year under review.

b. Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

c. Bonus Shares

No Bonus Shares were issued during the year under review.

d. Employees Stock Option Plan

The Company has not provided any Stock Option Scheme to the employees.

35. ACKNOWLEDGEMENT

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CALIBER MERCANTILE PRIVATE LIMITED**



MOHIT CHADDA
DIRECTOR
(DIN:06894670)

DATE: 12/10/2021
PLACE: CHANDRAPUR



RAHUL CHADDA
DIRECTOR
(DIN: 06900066)

CALIBER MERCANTILE PRIVATE LIMITED

REGD OFF: M/S K.S.R. FREIGHT CARRIERS GHUGUS ROAD KHUTALA CHANDRAPUR MH
442401 IN

PHONE NO: 9921545111 **EMAIL ID:** mohit@chaddagroup.com

CIN: U74999MH2014PTC255811

ANNEXURE - A

Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors

A. Conservation of energy-

- (i) the steps taken or impact on conservation of energy: NIL
- (ii) the steps taken by the company for utilising alternate sources of energy: NIL
- (iii) the capital investment on energy conservation equipments: NIL

B. Technology absorption-

- (i) the efforts made towards technology absorption: NIL
- (ii) the benefits derived like product improvement, cost reduction, product development or Import substitution: NIL
- (iii) In case of Imported technology (imported during the last three years reckoned from the beginning of the financial year)- : NIL
- (iv) the expenditure incurred on Research and Development: NIL

C. Foreign exchange earnings and Outgo-

There were no Foreign Exchange Earnings and outgo and during the year.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CALIBER MERCANTILE PRIVATE LIMITED**


**MOHIT CHADDA
DIRECTOR
(DIN:06894670)**


**RAHUL CHADDA
DIRECTOR
(DIN: 06900066)**

**DATE: 12/10/2021
PLACE: CHANDRAPUR**

Form No. MGT-9

Extract of Annual Return As On The Financial Year Ended On 31/03/2021

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

I. REGISTRATION AND OTHER DETAILS:

CIN	U74999MH2014PTC255811
RegistrationDate	03/07/2014
NameOfTheCompany	CALIBER MERCANTILE PRIVATE LIMITED
Category/Sub-CategoryOfTheCompany	COMPANY LIMITED BY SHARES/NON-GOVT COMPANY
AddressOfTheRegisteredOfficeAndContactDetails	M/s. K S R Freight Carriers, Ghugus Road, Khutala, Chandrapur 442401
WhetherListedCompany	No
Name,AddressAndContactDetailsOfRegistrarAndTransferAgent,IfAny	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Trading of Metal ores and metal in primary forms	13209	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sr.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
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1	CS COAL MINING PRIVATE LIMITED PROP SHRI ANUJ KRISHNAKUMAR CHADDA HONDA CAR SHOWROOM SNO 59/B MAUZA WADGAON CHANDRAPUR Chandrapur MH 442401 IN	U10100MH2020PTC 342921	SUBSIDIARY	50%	2(87)
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IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

1) Category-wise Share Holding

	Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change in year
		Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
A	Promoter									
1)	Indian									
a)	Individual/HUF	-	3000000	3000000	100%	-	3000000	3000000	100%	-
b)	Central Govt.	-	-	-	-	-	-	-	-	-
c)	State Govt.	-	-	-	-	-	-	-	-	-
d)	Body Corporate	-	-	-	-	-	-	-	-	-
e)	Banks/FI	-	-	-	-	-	-	-	-	-
f)	Others	-	-	-	-	-	-	-	-	-
	Sub -Total (1)	NIL	3000000	3000000	100%	NIL	3000000	3000000	100%	NIL
2	Foreign									
a)	NRIs-Individual	-	-	-	-	-	-	-	-	-
b)	Other Individual	-	-	-	-	-	-	-	-	-
c)	Body Corporate	-	-	-	-	-	-	-	-	-
d)	Banks / FI	-	-	-	-	-	-	-	-	-
e)	Other	-	-	-	-	-	-	-	-	-
	Sub - Total (2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	Total	NIL	3000000	3000000	100%	NIL	3000000	3000000	100%	NIL

[illegible]

C	Shares heldby Custodianfor GDRs&ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	GRAND TOTAL (A+B+C)	NIL	3000000	3000000	100%	NIL	3000000	3000000	100%	NIL

ii) Shareholding of Promoters

SR. NO.	Shareholder's Name	Shareholdingatthe beginningoftheyear			Shareholdingattheend oftheyear			% changein share holding duringthe year
		No. of Shares	%of total Shares ofthe	% of Shares Pledged / encumber ed to total	No. of Shares	%of total Shares ofthe company	%of Shares Pledged/ encumbe	
1.	Anuj Chadda	8,21,000	27.37	-	8,21,000	27.37	-	NA
2.	Mohit Chadda	11,49,000	38.30	-	11,49,000	38.30	-	NA
3.	Rahul Chadda	6,30,000	21.00	-	6,30,000	21.00	-	NA
4.	Manish Chadda	4,00,000	13.33	-	4,00,000	13.33	-	NA
		30,00,000	100%	-	30,00,000	100%	-	NA

iii) ChangeInPromoters'Shareholding(PleaseSpecify,ifthere isnochange)

SR. NO.	Name Of Promoter		Shareholdingatthe beginningofthe year		CumulativeShareholding duringtheyear	
			No.of shares	%oftotal sharesof the	No.of shares	%oftotalshares ofthecompany
1.		Atthe beginningof	NIL	NIL	N.A.	N.A.
		Datewise Increase/ DecreaseIn Promoters Share holding	NO CHANGE			
		AttheEnd	NIL	NIL	N.A.	N.A.

iv) ShareholdingPatternoftopten Shareholders(otherthan Directors,PromotersandHoldersofGDRsandADRs):

SR. NO.	Name Of Top 10 Shareholder	ForEachof theTop10Shareholders	Shareholdingatthe beginningoftheyear	Cumulative Shareholding during the year
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	5		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.		At the beginning of the year				
		Date wise Increase / Decrease in Share holding during the year		NOT APPLICABLE		
		At the End of the year				

v) Shareholding of Directors and Key Managerial Personnel:

Sr. NO.	For Each of the Directors and KMP		Shareholding at the beginning of year		Cumulative Shareholding during the year	
	Name Of Directors		No. of shares	% of total shares of company	No. of shares	% of total shares of the company
1.	RANJITSINGH SALUJA	At the beginning of the year	NIL	NIL	NA	NA
		Date wise Increase/ Decrease in Share holding during the year specifying the reasons	NIL	NIL	NA	NA
		At the End of the year	NIL	NIL	NA	NA
2.	ANUJ CHADDA	At the beginning of the year	821000	27.37%	NA	NA
		Date wise Increase/ Decrease in Share holding during the year specifying the reasons	NIL	NIL	NA	NA
		At the End of the year	821000	27.37%	NA	NA
3.	MOHIT CHADDA	At the beginning of the year	1149000	38.30%	NA	NA
		Date wise Increase/ Decrease in Share holding during the year specifying the reasons	NIL	NIL	NA	NA
		At the End of the year	1149000	38.30%	NA	NA
4.	RAHUL CHADDA	At the beginning of the year	630000	21%	NA	NA
		Date wise Increase/ Decrease in Share holding during the year specifying the reasons	NIL	NIL	NA	NA
		At the End of the year	630000	21%	NA	NA
5.	MANISH CHADDA	At the beginning of the year	400000	13.33%	NA	NA
		Date wise Increase/ Decrease in Share holding during the year specifying the reasons	NIL	NIL	NA	NA
		At the End of the year	400000	13.33%	NA	NA

I) INDEBTEDNESS

Consolidated:

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	4,94,11,961.00	69,22,366.00	NIL	5,63,34,327.00
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	4,94,11,961.00	69,22,366.00	NIL	5,63,34,327.00
Change in Indebtedness during the financial year (including int. accrued but not due)				
Addition	63,92,97,723.00	NIL	NIL	63,92,97,723.00
Reduction	NIL	20,21,888.00	NIL	20,21,888
Net Change	63,92,97,723.00	20,21,888.00	NIL	63,72,75,835.00
Indebtedness at the end of the financial year				
i) Principal Amount	68,87,09,684.00	49,00,478.00	NIL	69,36,10,162.00
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (I+II+III)	68,87,09,684.00	49,00,478.00	NIL	69,36,10,162.00

Standalone:

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	4,50,34,367.77	69,22,365.51	NIL	5,19,56,733.28
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (I+II+III)	4,50,34,367.77	69,22,365.51	NIL	5,19,56,733.28
Change in Indebtedness during the financial year (including int. accrued but not due)				
Addition	54,49,73,316.43	NIL	NIL	54,49,73,316.43
Reduction	NIL	21,21,887.58	NIL	21,21,887.58
Net Change	54,49,73,316.43	21,21,887.58	NIL	54,28,51,428.85
Indebtedness at the end of the financial year				
i) Principal Amount	59,00,07,683.43	48,00,477.93	NIL	59,48,08,161.85
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (I+II+III)	59,00,07,683.43	48,00,477.93	NIL	59,48,08,161.85

ii) REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

a) Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

SR. NO.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1.	Gross salary	-	-
a.	Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
b.	Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-
c.	Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission as % of profit -	-	-
5.	Others (Sitting Fees)	-	-
	Total (A)	-	-
	Ceiling as per the Act (10% of Net	N.A	N.A.

b) Remuneration to other directors: NIL

SR. NO.	Particulars of Remuneration	Name of Directors					Total Amt.
1.	Independent Directors	-	-	-	-	-	-
a	Fee for attending board committee meetings	-	-	-	-	-	-
b	Commission	-	-	-	-	-	-
c	Other Non-Executive Director	-	-	-	-	-	-
d	Fee for attending board committee meetings	-	-	-	-	-	-
e	Commission	-	-	-	-	-	-
	TOTAL (2)	-	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-	-
	Overall Ceiling as per the Act (11% OF Net profits)	-	-	-	-	-	-
	TOTAL (1)	0.00	0.00	0.00	0.00		0.00

c) REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:- NIL

SR. NO.	Particulars of Remuneration	Name of Director				Total Amount
		Anuj Chadda	Mohit Chadda	Rahul Chadda	Manish Chadda	
1.	Gross salary	16,00,000.00	16,00,000.00	16,00,000.00	16,00,000.00	64,00,000.00
a.	Salary as per provisions contained in	0.00	0.00	0.00	0.00	0.00
b.	Value of perquisites u/s	0.00	0.00	0.00	0.00	0.00
c.	Profits in lieu of salary under section	0.00	0.00	0.00	0.00	0.00
2.	Stock Option	0.00	0.00	0.00	0.00	0.00
3.	Sweat Equity	0.00	0.00	0.00	0.00	0.00
4.	Commission - as % of profit -	0.00	0.00	0.00	0.00	0.00
5.	Others, please specify	0.00	0.00	0.00	0.00	0.00
	Total	16,00,000.00	16,00,000.00	16,00,000.00	16,00,000.00	64,00,000.00

V. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

During the year 2020-2021, the company or any of its directors or Key Managerial Personnel were not liable for any penalty, punishment or any compounding offences under the Companies Act, 2013.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CALIBER MERCANTILE PRIVATE LIMITED**


MOHIT CHADDA
DIRECTOR
(DIN:06894670)


RAHUL CHADDA
DIRECTOR
(DIN: 06900066)

DATE: 12/10/2021
PLACE: CHANDRAPUR

AOC 2**Related Party Transactions:**

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

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

- 1. Details of contracts or arrangements or transactions not at arm's length basis:**
Nil
- 2. Details of material contracts or arrangement or transactions at arm's length basis:**

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements/transactions	Sailent terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
AnujChadda	Transportation payment Rs. 10,72,316.00 Unsecured Loan Interest Rs. 4,69,807.33	Till the completion of Project	Sales transaction between AnujChadda and Caliber Mercantile Private Limited	02 nd January 2014	-
RahulChadda	Transportation Payment Rs. 82,621.00 Unsecured Loan Interest Rs.	Till the completion of Project	Sales transaction between RahulChadda and Caliber Mercantile Private Limited	02 nd January 2014	-

	2,00,588.87				
MohitChadda	Unsecured Loan Interest Rs. 8,21,852.30	Till the Completion of Project	Loans and advances between MohitChadda and Caliber Mercantile Private Limited	-	-
Manish Chadda	Unsecured Loan Interest Rs.2,66,732.10	Till the Completion of Project	Loans and advances between MohitChadda and Caliber Mercantile Private Limited	-	-
KSR Freight Carriers RELATIVE OF A FIRM	Transportation Payment Rs. 2,54,514.00	Till the completion of Project	Sales transaction between KSR Freight Carriers andCaliber Mercantile Private Limited	02 nd January 2014	-
Shree ChaddaRoadlines SISTER CONCERN FIRM	Transportation Payment Rs. 1,49,09,376.75	Till the completion of Project	Sales transaction between Shree ChaddaRoadlines andCaliber Mercantile Private Limited	02 nd January 2014	-
Chadda Trading Co. RELATIVE OF A FIRM	Transportation Payment Rs. 1,48,43,458.00	Till the completion of Project	Sales transaction between Chadda Trading Co. andCaliber Mercantile Private Limited	02 nd January 2014	-

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CALIBER MERCANTILE PRIVATE LIMITED**


MOHIT CHADDA
DIRECTOR
(DIN:06894670)

DATE: 12/10/2021
PLACE: CHANDRAPUR


RAHUL CHADDA
DIRECTOR
(DIN: 06900066)

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013]

1 The CSR Committee is responsible for formulating and monitoring the CSR policy of the Company. The CSR Committee has adopted a policy that covers various areas stipulated under the CSR rules and guidelines framed by Ministry of Corporate Affairs:-

- ❖ Eradicating hunger, poverty and malnutrition, and sanitation and making available safe drinking water
- ❖ Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects
- ❖ Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- ❖ Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water
- ❖ Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;

2 The Composition of the CSR Committee are as follows:

- a) Mr. Mohit Chadda - Chairman & Director
- b) Mr. Rahul Chadda - Director

3 Average net profit of the Company for last three financial years: Rs. 15,97,24,436.11/-

- a) Year 2017-2018 - Rs. 6,63,09,366.38
- b) Year 2018-2019 - Rs. 19,54,44,673.26
- c) Year 2019-2020 - Rs. 21,74,19,268.70

4 Prescribed CSR Expenditure (2% of the amount as in Item 3 above) is Rs. 31,94,488.72

5 Details of CSR spent during the financial year.

- a) Total amount to be spent for the financial year: Rs. 31,94,488.72/-
- b) Amount unspent, if any: Rs. 0.00/-
- c) Manner in which the amount spent during the financial year is detailed below:

S. No .	CSR project or activity identified	Sector in which the project is covered	Projects or Programs (1) Local area or other(2) Specify the State and District where projects or programs was undertaken	Amount outlay (budget project or Program wise)	Amount spent on the project or Program Sub Heads;(1) Direct expenditure on projects or programs (2)Overheads	Cumulative expenditure up to the reporting period	Amount Spent: Direct or through implementing agency
1.	Narayan SevaSanstha	Rehabilitation of polio affected people	Udaipur	-	10,00,000/-	10,00,000/-	Directly by the company
2.	Chanda Fort Rotary Welfare Foundation	Medical	Chandrapur	*	12,00,000/-	12,00,000/-	Directly by the Company
3	Shree Ram Janmabhumi TeerthKshetra	Religious trust	Ayodhya	-	5,11,111/-	5,11,111/-	Directly by the Company
4	CM Relief Fund	Natural Disaster	Chandrapur	*	3,00,000/-	3,00,000/-	Directly by the Company

6.The CSR Committee hereby declare that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CALIBER MERCANTILE PRIVATE LIMITED**


**MOHIT CHADDA
DIRECTOR
(DIN:06894670)**


**RAHUL CHADDA
DIRECTOR
(DIN: 06900066)**

**DATE: 12/10/2021
PLACE: CHANDRAPUR**

ANNEXURE E**AOC-1**

(Pursuant to first proviso to sub-section(3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Sl. No.	Particulars	Details
1.	Name of the subsidiary	CS COAL MINING PRIVATE LIMITED
	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	N.A.
4.	Share capital	20,00,000
5.	Reserves & surplus	
6.	Total assets	
7.	Total Liabilities Other than share capital and reserve & surplus	
8.	Investments	
9.	Turnover	
10.	Profit/(Loss) before taxation	
11.	Provision for taxation	
12.	Profit/(Loss) after taxation	
13.	Proposed Dividend	
14.	% of shareholding	50%

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
CALIBER MERCANTILE PRIVATE LIMITED**


MOHIT CHADDA
DIRECTOR
(DIN:06894670)

DATE: 12/10 /2021
PLACE: CHANDRAPUR


RAHUL CHADDA
DIRECTOR
(DIN: 06900066)

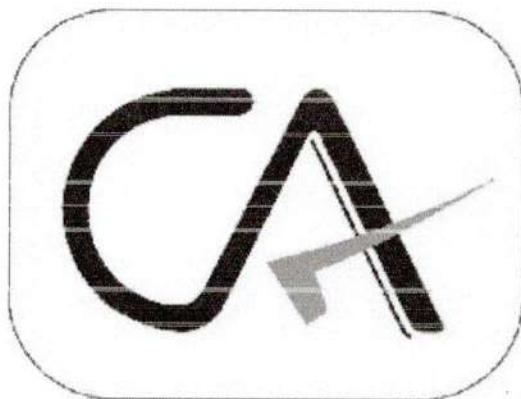
Company Audit Report
FOR THE YEAR ENDED ON 31/03/2021
OF

**CALIBER MERCANTILE PRIVATE
LIMITED**

67/1 & 67/2 KHUTALA VILLAGE

**GHUGHUS ROAD NEAR MIDC
CHANDRAPUR : 442 401**

PAN : AAFCC6938B



R.R.MAMIDWAR & CO
CHARTERED ACCOUNTANTS
CHANDRAPUR

CALIBER MERCANTILE PRIVATE LIMITED

UCIN: U74999MH2014PTC255811

Independent Auditors' Report

**TO THE MEMBERS OF,
CALIBER MERCANTILE PRIVATE LIMITED,**

Report on the Audit of the Financial Statements.

Opinion

We have audited the accompanying financial statements of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), which comprise the balance sheet as at 31st March 2021, and the statement of profit and loss, and statement of cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.
- c) In the case of the Cash Flow Statement, of the cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditors Responsibilities for the audit of the Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making



judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**".
- (g) As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure B**" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- 1) The Company does not have any pending litigations which would impact its financial position
- 2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- 3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- 4) The company has during the year made Investment in Share of other listed companies which have been shown separately under the head Investment.
- 5) The company has during the year entered into a J.V. agreement named MEC & CMPL J.V (AOP) and the company has debit balance of Rs. 83,55,707.81 which is shown under the head sundry creditors.
- 6) The company has during the year entered into a J.V. agreement named CMPL Consortium (AOP) and the company has credit balance of Rs 5,52,098.31 which is shown under the head Investments.
- 7) The Company has during the year invested in 50% Equity shares of CS Coal Mining Private Limited of Rs 2,50,000 which has been shown under the head Investment.
- 8) The Company has during the year invested in 40% Equity shares of Caliber Foundation (Sec. 8 Company) of Rs.40,000.00 which has been shown under the head Investment.
- 9) During the year under consideration the company has shown Receipts from Liasoning, OB removal and Coal Evaluation Receipts, GCV Increments, Transportation Receipts, Loading and Hire Receipts under the Schedule "Revenue from Operations", whereas last year it was shown under the head "Other Income". We were informed by management that the above activities are primary activities of company and hence the regrouping has been done accordingly.

CHANDRAPUR
DATE: 12/10/2021



FOR R. R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

R. Mamidwar

CA PIYUSH R. MAMIDWAR
M. NO. 126266
FRN: 105942W
UDIN:21126266AAAAYK1264

ANNEXURE A

Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited para (f) under the heading Report on other legal and regulatory requirement of the financial statements for the year ended 31 March 2021.

Report on the internal financial controls under clause (i) of sub-section 3 of section 143 of the Act.

We have audited the internal financial control over the financial reporting of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), as of 31 March 2021 in conjunction with our audit of financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that,

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

CHANDRAPUR
DATE: 12/10/2021



FOR R. R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

R. Mamidwar

CA PIYUSH R MAMIDWAR
M. NO. 126266
FRN: 105942W
UDIN:21126266AAAAYK1264

ANNEXURE B

Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited para (g) under the heading report on other legal and regulatory requirement of the financial statements for the year ended 31 March 2021.

We report that:

S. No.	Particulars	Auditors Remark
(i)	(a) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	YES
	(b) Whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	YES, fixed assets have been physically verified & no material discrepancies were noticed.
	(c) Whether the title deed of immovable properties are held in the name of the company;	YES
(ii)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of accounts.	YES, inventory has been physically verified & no material discrepancies were noticed.
(iii)	Whether the company has granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. If so,	NO
	(a) whether the terms and conditions of the grant of such loans are not prejudicial to the company's interest;	NA
	(b) whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	NA
	(c) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	NA
(iv)	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies	NA



	Act, 2013 have been complied with. If not, provide the details thereof.	
(v)	In case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under, where applicable, have been complied with? If not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	NO
(vi)	Where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, whether such accounts and records have been made and maintained;	NA
(vii)	(a) Is the company regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.	YES
	(b) in case dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).	NA
(viii)	Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and Government, lender wise details to be provided).	NO
(ix)	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	NA
(x)	whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or	NO



	reported during the year; If yes, the nature and the amount involved is to be indicated;	
(xi)	Whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the amount involved and steps taken by the company for securing refund of the same;	YES
(xii)	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability and whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	NA
(xiii)	whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;	YES
(xiv)	Whether the company has made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised. If not, provide the details in respect of the amount involved and nature of non-compliance;	NO
(xv)	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act, 2013 have been complied with;	NO
(xvi)	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained.	NA

CHANDRAPUR
DATED:12/10/2021



**FOR R.R.MAMIDWAR & CO.,
CHARTERED ACCOUNTANTS,**

R. Mamidwar

CA PIYUSH R. MAMIDWAR
M. NO. 126266
FRN: 105942W
UDIN:21126266AAAAYK1264

CALIBER MERCANTILE PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

1) **BASIS OF ACCOUNTING:**

The Financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles and Accounting Standards referred to as per relevant provisions of the Companies Act 2013.

All income and expenditure items having material bearing on the financial statements are recognized on accrual basis.

2) **REVENUE RECOGNITION:**

Sales are recognized on invoicing and actual dispatch of goods to customers and are recorded inclusive of GST.

3) **PROPERTY, PLANT & EQUIPMENT:**

All Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4) **DEPRECIATION :**

Depreciation on Fixed assets is provided to the extent of depreciable amount on Written down Value method at the rates and in the manner prescribed as per relevant provisions of the Companies Act, 2013.

5) **INVESTMENT:**

Long Term Investments are valued at cost and provision is made if the diminution in value is other than temporary in nature.

6) **CURRENT ASSETS:**

In the opinion of the management the current assets and advances are approximately of the value stated if realized in the ordinary course of business.

7) **TAXES ON INCOME:**

Current tax is determined on income for the year chargeable to tax in accordance with the provisions of Income Tax Act, 1961.



8) **PROVISIONS:**

A provision is recognized when an enterprise has a present obligation as a result of past event: it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. In the opinion of the management the provision for all known liabilities are adequate and not in excess of the amount reasonably necessary.

9) **INVENTORIES:**

Finished goods are valued at purchase cost and have been valued and certified by the management.

10) **RELATED PARTY DISCLOSURE:**

As required by Accounting Standard 18 "Related Parties Disclosure" is issued by Institute of Chartered Accountants Of India are as follows:

Key Management Personnel-

Name	Relation	Nature of Transaction	Current Year (2020-21)	Previous Year (2019-20)
Mr. Anuj Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Transportation Payment	Rs.10,72,316.00	Rs. 50,50,730.00
		• Unsecured Loan Interest	Rs.8,76,694.72	Rs. 4,69,807.33
Mr. Mohit Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Unsecured Loan Interest	Rs.8,21,852.30	Rs. 9,68,265.52
Mr. Rahul Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Transportation Payment	Rs.82,621.00	Rs. 43,96,937.19
		• Unsecured Loan Interest	Rs.2,00,588.87	Rs. 3,09,717.69
Mr. Manish K. Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Unsecured Loan Interest	Rs.2,66,732.10	Rs. 5,86,386.63
Shree Chadda Roadlines	Sister Concern Firm	• Transportation Payment	Rs. 1,49,09,376.75	Rs. Nil
KSR Freight Carriers	Sister Concern Firm	• Transportation Payment	Rs. 2,54,514.00	Rs. Nil
Chadda Trading Co.	Sister Concern Firm	• Transportation Payment	Rs. 1,48,43,458.00	Rs. Nil



11) **EARNING PER SHARE:**

Particular	Current Year (2020-21)	Previous Year (2019-20)
Net Profit after Tax	Rs. 155178801.52	Rs. 154115564.70
Profit attributable to the equity shareholders	Rs. 155178801.52	Rs. 154115564.70
Number of Equity Shares	3000000 shares	3000000 shares
Basic Profit per Share	Rs. 51.73	Rs. 51.37

CHANDRAPUR
DATED: 12/10/2021



FOR R.R.MAMIDWAR & CO.,
CHARTERED ACCOUNTANTS,

R. Mamidwar

CA PIYUSH .R. MAMIDWAR
M.NO.126266
FRN: 105942W
UDIN:21126266AAAAYK1264

FOR CALIBER MERCANTILE PRIVATE LIMITED

[Signature]

DIRECTOR

[Signature]

DIRECTOR



CALIBER MERCANTILE PRIVATE LIMITED

NOTES ON ACCOUNTS

1. Balances shown under sundry debtors, Creditors, Loans and advances are shown as per the books of accounts, subject to the balance confirmation from the parties concerned.

2. Contingent Liabilities

Current Year(2020-21)	Previous Year(2019-2020)
Nil	Nil

3. Payment to Auditor:

Particulars	Current Year(2020-21)	Previous Year(2019-2020)
Audit Fee	Rs.25423.72	Nil
In any other capacity	Nil	Nil

4. The company is a Small and Medium-sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium-sized Company.

CHANDRAPUR
DATE: 12/10/2021



FOR R.R.MAMIDWAR & CO.,
CHARTERED ACCOUNTANTS,

R. Mamidwar

CA PIYUSH R MAMIDWAR
M.NO.126266
FRN: 105942W
UDIN:21126266AAAAYK1264

FOR CALIBER MERCANTILE PRIVATE LIMITED

[Signature]
DIRECTOR

[Signature]
DIRECTOR



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2021

₹ in rupees

	PARTICULARS	31st March 2021	31st March 2020
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	20,76,03,786.52	21,74,19,268.70
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	7,22,58,967.79	5,21,51,038.00
	Finance Cost	2,08,15,160.68	2,80,93,974.23
	Dividend income	(10,58,177.50)	(1,75,412.00)
	Interest received	(12,87,350.56)	(31,70,610.54)
	Operating profits before Working Capital Changes	29,83,32,386.93	29,43,18,258.39
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(5,13,72,298.49)	(13,76,62,391.05)
	Increase / (Decrease) in trade payables	(17,95,11,734.18)	19,87,82,451.41
	(Increase) / Decrease in inventories	1,08,06,821.40	7,26,79,528.23
	Increase / (Decrease) in other current liabilities	5,05,02,178.06	1,51,37,670.21
	(Increase) / Decrease in Short Term Loans & Advances	(8,04,53,284.40)	6,57,792.53
	(Increase) / Decrease in other current assets	(6,30,19,500.75)	1,80,99,655.32
	Cash generated from Operations	(1,47,15,431.43)	46,20,12,965.04
	Net Cash flow from Operating Activities(A)	(1,47,15,431.43)	46,20,12,965.04
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(50,04,21,483.72)	(3,79,11,681.00)
	Proceeds from sales of tangible assets	94,92,690.00	
	Current Investments / (Purchased) sold	(5,84,50,117.43)	(1,11,89,698.29)
	Interest Received	12,87,350.56	31,70,610.54
	Dividends received	10,58,177.50	1,75,412.00
	Net Cash used in Investing Activities(B)	(54,70,33,383.09)	(4,57,55,356.75)
C.	Cash Flow From Financing Activities		
	Finance Cost	(2,08,15,160.68)	(2,80,93,974.23)
	Increase in / (Repayment) of Long term borrowings	63,71,75,835.06	(31,01,58,557.98)
	Other Inflows / (Outflows) of cash	(5,81,74,289.30)	(5,84,11,029.73)
	Net Cash used in Financing Activities(C)	55,81,86,385.08	(39,66,63,561.94)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(35,62,429.44)	1,95,94,046.35
E.	Cash & Cash Equivalents at Beginning of period	5,00,35,132.49	3,04,41,086.14
F.	Cash & Cash Equivalents at End of period	4,64,72,703.05	5,00,35,132.49
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(35,62,429.44)	1,95,94,046.35

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For R R MAMIDWAR & CO.
Chartered Accountants
(FRN: 0105942W)

R Mamidwar



PIYUSH RAMESH MAMIDWAR
PARTNER
Membership No.: 126266
Place: CHANDRAPUR
Date: 12/10/2021
UDIN:21126266AAAAYK1264

For and on behalf of the Board of
Directors

CALIBER MERCANTILE PRIVATE LIMITED
REGD.ADD: 67/1 & 67/2, KHUTALA VILLAGE,
NEAR MIDC, CHANDRAPUR-442401

CIN: U74999MH2014PTC255811

Balance Sheet as at 31th March, 2021

Particulars	Note No	Figures as at 31-Mar-21 Amount in Rs	Figures as at 31-Mar-20 Amount in Rs
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	A	30000000.00	30000000.00
Reserves and Surplus	B	550946614.25	432868366.17
		580946614.25	462868366.17
Non-Current Liabilities			
Deferred Tax Liability	C	38166988.79	6815739.65
Long term Borrowings	D	693510161.70	56334326.64
		731677150.49	63150066.29
Current Liabilities			
Short-term provisions	E	67973473.94	17471295.88
Trade Payables	F	421626508.89	601138243.07
		489599982.83	618609538.95
Total		1802223747.57	1144627971.41
Assets			
Non-current assets			
Fixed assets			
(i) Tangible assets	G	616188477.25	197518651.32
(ii) Non Tangible Assets		616188477.25	197518651.32
Current Assets			
Cash & Bank Balances	H	46472703.05	50035132.49
Short Term Loans & Advances & Deposits	I	270577899.97	119874854.50
Inventories	J	77591426.67	88398248.07
Trade Receivables	K	730531555.23	679159256.74
Investments	L	60861685.40	9641828.29
		1186035270.32	947109320.09
Total		1802223747.57	1144627971.41
Total		1802223747.57	1144627971.41

The accompanying notes are an integral part of these financial statements.

As Prepared From Books of Accounts

For and on behalf of the Board

FOR R.R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

FOR CALIBER MERCANTILE PRIVATE LIMITED

R. Mamidwar

[Signature]

[Signature]

CA PIYUSH MAMIDWAR
M.NO.126266

Director

Director

FRN : 105942W

12 OCT 2021



CALIBER MERCANTILE PRIVATE LIMITED
REGD.ADD: 67/1 & 67/2, KHUTALA VILLAGE,
NEAR MIDC, CHANDRAPUR -442401

CIN: U74999MH2014PTC255811

STATEMENT OF PROFIT AND LOSS

Profit and Loss statement for the year ended 31th March, 2021

Particulars	Note No	Figures as at 31-Mar-21	Figures as at 31-Mar-20
I. Revenue from operations	M	1526610836.32	1229256835.91
II Other Income	N	13394815.89	1041884117.01
III Decrease In Stock	O	-10806821.40	-72679528.23
IV Total Revenue (I+II+III)		1529198830.81	2198461424.69
V. Expenses:			
Purchase of Stock in Trade	P	631130927.45	768205415.22
Finance Costs	Q	20815160.68	28093974.23
Employee Benefit expense	R	66596647.14	64084399.60
Depreciation	G	72258967.79	52151038.00
Other expenses	S	530793341.23	1068507328.94
V Total Expenses		1321595044.29	1981042155.99
IV. Profit Before Tax	(IV-V)	207603786.52	217419268.70
IV. Tax expense:			
(1) Current tax		0.00	0.00
(2) Deferred tax	C	31351249.14	943668.05
V. Profit After Tax	(V-VI)	176252537.38	216475600.65
VI. NO OF EQUITY SHARE		3000000.00	3000000.00
VII. Earning per equity share:			
(1) Basic & Diluted		58.75	72.16

See Accompanying notes to Financial Statements

As Prepared From Books of Accounts

For and on behalf of the Board

FOR R.R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

CA PIYUSH MAMIDWAR
M.NO.126266

FRN : 105942W

12 OCT 2021



FOR CALIBER MERCANTILE PRIVATE LIMITED

Director

[Signature]
Director



NOTES TO BALANCE SHEET

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
A. SHARE CAPITAL:		
Authorised Capital		
30,00,000 Equity Shares of Rs.10 each	30000000.00	30000000.00
Issued, Subscribed & Paid Up		
30,00,000 Equity Shares of Rs.10 each	30000000.00	30000000.00
TOTAL	30000000.00	30000000.00

Reconciliation of Shares Outstanding

	As At March 31,2021		As At March 31,2020	
	No.of Shares	Rs	No.of Shares	Rs
Balance at the beginning of the yr	3000000.00	30000000.00	30000000.00	30000000.00
Issued during the year	-	-	-	-
Balance at the end of the year	3000000.00	30000000.00	30000000.00	30000000.00

Details of Shareholders holding more than 5% of the aggregate Shares in the Company.

	As At March 31,2021		As At March 31,2020	
	No.of Shares	% of holding	No.of Shares	% of holding
MR.ANUJ CHADDA	821000	27.37	821000	27.37
MR. MOHIT CHADDA	1149000	38.30	1149000	38.30
MR.RAHUL CHADDA	630000	21.00	630000	21.00
MR.MANISH CHADDA	400000	13.33	400000	13.33
	3000000	100	3000000	100

B. RESERVES & SURPLUS:

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Balance at the beginning of the year	432868366.17	274803795.25
Add :- Profit Trf Frm MEC & CMPL JV & CMPL Cons.	6822341.70	
Add:- Profit during the year	176252537.38	216475600.65
Less:-		0.00
Less:-Income Tax of Previous year	64996631.00	58411029.73
	550946614.25	432868366.17

C. CAL. OF DEFFERED TAX LIABILITY

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Depreciation as per Income Tax Act	103610216.93	53094706.05
Less: Depreciation as per Companies Act	72258967.79	52151038.00
Timing Difference	31351249.14	943668.05
Tax on Timing Difference @ 30.9 %	9687536	291593
Tax on Timing Difference @ 30.9 %	9687536	291593
Opening Balance during the year	6815739.65	5872071.60
Add: during the year	31351249.14	943668.05
Closing Balance	38166988.79	6815739.65



D. LONG TERM BORROWINGS

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Secured Loans (As per list enclosed)	590007683.43	45034367.77
Bank O/D A/c	98702000.34	4377593.36
Unsecured Loans (As per list enclosed)	4800477.93	6922365.51
TOTAL	693510161.70	56334326.64

E. SHORT TERM PROVISIONS

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
TDS Payable	1153317.25	4892763.88
TCS Payable	1445438.06	176952.00
Dhoka Bohra & Co.	18320.00	18320.00
Esic Payable	87422.00	28874.00
EpF Payable	712604.00	217550.00
Remuneration To Director Payable	1383200.00	0.00
ICICI Securities Limited	20182381.55	0.00
CGST (RCM) PAYABLE	21495395.54	5926492.00
SGST (RCM) PAYABLE	21495395.54	5926492.00
IGST (RCM) PAYABLE	0.00	283852.00
	67973473.94	17471295.88

F. TRADE PAYABLES

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Sundry Creditors (As per list enclosed)	413270801.08	601138243.07
MEC & CMPL Joint Venture	8355707.81	0.00
TOTAL	421626508.89	601138243.07

H. CASH & BANK BALANCE

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Cash In Hand Caliber mercantile	3749824.61	1588592.61
Cash In Hand	4726411.46	3293961.46
Bank Balances	37996466.98	45152578.42
TOTAL	46472703.05	50035132.49



**I. SHORT TERM LOANS,ADVANCES
& DEPOSITS**

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Deposit for Railway Freight	481950.00	319000.00
FDR	22779724.32	15549464.00
Rilway Indent Deposit	3350000.00	3250000.00
Deposit for Tender EMD	9506205.00	6373698.00
TCS of A.Y.21-22	6693605.44	7136382.38
TDS of A.Y. 21-22	16470049.70	23565168.98
Advance Income Tax Paid	0.00	23900000.00
Western Coailfield Ltd S/D	23512211.30	7930633.90
J.K.Tyre & Industries (S/D.)	943539.80	943539.80
GMR Warora Energy Ltd (S/D)	40000000.00	0.00
Rukmani Metals & Gaseous Pvt Ltd(S/D.)	100000.00	0.00
GST on Remuneration Due	288000.00	12136835.00
Income Tax Refund AY 20-21	4920.36	0.00
Unsecureds Loans(Caliber Foundation)	60000.00	0.00
Kukreja Infrastructures	20816250.00	0.00
Mohammad Ju Khan	500000.00	0.00
GST Receivable	113497028.65	0.00
IGST Receivable	0.00	5312637.04
CGST Receivable	0.00	612.00
SGST Receivable	0.00	612.00
State Compensation Cess	11574415.40	13456271.40
TOTAL	270577899.97	119874854.50

J. INVENTORIES

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Stock-In-Hnad (As certified by the Directors at average cost price)	77591426.67	88398248.07
TOTAL	77591426.67	88398248.07

K. TRADE RECEIVABLES

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Sundry Debtors	730531555.23	679159256.74
TOTAL	730531555.23	679159256.74

L. INVESTMENTS

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Shriram Chit Funds	11850776.99	9641828.29
Investment in Shares	48168810.10	0.00
Investment in AOP(CMPL Consortium)	552098.31	0.00
Investment in CS Coal Mining Pvt Ltd	250000.00	0.00
Investment In Caliber Foundation	40000.00	
	60861685.40	9641828.29



NOTES TO PROFIT & LOSS ACCOUNT

M. REVENUE FROM OPERATIONS

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
IGST Coal sales@5%	177569764.00	0.00
Coal Sales@5%	132485679.74	1015620368.52
Coal Sales@18%	239179.20	0.00
Liasoning Work Receipts	190841246.54	0.00
Liasoning Work Receipts IGST	1472475.50	0.00
Credit Note Liasining Work Receipts	-55192.00	0.00
OB Removal & Coal Evacuation Receipts	173988717.25	0.00
GCV Increment	1911464.94	0.00
Transportation Receipts	422671638.83	0.00
Loading & Hire Receipts	85934663.18	0.00
<u>GST on Sales</u>		
IGST on Coal Sale	8878488.20	14485669.10
IGST on Slag Sale	0.00	223974.00
IGST On Services	645430.66	0.00
CGST on Coal Sale	3439026.30	18330114.31
SGST on Coal Sale	3439026.30	18330114.31
CGST on Services	71805080.01	14064760.09
SGST on Services	72105080.01	14064760.09
CGST GCV Increment	131273.03	131217.25
SGST GCV Increment	131273.03	131217.25
CGST on Truck/Machine Sold	634115.00	0.00
SGST on Truck/Machine Sold	634115.00	0.00
State Compensation Cess	51387956.00	106172746.00
CGST on Interest Recev.	0.00	56257.88
SGST on Interest Recev.	0.00	56257.88
RCM On Transportation IGST	117130.10	337151.00
RCM On Remuneration CGST	576000.00	5926492.00
RCM On Remuneration SGST	576000.00	5926492.00
IGST On GCV Deduction(Cr)	0.00	-232574.30
IGST On Slag Sale Return(Cr)	0.00	-47080.08
CGST On Coal Sale Return(Cr)	0.00	-76098.70
SGST On Coal Sale Return(Cr)	0.00	-76098.70
CGST On GCV Deduction(Cr)	-10119.28	-767667.71
SGST On GCV Deduction(Cr)	-10119.28	-767667.71
State Compensation Cess GCV(Cr)	0.00	-373599.00
State Compensation Cess GCV(Dr)	0.00	434732.00
IGST Recveiable	113497028.66	3847774.04
CGST Recveiable	0.00	630.50
SGST Recveiable	0.00	630.50
Sate Compensation Cess Receivable	11574415.40	13456263.40
TOTAL	1526610836.32	1229256835.91

N. OTHER INCOME

Late Payment Receipts	0.00	2250315.00
Liasoning Work Receipts	0.00	78240220.00
GCV Increment	0.00	6429788.00
Interest on FDR	1225127.56	842000.29
Transportation Receipts	0.00	877014304.96
Loading & Hire Receipts	0.00	76853781.51
Dividend on Shriram Chits	156118.00	175412.00
Dividend on Share	902059.50	0.00
Interest On S/D	62223.00	78295.25
Profit on Sale of Machine	199000.00	0.00
Profit From Investment	10850073.22	0.00
Round Off	214.61	0.00
TOTAL	13394815.89	1041884117.01



O. CHANGE IN STOCK IN TRADE

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Opening stock of goods	88398248.07	161077776.30
Stock in Trade		
Less:- Closing stock of Goods	77591426.67	88398248.07
Stock in trade		
TOTAL		
INCREASE (DECREASE) IN STOCK	-10806821.40	-72679528.23

P. Purchase of Stock-in-Trade

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
IGST Coal Purchases@5%	23950151.60	0.00
Coal Purchase@5%	267412139.83	554568947.83
Coal Purchase@18%	217436.88	0.00
GST on Purchase		
IGST on Coal Purchase	43180548.83	44527479.59
IGST	117294651.60	10058704.40
CGST on Slag Purchase	0.00	86524.20
SGST on Slag Purchase	0.00	86524.20
CGST on Coal Purchase	6708523.47	7825982.06
SGST on Coal Purchase	6708523.47	7825982.06
CGST	23242264.14	5653805.74
SGST	23345560.14	5653805.74
State Compensation Cess	62962371.40	119677578.40
IGST Challan Payable	0.00	340381.00
CGST Challan Payable	21495395.55	5926492.00
SGST Challan Payable	21495395.54	5926492.00
State Compensation Cess Challan Paid	0.00	12564.00
GST Challan Paid	13117965.00	34152.00
TOTAL	631130927.45	768205415.22

Q. Finance Costs

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Interest Bank CC account	8873104.00	17871256.62
Interest on Unsecured Loans	2263905.42	2423605.55
Interest on other secured loans	9678151.26	7799112.06
TOTAL	20815160.68	28093974.23

R. Employee Benefit Expenses

	As At 31-Mar-21 Amount (Rs)	As At 31-Mar-20 Amount (Rs)
Salary to staff	4612155.92	2183000.00
Salary to operators	29734387.24	29885382.00
Salary to Drivers	32250103.98	32016017.60
TOTAL	66596647.14	64084399.60



S. OTHER EXPENSES

	31-Mar-21 Amount (Rs)	31-Mar-20 Amount (Rs)
1. Professional Fee	30600.00	0.00
2..Miscellaneous Expenses	796070.64	953238.98
3.Bank Charges & Commission	5788899.14	15715.93
4.Telephone Expenses	0.00	0.00
5.Printing & Stationery Exp.	490535.18	453193.84
6.Railway Charges	7402831.60	104136992.59
7.Transportation Payments	87867387.32	573211148.37
8.Vehicle Repairs & Maint.	959649.95	2541031.42
9.Salary To Field Workers.	40498100.00	46961247.90
10.Insurance	5734462.59	5956315.56
11.Quality Deduction	873151.51	6716377.42
12.Loading & Handling Charges	1356220.00	7032096.25
13.CSR Expenditure	3011111.00	57000.00
14.Legal Fees	30000.00	88715.00
15.Profession Tax	2500.00	0.00
16.Travelling Exps.	0.00	87432.82
17.Interest & Late Fee on GST	379093.00	547244.00
18.Tender Fee	0.00	11832.00
19.Sampling Fee	23500.00	0.00
20.Esic Expenses	331398.00	350059.00
21.Interest on TCS	45629.00	146181.99
22.Interest on TDS	342476.79	106058.34
23.Office Security Exps.	993040.64	1061296.00
24.Spare Part Exps.	45150311.49	16891927.23
25.Diesel & oil Exps.	258509838.92	174299035.43
26.GCV Deduction	4832362.20	67322640.00
27.RTO Exps.	3072200.80	6394794.00
28.Electricity Expenses	14030.00	97550.00
29.Computer Maintenance Exp	11847.46	109951.46
30.Tyre & Tube Expenses	20341923.69	21257838.94
31.Allowance to Supervisors	1591350.00	3226294.00
32.Trip Expenses	12060371.00	10409253.00
33.Allowances to Drivers	732540.00	11385027.00
34.Employer Share Cont.(EPF)	5690643.00	854977.00
35.Diesel Transit Charges	978537.87	0.00
36.Office Expenses	389301.00	644238.00
37.Buttibori Plot Rent	0.00	600000.00
38.Director Remuneration	6400000.00	0.00
39.Forfeiture EMD	2400000.00	810000.00
40.WCL Damrage Charges	50000.00	0.00
41.Nagpur Office Rent	367200.00	0.00
42.Audit Fee	25423.72	0.00
43.GST Reversal Exp.	4258795.38	3770625.47
44.Derailment Charges	350000.00	0.00
45. Round Off	6.00	0.00
46. Forest Tax (T.P.)	5884682.00	0.00
47. LC Discounting Charges	725320.34	0.00

TOTAL**530793341.23****1068507328.94**

CALIBER MERCANTILE PRIVATE LIMITED
REGD.ADD: 67/1 & 67/2 KHUTALA VILLAGE
NEAR MIDC, CHANDRAPUR

DEPRECIATION AS PER INCOME TAX ACT AS ON 31-03-2021

PARTICULARS	RATE	OPENING	ADDITION		SOLD		TOTAL	DEPRECIATION	BALANCE WDV
		WDV	BEFORE	AFTER	BEFORE	AFTER			
		01.04.2020	30-Sep	30-Sep	30-Sep	30-Sep			31.3.2021
GENERATOR	15%	248866.46	0.00	406780.00	0.00	0.00	655646.46	67838.47	587807.99
MOTOR CAR	15%	7009378.33	0.00	3434156.00	0.00	0.00	10443534.33	1308968.45	9134565.88
WEIGH BRIDGE	15%	1856889.48	0.00	0.00	0.00	0.00	1856889.48	278533.42	1578356.06
ALMIRAH	15%	70343.58	0.00	34576.28	0.00	0.00	104919.86	13144.76	91775.10
INNOVA CAR	15%	857058.72	0.00	0.00	0.00	0.00	857058.72	128558.81	728499.91
1ST PAY LOADER	15%	1421588.22	0.00	0.00	0.00	0.00	1421588.22	213238.23	1208349.99
2ND PAY LOADER	15%	1422176.55	0.00	0.00	0.00	0.00	1422176.55	213326.48	1208850.07
PAY LOADER	15%	81299492.35	888154.23	22183998.60	0.00	1725355.00	102646290.18	13733143.63	88913146.55
POCLAIN TATA ZX	15%	4151936.13	0.00	0.00	0.00	0.00	4151936.13	622790.42	3529145.71
SONY LCD PROJECTOR	15%	69520.79	0.00	0.00	0.00	0.00	69520.79	10428.12	59092.67
GRADER	15%	0.00	0.00	14635992.92	0.00	0.00	14635992.92	1097699.47	13538293.45
WELDING MACHINE	15%	0.00	0.00	440779.60	0.00	0.00	440779.60	33058.47	407721.13
WATER PURIFIER MACHINE	15%	0.00	0.00	236016.95	0.00	0.00	236016.95	17701.27	218315.68
TS 10 LD (AIR COMPRESSOR)	15%	0.00	0.00	235383.00	0.00	0.00	235383.00	17653.73	217729.28
PUMP UNIT WITH INBUILT STRAINER	15%	0.00	0.00	120000.00	0.00	0.00	120000.00	9000.00	111000.00
MOBILE DISPENSER PRESSURE HD	15%	0.00	0.00	855000.00	0.00	0.00	855000.00	64125.00	790875.00
MAHINDRA BOLERO CAMPER	15%	0.00	0.00	2833499.13	0.00	0.00	2833499.13	212512.43	2620986.70
GREASE PUMP	15%	0.00	0.00	177325.50	0.00	0.00	177325.50	13299.41	164026.09
EXCAVATOR CRAWLER (MACHINE)	15%	0.00	0.00	65337926.50	0.00	0.00	65337926.50	4900344.49	60437582.01
CRANE HYDRA	15%	0.00	0.00	1480422.00	0.00	0.00	1480422.00	111031.65	1369390.35
BULLDOZER	15%	0.00	0.00	37804000.36	0.00	0.00	37804000.36	2835300.03	34968700.33
DIESEL STORAGE TANK	15%	0.00	0.00	714000.00	0.00	0.00	714000.00	53550.00	660450.00
MAHINDRA THAR LX D	15%	0.00	0.00	1712137.00	0.00	0.00	1712137.00	128410.28	1583726.72
TELEVISION (TCL 4615 LED)	15%	0.00	0.00	23906.24	0.00	0.00	23906.24	1792.97	22113.27
CRUSHER MACHINE	15%	0.00	0.00	6801000.00	0.00	7000000.00	-199000.00	-14925.00	-184075.00
		98407250.61	888154.23	159466900.08	0.00	8725355.00	250036949.92	26070524.99	223966424.93
TRUCK (M.P.)	30%	0.00	0.00	6391819.24	0.00	0.00	6391819.24	958772.89	5433046.35
TRUCK	30%	89620384.24	0.00	332803423.65	0.00	966335.00	421457472.89	76516728.32	344940744.57
COMPUTER & ACC.	40%	160476.82	0.00	0.00	0.00	0.00	160476.82	64190.73	96286.09
		89780861.06	0.00	339195242.89	0.00	966335.00	428009768.95	77539691.94	350470077.01
TOTAL		188188111.67	888154.23	498662142.97	0.00	9691690.00	678046718.87	103610216.93	574436501.94



CALIBER MERCANTILE PRIVATE LIMITED

DIRECTOR

DIRECTOR



CALIBER MERCANTILE PRIVATE LIMITED
REGD.ADD: 67/1,67/2 KHUTALA VILLAGE
NEAR MIDC, CHANDRAPUR
DEPRECIATION AS PER COMPANIES ACT

G. TANGIBLE ASSETS

Description	DEPRE. RATE	Gross block at cost				Accumulated depreciation				Net book value	
		April 1st, 2020	Additions during the year	Deletions during the year	March 31, 2021	April 1st, 2020	Charge for the year	Deletions during the year	March 31, 2021	March 31, 2021	March 31, 2020
KIRLOSKAR GENERATOR	13.91%	364086.00	406780.00	0.00	770866.00	92698.00	54957.53	0.00	147655.53	623210.47	271388.00
MOTOR CAR	25.89%	8756516.00	3434156.00	0.00	12190672.00	2522629.00	1613953.34	0.00	4136582.34	8054089.66	6233887.00
WEIGH BRIDGE	13.91%	2446936.00	0.00	0.00	2446936.00	435521.00	279787.82	0.00	715308.82	1731627.18	2011415.00
ALMIRAH	13.91%	97520.00	34576.28	0.00	132096.28	23005.00	11129.29	0.00	34134.29	97961.99	74515.00
INNOVA CAR	13.91%	1304479.00	0.00	0.00	1304479.00	337666.00	134483.69	0.00	472149.69	832329.31	966811.00
1ST PAY LOADER	13.91%	2165404.00	0.00	0.00	2165404.00	560518.00	223239.64	0.00	783757.64	1381646.36	1604886.00
2ND PAY LOADER	13.91%	2166300.00	0.00	0.00	2166300.00	560749.00	223332.14	0.00	784081.14	1382218.86	1605551.00
PAYLOADER	13.91%	103444491.47	23072152.83	1725355.00	124791289.30	17762417.00	12638654.28	0.00	30401071.28	94390218.02	85682074.47
POCLAIN TATA ZX 120	13.91%	6272532.00	0.00	0.00	6272532.00	1623652.00	646659.20	0.00	2270311.20	4002220.80	4648980.00
COMPUTER & ACCESSORIES	40.00%	450042.96	0.00	0.00	450042.96	277177.00	69146.38	0.00	346323.38	103719.58	172865.96
SONY LCD PROJECTOR	13.91%	102590.00	0.00	0.00	102590.00	26555.00	10576.46	0.00	37131.46	65458.54	76035.00
TRUCK	30.00%	186442720.89	332803423.65	966335.00	518279809.54	94000961.00	51928316.44	0.00	145929277.44	372350532.10	92441759.89
GRADER	13.91%	0.00	14635992.92	0.00	14635992.92	0.00	513149.94	0.00	513149.94	14122842.98	0.00
WELDING MACHINE	13.91%	0.00	440779.60	0.00	440779.60	0.00	13606.72	0.00	13606.72	427172.88	0.00
WATER PURIFIER MACHINE	13.91%	0.00	236016.95	0.00	236016.95	0.00	26713.69	0.00	26713.69	209303.26	0.00
TS 10 LD (AIR COMPRESSOR)	13.91%	0.00	235383.00	0.00	235383.00	0.00	15444.23	0.00	15444.23	219938.77	0.00
PUMP UNIT WITH INBUILT STRA	13.91%	0.00	120000.00	0.00	120000.00	0.00	4801.80	0.00	4801.80	115198.20	0.00
MOBILE DISPENSER PRESSURE H	13.91%	0.00	855000.00	0.00	855000.00	0.00	28578.38	0.00	28578.38	826421.62	0.00
MAHINDRA BOLERO CAMPER	13.91%	0.00	2833499.13	0.00	2833499.13	0.00	127291.84	0.00	127291.84	2706207.29	0.00
GREASE PUMP	13.91%	0.00	177325.50	0.00	177325.50	0.00	7163.27	0.00	7163.27	170162.23	0.00
EXCAVATOR CRAWLER (MACHIN	13.91%	0.00	65337926.50	0.00	65337926.50	0.00	2152668.65	0.00	2152668.65	63185257.85	0.00
CRANE HYDRA	13.91%	0.00	1480422.00	0.00	1480422.00	0.00	58675.00	0.00	58675.00	1421747.00	0.00
BULLDOZER	13.91%	0.00	37804000.36	0.00	37804000.36	0.00	1037474.48	0.00	1037474.48	36766525.88	0.00
DIESEL STORAGE TANK	13.91%	0.00	714000.00	0.00	714000.00	0.00	14930.57	0.00	14930.57	699069.43	0.00
MAHINDRA THAR LX D	13.91%	0.00	1712137.00	0.00	1712137.00	0.00	58723.96	0.00	58723.96	1653413.04	0.00
TELEVISION (TCL 4615 LED)	13.91%	0.00	23906.24	0.00	23906.24	0.00	91.10	0.00	91.10	23815.14	0.00
TRUCK (M.P.)	30.00%	0.00	6391819.24	0.00	6391819.24	0.00	365417.95	0.00	365417.95	6026401.29	0.00
CRUSHER MACHINE	13.91%	0.00	6801000.00	6801000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		314013618.32	499550297.20	9492690.00	804071225.52	118223548.00	72258967.79	0.00	190482515.79	613588709.73	195790070.32
AGRICULTURAL LAND	0.00%	1728581.00	871186.52	0.00	2599767.52	0.00	0.00	0.00		2599767.52	1728581.00
		1728581.00	871186.52	0.00	2599767.52	0.00	0.00	0.00		2599767.52	1728581.00
TOTAL		315742199.32	500421483.72	9492690.00	806670993.04	118223548.00	72258967.79	0.00	190482515.79	616188477.25	197518651.32

CALIBER MERCANTILE PRIVATE LIMITED



DIRECTOR

DIRECTOR



CALIBER MERCANTILE PVT LTD CHANDRAPUR

Finance Loan & Interest

As at 31 March 2021

Particulars	Instalment Amount	Op.Balance 1.4.2020	Additions	EMI Amount PER Month	Total EMI Paid	Total Amount paid as EMI during year	Intt During The Year	TDS @10 Intt.	Less Transferred	CL.Balance 31.03.2021
AXIS BANK (317015*1)=317015	3,17,015.00	-	1,25,44,000.00	3,17,015.00	-	-	88,970.00	-	-	1,26,32,970.00
AXIS BANK (461780*1)=461780	4,61,780.00	-	1,82,72,000.00	4,61,780.00	-	-	-	-	-	1,82,72,000.00
HDFC BANK (206073*1)=206073	2,06,073.00	-	82,44,337.00	2,06,073.00	-	-	-	-	-	82,44,337.00
HDFC BANK (291470*2)=582940	5,82,940.00	-	2,33,21,550.00	5,82,940.00	1	5,82,940.00	1,61,344.32	-	-	2,28,99,954.32
HDFC BANK (312070*4)=1248280	12,48,280.00	-	4,99,84,000.00	12,48,280.00	2	24,96,560.00	6,81,466.52	-	-	4,81,68,906.52
HDFC BANK (315896*5)=1579480	15,79,480.00	-	6,31,90,000.00	15,79,480.00	2	31,58,960.00	8,66,425.60	-	-	6,08,97,465.60
ICICI BANK (117838*4)=471352	4,71,352.00	-	1,88,22,888.00	4,71,352.00	1	4,71,352.00	1,48,440.00	-	-	1,84,99,976.00
ICICI BANK (125195)	1,25,195.00	44,88,615.00	-	1,25,195.00	12	15,02,340.00	3,61,666.00	-	-	33,47,941.00
ICICI BANK (476000*15+471000*20=16560000)	1,65,60,000.00	3,33,57,765.00	-	1,65,60,000.00	10	3,37,97,110.00	4,39,345.00	-	-	0.00
ICICI LOAN TOYOTA CAR (33055)	33,055.00	1,54,631.20	-	33,055.00	5	1,58,348.60	3,717.40	-	-	0.00
HDFC BANK LTD.(366261*6)=2197566	21,97,566.00	32,65,048.16	-	21,97,566.00	2	32,96,349.00	31,300.84	-	-	0.00
HDFC BANK LTD.(521589)	5,21,589.00	35,41,071.41	-	5,21,589.00	7	36,51,123.00	1,10,051.59	-	-	0.00
YES BANK (51000*15)(51100*5)=1020500	10,20,500.00	11,860.00	-	10,20,500.00	2	12,000.00	140.00	-	-	0.00
YES BANK (93300*20=1866000)	18,66,000.00	20,965.00	-	18,66,000.00	2	21,205.00	240.00	-	-	0.00
ICICI BANK (195769)	1,95,769.00	1,94,412.00	-	1,95,769.00	1	1,95,769.00	1,357.00	-	-	0.00
ICICI BANK (1581591)	15,81,591.00	-	3,32,89,443.00	15,81,591.00	8	1,26,52,728.00	17,22,195.00	-	-	2,23,58,910.00
ICICI BANK (179536)=179536	1,79,536.00	-	71,69,562.00	1,79,536.00	1	1,79,536.00	56,540.00	-	-	70,46,566.00
ICICI BANK (329198*7)=2304386	23,04,386.00	-	9,13,92,000.00	23,04,386.00	2	46,08,772.00	19,21,969.00	-	-	8,87,05,197.00
INDUSIND BANK (345570*8)=2764560	27,64,560.00	-	10,64,00,000.00	17,27,850.00	1	17,27,850.00	10,02,193.20	-	-	10,56,74,343.20
KOTAK MAHINDRA BANK (127430*1)=127430	1,27,430.00	-	49,99,660.00	1,27,430.00	-	-	-	-	-	49,99,660.00
KOTAK MAHINDRA BANK (280180*1)=280180	2,80,180.00	-	1,09,92,762.00	2,80,180.00	-	-	-	-	-	1,09,92,762.00
KOTAK MAHINDRA BANK (332750*3)=998250	9,98,250.00	-	3,90,87,360.00	9,98,250.00	-	-	-	-	-	3,90,87,360.00
YES BANK (205052*1)=205052	2,05,052.00	-	82,03,473.00	2,05,052.00	1	2,05,052.00	7,868.00	-	-	80,06,289.00
YES BANK (312561*3)=937683	9,37,683.00	-	3,72,09,600.00	9,37,683.00	2	18,75,366.00	6,50,772.00	-	-	3,59,85,006.00
YES BANK (317000*1)=317000	3,17,000.00	-	1,25,44,256.00	3,17,000.00	1	3,17,000.00	1,72,476.00	-	-	1,23,99,732.00
YES BANK (484077*3)=1452231	14,52,231.00	-	5,77,45,278.00	14,52,231.00	3	43,56,693.00	11,48,988.00	-	-	5,45,37,573.00
Total	-	4,50,34,367.77	60,34,12,169.00	3,74,97,783.00	-	7,52,67,053.60	95,77,465.47	-	-	58,27,56,948.64

Place:Chandrapur
Date:



Caliber Mercantile Pvt. Ltd.

Director

Director



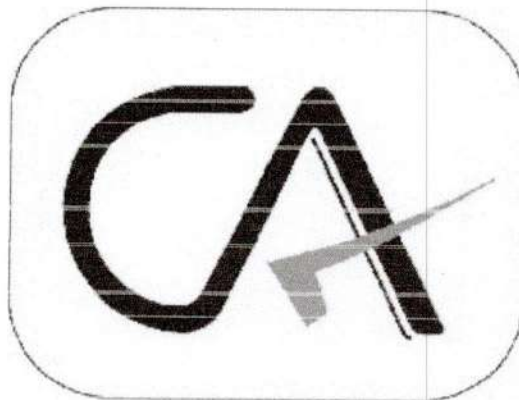
CONSOLIDATED
Company Audit Report
FOR THE YEAR ENDED ON 31/03/2021
OF

**CALIBER MERCANTILE PRIVATE
LIMITED**

67/1 & 67/2 KHUTALA VILLAGE

**GHUGHUS ROAD NEAR MIDC
CHANDRAPUR : 442 401**

PAN : AAFCC6938B



R.R.MAMIDWAR & CO
CHARTERED ACCOUNTANTS
CHANDRAPUR

CALIBER MERCANTILE PRIVATE LIMITED

UCIN: U74999MH2014PTC255811

Independent Auditors' Report

**TO THE MEMBERS OF,
CALIBER MERCANTILE PRIVATE LIMITED,**

Report on the Audit of the Consolidated Financial Statements.

Opinion

We have audited the accompanying financial statements of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), which comprise the Consolidated balance sheet as at 31st March 2021, and the statement of Consolidated profit and loss, and statement of Consolidated cash flows for the year then ended, and notes to Consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Consolidated Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) In the case of the Statement of Consolidated Profit and Loss, of the profit for the year ended on that date.
- c) In the case of the Consolidated Cash Flow Statement, of the cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditors Responsibilities for the audit of the Consolidated Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated financial statements that give a



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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial statements.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Consolidated Balance Sheet, the Statement of Consolidated Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".



(g) As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure B**" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- 1) The Company does not have any pending litigations which would impact its financial position
- 2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- 3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- 4) During the year under consideration the company has shown Receipts from Liasoning, OB removal and Coal Evaluation Receipts, GCV Increments, Transportation Receipts, Loading and Hire Receipts under the Schedule "Revenue from Operations", whereas last year it was shown under the head "Other Income". We were informed by management that the above activities are primary activities of company and hence the regrouping has been done accordingly.

CHANDRAPUR
DATE: 22/11/2021



FOR R. R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

CA PIYUSH R. MAMIDWAR
M. NO. 126266
FRN: 105942W
UDIN : 21126266AAABEQ8466

ANNEXURE A

Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited para (f) under the heading Report on other legal and regulatory requirement of the financial statements for the year ended 31 March 2021.

Report on the internal financial controls under clause (i) of sub-section 3 of section 143 of the Act.

We have audited the internal financial control over the financial reporting of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), as of 31 March 2021 in conjunction with our audit of financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that,

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

CHANDRAPUR
DATE: 22/11/2021



FOR R. R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

CA PIYUSH R MAMIDWAR
M. NO. 126266
FRN: 105942W
UDIN: 21126266AAABEQ8466

CALIBER MERCANTILE PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

1) **BASIS OF ACCOUNTING:**

The Financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles and Accounting Standards referred to as per relevant provisions of the Companies Act 2013.

All income and expenditure items having material bearing on the financial statements are recognized on accrual basis.

2) **REVENUE RECOGNITION:**

Sales are recognized on invoicing and actual dispatch of goods to customers and are recorded inclusive of GST.

3) **PROPERTY, PLANT & EQUIPMENT:**

All Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4) **DEPRECIATION :**

Depreciation on Fixed assets is provided to the extent of depreciable amount on Written down Value method at the rates and in the manner prescribed as per relevant provisions of the Companies Act, 2013.

5) **INVESTMENT:**

Long Term Investments are valued at cost and provision is made if the diminution in value is other than temporary in nature.

6) **CURRENT ASSETS:**

In the opinion of the management the current assets and advances are approximately of the value stated if realized in the ordinary course of business.

7) **TAXES ON INCOME:**

Current tax is determined on income for the year chargeable to tax in accordance with the provisions of Income Tax Act, 1961.



8) **PROVISIONS:**

A provision is recognized when an enterprise has a present obligation as a result of past event: it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. In the opinion of the management the provision for all known liabilities are adequate and not in excess of the amount reasonably necessary.

9) **INVENTORIES:**

Finished goods are valued at purchase cost and have been valued and certified by the management.

10) **RELATED PARTY DISCLOSURE:**

As required by Accounting Standard 18 "Related Parties Disclosure" is issued by Institute of Chartered Accountants Of India are as follows:

Key Management Personnel-

Name	Relation	Nature of Transaction	Current Year (2020-21)	Previous Year (2019-20)
Mr. Anuj Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Transportation Payment	Rs.10,72,316.00	Rs. 50,50,730.00
		• Unsecured Loan Interest	Rs.8,76,694.72	Rs. 4,69,807.33
Mr. Mohit Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Unsecured Loan Interest	Rs.8,21,852.30	Rs. 9,68,265.52
Mr. Rahul Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Transportation Payment	Rs.82,621.00	Rs. 43,96,937.19
		• Unsecured Loan Interest	Rs.2,00,588.87	Rs. 3,09,717.69
Mr. Manish K. Chadda	Director	• Remuneration	Rs.16,00,000.00	Rs. Nil
		• Unsecured Loan Interest	Rs.2,66,732.10	Rs. 5,86,386.63
Shree Chadda Roadlines	Sister Concern Firm	• Transportation Payment	Rs. 1,49,09,376.75	Rs. Nil
KSR Freight Carriers	Sister Concern Firm	• Transportation Payment	Rs. 2,54,514.00	Rs. Nil



Chadda Trading Co.	Sister Concern Firm	<ul style="list-style-type: none"> Transportation Payment 	Rs. 1,48,43,458.00	Rs. Nil
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FOR R.R.MAMIDWAR & CO.,

CHANDRAPUR
DATED: 22/11/2021



CHARTERED ACCOUNTANTS,

R. Mamidwar

CA PIYUSH.R. MAMIDWAR

M.NO.126266

FRN: 105942W

UDIN:21126266AAABEQ8466

FOR CALIBER MERCANTILE PRIVATE LIMITED

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DIRECTOR

R. Mamidwar

DIRECTOR

CALIBER MERCANTILE PRIVATE LIMITED

NOTES ON ACCOUNTS

1. Balances shown under sundry debtors, Creditors, Loans and advances are shown as per the books of accounts, subject to the balance confirmation from the parties concerned.

2. Contingent Liabilities

Current Year(2020-21)	Previous Year(2019-2020)
Nil	Nil

3. Payment to Auditor:

Particulars	Current Year(2020-21)	Previous Year(2019-2020)
Audit Fee	Rs.25423.72	Nil
In any other capacity	Nil	Nil

4. The company is a Small and Medium-sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium-sized Company.

CHANDRAPUR
DATE: 22/11/2021



**FOR R.R.MAMIDWAR & CO.,
CHARTERED ACCOUNTANTS,**

**CA PIYUSH R MAMIDWAR
M.NO.126266**

FRN: 105942W

UDIN:21126266AAABEQ8466

FOR CALIBER MERCANTILE PRIVATE LIMITED

DIRECTOR

DIRECTOR

CALIBER MERCANTILE PRIVATE LIMITED
REGD.ADD: 67/1 & 67/2, KHUTALA VILLAGE,
NEAR MIDC, CHANDRAPUR-442401
CIN: U74999MH2014PTC255811

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2021

Particulars		Note No.	As at	As at
			31-Mar-21	31-Mar-20
			Amount in Rs	Amount in Rs
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital	1		30,000,000	30,000,000
(b) Reserves and surplus	2		550,946,576	432,868,366
Minority Interest			5,782,461	-
2 Non-current liabilities				
(a) Long-term borrowings	3		693,610,162	56,334,327
(b) Other Long term liabilities			-	-
(c) Long-term provisions			-	-
(d) Deferred Tax Liabilities			38,166,989	6,815,740
3 Current liabilities				
(a) Short-term borrowings			-	-
(b) Trade Payable	4		609,379,898	601,138,243
(c) Other current liabilities	4		69,095,385	17,224,872
(d) Short-term provisions	5		8,107,620	246,424
TOTAL			2,005,089,092	1,144,627,971
II. ASSETS				
Non-current assets				
1 (a) Fixed assets				
(i) Tangible Assets			619,176,462	197,518,651
(ii) Intangible assets			-	-
(iii) Intangible assets under development			-	-
(b) Non-current investments	6		60,059,587	9,641,828
(c) Deferred tax assets			-	-
(d) Long-term loans and advances			-	-
(e) Other non-current assets	7		4,920	-
Goodwill			-	-
2 Current assets				
(a) Inventories	8		77,591,427	88,398,248
(b) Trade receivables	9		912,591,627	679,159,257
(c) Cash and cash equivalents	10		81,488,968	65,584,596
(d) Short-term loans and advances	11		254,176,102	104,325,391
(e) Other current assets			-	-
TOTAL			2,005,089,092	1,144,627,971

The accompanying notes are an integral part of these financial statements.

In terms of our report of even date

For and on behalf of the Board

FOR R.R. MAMIDWAR & CO.
CHARTERED ACCOUNTANTS

FOR CALIBER MERCANTILE PRIVATE LIMITED



CA PIYUSH MAMIDWAR
M.NO.126266
FRN : 105942W

R. Mamidwar

Director

[Signature]

[Signature]

Director

CALIBER MERCANTILE PRIVATE LIMITED
REGD.ADD: 67/1 & 67/2, KHUTALA VILLAGE,
NEAR MIDC, CHANDRAPUR-442401
CIN: U74999MH2014PTC255811

CONSOLIDATED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Particulars		Note No.	Year ended	Year ended
			31-Mar-21	31-Mar-20
			Amount in Rs	Amount in Rs
I	Income from operations			
	(a) Revenue from operations	12	1,787,448,252	2,197,365,717
	(b) Other income	13	13,394,816	1,095,707
	Total Revenue		1,800,843,068	2,198,461,424
II	Expenses			
	Cost of Goods sold and Cost of Services	14	873,939,222	768,205,415
	Employee Benefit Expense	15	90,891,284	65,289,436
	Administrative & General Expenses	17	519,069,309	1,067,286,578
	Total Expenses		1,483,899,815	1,900,781,429
III	EBIDTA (I-II)		316,943,253	297,679,996
IV	Finance Cost & Depreciation			
	(a) Finance Costs	16	27,338,464	28,109,690
	(b) Depreciation and amortization		72,501,237	52,151,038
			99,839,701	80,260,728
V	Profit before Adjustment & tax (III-IV)		217,103,552	217,419,268
VI	Prior Period Adjustments/Exceptional Items			
VII	Profit before tax (V-VI)		217,103,552	217,419,268
VIII	Tax expense:			
	(1) Current tax			
	(2) Deferred tax		(31,351,249)	(943,668)
	(3) Short/Excess Provision of Tax			
IX	Profit (Loss) for the period (VII-VIII)		185,752,303	216,475,600
X	No. OF EQUITY SHARE		3000000	3000000
XI	Earnings per Equity Share :			
	(1) Basic and Diluted		61.92	72.16

The accompanying notes are an integral part of these financial statements.

In terms of our report of even date

For and on behalf of the Board

FOR R.R. MAMIDWAR & CO.
 CHARTERED ACCOUNTANTS

FOR CALIBER MERCANTILE PRIVATE LIMITED



R. Mamidwar

CA PIYUSH MAMIDWAR
 M.NO.126266
 FRN : 105942W

[Signature]

Director

[Signature]

Director

CALIBER MERCANTILE PRIVATE LIMITED

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE : 1 - SHARE CAPITAL

Details of Authorised , Issued & Subscribed Capital

Share Capital	As at 31 March 2021		As at 31 March 2020	
	Number		Number	
Authorised Equity Shares of Rs. 10 each	3,000,000	30,000,000	3,000,000	30,000,000
Issued Equity Shares of Rs. 10 each	3,000,000	30,000,000	3,000,000	30,000,000
Subscribed & Paid up Equity Shares of Rs. 10 each	3,000,000	30,000,000	3,000,000	30,000,000
Total	3,000,000	30,000,000	3,000,000	30,000,000

Foot Note : 1 - Reconciliation of Number of Shares outstanding

Particulars	As at 31 March 2021		As at 31 March 2020	
	Number		Number	
Shares outstanding at the beginning of the year	3,000,000	30,000,000	3,000,000	30,000,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,000,000	30,000,000	3,000,000	30,000,000

Foot Note : 2 - Details of Shareholders holding more than 5% of shares

Equity Shareholder	As at 31 March 2021		As at 31 March 2020	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
MR.ANUJ CHADDA	821,000	27.37	821,000	27.37
MR. MOHIT CHADDA	1,149,000	38.30	1,149,000	38.30
MR.RAHUL CHADDA	630,000	21.00	630,000	21.00
MR.MANISH CHADDA	400,000	13.33	400,000	13.33
	3000000	100	3000000	100

NOTE: 2- Reserves & Surplus

Particulars	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
General reserves	550946576.40	432868366.17
Total	550,946,576	432,868,366

Minority Interest

Particulars	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Minority Interest	5,782,461	-
Total	5,782,461	-



CALIBER MERCANTILE PRIVATE LIMITED
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH
2021

NOTE : 3 - LONG TERM BORROWINGS

PARTICULARS	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
(a) Secured Loan		
Term loans		
From banks & Financial Institutions	590,007,683	45,034,368
Bank Overdraft	98,702,000	4,377,593
	688,709,684	49,411,961
(b) Unsecured Loan		
From Others	4,900,478	6,922,366
	4,900,478	6,922,366
Total	693,610,162	56,334,327

NOTE : 4 - OTHER CURRENT LIABILITIES

PARTICULARS	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Statutory Liabilities	48,894,684	17,206,552
Other Liabilities	20,200,702	18,320
	69,095,385	17,224,872
Trade Payable	609,379,898	601,138,243
	609,379,898	601,138,243
Total	678,475,284	618,363,115



CALIBER MERCANTILE PRIVATE LIMITED
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE : 5 - SHORT TERM PROVISIONS

PARTICULARS	(Amount in `)	
	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
(a) Provision for Employee Benefits		
Provision for Salary & Reimbursement	6,883,317	-
Provident Fund & ESIC	1,224,303	246,424
(b) Others		
Total	8,107,620	246,424

NOTE : 6 - NON CURRENT INVESTMENTS (UNQUOTED)

PARTICULARS		
	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
(a) Non Trade Investments		
Investment in Equity instruments	48,208,810	-
	48,208,810	-
(b) Other Non Current Investments		
In Co-operative Banks		
Others	11,850,777	9,641,828
	11,850,777	9,641,828
Total	60,059,587	9,641,828



CALIBER MERCANTILE PRIVATE LIMITED
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE : 7 - OTHER NON CURRENT ASSETS

PARTICULARS	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
TDS / Income Tax Refund receivable	4,920	-
Total	4,920	-

NOTE : 8 -INVENTORIES & WIP

PARTICULARS	As at	A at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
WIP & Mis Stock at site	77,591,427	88,398,248
Total	77,591,427	88,398,248

NOTE : 9 - TRADE RECIVABLES

PARTICULARS	As at	A at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
(a) Trade receivables outstanding for a period less than six months from the date they are due for payment Unsecured, considered good	912,591,627	679,159,257
(b) Trade receivables outstanding for a period exceeding six months from the date they are due for payment Unsecured, considered good	-	-
Total	912,591,627	679,159,257

NOTE : 10 - CASH & CASH EQUIVALENTS

PARTICULARS	As at	A at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
(a) Balances with banks in (i) Scheduled Bank	49,780,203	45,152,578
(b) Balances with banks in (i) Fixed Deposits	22,779,724	15,549,464
(c) Cash in hand	8,929,040	4,882,554
Total	81,488,968	65,584,596



CALIBER MERCANTILE PRIVATE LIMITED
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE : 11 - SHORT TERM LOANS & ADVANCES

PARTICULARS	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Other Advances	21,316,250	-
Related Parties	60,000	-
Deposits	78,443,906	18,816,872
Balance with statutory authorities	154,355,946	85,508,519
Total	254,176,102	104,325,391

NOTE : 12 - REVENUE FROM OPERATION

PARTICULARS	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Revenue from Sale of Coal and revenue from services	1,787,448,252	2,197,365,717
Total	1,787,448,252	2,197,365,717

NOTE : 13 - OTHER INCOME

PARTICULARS	As at	As at
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Interest Income	1,225,128	842,000
Dividend Income	1,058,178	175,412
Other Miscellaneous Income	11111510.83	78,295
Total	13,394,816	1,095,707



CALIBER MERCANTILE PRIVATE LIMITED
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE : 14 - COST OF GOODS SOLD AND COST OF SERVICES

PARTICULARS	Year ended	Year ended
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Coal Purchases including GST	631,130,927	768,205,415
Crushing charges including GST	1,440,282	-
OB Payments	240,008,756	-
Spare Parts Exp	1,359,257	-
Total	873,939,222	768,205,415

NOTE : 15 - EMPLOYEE BENEFIT EXPENSES

PARTICULARS	Year ended	Year ended
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Salaries and Incentives	83,586,993	64,084,400
Contributions to Provident & Other Funds	7,304,291	1,205,036
Staff Welfare Expenses	-	-
Total	90,891,284	65,289,436

NOTE : 16 - FINANCE EXPENSES

PARTICULARS	Year ended	Year ended
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Interest Expense	20,815,161	28,093,974
Bank Charges	6,523,303	15,716
Total	27,338,464	28,109,690

NOTE : 17 - OTHER EXPENSES

PARTICULARS	Year ended	Year ended
	31-Mar-21	31-Mar-20
	Amount in Rs	Amount in Rs
Legal & Professional Expenses	60,600	88,715
Director Remuneration	6,400,000	-
Payment to Auditor	25,424	-
Insurance	6,100,374	5,956,316
Office Expenses	776,983	644,238
Miscellaneous Expenses	796,146	953,239
Repairs & Maintenance Expenses	66,463,733	2,541,031
Power & Fuel	71,649	97,550
Rates & Taxes	5,887,182	-
Other Administrative Exp	1,850,776	1,514,490
Other operating Expense	422,598,391	1,050,852,058
Interest and Penalty	768,139	811,316
GST Reversal Exp	4,258,795	3,770,625
Corporate Social Responsibility	3,011,111	57,000
Balances written off (Net)	7	-
Total	519,069,309	1,067,286,578

