

# CALIBER MERCANTILE PRIVATE LIMITED

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

**PHONE NO:** 9921545111

**EMAIL ID:** mohit@chaddagroup.com

**CIN:** U74999MH2014PTC255811

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## NOTICE

**NOTICE** is hereby given that the **8<sup>th</sup> Annual General Meeting** of the Members of the Company will be held on **Friday, 30<sup>th</sup> day of September, 2022** 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 31<sup>st</sup> March, 2022 including Balance Sheet as at 31<sup>st</sup> March, 2022 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 31<sup>st</sup> March 2022.

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

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

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

**DATE: 26/07/2022**  
**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.



# 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

## DIRECTOR'S REPORT

To the Members,

Your Directors have pleasure in submitting their **8<sup>th</sup> Annual Report** of the Company together with the Audited Statements of Accounts for the year ended **31<sup>st</sup> March, 2022**.

### 1. FINANCIAL RESULTS

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

Particulars	Consolidated		Standalone	
	For the Current Year ended 31.03.2022	For the previous year ended 31.03.2021	For the Current Year ended 31.03.2022	For the previous year ended 31.03.2021
Net Sales /Income from				
Business Operations	4,85,42,62,961.00	1,78,74,48,252.00	4,67,97,23,764.92	1,52,66,10,836.32
Other Income	7,49,03,358.00	1,33,94,816.00	7,49,03,411.38	1,33,94,815.89
Decrease in stock	-	-	(6,32,14,344.92)	(1,08,06,821.40)
<b>Total Income</b>	<b>4,92,91,66,318.00</b>	<b>1,80,08,43,068.00</b>	<b>4,69,14,12,831.38</b>	<b>1,52,91,98,830.81</b>
Less: Total Expenditure	4,11,35,00,289.00	1,51,12,38,279.00	3,90,82,01,719.07	1,24,93,36,076.5
<b>Profit before Depreciation</b>	<b>81,56,66,029.00</b>	<b>28,96,04,789.00</b>	<b>78,32,11,112.31</b>	<b>27,98,62,754.31</b>
Less: Depreciation	30,48,87,329.00	7,25,01,237.00	30,45,57,228.36	7,22,58,967.79
<b>Profit after depreciation and Interest</b>	<b>51,07,78,700.00</b>	<b>21,71,03,552.00</b>	<b>47,86,53,883.95</b>	<b>20,76,03,786.52</b>



Less:				
1.Current Tax	10,08,63,000.00	0.00	10,08,63,000.00	0.00
2.Deffered tax	3,55,15,803.00	3,13,51,249.00	3,55,15,803.00	3,13,51,249.14
<b>Net Profit after Tax</b>	<b>37,43,99,898.00</b>	<b>18,57,52,303.00</b>	<b>34,22,75,080.95</b>	<b>17,62,52,537.38</b>

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

## 2. OPERATIONS

### On Consolidated Basis:

The Company has **Rs. 4,92,91,66,318.00** income in the current year as compared to **Rs. 1,80,08,43,068.00** in the previous year. The Net Profit for the year under review amounted to **Rs. 37,43,99,898.00** in the current year as compared to **Rs. 18,57,52,303.00** in the previous year.

### On Standalone Basis:

The Company has **Rs. 4,69,14,12,831.38** income in the current year as compared to **Rs. 1,52,91,98,830.81** in the previous year. The Net Profit for the year under review amounted to **Rs.34,22,75,080.95** in the current year as compared to **Rs. 17,62,52,537.38** in the previous year.

## 3. COVID-19

In the F.Y 2021-2022, 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. 37,43,99,898.00** amount to General Reserves of the company.

### On Standalone Basis:

During the year under the review, your Company has transferred **Rs. 34,22,75,080.95** 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 2021-2022.

## **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**

There are no material changes and commitment affecting the financial position of the company occurred between the end of financial year to which this financial statements related and the date of the report.

## **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**

Following are the investments and guarantees made by the Company under Section 186 of the Companies Act, 2013 during the year under review –

<b>Sr. No.</b>	<b>Name of Company /LLP/Associate</b>	<b>Particulars</b>	<b>Amount</b>
1.	CS COAL MINING PRIVATE LIMITED	Investment through equity shares	Rs. 10,00,000/- (1,00,000 Equity Shares of Rs.10 each)
2.	VIDHARBHA MERCANTILE WASHERIES LLP	Joint Venture	Contribution of Rs. 50,000/-



3.	CALIBER FOUNDATION	Guarantee provided	Rs. 40,000/-
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There were no loans made by the Company under Section 186 of the Companies Act, 2013 during the year under review.

**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 2021-2022, 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 15 Board meetings during the financial year under review viz. 18<sup>th</sup> May 2021, 04<sup>th</sup> August 2021, 24<sup>th</sup> August 2021, 12<sup>th</sup> October 2021, 24<sup>th</sup> November 2021, 29<sup>th</sup> November 2021, 30<sup>th</sup> November 2021, 10<sup>th</sup> December 2021, 03<sup>rd</sup> January 2022, 21<sup>st</sup> January 2022, 28<sup>th</sup> January 2022, 15<sup>th</sup> February 2022 and 15<sup>th</sup> March 2022, 21<sup>st</sup> March 2022, 26<sup>th</sup> March 2022 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, 2022, 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, 2022 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.

Other than entities mentioned in Annexure E, the Company has made the following investments –

<b>Sr. No.</b>	<b>Investments</b>	<b>Amount</b>
1.	Investment in MEC & CMPL Joint Venture	Rs. 3,57,90,839.62

## **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, 2022.

## **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) were reappointed as Statutory Auditors for a period of five years in the Annual General Meeting held 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.

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



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

**DATE: 26/07/2022  
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

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## **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.

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

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

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

**DATE: 26/07/2022**  
**PLACE: CHANDRAPUR**



**ANNEXURE – B****Form No. MGT-9****Extract of Annual Return As On The Financial Year Ended On 31/03/2022****[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:**

(i)	CIN	U74999MH2014PTC255811
(ii)	Registration Date	03/07/2014
(iii)	Name Of The Company	CALIBER MERCANTILE PRIVATE LIMITED
(iv)	Category / Sub-Category Of The Company	COMPANY LIMITED BY SHARES/NON-GOVT COMPANY
(v)	Address Of The Registered Office And Contact Details	M/s. K S R Freight Carriers, Ghugus Road, Khutala, Chandrapur 442401
(vi)	Whether Listed Company	No
(vii)	Name, Address And Contact Details Of Registrar And Transfer Agent, If Any	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/LLPIN	Holding/ Subsidiary / Associate	% of shar es held	Applica ble Section
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)
2.	CALIBER FOUNDATION  PLOT NO.67/1, 67/2 M/S K.S.R. FREIGHT CARRIERS GHUGUS ROAD KHUTALA NAGPUR CHANDRAPUR 442401	U85300MH2020NPL34 7	ASSCOIATE	40%	2(6)
3.	VIDHARBHA MERCANTILE WASHERIES LLP  OPPOSITE TRISTAR HOTEL BCC HOUSE CHANDRAPUR MAHARASHTRA 442401	ABA-4043	SUBSIDIARY	50%	2(87)

#### IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

### i) Category-wise Share Holding

[illegible]







	holding nominal share capital upto Rs. 1 lac									
ii)	Individual share -holder holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c)	Others	-	-	-	-	-	-	-	-	-
	<b>Sub- Total (2)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
	<b>Total Public Shareholding (1)+ (2)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>C</b>	<b>Shares held by Custodian for GDRs &amp; ADRs</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
	<b>GRAND TOTAL (A+B+C)</b>	<b>NIL</b>	<b>30,00,000</b>	<b>30,00,000</b>	<b>100%</b>	<b>NIL</b>	<b>30,00,000</b>	<b>30,00,000</b>	<b>100%</b>	<b>NIL</b>

## ii) Shareholding of Promoters

SR. NO.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the	% of Shares Pledged / encumbered to total	No. of Shares	% of total Shares of the 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
		<b>30,00,000</b>	<b>100%</b>	-	<b>30,00,000</b>	<b>100%</b>	-	<b>NA</b>



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

SR. NO.	Name Of Promoter		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the	No. of shares	% of total shares of the company
1.		At the beginning	NIL	NIL	N.A.	N.A.
		Date wise Increase / Decrease in Promoters Share holding during	<b>NO CHANGE</b>			
		At the End of the				
			NIL	NIL	N.A.	N.A.

**iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):**

SR. NO.	Name Of Top 10 Shareholders	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			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	<b>NOT APPLICABLE</b>			
		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.	ANUJ CHADDA	At the beginning of the year	8,21,000	27.37%	8,21,000	27.37%
		Date wise Increase / Decrease in Share holding during the year specifying the reasons	NIL	NIL	NIL	NIL
		At the End of the year	8,21,000	27.37%	8,21,000	27.37%
2.	MOHIT	At the beginning of the year	11,49,000	38.30%	11,49,000	38.30%



	CHADDA	Date wise Increase / Decrease in Share holding during the year specifying the reasons	NIL	NIL	NIL	NIL
		At the End of the year	11,49,000	38.30%	11,49,000	38.30%
3.	RAHUL CHADDA	At the beginning of the year	630000	21%	6,30,000	21%
		Date wise Increase / Decrease in Share holding during the year specifying the reasons	NIL	NIL	NIL	NIL
		At the End of the year	6,30,000	21%	6,30,000	21%
4.	MANISH CHADDA	At the beginning of the year	4,00,000	13.33%	4,00,000	13.33%
		Date wise Increase / Decrease in Share holding during the year specifying the reasons	NIL	NIL	NIL	NIL
		At the End of the year	4,00,000	13.33%	4,00,000	13.33%

#### 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
<b>Indebtedness at the beginning of the financial year</b>				
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
<b>Total (i+ii+iii)</b>	<b>68,87,09,684.00</b>	<b>49,00,478.00</b>	<b>NIL</b>	<b>69,36,10,162.00</b>
<b>Change in Indebtedness during the financial year (including int. accrued but not due)</b>				
Addition	1,82,11,47,352.00	NIL	NIL	1,82,11,47,352.00
Reduction	NIL	(70,745.00)	NIL	(70,745.00)
<b>Net Change</b>	<b>1,82,11,47,352.00</b>	<b>(70,745.00)</b>	<b>NIL</b>	<b>1,82,10,76,607.00</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	2,50,98,57,036.00	48,29,733.00	NIL	2,51,46,86,769.00
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
<b>Total (i+ii+iii)</b>	<b>2,50,98,57,036.00</b>	<b>48,29,733.00</b>	<b>NIL</b>	<b>2,51,46,86,769.00</b>



**Standalone:**

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	68,87,09,683.77	48,00,477.93	NIL	69,35,10,161.70
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
<b>Total (i+ii+iii)</b>	<b>68,87,09,683.77</b>	<b>48,00,477.93</b>	<b>NIL</b>	<b>69,35,10,161.70</b>
<b>Change in Indebtedness during the financial year (including int. accrued but not due)</b>				
Addition	1,70,24,54,715.72	29,254.98	NIL	1,70,24,83,970.70
Reduction	NIL	NIL	NIL	NIL
<b>Net Change</b>	<b>1,70,24,54,715.72</b>	<b>29,254.98</b>	<b>NIL</b>	<b>1,70,24,83,970.70</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	2,39,11,64,399.49	48,29,732.91	NIL	2,39,59,94,132.40
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
<b>Total (i+ii+iii)</b>	<b>2,39,11,64,399.49</b>	<b>48,29,732.91</b>	<b>NIL</b>	<b>2,39,59,94,132.40</b>

**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)	-	-
	<b>Total (A)</b>	-	-
	Ceiling as per the Act (10% of Net	N.A	N.A.



**b) Remuneration to other directors:**

SR. NO.	Particulars of Remuneration	Name of Directors				Total Amt.
		Anuj Chadda	Mohit Chadda	Rahul Chadda	Manish Chadda	
1.	Independent Directors	-	-	-	-	-
a	Fee for attending board committee meetings	-	-	-	-	-
b	Commission	-	-	-	-	-
c	Other Non-Executive Director	-	-	-	-	-
d	Other Executive Director	1,16,00,000.00	1,16,00,000.00	1,16,00,000.00	1,16,00,000.00	4,64,00,000.00
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)	-	-	-	-	-
	<b>TOTAL (1)</b>	1,16,00,000	1,16,00,000	1,16,00,000	1,16,00,000	4,64,00,000

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

SR. NO.	Particulars of Remuneration	Name of Director				Total Amount
1.	Gross salary	0.00	0.00	0.00	0.00	0.00
a.	Salary as per provisions contained in	0.00	0.00	0.00	0.00	0.00
b.	Value of perquisites	0.00	0.00	0.00	0.00	0.00
c.	Profits in lieu of salary	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	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

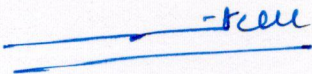


**V. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:**

During the year 2021-2022, 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.

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



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

**DATE: 26/07/2022  
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 – C

### 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	Salient 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:
Anuj Chadda DIRECTOR	Remuneration Rs. 1,16,00,000.00  Transportation payment Rs. 58,88,044.00  Unsecured Loan Interest Rs. 5,41,102.16	For the FY-2021-22  Till the completion of Project	Remuneration to Directors  Sales transaction between Anuj Chadda and Caliber Mercantile Private Limited  Loans and advances between Anuj Chadda and Caliber Mercantile Private Limited	02 <sup>nd</sup> January 2014	-



Rahul Chadda DIRECTOR	Remuneration Rs. 1,16,00,000.00  Unsecured Loan Interest Rs. 36,391.64	For the FY-2021-22  Till the completion of Project	Remuneration to Directors  Loans and advances between Rahul Chadda and Caliber Mercantile Private Limited	02 <sup>nd</sup> January 2014	-
Mohit Chadda DIRECTOR	Remuneration Rs. 1,16,00,000.00  Transportation Payment Rs. 14,86,796.00  Unsecured Loan Interest Rs. 10,45,143.56	For the FY-2021-22  Till the Completion of Project	Remuneration to Directors  Sales transaction between Mohit Chadda and Caliber Mercantile Private Limited  Loans and advances between Mohit Chadda and Caliber Mercantile Private Limited	-	-
Manish Chadda DIRECTOR	Remuneration Rs. 1,16,00,000.00  Unsecured Loan Interest Rs.30,434.08	For the FY-2021-22  Till the Completion of Project	Remuneration to Directors  Loans and advances between Manish Chadda and Caliber Mercantile Private Limited	-	-
KSR Freight Carriers  SISTER CONCERN FIRM	Transportation Payment Rs. 4,66,734.00	Till the completion of Project	Sales transaction between KSR Freight Carriers and Caliber Mercantile Private Limited	02 <sup>nd</sup> January 2014	-
Shree Chadda Roadlines  SISTER CONCERN FIRM	Transportation Payment Rs. 3,02,26,516.00	Till the completion of Project	Sales transaction between Shree Chadda Roadlines and Caliber Mercantile Private Limited	02 <sup>nd</sup> January 2014	-
Chadda Trading Co.  SISTER CONCERN FIRM	Transportation Payment Rs. 4,80,00,000.00	Till the completion of Project	Sales transaction between Chadda Trading Co. and Caliber Mercantile Private Limited	02 <sup>nd</sup> January 2014	-



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



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

**DATE: 26/07/2022  
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

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## **ANNEXURE-D**

### **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. 20,68,22,576.16/-**

- a) Year 2018-2019 - Rs. 19,54,44,673.00
- b) Year 2019-2020 - Rs. 21,74,19,269.00
- c) Year 2020-2021 - Rs. 20,76,03,786.52

**4 Prescribed CSR Expenditure (2% of the amount as in Item 3 above) is Rs. 41,37,040.00**

**5 Details of CSR spent during the financial year.**

- a) Total amount to be spent for the financial year: Rs. 43,90,000.00/-



# 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 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%

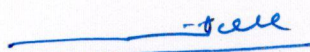


Sl. No.	Particulars	Details
1.	Name of the Joint Venture	VIDHARBHA MERCANTILE WASHERIES LLP
	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	N.A.
4.	Contribution	50,000
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%



Sl. No.	Particulars	Details
1.	Name of the Joint Venture	CALIBER FOUNDATION
	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.	Amount of Guarantee	40,000
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	40%

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



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

**DATE: 26/07/2022  
PLACE: CHANDRAPUR**



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



# **Standalone Company Audit Report**

**FOR THE YEAR ENDED ON 31/03/2022**

**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 Standalone Financial Statements.**

### **Opinion**

We have audited the accompanying standalone financial statements of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), which comprise the balance sheet as at 31<sup>st</sup> March 2022, 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 Standalone Balance Sheet, of the state of affairs of the Company as at March 31,2022;
- b) In the case of the Standalone Statement of Profit and Loss, of the profit for the year ended on that date.
- c) In the case of the Standalone 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 Standalone 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 standalone 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 standalone 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

### **Report on Other Legal and Regulatory Requirements**

(A) 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 Standalone Balance Sheet, the Standalone Statement of Profit and Loss, and the Standalone Statement of Cash Flow dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid Standalone 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

(B) 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 in its standalone financial statements.
- 2) The company has during the year made Investment in Share of other listed companies which have been shown separately under the head Investment.
- 3) The company is already into a J.V. agreement named MEC & CMPL J.V (AOP) and the company has credit balance of Rs. 3,57,90,839.62 which is shown under the head Investments.
- 4) The company is already into a J.V. agreement named CMPL Consortium (AOP) and the company has credit balance of Rs. 25,60,066.87 which is shown under the head Investments.
- 5) The Company has entered into a Limited Liability Partnership Agreement named Vidarbha Mercantile Washeries LLP and the company has credit balance of Rs. 6,50,49,714.78 which is shown under the head Investments.

(C) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the 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

CHANDRAPUR  
DATE: 26-07-2022



FOR R. R. MAMIDWAR & CO.  
CHARTERED ACCOUNTANTS

CA PIYUSH R. MAMIDWAR  
M. NO. 126266  
FRN: 105942W  
UDIN: 22126266ANRG AH9530



## **ANNEXURE A**

**Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited Para 1(f) under the heading, "Report on other Legal and Regulatory Requirement" of the Financial Statements for the year ended 31 March 2022.**

**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 controls with reference to standalone financial statements of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), as of 31 March 2022 in conjunction with our audit of Standalone 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 with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. 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 with reference to standalone financial statements were established and maintained and whether 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 with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of such internal financial controls, 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 standalone 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 with reference to standalone financial statements.





### **Meaning of Internal Financial controls with Reference to Standalone Financial Statements**

A company's internal financial controls with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to standalone financial statements include 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 standalone 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 standalone financial statements.

### **Inherent Limitations of Internal Financial controls with Reference to Standalone Financial Statements**

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, 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 with reference to standalone financial statements to future periods are subject to the risk that the internal financial controls with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

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

**CHANDRAPUR**  
**DATE: 26-07-2022**



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

**CA PIYUSH R MAMIDWAR**  
**M. NO. 126266**  
**FRN: 105942W**  
**UDIN: 22126266ANRG AH9530**



## **ANNEXURE B**

**Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited para (C) under the heading report on other legal and regulatory requirement of the standalone financial statements for the year ended 31 March 2022.**

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (a) (B) The Company does not have any intangible assets.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified at reasonable intervals. In accordance with this programme, certain property, plant and equipment were verified during the year by the management. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- (ii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Inventory has been physically verified at reasonable intervals by the management. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. There are certain discrepancies in monthly statements filed by the company with such banks as





compared to details as per books of accounts. It was explained to us by the management that such discrepancies are because of delay in receiving of purchase bills and hence the difference in Stock Statement. As per the books of accounts the opening and closing stock of Manganese core amounting to Rs. 1,56,245.38 has not been reported in the stock statement submitted to such banks. It is observed that the closing stock of Thermal Coal as on 31<sup>st</sup> March 2022 is in agreement with the stock statement submitted to bank.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has not granted loans during the year in respect of which the requisite information is as below.

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has provided loans as below:

Particulars	Loans
<b>Aggregate amount during the year</b>	<b>Nil</b>
<b>-Related Party(Caliber Foundation)</b>	
<b>Balance outstanding as at balance sheet date</b>	<b>60,000/-</b>
<b>- Related Party(Caliber Foundation)</b>	

- (b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion no loans have been granted during the year by the company.
- (c) According to the information and explanations given to us and based on the audit procedures conducted by us, the company has not given any loans. Accordingly clause 3(iii)(c) is not applicable.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no overdue amount for more than ninety days in respect of loans given. Accordingly clause 3(iii)(d) is not applicable.
- (e) There is no loan or advance in the nature of loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties.
- (f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 and 186 of the Companies Act, 2013 ("the Act").





- (v) According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) The rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act are not applicable to the company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.

In our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income- Tax, Duty of Customs, Cess and other statutory dues have generally been regularly deposited by the Company with the appropriate authorities.

No undisputed amounts payable in respect of Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and procedures performed by us, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and procedures performed by us, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
- (d) According to the information and explanations given to us and procedures performed by us, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- (e) According to the information and explanations given to us and procedures performed by us, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or joint venture as defined under the Act.





- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures companies as defined under the Act.
- (x) (a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of issue of Non-convertible Debentures.
- (b) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) We have not received any whistle blower complaints by the Company during the year while determining the nature, timing and extent of our audit procedures.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii) (b) and 3(xii) (c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- (xiv) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company is not required to comply with the provisions of internal audit system.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the order is not applicable.
- (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the order is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the order is not applicable.





- (d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, clause 3(xvi) (d) of the order is not applicable.
- (xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.





# **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) **SEGMENT REPORTING:**

Operating segments are those components of the business whose operating results are regularly reviewed by the Management. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

The Operating segments have been identified on the basis of the nature of products / services.

- (i) Segment revenue includes sales and other income directly identifiable with / allocable to the segment.
- (ii) Expenses that are directly identifiable with / allocable to segments are considered for determining the segment result. Expenses which relate to the Company as a whole and not allocable to segments are included under unallocable expenditure.
- (iii) Income which relates to the Company as a whole and not allocable to segments is included in unallocable income.
- (iv) Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.

The Company has the following reportable segments: (Refer Annexure I Enclosed)

- Coal
- Liasoning
- OB Removal & Coal Evacuation
- Transportation
- Loading & Hiring
- Share Investments

- 9) **PRIOR PERIOD ITEM** – Prior Period Deferred Tax differential amount calculation is rectified and amount is adjusted in Reserves & Surplus account and consequently effect has been given in Deferred Tax Liability head.

10) **PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS:**

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.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events, but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

The company has been sanctioned Bank Guarantee of Rs. 32,00,00,000 Crores as on 31<sup>st</sup> March 2022 & out of which Rs. 22,85,88,393 has been utilized.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent Assets are not recognized till the realization of the income is virtually certain.

11) **INVENTORIES:**

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





12) **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 (2021-22)	Previous Year (2020-21)
Mr. Anuj Chadda	Director	<ul style="list-style-type: none"> <li>• Remuneration</li> <li>• Transportation Payment</li> <li>• Unsecured Loan Interest</li> </ul>	Rs. 1,16,00,000.00 Rs. 58,88,044.00 Rs. 5,41,102.16	Rs.16,00,000.00 Rs.10,72,316.00 Rs.8,76,694.72
Mr. Mohit Chadda	Director	<ul style="list-style-type: none"> <li>• Remuneration</li> <li>• Transportation Payment</li> <li>• Unsecured Loan Interest</li> </ul>	Rs. 1,16,00,000.00 Rs. 14,86,796.00 Rs. 10,45,143.56	Rs.16,00,000.00 Rs.8,21,852.30
Mr. Rahul Chadda	Director	<ul style="list-style-type: none"> <li>• Remuneration</li> <li>• Transportation Payment</li> <li>• Unsecured Loan Interest</li> </ul>	Rs. 1,16,00,000.00 Rs. 0.00 Rs. 36,391.64	Rs.16,00,000.00 Rs.82,621.00 Rs.2,00,588.87
Mr. Manish K. Chadda	Director	<ul style="list-style-type: none"> <li>• Remuneration</li> <li>• Unsecured Loan Interest</li> </ul>	Rs. 1,16,00,000.00 Rs. 30,434.08	Rs.16,00,000.00 Rs.2,66,732.10
Shree Chadda Roadlines	Sister Concern Firm	<ul style="list-style-type: none"> <li>• Transportation Payment</li> </ul>	Rs. 3,02,26,516.00	Rs. 1,49,09,376.75
KSR Freight Carriers	Sister Concern Firm	<ul style="list-style-type: none"> <li>• Transportation Payment</li> </ul>	Rs. 4,66,734.00	Rs. 2,54,514.00
Chadda Trading Co.	Sister Concern Firm	<ul style="list-style-type: none"> <li>• Transportation Payment</li> </ul>	Rs. 4,80,00,000.00	Rs. 1,48,43,458.00





### 13) EARNING PER SHARE:

Basic earnings per share is computed by dividing the net profit for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

Particular	Current Year (2021-22)	Previous Year (2020-2021)
Net Profit after Tax	Rs. 377790795.95	Rs. 155178801.52
Profit attributable to the equity shareholders	Rs. 377790795.95	Rs. 155178801.52
Number of Equity Shares	3000000 shares	3000000 shares
Basic Profit per Share	Rs. 125.93	Rs. 51.73

CHANDRAPUR  
DATED: 26-07-2022



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

CA PIYUSH. R. MAMIDWAR  
M.NO.126266

FRN: 105942W

UDIN: 22126266ANRGH9530

FOR CALIBER MERCANTILE PRIVATE LIMITED

DIRECTOR

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. Additional Regulatory Requirements:-

a) Reconciliation of Stock summary as per books and monthly statements submitted to banks :-

Sr. No.	Current Year				Reason of Material Discrepancies
	Month	Summary of Stock			
		Stock (A)	As per Stock Statement Submitted to Bank (B)	Difference (A-B)	
1	Apr-21	90094473.54	71076739.23	19017734.31	There are certain discrepancies in monthly statements filed by the company with banks as compared to details as per books of accounts. It was explained to us by the management that such discrepancies are because of delay in receiving of purchase bills and hence the difference in Stock Statement. As per the books of accounts the opening and closing stock of Manganese core amounting to Rs. 1,56,245.38 has not been reported in the stock statement submitted to such banks. It is observed that the closing stock of Thermal Coal as on 31 <sup>st</sup> March 2022 is in agreement with the stock statement submitted to bank.
2	May-21	75268444.34	59964402.39	15304041.95	
3	Jun-21	75104471.43	57298744.64	17805726.79	
4	Jul-21	77388986.34	74860173.23	2528813.11	
5	Aug-21	73883279.45	73883279.45	0.00	
6	Sep-21	66259203.06	66259203.06	0.00	
7	Oct-21	49648475.22	49648475.22	0.00	
8	Nov-21	16652058.81	17893962.08	-1241903.27	
9	Dec-21	20095712.22	21364640.66	-1268928.44	
10	Jan-22	15358932.70	17048049.43	-1689116.73	
11	Feb-22	25046938.78	27950845.97	-2903907.19	
12	Mar-22	14220836.37	14220836.37	0.00	

Reconciliation of Debtors as per books and as per stock statement submitted to bank.

Sr. No.	Current Year				Reason of Material Discrepancies
	Month	Summary of Book Debts			
		Book Debts (A)	As per Stock Statement Submitted to Bank (B)	Difference (A-B)	
1	Apr-21	497378632.08	463207923.65	34170708.43	It is explained to us by management that the amount of book debts reported to bank is inclusive of TDS / TCS amount and whereas in books of accounts TDS/TCS receivable is shown
2	May-21	608976812.40	736640024.20	-127663211.80	
3	Jun-21	707512577.22	873456856.00	-165944278.78	
4	Jul-21	627405460.97	912946187.16	-285540726.19	
5	Aug-21	683548557.00	789192625.57	-105644068.57	





6	Sep-21	687380523.39	884742988.63	-197362465.24	separately. Also is it explained that there are various deductions such as GCV Deduction, Quality Deduction, and Penalties which are known to the company after submission of stock statement, hence the difference.
7	Oct-21	710214982.26	884614559.13	-174399576.87	
8	Nov-21	825406817.41	919401435.99	-93994618.58	
9	Dec-21	931178794.78	832724826.22	98453968.56	
10	Jan-22	978463150.55	1082644445.69	-104181295.14	
11	Feb-22	980136489.19	1080169258.68	-100032769.49	
12	Mar-22	851919433.26	935677785.98	-83758352.72	

### b) Ratios:-

The followings are analytical ratios for the year ended 31<sup>st</sup> March 2022

Particular	Reference (Formulae)	Ratio		Variance (%)	Reason for Variance(if change>25%)
		FY 2021-22	FY 2020-21		
(a) Current Ratio	Current Assets/Current Liabilities	2.90	2.42	19.83%	
(b) Debt-Equity Ratio	(Total debt+ Short debt) / Total shareholders equity	2.35	1.19	97.48%	Due to increase in Debt
(c) Debt Service Coverage Ratio	(N.P.+Depri+Intt-I.T.)/(Loan repayment+Intt)	1.67	2.64	-36.74%	Due to increase in debt repayment
(d) Return on Equity Ratio	Net Profit after taxes/Average total shareholders equity	0.43	0.34	26.47%	Due to increase in Net Profit
(e) Inventory turnover ratio	Turnover/Average Total Inventory	81.61	14.30	470.70%	Due to increase in turnover*
(f) Trade Receivables turnover ratio	Net credit sales/Average net trade receivables	4.74	1.68	182.14%	Due to better collection
(g) Trade Payables turnover ratio	Net Credit Purchases/Average trade payable	1.12	0.57	96.49%	Due to timely payment of dues.
(h) Net capital turnover ratio	Total sales/Average Working Capital	2.72	1.70	60.00%	Due to increase in turnover
(i) Net Profit Ratio	Net Profit/Net Sales	0.09	0.15	-40.00%	Due to increases in various expenses*
(j) Return on Capital employed	EBIT/(Total Assets-Current Liabilities)	0.17	0.17	0.00%	
(k) Return on investment	Finance Income/Investment	0.21	0.16	31.25%	Due to increase in finance income

\*The company has entered into various business operations during the year such as service & trading activities, hence the high variance in ratios considering the increase in turnover and related expenses.





**c) Corporate Social Responsibility (CSR)**

As required by Section 135 of Companies Act, 2013 and rules therein, a corporate social responsibility committee has been formed by the Company. The Company has spent the following amount during the year towards corporate social responsibility (CSR) for activities listed under schedule VII of the Companies Act, 2013.

Sr. No.	Particulars	FY 2021-2022	FY 2020-2021
i)	Amount required to be spent by the company during the year	4137040.00	3194488.72
ii)	Amount of expenditure incurred	4390000.00	3011111.00
iii)	Shortfall at the end of the year	-	183377.72
iv)	Total of previous years shortfall	-	183377.72
v)	Reason for shortfall	-	Shortfall in CSR expenditure was carried forward and expensed in next F.Y.
vi)	Nature of CSR activities	Contribution of Medical Activities	Contribution of Medical Activities
vii)	Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	Contribution of Rs. 1250000.00 to Caliber Foundation section 8 Company	-
viii)	Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-

**3. Payment to Auditor:**

Particulars	Current Year(2021-2022)	Previous Year(2020-2021)
Audit Fee	Rs.60,000.00	Rs. 25,423.72
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, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium-sized Company.

CHANDRAPUR  
DATE: 26-07-2022



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

*R. Mamidwar*

CA PIYUSH R MAMIDWAR  
M.NO.126266  
FRN: 105942W  
UDIN: 22126266ANRGH9530

FOR CALIBER MERCANTILE PRIVATE LIMITED

*[Signature]*

DIRECTOR

*[Signature]*

DIRECTOR





STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st  
March 2022

₹ in rupees

	PARTICULARS	31st March 2022	31st March 2021
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	47,86,53,883.95	20,76,03,786.52
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	30,45,57,228.36	7,22,58,967.79
	Finance Cost	9,95,59,579.95	2,08,15,160.68
	Dividend income	(26,46,728.80)	(10,58,177.50)
	Interest received	(21,38,259.00)	(12,87,350.56)
	Operating profits before Working Capital Changes	87,79,85,704.46	29,83,32,386.93
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(12,13,87,878.03)	(5,13,72,298.49)
	Increase / (Decrease) in trade payables	2,93,50,201.69	(17,95,11,734.18)
	(Increase) / Decrease in inventories	6,32,14,344.92	1,08,06,821.40
	Increase / (Decrease) in other current liabilities	17,78,23,169.88	5,05,02,178.06
	(Increase) / Decrease in Short Term Loans & Advances	1,14,38,366.68	(8,04,53,284.40)
	(Increase) / Decrease in other current assets	(40,10,56,920.24)	(6,30,19,500.75)
	Cash generated from Operations	63,73,66,989.36	(1,47,15,431.43)
	Net Cash flow from Operating Activities(A)	63,73,66,989.36	(1,47,15,431.43)
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of tangible assets	(1,76,72,55,750.33)	(50,04,21,483.72)
	Proceeds from sales of tangible assets	14,81,393.31	94,92,690.00
	Current Investments / (Purchased) sold	(37,69,75,015.82)	(5,84,50,117.43)
	Interest Received	21,38,259.00	12,87,350.56
	Dividends received	26,46,728.80	10,58,177.50
	Net Cash used in Investing Activities(B)	(2,13,79,64,385.04)	(54,70,33,383.09)
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
	Finance Cost	(9,95,59,579.95)	(2,08,15,160.68)
	Increase in / (Repayment) of Short term Borrowings	46,74,451.00	
	Increase in / (Repayment) of Long term borrowings	1,69,78,09,519.70	63,71,75,835.06
	Other Inflows / (Outflows) of cash	(53,13,228.49)	(5,81,74,289.30)
	Net Cash used in Financing Activities(C)	1,59,76,11,162.26	55,81,86,385.08
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	9,70,13,766.58	(35,62,429.44)
<b>E.</b>	<b>Cash &amp; Cash Equivalents at Beginning of period</b>	4,64,72,703.05	5,00,35,132.49
<b>F.</b>	<b>Cash &amp; Cash Equivalents at End of period</b>	14,34,86,469.63	4,64,72,703.05
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	9,70,13,766.58	(35,62,429.44)

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

UDIN -

22126266ANRGH9530

Place: CHANDRAPUR

Date:26-07-2022



For and on behalf of the Board of  
Directors



# Annexure I (b)

Summary of the Segmental Information as at and for the year ended 31 March, 2021 is as follows:

PARTICULARS	Coal	Liasoning	OB removal & Coal Evacuation	Transportation	Loading & Hiring	Gain on Shares	Unallocable Expenditure /Assets/Revenue/Liability*	TOTAL
Revenue								
External Sales	312,206,087.88	192,258,530.04	173,988,717.25	422,671,638.83	85,934,663.18	10,850,073.22	-	1,197,909,710.40
Add: Inter-segment sales								
TOTAL REVENUE (Excluding GST)	312,206,087.88	192,258,530.04	173,988,717.25	422,671,638.83	85,934,663.18	10,850,073.22	-	1,197,909,710.40
GST on Revenue								
Other Income								
TOTAL REVENUE	312,206,087.88	192,258,530.04	173,988,717.25	422,671,638.83	85,934,663.18	10,850,073.22		1,540,005,652.21
Expenses (Excluding GST & Depreciation)								
Input GST	370,539,711.85	49,611,107.64	90,879,346.05	331,817,173.77	45,896,410.40		19,957,670.44	908,701,420.15
Depreciation							339,551,199.14	339,551,199.14
Bank Charges (Shares)								72,258,967.79
						1,083,457.21		1,083,457.21
TOTAL EXPENSES	370,539,711.85	49,611,107.64	90,879,346.05	404,076,141.56	45,896,410.40	1,083,457.21	359,508,869.58	1,321,595,044.29
Changes in Stock								
Segment results ( Including GST & Depreciation)	-10,806,821.40							-10,806,821.40
	-69,140,445.37	142,647,422.40	83,109,371.20	18,595,497.27	40,038,252.78	9,766,616.01	-17,412,927.77	207,603,786.52
Tax Expense								
I) Current Tax								
II) Deferred Tax								
Profit for the year								
							31,351,249.14	31,351,249.14
Other Information:								
Segment liabilities	353,610,962.71	39,376,701.60	11,004,581.69	151,267,022.09	5,435,266.35	20,182,381.55	602,233,228.55	1,183,110,144.54
Segment assets	415,468,838.01	205,117,108.48	225,794,747.54	644,991,574.29	53,505,292.81	54,251,057.06	203,095,129.39	1,802,223,747.58

\* Unallocable column comprises of assets, liabilities, income and expense which cannot be allocated to the segments.

Note :-

- Revenue and Expenses are shown on net basis in Segment Report (excluding GST) whereas on Gross basis in P/L statement (Basic+GST).
- Other Income includes all income excluding Profit from investments which is considered separately in above working as gain on shares.





## Annexure I (a)

Summary of the Segmental Information as at and for the year ended 31 March, 2022 is as follows:

PARTICULARS	Coal	Liasoning	OB removal & Coal Evacuation	Transportation	Loading & Hiring	Gain on Shares	Eliminations /Unallocable Expenditure /Assets*	TOTAL
Revenue								
External Sales	840,488,219.21	165,234,460.65	1,062,973,505.18	1,553,388,132.21	130,870,684.84	70,118,369.94		3,823,073,372.03
Add: Inter-segment sales	840,488,219.21	165,234,460.65	1,062,973,505.18	1,553,388,132.21	130,870,684.84	70,118,369.94		3,823,073,372.03
<b>TOTAL REVENUE (Excluding GST)</b>								
GST on Revenue							926,768,762.83	926,768,762.83
Other Income							4,785,041.44	4,785,041.44
<b>TOTAL REVENUE</b>	840,488,219.21	165,234,460.65	1,062,973,505.18	1,553,388,132.21	130,870,684.84	70,118,369.94	931,553,804.27	4,754,627,176.30
<b>Expenses (Excluding GST &amp; Depreciation)</b>								
Input GST	714,439,445.65	96,425,081.13	443,144,250.92	1,492,365,900.71	116,903,224.10	-	110,141,153.03	2,973,419,055.54
Depreciation	1,223,567.63	-	141,655,007.19	146,883,056.90	5,845,586.53	-	926,768,762.83	926,768,762.83
Bank Charges (Shares)	-	-	-	-	-	8,013,900.70	8,950,010.12	304,557,228.36
<b>TOTAL EXPENSES</b>	715,663,013.28	96,425,081.13	584,799,258.11	1,639,248,957.61	122,748,810.62	8,013,900.70	1,045,859,925.98	4,212,758,947.43
Changes in Stock	-63,214,344.92	-	-	-	-	-	-	-63,214,344.92
Segment results ( Including GST & Depreciation)	61,610,861.01	68,809,379.52	478,174,247.07	-85,860,825.40	8,121,874.22	62,104,469.24	-114,306,121.71	478,653,883.95
<b>Tax Expense</b>								
I) Current Tax	-	-	-	-	-	-	100,863,000.00	100,863,000.00
II) Deferred Tax	-	-	-	-	-	-	35,515,803.00	35,515,803.00
<b>Profit for the year</b>								342,275,080.95
<b>Other Information:</b>								
Segment liabilities	222,211,505.67	8,128,958.63	228,812,617.71	179,337,695.14	23,633,578.71	118,692,636.31	2,338,078,510.42	3,118,895,502.59
Segment assets	273,760,575.65	71,860,266.96	2,038,517,318.23	914,635,736.05	56,725,091.79	260,137,005.56	569,585,751.06	4,185,221,745.30

\* Unallocable column comprises of assets, liabilities, income and expense which cannot be allocated to the segments.

### Note :-

- 1) Revenue and Expenses are shown on net basis in Segment Report (excluding GST) whereas on Gross basis in P/L statement (Basic+GST).
- 2) Other Income includes all income excluding Profit from investments which is considered separately in above working as gain on shares.





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

Standalone Balance Sheet as at 31th March, 2022

Particulars	Note No	Figures as at 31-Mar-22 Amount in Rs	Figures as at 31-Mar-21 Amount in Rs
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's Funds</b>			
Share Capital	A	30000000.00	30000000.00
Reserves and Surplus	B	988771466.71	550946614.25
		<b>1018771466.71</b>	<b>580946614.25</b>
<b>Non-Current Liabilities</b>			
Deferred Tax Liability	C	47554776.00	38166988.79
Long term Borrowings	D	2391319681.40	693510161.70
		<b>2438874457.40</b>	<b>731677150.49</b>
<b>Current Liabilities</b>			
Short term Borrowings	E	4674451.00	0.00
Trade Payables	E	450976710.58	421626508.89
Short-term Provisions	F	271924659.61	67973473.94
		<b>727575821.19</b>	<b>489599982.83</b>
<b>Total</b>		<b>4185221745.30</b>	<b>1802223747.57</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets			
(i) Property, Plant and Equipment	G	2077405605.91	616188477.25
(ii) Intangible Assets		<b>2077405605.91</b>	<b>616188477.25</b>
<b>Current Assets</b>			
Cash & Bank Balances	H	143486469.63	46472703.05
Short Term Loans & Advances & Deposits	I	743009442.91	270577899.97
Inventories	J	14377081.75	77591426.67
Trade Receivables	K	851919433.26	730531555.23
Investments	L	355023711.84	60861685.40
		<b>2107816139.39</b>	<b>1186035270.32</b>
<b>Total</b>		<b>4185221745.30</b>	<b>1802223747.57</b>

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**

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

**26 JUL 2022**



*[Signature]*

Director

**FOR CALIBER MERCANTILE PRIVATE LIMITED**

*[Signature]*

Director





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

**CIN: U74999MH2014PTC255811**

**STATEMENT OF PROFIT AND LOSS**

Standalone Profit and Loss statement for the year ended 31th March, 2022

Particulars	Note No	Figures as at 31-Mar-22	Figures as at 31-Mar-21
I. Revenue from operations	M	4679723764.92	1526610836.32
II Other Income	N	74903411.38	13394815.89
III Decrease In Stock	O	-63214344.92	-10806821.40
<b>IV Total Income (I+II+III)</b>		<b>4691412831.38</b>	<b>1529198830.81</b>
<b>IV. Expenses:</b>			
Purchase of Stock in Trade	P	1414436189.97	631130927.45
Finance Costs	Q	99559579.95	20815160.68
Employee Benefit expense	R	102866888.36	66596647.14
Other expenses	S	2291339060.79	530793341.23
Depreciation	T	304557228.36	72258967.79
<b>Total Expenses</b>		<b>4212758947.43</b>	<b>1321595044.29</b>
<b>V. Profit Before Tax</b>	(IV-V)	<b>478653883.95</b>	<b>207603786.52</b>
VI. Tax Expences			
1. Current Tax		100863000.00	0
2. Deferred tax	C	35515803.00	31351249.14
<b>VII. Profit After Tax</b>		<b>342275080.95</b>	<b>176252537.38</b>
VI. NO OF EQUITY SHARE		3000000.00	3000000.00
VII. Earning per equity share:			
(1) Basic & Diluted		114.09	58.75

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

*R. Mamidwar*

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



FOR CALIBER MERCANTILE PRIVATE LIMITED

*[Signature]*

Director

*[Signature]*

Director



26 JUL 2022



## NOTES TO BALANCE SHEET

### A. SHARE CAPITAL:

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
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
<b>TOTAL</b>	<b>30000000.00</b>	<b>30000000.00</b>

### Reconciliation of Shares Outstanding

Reconciliation of Shares Outstanding	As At March 31,2022		As At March 31,2021	
	No.of Shares	Rs	No.of Shares	Rs
Balance at the beginning of the yr	3000000.00	30000000.00	3000000.00	30000000.00
Issued during the year	-	-	-	-
Balance at the end of the year	3000000.00	30000000.00	3000000.00	30000000.00

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

	As At March 31,2022		As At March 31,2021	
	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

### Shareholding Of Promoters:

As on 31st March 2022

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
MR. ANUJ CHADDA	821000	0.00	821000	27.37	0.00
MR. MOHIT CHADDA	1149000	0.00	1149000	38.30	0.00
MR. RAHUL CHADDA	630000	0.00	630000	21.00	0.00
MR. MANISH CHADDA	400000	0.00	400000	13.33	0.00

As on 31st March 2021

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
MR. ANUJ CHADDA	821000	0.00	821000	27.37	0.00
MR. MOHIT CHADDA	1149000	0.00	1149000	38.30	0.00
MR. RAHUL CHADDA	630000	0.00	630000	21.00	0.00
MR. MANISH CHADDA	400000	0.00	400000	13.33	0.00

### B. RESERVES & SURPLUS:

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Balance at the beginning of the year	550946614.25	432868366.17
Add :- Profit Trf Frm MEC & CMPL JV & CMPL Cons.	28011221.09	6822341.70
Add: Prior Period Deferred Tax Difference rectified	26128015.79	0.00
Add:- Profit during the year	342275080.95	176252537.38
Add:- Current Tax Provision	100863000.00	0.00
Less:-Income Tax of Previous year	59452465.37	64996631.00
	<b>988771466.71</b>	<b>550946614.25</b>

### C. CAL. OF DEFERRED TAX LIABILITY

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Depreciation as per Income Tax Act	418389929.61	103610216.93
Less: Depreciation as per Companies Act	304557228.36	72258967.79
Timing Difference	113832701.25	31351249.14
Tax on Timing Difference	35515803.00	9687536.00
Tax on Timing Difference	<b>35515803.00</b>	<b>9687536.00</b>
Opening Balance during the year	38166988.79	6815739.65
Add: during the year	35515803.00	31351249.14
Less: Prior Period Deferred Tax Difference rectified	26128015.79	0.00
Closing Balance	<b>47554776.00</b>	<b>38166988.79</b>





**D. NON CURRENT LIABILITY**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
<b>LONG TERM BORROWING</b>		
<b>Secured Loans</b>	2330337180.52	590007683.43
(As per list enclosed)		
<b>Ban's O/D A/c SBI Bank</b>	56152767.97	98702000.34
<b>Unsecured Loans</b>	4829732.91	4800477.93
(As per list enclosed)		
	<b>2391319681.40</b>	<b>693510161.70</b>

**E. CURRENT LIABILITY**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
<b>Short term borrowings</b>		
<b>Secured Loans</b>	4674451.00	0.00
	<b>4674451.00</b>	<b>0.00</b>
<b>Trade Payable</b>		
Sundry Creditors	450976710.58	413270801.08
(As per list enclosed)		
MEC & CMPL Joint Venture	0.00	8355707.81
	<b>450976710.58</b>	<b>421626508.89</b>

**Trade Payables ageing Schedule-**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade payables- considered goods	340473270.44		110503440.14			450976710.58
(ii) Undisputed Trade payable- considered doubtful						
(iii) Disputed Trade payable- considered goods						
(ii) Disputed Trade payable- considered doubtful						

**F. SHORT TERM PROVISIONS**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
TDS Payable	13708136.22	1153317.25
TCS Payable	927.00	1445438.06
Dhoka Bohra & Co.	18320.00	18320.00
Esic Payable	27213.00	87422.00
EpF Payable	993478.00	712604.00
Remuneration To Director Payable	0.00	1383200.00
ICICI Securities Limited	118159418.81	20182381.55
Kotak Securities Limited	533217.50	0.00
CGST Payable	66124645.54	21495395.54
SGST Payable	66124645.54	21495395.54
CGST (RCM) Payable (Paid in Cash)	2204410.00	0.00
SGST (RCM) Payable (Paid in Cash)	2204410.00	0.00
IGST Payable (Paid in Cash)	205214.00	0.00
CGST Payable (Paid in Cash)	707358.00	0.00
SGST Payable (Paid in Cash)	748234.00	0.00
Cess Payable (Paid in Cash)	165032.00	0.00
	<b>271924659.61</b>	<b>67973473.94</b>

**H. CASH & BANK BALANCE**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Cash In Hand Caliber mercantile	5169411.61	3749824.61
Cash In Hand	2503815.44	4726411.46
Bank Balances	135813242.58	37996466.98
	<b>143486469.63</b>	<b>46472703.05</b>





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

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Deposit for Railway Freight	0.00	481950.00
FDR	105592713.70	22779724.32
Railway Indent Deposit	3300000.00	3350000.00
Deposit for Tender EMID	27764580.00	9506205.00
TCS of A.Y.22-23	23003261.84	6693605.44
TDS of A.Y. 22-23	64114093.87	16470049.70
Advance Income Tax Paid	35000000.00	0.00
Western Coalfield Ltd S/D	34847419.62	23512211.30
J.K.Tyre & Industries (S/D.)	943539.80	943539.80
GMR Warora Energy Ltd (S/D)	0.00	40000000.00
Rukmani Metals & Gaseous Pvt Ltd(S/D.)	100000.00	100000.00
GST on Remuneration/Transportation Due	4416763.50	288000.00
Income Tax Refund AY 21-22	92808.26	4920.36
Unsecureds Loans(Caliber Foundation)	60000.00	60000.00
Kukreja Infrastructures	20816250.00	20816250.00
Mohammad Ju Khan	0.00	500000.00
TDS Recovery on remuneration	6051600.00	0.00
GST Receivable	416906412.32	113497028.65
State Compensation Cess	0.00	11574415.40
	<b>743009442.91</b>	<b>270577899.97</b>

**J. INVENTORIES**

**Stock-In-Hand**

(As certified by the Directors  
at average cost price)

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
	14377081.75	77591426.67
	<b>14377081.75</b>	<b>77591426.67</b>

**K. TRADE RECEIVABLES**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Sundry Debtors	851919433.26	730531555.23
	<b>851919433.26</b>	<b>730531555.23</b>

**Trade Receivables Ageing Schedule**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered goods	736494924.82		115424508.44			851919433.26
(ii) Undisputed Trade receivables- considered doubtful						
(iii) Disputed Trade receivables- considered goods						
(ii) Disputed Trade receivables- considered doubtful						

**L. INVESTMENTS**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Shriram Chit Funds	3247366.99	11850776.99
Investment in Shares	248085723.58	48168810.10
Investment in AOP(CMPL Consortium)	2560066.87	552098.31
Investment in CS Coal Mining Pvt Ltd	250000.00	250000.00
Investment In Caliber Foundation	40000.00	40000.00
Investment In MEC & CMPL Joint Venture	35790839.62	0.00
Vidarbha Mercantile Washeries LLP	65049714.78	0.00
	<b>355023711.84</b>	<b>60861685.40</b>





**NOTES TO PROFIT & LOSS ACCOUNT**

**M. REVENUE FROM OPERATIONS**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
IGST Coal sales@5%	132516779.20	177569764.00
Coal Sales@5%	705069317.53	132485679.74
Coal Sales@18%	1489186.48	239179.20
Liasoning Work Receipts	140743278.34	190841246.54
Liasoning Work Receipts IGST	24491182.31	1472475.50
Credit Note Liasining Work Receipts	0.00	-55192.00
OB Removal & Coal Evacuation Receipts	1062973505.18	173988717.25
GCV Increment	1412936.00	1911464.94
Transportation Receipts	1553388132.21	422671638.83
Loading & Hire Receipts	130870684.84	85934663.18
<b><u>GST on Sales</u></b>		
IGST on Coal Sale	15485521.21	8878488.20
IGST On Services	6171289.27	645430.66
CGST on Coal Sale	52469805.57	3439026.30
SGST on Coal Sale	52666509.57	3439026.30
CGST on Services	161185249.10	71805080.01
SGST on Services	161185249.10	72105080.01
CGST GCV Increment	47561.80	131273.03
SGST GCV Increment	47561.80	131273.03
CGST on Truck/Machine Sold	0.00	634115.00
SGST on Truck/Machine Sold	0.00	634115.00
State Compensation Cess	0.00	51387956.00
RCM On Transportation IGST	215000.00	117130.10
RCM On Remuneration CGST	5593533.54	576000.00
RCM On Remuneration SGST	5593533.54	576000.00
CGST On GCV Deduction(Cr)	0.00	-10119.28
SGST On GCV Deduction(Cr)	0.00	-10119.28
IGST Receivable	416906412.33	113497028.66
Sate Compensation Cess Receivable	49201536.00	11574415.40
	<b>4679723764.92</b>	<b>1526610836.32</b>

**N. OTHER INCOME**

Interest on FDR	2035121.00	1225127.56
Dividend on Shriram Chits	521664.00	156118.00
Dividend on Share	2125064.80	902059.50
Interest On S/D	103138.00	62223.00
Profit on Sale of Machine	0.00	199000.00
Profit From Investment	70118369.94	10850073.22
Round Off	53.64	214.61
	<b>74903411.38</b>	<b>13394815.89</b>

**O. CHANGE IN STOCK IN TRADE**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
Opening stock of goods Stock in Trade	77591426.67	88398248.07
	<b>77591426.67</b>	<b>88398248.07</b>
Less:- Closing stock of Goods Stock in trade	14377081.75	77591426.67
<b>INCREASE (DECREASE) IN STOCK</b>	<b>-63214344.92</b>	<b>-10806821.40</b>

**P. Purchase of Stock-in-Trade**

	As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
IGST Coal Purchases@5%	36855930.01	23950151.60
Coal Purchase@5%	449428826.15	267412139.83
Coal Purchase@18%	1382670.98	217436.88
<b><u>GST on Purchase</u></b>		
IGST on Coal Purchase	1842796.50	43180548.83
IGST	544028123.17	117294651.60
CGST on Coal Purchase	31732418.97	6708523.47
SGST on Coal Purchase	31732424.97	6708523.47
CGST	57863601.22	23242264.14
SGST	57137442.22	23345560.14
State Compensation Cess	49232067.40	62962371.40
CGST Challan Payable	69238003.19	21495395.55
SGST Challan Payable	69238003.19	21495395.54
GST Challan Paid	14723882.00	13117965.00
	<b>1414436189.97</b>	<b>631130927.45</b>





**Q. Finance Costs**

Interest Bank CC account  
Interest on Unsecured Loans  
Interest on other secured loans

As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
7890971.10	8873104.00
1761084.16	2263905.42
89907524.69	9678151.26
<b>99559579.95</b>	<b>20815160.68</b>

**R. Employee Benefit Expenses**

Salary to staff  
Salary to operators  
Salary to Drivers

As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
6062688.52	4612155.92
48615970.20	29734387.24
48188229.64	32250103.98
<b>102866888.36</b>	<b>66596647.14</b>

**S. OTHER EXPENSES****DIRECT EXPENSES**

1.Railway Charges  
2.Transportation Payments  
3.Vehicle Repairs & Maint.  
4.Salary To Field Workers.  
10.Insurance  
11.Quality Deduction  
12.Loading & Handling Charges  
24.Spare Part Exps.  
25.Diesel & oil Exps.  
27.RTO Exps.  
30.Tyre & Tube Expenses  
31.Allowance to Supervisors  
32.Trip Expenses  
33.Allowances to Drivers  
35 Diesel Transit Charges  
39.WCL Damrage Charges  
43.Derailment Charges  
48.O.B. Drilling Services  
49.WCL Penalty Exp.

As At 31-Mar-22 Amount (Rs)	As At 31-Mar-21 Amount (Rs)
518251.50	7402831.60
580338611.29	87867387.32
8439902.29	959649.95
75937066.00	40498100.00
11117076.93	5734462.59
40797726.00	873151.51
51806611.02	1356220.00
140523906.25	45150311.49
1151891232.78	258509838.92
3719413.00	3072200.80
33156103.69	20341923.69
18869926.08	1591350.00
6836139.98	12060371.00
787751.00	732540.00
483059.25	978537.87
578458.00	50000.00
35903.00	350000.00
10088416.12	0.00
1258703.00	0.00
<b>2137184257.18</b>	<b>487528876.74</b>

**INDIRECT EXPENSES**

21.Esic Expenses  
22.Interest on TCS  
22.Interest on TDS  
23.Office Security Exps.  
1. Professional Fee  
2. Miscellaneous Expenses  
3.Bank Charges & Commission  
4.Telephone Expenses  
5.Printing & Stationery Exp.  
26.GCV Deduction  
28.Electricity Expenses  
29.Computer Maintenance Exp  
34.Employer Share Cont.(EPF)  
36.Office Expenses  
37.Director Remuneration  
38.Forfeiture EMD  
40.Nagpur Office Rent  
41.Audit Fee  
42.GST Reversal Exp.  
44. Round Off  
45. Forest Tax (T.P.)  
46. LC Discounting Charges  
13.CSR Expenditure  
14.Legal Fees  
15.Profession Tax  
16.Travelling Exps.  
17.Interest & Late Fee on GST  
18.Tender Fee  
19.Sampling Fee  
47.Fastag Expences

321995.00	331398.00
39282.94	45629.00
256513.75	342476.79
2516130.12	993040.64
1964997.00	30600.00
3065224.18	796070.64
24632067.17	5788899.14
137195.02	0.00
1112890.10	490535.18
32116816.47	4832362.20
89696.00	14030.00
129778.82	11847.46
7018921.00	5690643.00
1320116.24	389301.00
46400000.00	6400000.00
0.00	2400000.00
374400.00	367200.00
60000.00	25423.72
18196113.28	4258795.38
64.56	6.00
1500000.00	5884682.00
0.00	725320.34
4390000.00	3011111.00
94846.00	30000.00
9000.00	2500.00
71606.00	0.00
6348524.00	379093.00
13680.00	0.00
0.00	23500.00
1974945.96	0.00
<b>154154803.61</b>	<b>43264464.49</b>





**CALIBER MERCANTILE PRIVATE LIMITED**  
**REGD. ADD: 67/1.672 KHUTALA VILLAGE**  
**NEAR MIDC, CHANDRAPUR**  
**DEPRECIATION AS PER COMPANIES ACT**

Description	DEPRE. RATE	Gross block at cost				Accumulated depreciation			Net book value	
		April 1st, 2021	Additions during the year	Deletions during the year	March 31, 2022	April 1st, 2021	Charge for the year	Deletions during the year	March 31, 2022	March 31, 2021
1ST PAY LOADER	13.91%	2165404.00	0.00	0.00	2165404.00	783757.64	192187.00	0.00	975944.64	1189459.36
2ND PAY LOADER	13.91%	2166300.00	0.00	0.00	2166300.00	784081.14	192267.00	0.00	976348.14	1189951.86
AIR CONDITIONER (AC)	13.91%	0.00	497322.14	0.00	497322.14	0.00	34199.23	0.00	34199.23	463122.91
ALMIRAH	25.89%	132096.28	700647.62	0.00	832743.90	34134.29	119931.80	0.00	154066.09	678677.81
BULLDOZER	13.91%	37804000.36	0.00	0.00	37804000.36	1037474.48	1114223.74	0.00	6151698.22	31652302.14
COMPUTER & ACCESSORIES	40.00%	450042.96	1672863.87	0.00	2122906.83	346323.38	385367.79	0.00	731691.17	1391215.66
CRANE HYDRA	13.91%	1480422.00	0.00	0.00	1480422.00	58675.00	197765.00	0.00	256440.00	1223982.00
DIESEL STORAGE TANK	13.91%	714000.00	381355.93	0.00	1095355.93	14930.57	124999.19	0.00	955426.17	699069.43
DUMPER WASHER (ISHP)	13.91%	0.00	243483.00	0.00	243483.00	0.00	15774.36	0.00	15774.36	227708.64
EXCAVATOR CRAWLER ( MACHINE )	13.91%	65337926.50	0.00	0.00	65337926.50	2152668.65	8789069.36	0.00	10941738.01	54396188.49
GRADER	13.91%	14635992.92	0.00	0.00	14635992.92	513149.94	1964487.45	0.00	2477637.39	12188355.53
GREASE PUMP	13.91%	177325.50	0.00	0.00	177325.50	7163.27	23669.56	0.00	30832.83	170162.23
INNOVA CAR	13.91%	1304479.00	0.00	0.00	1304479.00	472149.69	115777.00	0.00	587926.69	716552.31
KIRLOSKAR GENERATOR	13.91%	770866.00	1064238.16	0.00	1835104.16	147655.53	191917.96	0.00	339573.49	1495530.67
MAHINDRA BOLERO CAMPER	13.91%	2833499.13	1402583.60	0.00	4236082.73	127291.84	504717.96	0.00	632009.80	2706207.29
MAHINDRA THAR LX D	13.91%	1712137.00	0.00	1712137.00	0.00	58723.96	172019.73	0.00	230743.69	0.00
MOBILE DISPENSER PRESSURE HD	13.91%	855000.00	0.00	0.00	855000.00	28578.38	114955.24	0.00	143533.62	711466.38
MOTOR CAR	25.89%	12190672.00	61393.31	0.00	12252065.31	4136582.34	2089166.54	0.00	6225748.88	6026316.43
PAYLOADER	13.91%	124791289.30	35250000.00	0.00	160041289.30	30401071.28	16999080.60	0.00	47100151.88	112941137.42
POCLAIN TATA ZX 120	13.91%	6272552.00	0.00	0.00	6272552.00	2270311.20	556708.91	0.00	2827020.11	3445511.89
PORTABLE CABINS	13.91%	1200000.00	1381000.00	0.00	1381000.00	0.00	171136.83	0.00	171136.83	1209863.17
PUMP UNIT WITH INBUILT STRAINER	13.91%	0.00	95000.00	0.00	95000.00	4801.80	26450.85	0.00	183747.35	115198.20
REFRIGERATOR	13.91%	0.00	12850.00	0.00	12850.00	0.00	964.73	0.00	964.73	11885.27
SOLAR PANELS	40.00%	102590.00	92500.00	0.00	92500.00	0.00	13989.04	0.00	13989.04	78510.96
SONY LCD PROJECTOR	13.91%	0.00	19062.50	0.00	121652.50	37131.46	11538.94	0.00	48670.40	72982.10
TELEVISION ( TCL 4615 LED )	13.91%	23906.24	11440.68	0.00	35346.92	91.10	3578.65	0.00	3669.75	23815.14
TRUCK	30.00%	518279809.54	152491308.43	0.00	670771117.97	145929277.44	143756199.55	0.00	289685476.99	372350532.10
TS 10 LD ( AIR COMPRESSOR )	13.91%	235383.00	0.00	0.00	235383.00	15444.23	30593.48	0.00	46037.71	189345.29
WATER PURIFIER MACHINE	13.91%	236016.95	110559.34	0.00	346576.29	26713.69	41372.33	0.00	68086.02	278490.27
WEIGH BRIDGE	13.91%	2446936.00	0.00	0.00	2446936.00	715308.82	240869.34	0.00	956178.16	1490757.84
WELDING MACHINE	13.91%	440779.60	0.00	0.00	440779.60	13606.72	59419.74	0.00	73026.46	367753.14
AIR CONDITIONER (AC) (NAGPUR)	13.91%	0.00	749028.92	0.00	749028.92	0.00	2233.65	0.00	2233.65	746795.27
ALMIRAH (FURNITURE) (NAGPUR)	25.89%	0.00	368867.76	0.00	368867.76	0.00	8315.15	0.00	8315.15	360552.61
BOLERO PICK-UP (NAGPUR)	13.91%	0.00	1470895.26	0.00	1470895.26	0.00	104219.42	0.00	104219.42	1366675.84
BULLDOZER (NAGPUR)	13.91%	0.00	120642134.22	0.00	120642134.22	0.00	5037789.52	0.00	5037789.52	115604344.70
COMPUTER & ACCESSORIES (NAGPUR)	40.00%	0.00	1664686.65	0.00	1664686.65	0.00	135798.16	0.00	135798.16	1528888.49
EXCAVATOR MACHINE (NAGPUR)	13.91%	0.00	274591626.00	0.00	274591626.00	0.00	11514011.91	0.00	11514011.91	263077614.09
GRADER (MACHINE) (NAGPUR)	13.91%	0.00	55643568.64	0.00	55643568.64	0.00	1447912.72	0.00	1447912.72	54195655.92
HERO DELUXE BIKE (NAGPUR)	13.91%	0.00	51848.86	0.00	51848.86	0.00	3023.19	0.00	48825.67	3023.19
KIRLOSKAR CENTRIFUGAL CI PUMP (NAGPUR)	13.91%	0.00	270700.00	0.00	270700.00	0.00	6465.29	0.00	6465.29	264234.71
KIRLOSKAR GENERATOR (NAGPUR)	13.91%	0.00	1999358.86	0.00	1999358.86	0.00	95123.43	0.00	95123.43	1904235.43
MAHINDRA BOLERO (NAGPUR)	13.91%	0.00	3072743.96	0.00	3072743.96	0.00	104127.12	0.00	104127.12	2968616.84
TOTAL C/F		797679406.28	656013067.71	1712137.00	1451980336.99	190117097.84	200413418.46	390530516.30	1061680564.38	607562308.44





TOTAL B/F		797679406.28	656013067.71	1712137.00	1451980336.99	190117097.84	200413418.46	0.00	390530516.30	1061680564.38	607562308.44
TRUCK (NAGPUR)	13.91%	0.00	803913316.15	0.00	803913316.15	0.00	64715296.99	0.00	64715296.99	739198019.16	0.00
MOTOR CAR (NAGPUR)	30.00%	0.00	7015256.59	0.00	7015256.59	0.00	300537.26	0.00	300537.26	6714719.33	0.00
PAYLODER PURCHASE (NAGPUR)	13.91%	0.00	23956808.14	0.00	23956808.14	0.00	80801.85	0.00	80801.85	23876006.29	0.00
PORTABLE CABINS (NAGPUR)	13.91%	0.00	511033.88	0.00	511033.88	0.00	7570.50	0.00	7570.50	503463.38	0.00
RADIO FREQUENCY TOWER (NAGPUR)	13.91%	0.00	1306839.80	0.00	1306839.80	0.00	35858.25	0.00	35858.25	1270981.55	0.00
TANKAR (12KL) (NAGPUR)	13.91%	0.00	4067505.66	0.00	4067505.66	0.00	60821.86	0.00	60821.86	4006683.80	0.00
TATA YODHA ( PICK UP VAN ) (NAGPUR)	13.91%	0.00	1455075.36	0.00	1455075.36	0.00	26617.13	0.00	26617.13	1428458.23	0.00
TELEVISION ( TCL 4615 LED ) (NAGPUR)	13.91%	0.00	847150.96	0.00	847150.96	0.00	8951.84	0.00	8951.84	838199.12	0.00
TVS JUPITER ( TITAN GREY ) (NAGPUR)	13.91%	0.00	77123.84	0.00	77123.84	0.00	4496.91	0.00	4496.91	72626.93	0.00
WATER TANK (NAGPUR)	13.91%	0.00	1485000.00	0.00	1485000.00	0.00	31686.22	0.00	31686.22	1453313.78	0.00
TRUCK (M.P.)	30.00%	6391819.24	240475848.26	0.00	246867667.50	365417.95	3883806.139	0.00	39203479.34	207664188.16	6026401.29
MAHINDRA SCORPIO (M.P.)	13.91%	0.00	1316367.24	0.00	1316367.24	0.00	33109.70	0.00	33109.70	1283257.54	0.00
		804071225.52	1742440393.59	1712137.00	2544799482.11	190482515.79	304557228.36	0.00	495039744.15	2049990481.65	613588709.73
AGRICULTURAL LAND	0.00%	2599767.52	447350.94	0.00	3047118.46	0.00	0.00	0.00	0.00	3047118.46	2599767.52
OFFICE INTERIOR	0.00%	0.00	2922905.88	0.00	2922905.88	0.00	0.00	0.00	0.00	2922905.88	0.00
OFFICE AT NAGPUR	0.00%	0.00	16460300.00	0.00	16460300.00	0.00	0.00	0.00	0.00	16460300.00	0.00
OFFICE INTERIOR (NAGPUR)	0.00%	0.00	4984799.92	0.00	4984799.92	0.00	0.00	0.00	0.00	4984799.92	0.00
		2599767.52	24815356.74	0.00	27415124.26	0.00	0.00	0.00	0.00	27415124.26	2599767.52
TOTAL		806670993.04	1767255750.33	1712137.00	2572214606.37	190482515.79	304557228.36	0.00	495039744.15	2077405605.91	616188477.25

CALIBER MERCANTILE PRIVATE LIMITED

*[Signature]*

DIRECTOR



*[Signature]*

DIRECTOR



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

**DEPRECIATION AS PER INCOME TAX ACT AS ON 31-03-2022**

PARTICULARS	Value	RATE	OPENING		ADDITION		SOLD		TOTAL	DEPRECIATION	BALANCE WDV
			WDV	01.04.2021	BEFORE	AFTER	BEFORE	AFTER			
BLOCK 'A' 15%											
GENERATOR	587807.99										
MOTOR CAR	9134565.88										
WEIGH BRIDGE	1578356.06										
INNOVA CAR	728499.91										
1ST PAY LOADER	1208349.99										
2ND PAY LOADER	1208850.07										
PAY LOADER	88913146.55										
POCLAIN TATA ZX	3529145.71										
SONY LCD PROJECTOR	59092.67										
GRADER	13538293.45										
WELDING MACHINE	407721.13										
WATER PURIFIER MACHINE	218315.68										
TS 10 LD ( AIR COMPRESSOR )	217729.28										
PUMP UNIT WITH INBUILT STRAINER	111000.00										
MOBILE DISPENSER PRESSURE HD	790875.00										
MAHINDRA BOLERO CAMPER	2620986.70										
GREASE PUMP	164026.09										
EXCAVATOR CRAWLER ( MACHINE )	60437582.01										
CRANE HYDRA	1369390.35										
BULLDOZER	34968700.33										
DIESEL STORAGE TANK	660450.00										
MAHINDRA THAR LX D	1583726.72										
TELEVISION (TCL 4615 LED)	22113.27										
CRUSHER MACHINE	-184075.00										
REFRIGARETOR	0.00										
PORTABLE CABINS	0.00										
DUMPER WASHER ( 15HP )	0.00										
AIR CONDITIONER (AC)	0.00										
AIR CONDITIONER (AC) (NAGPUR)	0.00										
BOLERO PICK-UP (NAGPUR)	0.00										
BULLDOZER (NAGPUR)	0.00										
EXCAVATOR MACHINE (NAGPUR)	0.00										
GRADER (MACHINE) (NAGPUR)	0.00										
HERO DELUXE BIKE (NAGPUR)	0.00										
KIRLOSKER CENTRIFUGAL CI PUMP (NAGPUR)	0.00										
KIRLOSKER GENERATOR (NAGPUR)	0.00										
MAHINDRA BOLERO (NAGPUR)	0.00										
MOTOR CAR (NAGPUR)	0.00										
PAYLODER PURCHASE (NAGPUR)	0.00										
PORTABLE CABINS (NAGPUR)	0.00										
RADIO FREQUENCY TOWER (NAGPUR)	0.00										
TANKAR ( 12KL ) (NAGPUR)	0.00										
TATA YODHA ( PICK UP VAN ) (NAGPUR)	0.00										
TELEVISION ( TCL 4615 LED ) (NAGPUR)	0.00										
TVS JUPITER ( TITAN GREY ) (NAGPUR)	0.00										
WATER TANK (NAGPUR)	0.00										
MAHINDRA SCORPIO (M.P.)	0.00	15%	223874649.84	136236786.05	404762175.49		0.00	1420000.99	763453610.39	84267378.47	679186231.92





<b>TOTAL B/F</b>			223874649.84	136236786.05	404762175.49	0.00	1420000.99	763453610.39	84267378.47	679186231.92
<b>BLOCK 'B' 30%</b>										
TRUCK	344940744.57									
TRUCK (NAGPUR)	0.00									
TRUCK (MLP)	5433046.35	30%	350373790.92	323275616.42	873604856.42	0.00	0.00	1547254263.76	333135550.67	1214118713.10
<b>BLOCK 'C' 40%</b>										
SOLAR PANELS	0.00									
COMPUTER & ACC.	96286.09									
COMPUTER & ACC. (NAGPUR)	0.00	40%	96286.09	892627.43	2537423.09	0.00	0.00	3526336.61	903050.03	2623386.58
<b>BLOCK 'D' 10%</b>										
ALMIRAH	91775.10									
ALMIRAH (FURNITURE) (NAGPUR)	0.00	10%	91775.10	425943.28	643572.10	0.00	0.00	1161290.48	83950.44	1077340.04
<b>BLOCK 'E' 0%</b>										
AGRICULTURAL LAND	2599767.52									
OFFICE INTERIOR	0.00									
OFFICE AT NAGPUR (NAGPUR)	0.00									
OFFICE INTERIOR (NAGPUR)	0.00	0%	2599767.52	0.00	24815356.74	0.00	0.00	27415124.26	0.00	27415124.26
			577036269.47	460830973.18	1306363383.84	0.00	1420000.99	2342810625.50	418389929.61	1924420695.90



CALIBER MERCANTILE PRIVATE LIMITED

 DIRECTOR

DIRECTOR

DIRECTOR



**CALIBER MERCANTILE PVT LTD CHANDRAPUR**  
Finance Loan & Interest  
As at 31 MARCH 2022

Particulars	Instalment Amount	Op. Balance 01.04.2021 AS ON	Additions	EMI Amount PER Month	No. Of Instalment (EMI)	Total EMI Paid	Total EMI Paid during year	BALANCE EMI	Total Amount paid as EMI during year	Intt During The Year	TDS @10 Intt.	Less Transferred	CL Balance 31.03.2022 UPTO
AXIS BANK (317015*1)=317015	317015.00	12632970.00	0.00	317015.00	48.00	12.00	12.00	36.00	3804180.00	966203.00	0.00	0.00	9794993.00
AXIS BANK (461780*1)=461780	461780.00	18272000.00	0.00	461780.00	48.00	12.00	12.00	36.00	5541360.00	1537113.00	0.00	0.00	14267753.00
HDFC BANK (206073*1)=206073	206073.00	8244337.00	0.00	206073.00	47.00	12.00	12.00	35.00	2472876.00	614791.82	0.00	0.00	6386252.82
HDFC BANK (291470*2)=582940	582940.00	22899954.32	0.00	582940.00	47.00	13.00	13.00	34.00	6995280.00	1702756.68	0.00	0.00	17607431.00
HDFC BANK (312070*4)=1248280	1248280.00	48168906.52	0.00	1248280.00	47.00	14.00	14.00	33.00	14979360.00	3550299.28	0.00	0.00	36739845.80
HDFC BANK (315896*5)=1579480	1579480.00	60897465.60	0.00	1579480.00	47.00	13.00	13.00	34.00	18953760.00	4514431.10	0.00	0.00	46458136.70
ICICI BANK (117838*4)=471352	471352.00	18499976.00	0.00	471352.00	47.00	13.00	13.00	34.00	5656224.00	1383684.00	0.00	0.00	14274736.00
ICICI BANK (125195)	125195.00	3347941.00	0.00	125195.00	48.00	30.00	30.00	18.00	1502340.00	253423.00	0.00	0.00	2099024.00
ICICI BANK (1581591)	1581591.00	22358910.00	0.00	1581591.00	23.00	20.00	20.00	3.00	18979092.00	1294633.00	0.00	0.00	4674451.00
ICICI BANK (179536)=179536	179536.00	7046566.00	0.00	179536.00	47.00	12.00	12.00	35.00	2154432.00	527040.00	0.00	0.00	5419174.00
ICICI BANK (329198*7)=2304386	2304386.00	88705197.00	0.00	2304386.00	47.00	14.00	14.00	33.00	27652632.00	6613803.00	0.00	0.00	67666368.00
INDUSIND BANK (345570*8)=2764560	2764560.00	105674343.20	0.00	2764560.00	46.00	12.00	12.00	34.00	33174720.00	9456541.45	0.00	0.00	81956164.65
KOTAK MAHINDRA BANK (127430*1)=127430	127430.00	4999660.00	0.00	127430.00	46.00	11.00	11.00	35.00	1401730.00	328073.00	0.00	0.00	3926003.00
KOTAK MAHINDRA BANK (280180*1)=280180	280180.00	10992762.00	0.00	280180.00	45.00	11.00	11.00	34.00	3081980.00	703428.00	0.00	0.00	8614210.00
KOTAK MAHINDRA BANK (332750*3)=998250	998250.00	39087360.00	0.00	998250.00	46.00	11.00	11.00	35.00	10980750.00	2912982.00	0.00	0.00	31019592.00
YES BANK (205052*1)=205052	205052.00	8006289.00	0.00	205052.00	47.00	13.00	13.00	34.00	2460624.00	619418.00	0.00	0.00	6165083.00
YES BANK (312561*3)=937683	937683.00	35985006.00	0.00	937683.00	47.00	14.00	14.00	33.00	11252196.00	2751780.00	0.00	0.00	27484590.00
YES BANK (317000*1)=317000	317000.00	12399732.00	0.00	317000.00	47.00	13.00	13.00	34.00	3804000.00	948219.00	0.00	0.00	9543951.00
YES BANK (484077*3)=1452231	1452231.00	54537573.00	0.00	1452231.00	47.00	15.00	15.00	32.00	17426772.00	4228605.00	0.00	0.00	41339406.00
HDFC BANK (234580*4)=938320	938320.00	0.00	29600000.00	938320.00	35.00	7.00	7.00	28.00	6568240.00	568824.80	0.00	0.00	23600584.80
HDFC BANK (24691*12)=296292	296292.00	0.00	12000000.00	296292.00	47.00	9.00	9.00	38.00	2666628.80	637428.60	0.00	0.00	9970800.60
HDFC BANK (37843*1)=37843	37843.00	0.00	800000.00	37843.00	23.00	7.00	7.00	16.00	264901.00	35137.04	0.00	0.00	570236.04
HDFC BANK (41628*1)=41628	41628.00	0.00	880000.00	41628.00	23.00	7.00	7.00	16.00	291396.00	38658.95	0.00	0.00	627262.95
HDFC BANK (81496*12)=977952	977952.00	0.00	39660000.00	977952.00	47.00	9.00	9.00	38.00	8801568.00	2087300.04	0.00	0.00	32945732.04
HINDUJA LEYLAND FINANCE LTD (99449*3)=298347	298347.00	0.00	9340860.00	298347.00	35.00	9.00	9.00	26.00	2685123.00	476385.00	0.00	0.00	7132122.00
TATA MOTORS FINANCE LTD (35133*1)=35133	35133.00	0.00	1117000.00	35133.00	36.00	8.00	8.00	28.00	284013.63	57504.11	0.00	0.00	890490.48
TATA MOTORS FINANCE LTD (36234*6)=217404	217404.00	0.00	6912000.00	217404.00	36.00	9.00	9.00	27.00	1991703.52	412671.82	0.00	0.00	5332968.30
TATA MOTORS FINANCE LTD (39001*2)=78002	78002.00	0.00	2480000.00	78002.00	36.00	9.00	9.00	27.00	714446.32	148897.18	0.00	0.00	1914450.86
TATA MOTORS FINANCE LTD (92589*9)=833301	833301.00	0.00	26550000.00	833301.00	36.00	9.00	9.00	27.00	7630109.00	1584664.20	0.00	0.00	20504555.20
AXIS BANK (380390*6)=2282340	2282340.00	0.00	91200000.00	2282340.00	48.00	6.00	6.00	42.00	13694040.00	4118196.00	0.00	0.00	81624156.00
HDFC BANK (87121*1)=87121	87121.00	0.00	2700000.00	87121.00	36.00	5.00	5.00	31.00	435605.00	107066.17	0.00	0.00	2371461.17
TATA MOTORS FINANCE LTD (45882*4)=183528	183528.00	0.00	5652000.00	183528.00	35.00	3.00	3.00	32.00	550584.00	150554.12	0.00	0.00	5251970.12
TATA MOTORS FINANCE LTD (45882*1)=45882	45882.00	0.00	1413000.00	45882.00	35.00	2.00	2.00	33.00	91764.00	29236.40	0.00	0.00	1350472.40
ICICI BANK (34296*7)=240072	240072.00	0.00	7700000.00	240072.00	36.00	4.00	4.00	32.00	960288.00	225164.00	0.00	0.00	6964876.00
TATA MOTORS FINANCE LIMITED (45882*9)=412938	412938.00	0.00	12717000.00	412938.00	35.00	3.00	3.00	32.00	1238814.00	338740.29	0.00	0.00	11816926.29
HDFC BANK (1021900*1)=1021900	1021900.00	0.00	4200000.00	1021900.00	72.00	1.00	1.00	71.00	35003.27	35003.27	0.00	0.00	4200000.00
HDFC BANK (66570*2)=133140	133140.00	0.00	4178000.00	133140.00	35.00	6.00	6.00	29.00	798840.00	145163.28	0.00	0.00	3524323.28
VOLVO FINANCIAL (314000*2)=628000	628000.00	0.00	36993000.00	628000.00	48.00	6.00	6.00	42.00	628000.00	153952.26	0.00	0.00	32252522.26
AXIS BANK (37540*1)=37540	37540.00	0.00	1500000.00	37540.00	48.00	5.00	5.00	43.00	187700.00	58594.00	0.00	0.00	1370894.00
AXIS BANK (182350*1)=182350	182350.00	0.00	7286500.00	182350.00	48.00	5.00	5.00	43.00	911750.00	284565.00	0.00	0.00	6659315.00
<b>TOTAL C/F</b>	<b>25149047.00</b>	<b>582756948.64</b>	<b>342679360.00</b>	<b>25149047.00</b>	<b>1607.00</b>	<b>395.00</b>	<b>354.00</b>	<b>1302.00</b>	<b>24935682.74</b>	<b>57986500.86</b>	<b>0.00</b>	<b>0.00</b>	<b>734065984.76</b>





TOTAL BP	25149047.00	582756948.64	342679360.00	25149047.00	1697.00	395.00	354.00	1302.00	249356824.74	57986500.86	0.00	0.00	734065984.76
INDUSIND BANK (415066*2)=830132	830132.00	0.00	31942000.00	830132.00	46.00	5.00	5.00	41.00	4152132.00	1628800.44	0.00	0.00	29418668.44
CHOLAMANDALAM CO. (403157*2)=806314	806314.00	0.00	30704000.00	806314.00	48.00	4.00	4.00	44.00	3225256.00	1397280.00	0.00	0.00	28876024.00
1003628.00	1003628.00	0.00	38600962.00	1003628.00	48.00	4.00	4.00	44.00	4014512.00	1659884.00	0.00	0.00	36246334.00
HDFC BANK (118162*2)=236324	236324.00	0.00	9690000.00	236324.00	47.00	2.00	2.00	45.00	472648.00	112017.22	0.00	0.00	9329369.22
HDFC BANK (374458*2)=748916	748916.00	0.00	30704000.00	748916.00	47.00	4.00	4.00	43.00	2995664.00	697158.48	0.00	0.00	28405494.48
HDFC BANK (37843*1)=37843	37843.00	0.00	800000.00	37843.00	23.00	6.00	6.00	17.00	227058.00	30822.74	0.00	0.00	603764.74
HDFC BANK (41628*1)=41628	41628.00	0.00	880000.00	41628.00	23.00	6.00	6.00	17.00	249768.00	33912.20	0.00	0.00	664144.20
HDFC BANK (470292*1)=470292	470292.00	0.00	19281000.00	470292.00	47.00	3.00	3.00	44.00	1410876.00	331500.38	0.00	0.00	18201624.38
TATA CAPITAL (193531*2)=387062	387062.00	0.00	14587800.00	387062.00	47.00	3.00	3.00	44.00	1161186.00	342366.00	0.00	0.00	13768980.00
TATA CAPITAL (403307*4)=1613228	1613228.00	0.00	60800000.00	1613228.00	46.00	3.00	3.00	43.00	4839684.00	1426968.00	0.00	0.00	57387284.00
IDFC FIRST BANK (385304*3)=1155912	1155912.00	0.00	45885000.00	1155912.00	47.00	5.00	5.00	43.00	4623648.00	1297271.52	0.00	0.00	42558623.52
INDUSIND BANK (201378*1)=201378	201378.00	0.00	7746700.00	201378.00	46.00	3.00	3.00	44.00	4495476.00	395023.57	0.00	0.00	7134685.57
ICICI BANK (374623*4)=1498492	1498492.00	0.00	60800000.00	1498492.00	47.00	3.00	3.00	44.00	4495476.00	1440852.00	0.00	0.00	57745376.00
YES BANK (383000*4)=1532000	1532000.00	0.00	60800000.00	1532000.00	47.00	4.00	4.00	43.00	6128000.00	2080836.00	0.00	0.00	56752836.00
HDFC BANK (502400*2)=1004800	1004800.00	0.00	41200000.00	1004800.00	47.00	2.00	2.00	45.00	2009600.00	476261.86	0.00	0.00	39666661.86
HDFC BANK (374458*5)=1872290	1872290.00	0.00	76760000.00	1872290.00	47.00	4.00	4.00	43.00	7489160.00	1742896.20	0.00	0.00	71013736.20
HDFC BANK (393737*1)=393737	393737.00	0.00	16142400.00	393737.00	47.00	2.00	2.00	45.00	787474.00	186780.99	0.00	0.00	15541706.99
HDFC BANK (26581*1)=26581	26581.00	0.00	852000.00	26581.00	36.00	4.00	4.00	32.00	106324.00	21052.90	0.00	0.00	766728.90
TATA CAPITAL (403307*2)=806614	806614.00	0.00	30400000.00	806614.00	47.00	1.00	1.00	46.00	806614.00	242338.00	0.00	0.00	29835724.00
VOLVO FINANCIAL (22410*2)=44820	22410.00	0.00	36993000.00	22410.00	48.00	3.00	3.00	45.00	2556820.00	835543.20	0.00	0.00	35271723.20
VOLVO FINANCIAL (628000*2)=1256000	1256000.00	0.00	36993000.00	1256000.00	48.00	3.00	3.00	45.00	2556820.00	835543.20	0.00	0.00	35271723.20
HDB FINANCIAL SERVICES (374223*2)=748446	748446.00	0.00	29083000.00	748446.00	46.00	3.00	3.00	43.00	2245338.00	634220.64	0.00	0.00	27476882.64
HDB FINANCIAL SERVICES (469198*1)=469198	469198.00	0.00	18266000.00	469198.00	46.00	3.00	3.00	43.00	1407594.00	394129.46	0.00	0.00	17252535.46
TATA MOTORS FINANCE LTD (41387*1)=41387	41387.00	0.00	884000.00	41387.00	23.00	2.00	2.00	21.00	82774.00	10854.84	0.00	0.00	812080.84
THE FEDERAL BANK LTD (370146*3)=1110438	1110438.00	0.00	4500000.00	1110438.00	48.00	1.00	1.00	47.00	1110438.00	275415.00	0.00	0.00	44164977.00
MAHINDRA & MAHINDRA FINA (36560*1)=36560	36560.00	0.00	800500.00	36560.00	24.00	2.00	2.00	22.00	73120.00	11814.46	0.00	0.00	738694.46
MAHINDRA & MAHINDRA FINA (36560*2)=73120	73120.00	0.00	1600000.00	73120.00	24.00	2.00	2.00	22.00	146240.00	23628.92	0.00	0.00	1477388.92
HDFC BANK (191992*1)=191992	191992.00	0.00	6700000.00	191992.00	39.00	1.00	1.00	38.00	191992.00	38022.84	0.00	0.00	6546030.84
HDFC BANK (472460*1)=472460	472460.00	0.00	19281000.00	472460.00	47.00	1.00	1.00	46.00	472460.00	116487.77	0.00	0.00	18925027.77
KOTAK MAHINDRA (369574*7)=2587018	2587018.00	0.00	10500000.00	2587018.00	47.00	2.00	2.00	45.00	5174036.00	1268403.00	0.00	0.00	101034367.00
SUNDARAM FINANCE (373600*2)=747200	747200.00	0.00	3000000.00	747200.00	47.00	1.00	1.00	46.00	747200.00	249450.00	0.00	0.00	29502250.00
SUNDARAM FINANCE (323000*1)=323000	323000.00	0.00	13000000.00	323000.00	47.00	1.00	1.00	46.00	323000.00	105668.00	0.00	0.00	12782668.00
IDFC FIRST BANK (381353*5)=1906765	1906765.00	0.00	7600000.00	1906765.00	47.00	0.00	0.00	47.00	0.00	0.00	0.00	0.00	7600000.00
HDFC BANK (376190*2)=752380	752380.00	0.00	30704000.00	752380.00	47.00	1.00	1.00	46.00	752380.00	185523.80	0.00	0.00	30137143.80
HDFC BANK (366290*3)=1098870	1098870.00	0.00	44844000.00	1098870.00	47.00	1.00	1.00	46.00	1098870.00	270954.93	0.00	0.00	44016084.93
VOLVO FINANCIAL (530000*2)=1060000	1060000.00	0.00	29600000.00	1060000.00	48.00	1.00	1.00	47.00	1075564.00	231211.42	0.00	0.00	28755647.42
HDFC BANK (192480*1)=192480	192480.00	0.00	5489500.00	192480.00	48.00	1.00	1.00	47.00	1829178.00	433440.42	0.00	0.00	54093762.42
MAHINDRA & MAHINDRA (116520*6)=699120	699120.00	0.00	21600000.00	699120.00	35.00	1.00	1.00	34.00	699120.00	153265.44	0.00	0.00	21054145.44
MAHINDRA & MAHINDRA (122990*4)=491960	491960.00	0.00	15200000.00	491960.00	35.00	1.00	1.00	34.00	491960.00	107829.44	0.00	0.00	14815869.44
MAHINDRA & MAHINDRA FINA (85700*2)=171400	171400.00	0.00	3600000.00	171400.00	23.00	0.00	0.00	23.00	0.00	0.00	0.00	0.00	3600000.00
VOLVO FINANCIAL (525000*3)=1575000	1575000.00	0.00	41841000.00	1575000.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	41841000.00
MAHINDRA & MAHINDRA FINA (216750*1)=216750	216750.00	0.00	6650000.00	216750.00	35.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	6650000.00
ICICI BANK (467553*2)=935106	935106.00	0.00	38412486.00	935106.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	38412486.00
ICICI BANK (418568*1)=418568	418568.00	0.00	17263400.00	418568.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	17263400.00
TOTAL C/F	59213846.00	582756948.64	1653919408.00	59213846.00	3620.00	496.00	455.00	3124.00	322786326.74	79699396.70	0.00	0.00	1993589426.60





TOTAL B/F	59213846.00	582756948.64	1653919408.00	59213846.00	3620.00	496.00	455.00	3124.00	322786326.74	79699396.70	0.00	0.00	1993589426.60
INDUSLND BANK (410200*2)=820400	820400.00	0.00	32000000.00	820400.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	32000000.00
HDFC BANK 192480*1=192480	192480.00	0.00	7854800.00	192480.00	47.00	0.00	0.00	47.00	0.00	0.00	0.00	0.00	7854800.00
HDFC BANK (376190*3)=1128570	1128570.00	0.00	46056000.00	1128570.00	47.00	0.00	0.00	47.00	0.00	0.00	0.00	0.00	46056000.00
CHOLAMANDALAM CO. (354287*1)=354287	354287.00	0.00	13500000.00	354287.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	13500000.00
HDFC BANK ( 906660*1 )=906660	906660.00	3495413.79	0.00	906660.00	48.00	12.00	12.00	36.00	1087920.00	259133.66	0.00	0.00	2666627.45
YES BANK (95631*1)=95631	95631.00	3755321.00	0.00	95631.00	48.00	12.00	12.00	36.00	1147572.00	279932.00	0.00	0.00	2887681.00
AXIS BANK LIMITED (113140*4)=452560	452560.00	0.00	18000000.00	452560.00	48.00	12.00	12.00	36.00	4978160.00	1367492.00	0.00	0.00	14389332.00
HDFC BANK (134040*4)=536160	536160.00	0.00	16800000.00	536160.00	48.00	11.00	11.00	37.00	5897760.00	1008542.20	0.00	0.00	11910782.20
ICICI BANK (102887*7)=720209	720209.00	0.00	23100000.00	720209.00	48.00	4.00	4.00	44.00	2880836.00	675424.00	0.00	0.00	20894588.00
INDUSLND BANK (112850*4)=451400	451400.00	0.00	17600000.00	451400.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	17600000.00
KOTAK MAHINDRA BANK ( 132740*10 )=1327400	1327400.00	0.00	39860000.00	1327400.00	48.00	10.00	10.00	38.00	13274000.00	2681980.00	0.00	0.00	29267980.00
TATA MOTORS FIN (141592*15)=2123880	2123880.00	0.00	66000000.00	2123880.00	48.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00	66000000.00
TATA MOTORS FINANCE LIMITED (103634*14)=14508	1450876.00	0.00	44800000.00	1450876.00	48.00	4.00	4.00	44.00	5803504.00	1431177.16	0.00	0.00	40427673.16
TATA MOTORS FINANCE LIMITED (131822*7)=922754	922754.00	0.00	29400000.00	922754.00	48.00	11.00	11.00	37.00	10119825.86	1964081.09	0.00	0.00	21244255.23
TATA MOTORS FINANCE LIMITED (39505*4)=158020	158020.00	0.00	5024000.00	158020.00	48.00	5.00	5.00	43.00	790100.00	157937.88	0.00	0.00	4391837.88
TATA MOTORS FINANCE LIMITED (92589*4)=370356	370356.00	0.00	11800000.00	370356.00	48.00	5.00	5.00	43.00	1851780.00	382428.00	0.00	0.00	10330648.00
GRAND TOTAL	70409489.00	590007683.43	2025714208.00	70409489.00	4386.00	582.00	541.00	3804.00	370617784.60	89907524.69	0.00	0.00	2335011631.52

Place Chandrapur  
Date:



Caliber Mercantile Pvt. Ltd.

*[Signature]*  
Director

*[Signature]*  
Director



**M/s CALIBER MERCANTILE PRIVATE LIMITED**  
67/1 & 67/2 KHUTALA VILLAGE, NEAR MIDC, CHANDRAPUR  
CIN: U74999MH2014PTC255811

**Sundry Creditors (Group Summary)**

1-Apr-2021 to 31-Mar-2022

Name of Party	0-30 days	31-60 days	61-90 days	1-2 year	Closing Balance
AADI ENTERPRISES	0.00	0.00	0.00	27540.00	27540.00
AARAV TRANSPORT	71382.50	0.00	0.00	0.00	71382.50
AATIF TRANSPORT	1312720.00	0.00	0.00	0.00	1312720.00
ABHI SHEK SINGH	117333.66	0.00	0.00	0.00	117333.66
ABHIJIT RAJHANS WANJARI	46897.90	0.00	0.00	0.00	46897.90
ABHISHEK BRIJESH SINGH	220110.92	0.00	0.00	0.00	220110.92
ADINATH HYDRAULIC SAPRES	0.00	0.00	0.00	9300.00	9300.00
ADINATH HYDRAULIC SPARES	0.00	0.00	0.00	18500.04	18500.04
ADITYA COAL TRADERS	0.00	0.00	0.00	1047331.00	1047331.00
ADITYA SALES	15980.00	0.00	0.00	0.00	15980.00
ADITYA TRANSPORT	358980.11	0.00	0.00	0.00	358980.11
AGGARWAL AUTO ENTERPRISE	0.00	46350.00	0.00	0.00	46350.00
AGNIDOOT ENTERPRISES	1018217.00	0.00	0.00	0.00	1018217.00
AGRAWAL SALES CORPORATION	104784.00	61000.00	0.00	0.00	165784.00
AJAY KUSHWAHA	110912.99	0.00	0.00	0.00	110912.99
AJAY TRANSPORT	399804.12	0.00	0.00	0.00	399804.12
AKASH GAUTAM	81714.85	0.00	0.00	0.00	81714.85
AKASH SURENDRA SINGH	60391.36	0.00	0.00	0.00	60391.36
AKSHAY INDUSTRIES	0.00	0.00	0.00	758750.00	758750.00
AKSHAY INDUSTRIES	0.00	0.00	0.00	16000.00	16000.00
AMAN BANDUJI SHINGANE	45492.70	0.00	0.00	0.00	45492.70
AMAN TARPULIN COMPANY	47600.00	0.00	0.00	0.00	47600.00
AMAN TRANSPORT	106121.94	0.00	0.00	0.00	106121.94
AMIR UDDIN SHAH	45796.95	0.00	0.00	0.00	45796.95
AMIT PANDURANG BATULAWAR	50086.36	0.00	0.00	0.00	50086.36
AMRUT TRANSPORT	904672.00	0.00	0.00	0.00	904672.00
A-ONE TYRES (CHANDRAPUR)	37232.00	0.00	0.00	0.00	37232.00
ARUN KALLU SINGH	44925.14	0.00	0.00	0.00	44925.14
ARUNKUMAR AVDHESH SINGH	48104.20	0.00	0.00	0.00	48104.20
ASCO MARKETING PVT LTD	0.00	0.00	0.00	125835.00	125835.00
ASHISH ENTERPRISES	0.00	33353326.00	0.00	5531727.00	38885053.00
ASHRAF SAMSUDDIN ANSARI	30204.40	0.00	0.00	0.00	30204.40
AUGUSTA MOTORS PVT LTD	0.00	0.00	0.00	8123.00	8123.00
AUTOBURN	87150.00	74000.00	74000.00	74000.00	309150.00
AVADHESH GAUTAM	128789.38	0.00	0.00	0.00	128789.38
AYUSH TRANSPORT	377185.12	0.00	0.00	0.00	377185.12
B M GUPTA TRANSPORT	90479.30	0.00	0.00	0.00	90479.30
BAHUWALI LOGISTICS	286342.00	0.00	0.00	0.00	286342.00
BHAGAWATI FRONTLINE MOTORIZER PVT.(	7715.00	0.00	0.00	3408.00	11123.00
BHAIYAJI TRANSPORT	83011.00	0.00	0.00	0.00	83011.00
BHARAT TRANSPORT	0.00	0.00	0.00	270.00	270.00
BHATIA TRANSPORT	152108.00	0.00	0.00	0.00	152108.00
BHAWANA PIPES & FITTINGS	0.00	113103.00	0.00	0.00	113103.00
BHILAI MINING AND TRANSPORT CO.	0.00	34619.00	0.00	0.00	34619.00
BHUNESWARI ENTERPRISES	0.00	0.00	0.00	3008.00	3008.00
BHUNESWARI ENTERPRISES	329338.00	0.00	0.00	0.00	329338.00
BHUSHAN RAGHUNANADAN TIKAM	35304.70	0.00	0.00	0.00	35304.70
BINDRABAN YADAV	56190.85	0.00	0.00	0.00	56190.85
BOMBAY INTELLIGENCE SECURITY ( INDIA	306464.00	0.00	0.00	0.00	306464.00
BOMBAY RADIATOR SERVICES	33792.00	14865.00	0.00	0.00	48657.00
BRIJMOHAN SINGH CHANDEL	92464.25	0.00	0.00	0.00	92464.25
CAVENDISH INDUSTRIES LTD	603358.57	0.00	0.00	0.00	603358.57
CEAT LIMITED-CHANDRAPUR CFA	855021.08	0.00	0.00	0.00	855021.08
CHANDRA & CO. (TDS)	0.00	419.00	0.00	0.00	419.00
CHANDRA IRON & SPONGE	0.00	0.00	0.00	933077.41	933077.41
CHANDRA TECHNICAL SERVICES PVT. LTD.	844854.27	0.00	0.00	0.00	844854.27
CHANDRA TECHNICAL SERVICES PVT. LTD (	459494.00	0.00	0.00	0.00	459494.00
CHANDRA TECHNICAL SERVICES PVT. LTD.	0.00	0.00	0.00	943466.76	943466.76
CHANDRA TECHNICAL SERVICES PVT. LTD.	0.00	0.00	0.00	99850.00	99850.00
CHANDRA TECHNICAL SERVICES PVT. LTD.	0.00	0.00	0.00	344720.12	344720.12
CHANDRA TECHNICAL SEVICES PVT. LTD.(T	152220.00	63720.00	59000.00	374660.00	649600.00
CHANDRAKESH R SINGH	84581.20	0.00	0.00	0.00	84581.20





CHANDRASHEKHAR N. BODKHE	888351.41	0.00	0.00	0.00	888351.41
COSFIELD SALES & SERVICES	0.00	0.00	0.00	54971.00	54971.00
DARSHAN RAGHUNANDAN TIKAM	9254.70	0.00	0.00	0.00	9254.70
DEVANAND RAVIKANT MOTGHARE	44564.34	0.00	0.00	0.00	44564.34
DHARMA ASSOCIATES & CARRIERS	31200.00	39700.00	0.00	0.00	70900.00
DHARMENDRA MUNNILAL YADAV	199668.45	0.00	0.00	0.00	199668.45
DILIP METE	235466.89	0.00	0.00	0.00	235466.89
DILIP SINGH	40898.64	0.00	0.00	0.00	40898.64
DINANATH TIKORILAL GAUTAM	100181.96	0.00	0.00	0.00	100181.96
DINESH KUSHWAHA	243589.35	0.00	0.00	0.00	243589.35
DINESHKUMAR SINGH	36150.76	0.00	0.00	0.00	36150.76
DIVYANSH TRANS LOGISTIC	188765.95	0.00	0.00	0.00	188765.95
DOZCO (INDIA) PVT. LTD	1077033.00	263183.00	0.00	0.00	1340216.00
DOZCO (INDIA) PVT. LTD. ( M.P.)	0.00	0.00	0.00	15730.00	15730.00
DOZCO (INDIA) PVT.LTD.	0.00	0.00	264745.00	0.00	264745.00
DOZER & DUMPERS	33003.00	51472.00	68809.00	342067.00	495351.00
DRS EARTHWORK PRIVATE LIMITED	0.00	0.00	0.00	482298.00	482298.00
DRS EARTHWORK PRIVATE LIMITED (TDS)	106200.00	106200.00	100800.00	0.00	313200.00
DRS EARTHWORK PVT. LTD	1252157.00	532158.00	1187942.00	0.00	2972257.00
DURGA TRANSPORT	162865.96	0.00	0.00	0.00	162865.96
DYNATECH HYDRAULIC	286719.00	267730.00	0.00	0.00	554449.00
EASTERN ENGINEERING COMPANY	0.00	32270.00	0.00	10387.00	42657.00
ENERGY CORPORATION	0.00	2079653.00	0.00	0.00	2079653.00
FLOW MATICS PVT. LTD.	0.00	0.00	500000.00	0.00	500000.00
G.S MIRCHANDANI	136439.80	0.00	0.00	0.00	136439.80
G.S. AUTOMOBILES	0.00	0.00	0.00	26000.00	26000.00
GALAXY TECHNOTRONICS	172350.00	0.00	0.00	0.00	172350.00
GANDHI SALES	95990.00	0.00	26734.00	0.00	122724.00
GANESH ENTERPRISES	568200.26	0.00	0.00	0.00	568200.26
GANESH ENTERPRISES	0.00	0.00	0.00	10059.00	10059.00
GANESH GAS AGENCIES	3363.00	0.00	0.00	0.00	3363.00
GEETA AUTOMOBILES	0.00	12884.00	0.00	0.00	12884.00
GHUGUS TRANSPORT	609482.82	0.00	0.00	0.00	609482.82
GIRIRAJ TRANSPORT	1181764.00	0.00	0.00	0.00	1181764.00
GIRISH ENTERPRISES	103338.00	255630.00	365.00	0.00	359333.00
GIRNAR MOTORS(SPARE)	2040.01	0.00	0.00	0.00	2040.01
GMMCO LIMITED	16348487.00	0.00	0.00	0.00	16348487.00
GUJARAT STATE ELECTRICITY COPORATION	0.00	0.00	0.00	97050.00	97050.00
GULATI SALES CORPORATION	29962.00	0.00	0.00	0.00	29962.00
GULF OIL LUBRICANTS INDIA LIMITED	3301715.00	0.00	0.00	0.00	3301715.00
GURMEET SINGH ROGHI	79307.36	0.00	0.00	0.00	79307.36
GURNOOR FREIGHT CARRIER	215751.25	0.00	0.00	0.00	215751.25
GURU PRASAD DIESELS	0.00	0.00	0.00	67800.00	67800.00
GURUPRASAD DIESELS	13452.00	16225.00	9971.00	9014.00	48662.00
HARSHIKA ENGINEERING PVT. LTD.	6513.74	158509.00	30281.00	866638.00	1061941.74
HARSHIKA ENGINEERING PVT.LTD.(TDS)	2766.00	40950.00	9335.00	237412.00	290463.00
HEMENDRA ENTERPRISES	112430.00	68235.00	0.00	0.00	180665.00
HINDUSTAN ENTERPRISES	0.00	0.00	0.00	8389.99	8389.99
HINDUSTAN ENTERPRISES (TDS)	0.00	0.00	0.00	87750.00	87750.00
HIRALAL BABULAL KASHYAP	27405.58	0.00	0.00	0.00	27405.58
HI-TECH ENGINEERING CORPORATION	24403.00	63697.00	0.00	0.00	88100.00
HKGN TRANSPORT COMPANY	283478.45	0.00	0.00	0.00	283478.45
HUSSAIN ALI	21113.90	0.00	0.00	0.00	21113.90
HYDROFLEX	26106.00	0.00	0.00	0.00	26106.00
IMPERIAL MOTORS STORES	19250.96	56248.00	0.00	0.00	75498.96
INDIA EARTH MOVERS	0.00	1829.00	0.00	0.00	1829.00
INFOMERICS VALUATION AND RATING PVT.	0.00	0.00	0.00	54000.00	54000.00
INTERFACE SYSTEMS	27439.00	0.00	0.00	0.00	27439.00
INTERNATIONAL IMPEX	29500.00	342200.00	0.00	0.00	371700.00
J S ENTERPRISES	0.00	0.00	0.00	3915.00	3915.00
J.K.TYRE & INDUSTRIES LTD.	470808.83	0.00	0.00	0.00	470808.83
JAI BALAJI TRAILOR SERVICE	0.00	0.00	0.00	23316.00	23316.00
JAI BHOLE ROADLINES	141228.00	0.00	0.00	0.00	141228.00
JAI LAXMI AUTOMOBILES	0.00	0.00	0.00	1158.80	1158.80
JAI PRAKASH AGRAHARI	0.00	0.00	0.00	2862524.60	2862524.60
JAICA MOTORS PVT. LTD	587706.60	0.00	0.00	0.00	587706.60
JAICA MOTORS PVT. LTD.	362302.06	444835.00	530545.00	0.00	1337682.06
JAICA MOTORS PVT. LTD.	1138266.49	0.00	0.00	0.00	1138266.49





JAICA MOTORS PVT. LTD. (TDS)	14985.64	24426.00	18541.00	103336.00	161288.64
JAICA MOTORS PVT. LTD. NAGPUR	0.00	214197.00	0.00	0.00	214197.00
JAICA MOTORS PVT. LTD. NAGPUR (TDS)	0.00	7888.00	0.00	0.00	7888.00
JANGID GLASS	82273.06	62304.00	53092.00	20209.00	217878.06
JAVAHIR JANGALI GUPTA	230210.91	0.00	0.00	0.00	230210.91
JETHI MOTORS	148540.00	30968.00	85949.00	328031.00	593488.00
JINDAL AUTOMOBILES	32940.00	48180.00	7760.00	0.00	88880.00
JITENDRA HEMRAJ YADAV	42239.59	0.00	0.00	0.00	42239.59
JOLLY AUTOMOBILES	0.00	45000.00	15670.00	62571.00	123241.00
JSR AUTOMOTIVE	18748.00	0.00	0.00	0.00	18748.00
KALPANA B. GUPTA	110975.00	0.00	0.00	0.00	110975.00
KAMALJEET SHYAMRAJ SINGH	186392.07	368892.00	805028.00	13330173.00	14690485.07
KAUSHAL RAMPAL KASHYAP	90959.66	0.00	0.00	0.00	90959.66
KHODIYAR TRADERS	0.00	21216.00	11830.00	0.00	33046.00
KHURSHID ALAM RASOOL AHMAD SIDDIQU	63332.45	0.00	0.00	0.00	63332.45
KISHAN AUTO CORPORATION	0.00	0.00	0.00	19612.00	19612.00
KISHOR COAL	0.00	0.00	0.00	10499972.48	10499972.48
KOPULA AUTOMOBILE	0.00	0.00	0.00	1770.00	1770.00
KUBER BECHU VARMA	0.00	0.00	0.00	253568.00	253568.00
KUNTI RATAN PETROLEUM	0.00	0.00	7210.39	0.00	7210.39
LARSEN & TOUBRO LIMITED (SPARE)	34075.08	4571673.00	0.00	0.00	4605748.08
LARSEN & TOUBRO LIMITED (TDS)	267860.00	267860.00	254239.00	0.00	789959.00
LIUGONG INDIA PRIVATE LIMITED	19854308.70	0.00	0.00	0.00	19854308.70
LIUGONG INDIA PRIVATE LIMITED (SPARE)	0.00	0.00	296052.97	0.00	296052.97
M S AUTOMOTIVE SERVICES PVT LTD	321034.40	0.00	0.00	0.00	321034.40
M/S. BALAJI PETROLEUM	0.00	0.00	0.00	86567.14	86567.14
MAA INFRASTRUCTURE	0.00	0.00	0.00	1000000.00	1000000.00
MADRAS AUTO SERVICE	18791.00	101062.00	35963.00	0.00	155816.00
MAGMA HDI GENERAL INSURANCE COMPAN	22661.14	0.00	0.00	0.00	22661.14
MAHENDRANATH ANANT SINGH	0.00	0.00	0.00	3409.00	3409.00
MAHI TRADERS	2734482.00	0.00	0.00	0.00	2734482.00
MAITRY HOUSEKEEPING SERVICES	3510.00	0.00	0.00	0.00	3510.00
MAMTA MOTORS (M.P.)	0.00	0.00	0.00	8781.04	8781.04
MAMTA MOTORS (M.P.) TDS	0.00	0.00	0.00	1160.00	1160.00
MANOJ KUMAR	101492.25	0.00	0.00	0.00	101492.25
MANOJ SUKHADEO DAMAHE	34387.10	0.00	0.00	0.00	34387.10
MANSURALI MANJURALI SHAH	49731.30	0.00	0.00	0.00	49731.30
MARATHA NATURAL STONE	22941.00	0.00	0.00	0.00	22941.00
MATIN TRANSPORT CO	451151.00	0.00	0.00	0.00	451151.00
MAYUR ENTERPRISES	43963.73	104357.00	74818.00	104933.00	328071.73
MAYUR ENTERPRISES & CO.	37500.00	0.00	0.00	0.00	37500.00
MEHTA TRADING COMPANY	23384.00	0.00	0.00	0.00	23384.00
MGR INFRASTRUCTURES	721331.00	0.00	0.00	0.00	721331.00
MHKS FUEL RETAIL	1044469.92	0.00	0.00	0.00	1044469.92
MIRA SANTOSH VARMA	4514729.00	0.00	0.00	0.00	4514729.00
MOBILE MAGIC	0.00	0.00	0.00	149999.00	149999.00
MOHAMMADI SHOP	106557.31	0.00	0.00	0.00	106557.31
MOHANSINGH HARNAMSING ROGI	27102.80	0.00	0.00	0.00	27102.80
MOHURLE PRINTS	26520.00	0.00	0.00	0.00	26520.00
MONATOMIC LUBRICANTS	0.00	0.00	0.00	40715.00	40715.00
MRF LIMITED	164111.78	0.00	0.00	0.00	164111.78
MTC FIBROTECH	0.00	35000.00	0.00	0.00	35000.00
MUKESH R. AGARWAL	555626.00	0.00	0.00	0.00	555626.00
MUSTUFA N KHAN	126290.10	0.00	0.00	0.00	126290.10
N N BROTHERS	0.00	142426.00	0.00	0.00	142426.00
N S ENTERPRISES	0.00	0.00	0.00	1640.00	1640.00
NARAYAN TRANSPORT	16046.75	0.00	0.00	0.00	16046.75
NATIONAL GLASS & HARDWARE	596251.00	0.00	0.00	0.00	596251.00
NAVNI AUTOMOBILES	34617.80	8525.00	15294.00	0.00	58436.80
NEW ALKA AUTOMOBILES	135133.00	14449.80	0.00	0.00	149582.80
NIDHI SINGH	88582.40	0.00	0.00	0.00	88582.40
NILESH RAMCHARAN PAWAR	52023.07	0.00	0.00	0.00	52023.07
NILKANTH TRADING COMPANY	1534675.00	78063.63	0.00	0.00	1612738.63
NIRMAL SECURITY FORCE	33345.00	0.00	0.00	0.00	33345.00
NITESH JATAV	69518.06	0.00	0.00	0.00	69518.06
NITSOFT SYSTEMS	113220.00	0.00	0.00	0.00	113220.00
OM JAGAT SERVO STATION	0.00	0.00	0.00	4104032.75	4104032.75
OM SERVICE POINT	90000.00	0.00	0.00	0.00	90000.00





OMEGA TRANSPORT CO.	143934.30	0.00	0.00	0.00	143934.30
ORBIT CORPORATION	0.00	0.00	0.00	1830727.00	1830727.00
PADGILWAR ENTERPRISES	42867.00	37064.00	35415.00	0.00	115346.00
PARAG OMKAR BOBADE	244635.00	0.00	0.00	0.00	244635.00
PARSHV AUTORIDERS PVT LTD	6770.00	0.00	0.00	0.00	6770.00
PARSHV TRANSLINES	2116982.40	0.00	0.00	0.00	2116982.40
PARTS TRADING COMPANY	123312.00	0.00	0.00	0.00	123312.00
PATEL GLASS & TRADING CO.	34458.00	11475.00	0.00	0.00	45933.00
PATEL PLYWOOD & HARDWARE	29140.00	96536.00	53630.00	203100.00	382406.00
PATEL TRADERS	78742.76	0.00	0.00	0.00	78742.76
PLATINUM LOGISTICS	0.00	1646781.00	0.00	0.00	1646781.00
POOJA DEEPAK SINGH	0.00	0.00	0.00	3582.80	3582.80
POOJA EARTH MOVERS	0.00	0.00	0.00	11440.00	11440.00
POOJA EARTH MOVERS	1121.22	0.00	0.00	0.00	1121.22
POONAM PRAKASH TETRAWAL	200143.81	0.00	0.00	0.00	200143.81
POWER INDIA	956064.00	229990.00	0.00	0.00	1186054.00
PRABHAKAR G SAMARIT	58092.50	0.00	0.00	0.00	58092.50
PRABHUNATH RAJBHAR	63145.04	0.00	0.00	0.00	63145.04
PRADEEP AUTOMOTIVE PVT. LTD.	38242.52	0.00	29686.00	94523.00	162451.52
PRAKASH JAGDISH TETRAWAR	0.00	0.00	0.00	40.46	40.46
PRATIK NATTHUJI DANGRE	33129.20	0.00	0.00	0.00	33129.20
PRATIK SINGH KRUPAL SINGH GOUR	129992.05	0.00	0.00	0.00	129992.05
PRAVIN RAMCHARAN PAWAR	60038.49	0.00	0.00	0.00	60038.49
PREMIER INDIA ENTERPRISE	0.00	0.00	0.00	287310.00	287310.00
PREMIER INDIA ENTERPRISE	142898.00	0.00	0.00	0.00	142898.00
PRERANA TRADING	0.00	0.00	54540.00	36359.00	90899.00
PROVINCIAL AUTOMOBILE CO. PVT. LTD.(TI	0.00	9780.53	2589.00	33560.00	45929.53
PROVINCIAL AUTOMOBILE COMPANY PVT.	0.00	0.00	59792.62	0.00	59792.62
PROVINCIAL AUTOMOBILE COMPANY PVT.	9822.00	0.00	8631.00	0.00	18453.00
PROVINCIAL AUTOMOBILE COMPANY PVT.	2689.00	0.00	0.00	0.00	2689.00
PUNJAB MACHINE TOOLS	12169.00	14573.00	0.00	0.00	26742.00
PUNJAB TRANSPORT COMPANY	0.00	0.00	0.00	36054.00	36054.00
QUALITY COUNCIL OF INDIA	0.00	0.00	0.00	196684.00	196684.00
R B TRADERS	1374303.00	0.00	0.00	0.00	1374303.00
R. S. BAINS TRANSPORT	70603.44	0.00	0.00	0.00	70603.44
RADESHAM P KUMBHALKAR	16334.40	0.00	0.00	0.00	16334.40
RAGHAV INTERNATIONAL	20820.00	0.00	0.00	0.00	20820.00
RAGHUVIR FUELS	378305.73	0.00	0.00	0.00	378305.73
RAHUL METAL INDUSTRIES	111886.03	0.00	0.00	0.00	111886.03
RAHUL METAL INDUSTRIES	0.00	0.00	0.00	21426.00	21426.00
RAHUL RAVINDRA GAJBHIYE	1922.20	0.00	0.00	0.00	1922.20
RAJA BATTERIES	35159.93	0.00	0.00	67896.00	103055.93
RAJA MOTORS	5901.00	0.00	0.00	0.00	5901.00
RAJAN HORILAL SINGH	67694.50	0.00	0.00	0.00	67694.50
RAJASTHAN COAL COMPANY	2770525.00	0.00	0.00	0.00	2770525.00
RAJASTHAN GLASS SHOP	0.00	0.00	2590.00	45304.00	47894.00
RAJAT KAPILDEV SHAHI	0.00	0.00	0.00	3179.00	3179.00
RAJVEER TRANSPORT	0.00	0.00	0.00	1050.54	1050.54
RAKESH DADAN YADAV	51988.00	0.00	0.00	0.00	51988.00
RAM SINGH YADAV	46923.00	0.00	0.00	0.00	46923.00
RAMANDEEP JATINDER SAHNI	0.00	0.00	0.00	3111666.00	3111666.00
RAMATA TRANSPORT	0.00	0.00	0.00	201312.71	201312.71
RATHI MINERALS	701765.00	0.00	0.00	0.00	701765.00
RATHI SALES CORPORATION	4368553.00	0.00	0.00	0.00	4368553.00
RAVEENDARA KUMAR KESHRI	13915.00	0.00	0.00	0.00	13915.00
RAVI TYRES	428631.00	0.00	0.00	0.00	428631.00
RAVI TYRES	265000.00	46463.00	0.00	0.00	311463.00
RELIANCE GENERAL INSURANCE	0.00	0.00	0.00	20083.00	20083.00
RK ENTERPRISES	105911.40	31821.00	74257.00	359253.00	571242.40
RMAGOVIND TIWARI	217303.11	0.00	0.00	0.00	217303.11
ROBUST SPRING MFG. CO.	98359.00	0.00	0.00	0.00	98359.00
RUKMANI METALS & GASEOUS PVT. LTD.	17036.00	17719.00	10222.00	0.00	44977.00
S S MINERALS PVT. LTD.	0.00	0.00	0.00	1135492.50	1135492.50
S.K. COAL TRADERS	0.00	0.00	1643250.00	0.00	1643250.00
S.K. TRANSPORT	500967.26	0.00	0.00	0.00	500967.26
S.K.AUTO AGENCIES	140624.00	218637.00	0.00	0.00	359261.00
S.M.AUTO SALES PVT. LTD.	753166.00	651066.00	80377.00	0.00	1484609.00
S.R.AUTOMOBILE	0.00	3110.00	0.00	9870.00	12980.00



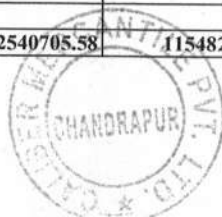


SACHIT D CHAUDHARI	21055.00	0.00	0.00	0.00	21055.00
SADGURUKRUPA SERVICE	0.00	0.00	0.00	48680.00	48680.00
SAHIB SINGH & SONS	149938.00	118006.00	306359.00	0.00	574303.00
SAI CARGO CORPORATION	1468009.64	0.00	0.00	0.00	1468009.64
SAI KRUPA TRANSPORT	2018670.00	0.00	0.00	0.00	2018670.00
SAINATH MINES & MINERALS	0.00	0.00	0.00	193710.00	193710.00
SAINIK AUTOMOBILES	58895.00	72192.00	0.00	0.00	131087.00
SAINIK AUTOMOBILES(TDS)	12253.00	13012.08	0.00	0.00	25265.08
SAIYYAD ALI KALLU SHEIKH	71549.60	0.00	0.00	0.00	71549.60
SAL ENERGY PRIVATE LIMITED	165200.00	0.00	0.00	0.00	165200.00
SALMAN ISMAIL KHAN	49049.30	0.00	0.00	0.00	49049.30
SAMA CORP	0.00	0.00	20444.00	0.00	20444.00
SANSAR ROADWAYS	5176404.00	0.00	0.00	0.00	5176404.00
SANTOSH P CHUTE	138204.00	0.00	0.00	0.00	138204.00
SANTOSH VIJAY VARMA	996120.00	0.00	0.00	0.00	996120.00
SAPREM GAS AND DOMESTIC APPLIANCES	17012.00	0.00	0.00	0.00	17012.00
SARIKESH B PRASAD	107106.45	0.00	0.00	0.00	107106.45
SARLA AUTO AND TRACTOR	13670.00	37042.00	53353.00	0.00	104065.00
SATRAC ENGINEERING PVT LTD (SPARE)	111097.00	0.00	0.00	0.00	111097.00
SATRAC ENGINEERING PVT LTD (TDS)	29000.00	0.00	0.00	0.00	29000.00
SATYAMEDHA RAGHU NANDAN	156238.00	0.00	0.00	0.00	156238.00
SAURABH ROADLINES	0.00	0.00	16830.00	0.00	16830.00
SCC LOGISTICS (I) PVT. LTD.	1489.87	0.00	0.00	0.00	1489.87
SHADAB KAYAMUL HASAN SIDDIQUI	115298.02	0.00	0.00	0.00	115298.02
SHAKTI STORES	180502.00	0.00	0.00	0.00	180502.00
SHARMA TRANSPORT	20772.06	0.00	0.00	0.00	20772.06
SHETH AUTO PARTS (P) LTD	32071.00	0.00	0.00	34432.00	66503.00
SHETH AUTOMOTIVES	5581.00	6171.00	0.00	3137.00	14889.00
SHIV SHAKTI TRANSPORT	0.00	0.00	0.00	13012.00	13012.00
SHIVA PUBLICATION	63425.00	61704.00	0.00	18575.74	143704.74
SHREE AUTO CENTRE	48000.00	10500.00	33400.00	0.00	91900.00
SHREE BAL ARJUN MARKETING	624000.00	0.00	0.00	0.00	624000.00
SHREE BALAJI DIESELS	0.00	0.00	0.00	101489.00	101489.00
SHREE BALAJI PRASANNA	0.00	0.00	0.00	20500.00	20500.00
SHREE BHAGWATI LUBES & TRACTOR PART	150379.00	96782.00	159865.00	278885.20	685911.20
SHREE CHADDA ROADLINES	695450.00	0.00	0.00	0.00	695450.00
SHREE GURUGOBIND ENTERPRISES	713524.00	0.00	0.00	0.00	713524.00
SHREE PADMALAYA PETROLEUM SERVO	0.00	0.00	0.00	46731.02	46731.02
SHREE PADMALAYA PETROLEUM SERVO (D	395967.58	0.00	0.00	0.00	395967.58
SHREE RADHE ROAD LINES	0.00	0.00	0.00	200.50	200.50
SHREE SAI AIR BRAKE SERVICE CENTER	0.00	0.00	0.00	1933.00	1933.00
SHREE SCIENTIFIC TRADERS	0.00	0.00	0.00	24338.00	24338.00
SHREE SHYAM AGRO PRODUCT	0.00	0.00	0.00	102784.00	102784.00
SHREE SHYAM TRADING COMPANY ( WANI	0.00	0.00	1345023.00	0.00	1345023.00
SHREE TRADERS	0.00	50.00	0.00	0.00	50.00
SHREERAM ENTERPRISES	0.00	1672.00	0.00	0.00	1672.00
SHRI BALAJI ASSOCIATES	0.00	16400367.00	12847513.00	0.00	29247880.00
SHRI BALAJI AUTOMOBILES 2021-22	0.00	0.00	0.00	7680.00	7680.00
SHRI BALAJI DIESELS	0.00	43181.00	12200.00	43109.00	98490.00
SHRI BALAJI ENTERPRISES (COKE PURCHAS	0.00	0.00	0.00	258887.75	258887.75
SHRI BALAJI FILLING STATION	111672.41	0.00	0.00	0.00	111672.41
SHRI BALAJI TRANSPORT	122604.90	0.00	0.00	0.00	122604.90
SHRI GAYATRI TRADERS	0.00	0.00	0.00	32300.00	32300.00
SHRI GURUNANAK FABRICATORS AND ENGI	16400.00	0.00	0.00	0.00	16400.00
SHRI SAI KISAN SEWA PETROLEUM	7756.15	0.00	0.00	0.00	7756.15
SHRIJI TRADERS	1250.00	7300.00	31978.00	0.00	40528.00
SHRIRAM TYRES	0.00	0.00	0.00	16000.00	16000.00
SHUBHAM SERVO PETROLEUM	0.00	0.00	0.00	80037.67	80037.67
SHYAM TRADING COMPANY	0.00	0.00	0.00	25499243.79	25499243.79
SIDDHANT INFOTECH	0.00	81497.00	0.00	0.00	81497.00
SIDDIQUI TRANSPORT	807694.09	0.00	0.00	0.00	807694.09
SK INDIA PVT LTD	2822702.00	0.00	0.00	0.00	2822702.00
SLC RESOURCES PRIVATE LIMITED	457743.00	37262.00	0.00	0.00	495005.00
SNEHA AUTO ELECTRICALS PVT LTD	0.00	0.00	0.00	6307.00	6307.00
SONIYA BANSIDHAR YADAV	71536.00	0.00	0.00	0.00	71536.00
SOOD POWERTECH SERVICES	0.00	0.00	452.40	0.00	452.40
SOURABH OILS	0.00	0.00	0.00	31860.00	31860.00
SSK ENTERPRISES	90624.00	0.00	0.00	0.00	90624.00





STAR FLEX	161724.00	52782.00	24234.00	136421.00	375161.00
STAR FLEX	0.00	75333.00	66005.00	214289.12	355627.12
STAR SALES AGENCIES	12868.00	20242.00	58256.00	98033.88	189399.88
STERLITE AGENCIES	66375.00	0.00	0.00	46787.00	113162.00
SUBHASH STEEL TRADERS	1467032.00	11602.00	0.00	0.00	1478634.00
SUCHAK TRADING	108888.00	19126.34	0.00	0.00	128014.34
SUCHAK TRADING	0.00	4620.00	13382.00	40056.74	58058.74
SUMAN AUTO PART	101840.30	0.00	0.00	0.00	101840.30
SUMIT KAVERI	48921.00	0.00	0.00	0.00	48921.00
SUNDARAM INDUSTRIES PRIVATE LIMITED	40600.00	0.00	0.00	0.00	40600.00
SUNDAY HYDRAULIC SERVICES	0.00	0.00	0.00	14594.00	14594.00
SUNIL KUSHWAHA	26987.93	0.00	0.00	0.00	26987.93
SUNNY MOTORS	0.00	0.00	0.00	2794.00	2794.00
SUNNY RAMESH YADAV	18585.32	0.00	0.00	0.00	18585.32
SUNRISE SALES	217474.00	567439.00	181351.50	0.00	966264.50
SURAJ DAMODAR GADE	16923.50	0.00	0.00	0.00	16923.50
SURAJ JITENDRA VERMA	26239.65	0.00	0.00	0.00	26239.65
SURAJ TRADERS	76307.80	0.00	0.00	0.00	76307.80
SUSHILA ENTERPRISES	14389472.00	0.00	0.00	0.00	14389472.00
SWARNABHUMI FERTILIZERS	0.00	0.00	2722.94	0.00	2722.94
T S KAPOOR LUBES	20282.00	0.00	0.00	0.00	20282.00
T.S. RAJAM TYRES PVT LTD	0.00	102083.00	0.00	0.00	102083.00
TAJ AUTOMOBILES (TDS)	60221.00	0.00	0.00	0.00	60221.00
TAJ TRANSPORT	476882.65	0.00	0.00	0.00	476882.65
TAKWA CABINS	0.00	200000.00	0.00	0.00	200000.00
TATA HITACHI CONSTRUCTION MACH.CO. PVT	1169231.00	62171.19	0.00	0.00	1231402.19
TATA HITACHI CONSTRUCTION MACHINERY	0.00	42194742.00	0.00	0.00	42194742.00
TATA INTERNATIONAL DLT PVT LTD	0.00	0.00	0.00	33263.00	33263.00
TEG ENTERPRISES	33880.00	20507.00	32272.00	52962.00	139621.00
TIRUPATI UNION TRANSPORT	619029.00	0.00	0.00	0.00	619029.00
TRIMULA INDUSTRIES LIMITED	238980.00	544603.00	207087.58	0.00	990670.58
TRIMURTI METALS	81690.00	0.00	0.00	588852.04	670542.04
UMESH NATHUNI KUSHWAHA	48097.60	0.00	0.00	0.00	48097.60
UNIQUE AUTO PARTS	0.00	2001.00	0.00	1688.00	3689.00
UNITY ELECTRONIC SYSTEM	79810.00	0.00	0.00	0.00	79810.00
URMILADEVI SHAHI	14416.60	0.00	0.00	0.00	14416.60
UTTAM GALVA METALLICS LIMITED	77391.00	0.00	0.00	164550.92	241941.92
V.SONS DISTRIBUTORS PVT. LTD.	333900.00	408184.00	239301.00	518592.00	1499977.00
VE COMMERCIAL LIMITED	936781.42	0.00	0.00	0.00	936781.42
VE COMMERCIAL LIMITED (TDS)	100772.00	100772.00	85904.44	0.00	287448.44
VE COMMERCIAL VEHICLES LIMITED (TRUC	348853.00	0.00	0.00	0.00	348853.00
VEERU DINESH SINGH	43582.70	0.00	0.00	0.00	43582.70
VI-DEE INDUSTRIES	0.00	0.00	0.00	98950.00	98950.00
VIJAY KAMATA SINGH	35601.00	0.00	0.00	0.00	35601.00
VIJAY MOTORS (M.P)	204803.00	225525.00	112992.00	277642.01	820962.01
VIJAY MOTORS (TDS) M.P	171100.00	52182.00	0.00	0.00	223282.00
VIJAY MUNIB KUSHWAH	196430.02	0.00	0.00	0.00	196430.02
VIJEET AUTOMOTIVE SALES AND SERVICE	427807.00	0.00	0.00	0.00	427807.00
VIJEET SALES & SERVICES PVT.LTD.	5220.00	0.00	0.00	0.00	5220.00
VIKAS FIREX	71692.00	0.00	0.00	0.00	71692.00
VIKAS KHUSHAL PINCHA ( RENT )	0.00	0.00	0.00	111570.00	111570.00
VIKRAM BRIJMOHAN CHANDEL	173085.16	0.00	0.00	0.00	173085.16
VIMLA INFRASTRUCTURE (INDIA) PVT LTD.	0.00	0.00	0.00	698263.00	698263.00
VISHAL ASSOCIATES	4483.00	0.00	0.00	0.00	4483.00
VIVEK BAIJNATH SHAHI	42387.69	0.00	0.00	0.00	42387.69
VK TECHNOLOGIES	29795.00	102515.00	0.00	0.00	132310.00
YADAV DHIRENDRA KUMAR DHARMARAJ	57744.96	0.00	0.00	0.00	57744.96
ATLAS COMMODITIES	0.00	0.00	0.00	8970000.00	8970000.00
CHADDA TRADING CO. (OB)	55680000.36	0.00	0.00	0.00	55680000.36
KFC FUELCO CONSORTIUM	11580525.15	0.00	0.00	0.00	11580525.15
SIDHGIRI HOLDINGS PVT. LTD.	0.00	0.00	0.00	16169911.25	16169911.25
TATA MOTORS FINANCE (TDS RECEIVABLE	0.00	285570.00	0.00	0.00	285570.00
WCL/CHA/AGM/GM(OPRN)/LOA/2777	0.00	0.00	0.00	1989948.37	1989948.37
WCL/GM(CMC)/COAL/LOADING/WANI/809(20	471316.00	5687434.45	0.00	0.00	6158750.45
<b>TOTAL</b>	<b>202540705.58</b>	<b>115482685.02</b>	<b>22449879.84</b>	<b>110503440.14</b>	<b>450976710.58</b>





**M/s CALIBER MERCANTILE PRIVATE LIMITED**

67/1 & 67/2 KHUTALA VILLAGE, NEAR MIDC, CHANDRAPUR

CIN: U74999MH2014PTC255811

**Sundry Debtors (Group Summary)**

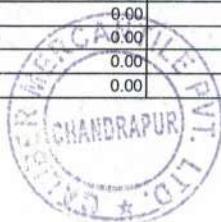
1-Apr-2021 31-Mar-2022

Name of Party	0-30 days	31-60 days	61-90 days	1-2 year	Closing Balance
A ONE TYRES PVT.LTD. (TDS)	0.00	0.00	0.00	840.00	840.00
ABDULAZIZ RAFIQUE SAYYED	164552.00	62685.00	11607.00	83129.00	321973.00
ADANI POWER (MUNDRA) LIMITED	67738604.32	0.00	0.00	0.00	67738604.32
ADARSH SERVICE STATION	3757460.00	0.00	0.00	0.00	3757460.00
ADIB ENTERPRISES	0.00	798.17	0.00	0.00	798.17
AGARWAL AUTO SALES	0.00	0.00	0.00	886995.00	886995.00
AGARWAL AUTO SALES (TDS)	74843.00	0.00	0.00	0.00	74843.00
AGRASEN TRANSPORT	67402.80	0.00	0.00	0.00	67402.80
AKA LOGISTICS PVT. LTD.	0.00	0.00	0.00	10316.00	10316.00
ALF AUTO SERVICES PVT LTD	130000.00	0.00	0.00	0.00	130000.00
AMOL B HADKE	0.00	0.00	0.00	100000.00	100000.00
ANAND BARAI FUELS	0.00	0.00	0.00	95039.50	95039.50
ANJIKAR AUTOMOBILES	0.00	0.00	0.00	4967.00	4967.00
ANUJ KRISHAN CHADDA (T)	2249099.53	0.00	0.00	0.00	2249099.53
ANUVIJAY OFF SETTER & GENERAL SUPPLIER	14925.00	0.00	0.00	0.00	14925.00
ARA MINERALS AND METALS	0.00	0.00	0.00	199548.00	199548.00
ASCO MARKETING PVT LTD	0.00	0.00	0.00	125835.00	125835.00
AUGUSTA MOTORS PVT LTD	0.00	0.00	0.00	5200.00	5200.00
AUTOMOTIVE MANUFACTURERS PVT. LTD.	0.00	0.00	0.00	32318.20	32318.20
AVANEESH LOGISTICS PVT LTD	0.00	1100175.00	0.00	0.00	1100175.00
BANSAL TRADE LINK	0.00	473110.77	0.00	0.00	473110.77
BHAGAWATI FRONTLINE MOTOR	0.00	0.00	0.00	25900.00	25900.00
BHAGAWATI FRONTLINE MOTORIZER PVT.	11122.00	0.00	0.00	0.00	11122.00
BHAGAWATI FRONTLINE MOTORIZER PVT.	0.00	0.00	0.00	15129.46	15129.46
BHAIDAS MANSING PAWAR	164714.00	62597.00	11661.00	82948.00	321920.00
BHAIRO SERVICE STATION	0.00	0.00	0.00	163494.21	163494.21
BLACK DIAMOND MOTORS PVT. LTD.	0.00	0.00	0.00	167000.00	167000.00
BLUMAPLE LLP	0.24	0.00	0.00	0.00	0.24
CHANDRA & CO.	980.00	0.00	0.00	0.00	980.00
CHANDRA COAL PRIVATE LIMITED	800627.00	0.00	0.00	0.00	800627.00
CHANDRAPUR SUPER THERMAL POWERSTATION	0.00	0.00	0.00	2598238.74	2598238.74
CHAUDHURI GOLAM MOSTAFA	164205.00	62598.00	11670.00	78213.00	316686.00
CHOLAMANDALAM INV & FIN COM. LTD (TDS RECEIVABLE)	49218.00	153246.00	103251.00	0.00	305715.00
COSFIELD SALES & SERVICES	0.00	0.00	0.00	47894.00	47894.00
CRUSH POWER SPARES AND SERVICES	0.00	0.00	0.00	200000.00	200000.00
CUBICTREE TECHNOLOGY SOLUTIONS PVT. LTD.	0.00	0.00	0.00	5900.00	5900.00
DEEPA ENTERPRISES	0.00	0.00	0.00	33040.00	33040.00
DEVENDRASING GURUCHARANSING SAINI	164324.00	62512.00	11762.00	83967.00	322565.00
DHARIWAL INFRASTRUCTURE LIMITED	55654920.89	0.00	0.00	0.00	55654920.89
DHARIWAL INFRASTRUCTURE LIMITED	0.00	0.00	0.00	681353.35	681353.35
DHARIWAL INFRASTRUCTURE LTD (LIASONING A/C)	18839226.00	0.00	0.00	0.00	18839226.00
DHARIWAL INFRASTRUCTURE LTD (LIASONING A/C)	0.00	0.00	0.00	3675574.00	3675574.00
DHARIWAL INFRASTRUCTURE LTD (LIASONING A/C)	0.00	0.00	0.00	15719728.00	15719728.00
DICKSONS ENGINEERING CO PVT LTD	113735.00	0.00	0.00	0.00	113735.00
DICKSONS ENGINEERING CO. PVT. LTD.	0.00	0.00	0.00	4142.00	4142.00
DOZCO (INDIA) PVT.LTD. (TDS)	0.00	0.00	0.00	140.00	140.00
EKNATH ATMARAM DASNUR	164964.00	63030.00	11332.00	85915.00	325241.00
EMTA COAL LIMITED	22159268.00	0.00	0.00	0.00	22159268.00
EXPRESS FILLING STATION	0.00	0.00	0.00	12000.00	12000.00
FLOW MATICS PVT. LTD.	0.00	0.00	0.00	500000.00	500000.00
G K AUTOWHEELS PVT LTD NAGPUR	0.00	0.00	0.00	6298.11	6298.11
G.G. & COMPANY	79211.50	0.00	0.00	0.00	79211.50
GIRNAR MOTORS	0.00	2847401.00	0.00	0.00	2847401.00
GMMCO LIMITED (MP)	0.00	0.00	0.00	115.27	115.27
GMR WARORA ENERGY LIMITED	36422405.20	0.00	0.00	0.00	36422405.20
GMR WARORA ENERGY LTD LIASONING AC.	7161800.00	0.00	0.00	2482899.00	9644699.00
GOVARDHAN BAINADE	0.00	0.00	0.00	65841.00	65841.00
HAPPY ENTERPRISES	0.00	0.00	0.00	9019023.00	9019023.00
HARI OM ENTERPRISES	0.00	0.00	0.00	2000.00	2000.00
HARJINDERSINGH HARBHAJANSINGH LADDA	0.00	0.00	0.00	65535.00	65535.00
HDB FINANCIAL SERVICES (TDS RECEIVABLE)	33634.00	34280.00	34920.00	0.00	102834.00
HINDUJA LEYLAND FINANCE (TDS RECEIVABLE)	4670.00	4828.00	4985.00	15888.00	30371.00
ICICI (20 TIPPERS) (2759350)	0.00	0.00	0.00	23229.00	23229.00
ICICI BANK 1ST (HM2021Z BAR) 94075	0.00	0.00	0.00	4718.20	4718.20
ICICI BANK 2ND( HM 2021Z BAR) 94075	0.00	0.00	0.00	4718.20	4718.20
ICICI BANK POCLAIN (TATA 120) 105078	0.00	0.00	0.00	6871.10	6871.10
IDEAL ENERGY PROJECTS LIMITED	0.00	0.00	0.00	4832293.80	4832293.80
INDO RAMA SYNTHETICS (I) LTD.	22635899.80	0.00	0.00	0.00	22635899.80
INDO UNIQUE FLAME LTD.	0.00	0.00	0.00	3176056.25	3176056.25
INDO UNIQUE FLAME LTD. (PAYLOADER)	0.00	0.00	0.00	1795016.00	1795016.00





INDORAMA SYNTHETICS (I) PVT LTD (TRANSPORT AC.)	0.00	0.00	0.00	112515.75	112515.75
INDSIL HYDRO POWER AND MANGANESE LIMITED	0.00	0.00	0.00	42041.00	42041.00
ISHWESHWAR NAYABRAO KALE	0.00	0.00	0.00	65993.00	65993.00
JAI MAA DURGA FILLING STATION	0.00	0.00	0.00	114146.38	114146.38
JANARILAL SUWALA JAIN	0.00	0.00	0.00	65283.00	65283.00
JASBIR SINGH BOPARAI	0.00	0.00	0.00	41210.00	41210.00
JIVAN COAL TRADERS & TRANSPORTATION SUPPLIER	707.00	0.00	0.00	0.00	707.00
K.S.R. FREIGHT CARRIERS	69475356.45	0.00	0.00	0.00	69475356.45
KALE RAMKISAN WALMIK	0.00	0.00	0.00	67515.00	67515.00
KANDLA PROJECTS PVT. LTD.	0.00	0.00	0.00	2500000.00	2500000.00
KANDORI TRANSPORT LIMITED	0.00	0.00	0.00	16046.88	16046.88
KHANDELWAL EARTH MOVERS	0.00	0.00	0.00	295980.25	295980.25
KHARIWAL TRANSPORT	0.00	0.00	0.00	648.07	648.07
KOHLI ROAD LINES	18021842.50	0.00	0.00	0.00	18021842.50
KOMALS TOURS AND TRAVELS	0.00	0.00	0.00	400000.00	400000.00
LARSEN & TOUBRO LIMITED ( MACHINERY A/C )	3700517.00	0.00	0.00	0.00	3700517.00
LAXMAN AND CO	0.00	0.00	0.00	1780.00	1780.00
LIUGONG INDIA PVT. LTD.(MAINTENANCE A/C)	0.00	0.00	0.00	475978.51	475978.51
LIUGONG INDIA PVT LTD TRADING DIVISION	0.00	0.00	0.00	254366.33	254366.33
LIUGONG INDIA PVT. LTD.	0.00	0.00	0.00	179704.36	179704.36
LOVELY INFRASTRUCTURE	0.00	0.00	0.00	187421.45	187421.45
M.H.K.S. MOHAMED ALI (TYRE DIVISION)	0.00	0.00	0.00	28800.00	28800.00
M.P.POLYMERS	93582.00	0.00	928.40	0.00	94510.40
M/S BIMAL KUMAR KHANDELWAL	0.00	0.00	0.00	560763.02	560763.02
M/S. RENUKA FERTILIZERS	0.00	0.00	0.00	44792.40	44792.40
MADHYA PRADESH POWER GENERATING COMPANY LIMIT	0.00	0.00	0.00	32909.38	32909.38
MAHADEV TRANSPORT	0.00	0.00	0.00	4650.00	4650.00
MAHENDRA PETROLEUM SERVO POINT	0.00	0.00	0.00	306822.93	306822.93
MAHESH PAWAR	0.00	0.00	5474.20	0.00	5474.20
MAHINDRA & MAHINDRA FIN.(TDS RECEIVABLE)	27847.00	1806.00	0.00	0.00	29653.00
MANIDATTA ASSOCIATES	0.00	0.00	0.00	1398784.59	1398784.59
MANIKGARH CEMENT LIASONING AC.	0.00	0.00	0.00	1832267.62	1832267.62
MARS PRODUCT & SERVICES	0.00	77686.00	0.00	0.00	77686.00
MARUTI PETROLEUM SERVICES	3323027.12	0.00	0.00	0.00	3323027.12
MAYUR ENTERPRISES & CO.	411500.00	0.00	0.00	0.00	411500.00
MEC AND CMPL JOINT VENTURE LALPETH (OB)	56089920.88	48718023.91	0.00	0.00	104807944.79
MEC AND CMPL JOINT VENTURE MAJRI (OB)	6967845.46	0.00	0.00	0.00	6967845.46
MEC AND CMPL JOINT VENTURE PAUNI (OB)	73570166.73	97381651.97	23140651.27	0.00	194092469.97
MERCEDES-BENZ INDIA PVT LTD	70284.49	0.00	0.00	0.00	70284.49
MIRA INFORM PVT LTD	0.00	0.00	2160.00	26432.00	28592.00
MITTAL CORPORATIONS	0.00	0.00	1820.00	0.00	1820.00
MITTAL ENTERPRISES	0.00	0.00	0.00	1744740.95	1744740.95
MODERN AUTOMOBILES (TDS)	0.00	0.00	0.00	40200.00	40200.00
MOHIT SATISHKUMAR CHADDA (T)	201443.82	0.00	0.00	0.00	201443.82
MOTILAL SERVICE STATION	0.00	0.00	0.00	28785.00	28785.00
MRF LIMITED	164796.83	0.00	0.00	0.00	164796.83
MTC FIBROTECH	0.00	0.00	0.00	100000.00	100000.00
MULTIDEAL CORPORATION	0.00	0.00	0.00	269158.00	269158.00
MURLI INDUSTRIES LIMITED	0.00	0.00	0.00	2213559.09	2213559.09
N D MOTORS	0.00	0.00	0.00	18829.00	18829.00
NATIONAL INSURANCE CO.LTD.	0.00	0.00	0.00	227977.00	227977.00
NAWAZ INDUSTRIES	47700.00	0.00	0.00	0.00	47700.00
NAYARA ENERGY LTD	1647551.00	2539005.76	0.00	0.00	4186556.76
NIKITA METACHEM PVT.LTD (FERRO DIVISION)	0.00	0.00	0.00	122637.00	122637.00
NILKANTH TRADING COMPANY (BIO-DIESEL)	0.00	0.00	0.00	47.00	47.00
NOOR TRADERS	6483.61	0.00	0.00	0.00	6483.61
NORTHERN COALFIELDS LIMITED	0.00	0.00	0.00	1496540.32	1496540.32
OM QUALITY FUELS	0.00	0.00	0.00	77683.00	77683.00
ORPAK SYSTEMS INDIA PVT LTD	0.00	59941.52	0.00	0.00	59941.52
PARAG DASARWAR (COMPANY SECRETARY)	65355.00	6000.00	0.00	0.00	71355.00
PARATAP CONSTRUCTION CO.	0.00	0.00	0.00	140700.00	140700.00
PIONEER TYRES	0.00	0.00	0.00	400.00	400.00
PRAGATI ENGINEERING WORKS	250.00	0.00	0.00	0.00	250.00
PREMIER INDIA ENTERPRISE	0.00	11835.40	0.00	0.00	11835.40
PROVINCIAL AUTOMOBILE CO. PVT. LTD.	0.00	0.00	340382.00	39359.33	379741.33
PROVINCIAL AUTOMOBILE COMPANY PVT LTD	0.00	0.00	25000.00	288154.93	313154.93
R M TRADERS	0.00	0.00	0.00	13902.00	13902.00
RAHIS SHEIKH	3700.00	2200.00	0.00	0.00	5900.00
RAJ CEMENT PRODUCTS	0.00	0.00	0.00	2025.00	2025.00
RAJENDRA SANGTIANI	0.00	0.00	0.00	64980.00	64980.00
RAJESH GORELAL SONKAR	1000.00	0.00	0.00	0.00	1000.00
RAJESH HARISHCHANDRA CHAUDHORY	0.00	100000.00	195518.75	0.00	295518.75
RAJESH SHRINIWAS YADAV	0.00	0.00	0.00	3199.00	3199.00
RAKESH NAGLE	0.00	0.00	0.00	900.00	900.00
RAMESH CHANDVRI	0.00	0.00	0.00	35000.00	35000.00
RAMKIRAT BHUKKHAL CHAUHAN	0.00	0.00	0.00	1100.00	1100.00





ROBUST BULK MOVERS PRIVATE LIMITED	30108.00	0.00	0.00	0.00	30108.00
S A MINING PARTS	334260.00	0.00	0.00	0.00	334260.00
S S EXCAVATION SOLUTIONS LLP	0.00	15603.00	0.00	0.00	15603.00
S.S. ENTERPRISES	4499.95	0.00	0.00	0.00	4499.95
SADGURU KRUPA SERVICE	0.00	0.00	0.00	58936.00	58936.00
SAI KRISHNA ALLOYS	413295.00	0.00	0.00	0.00	413295.00
SALIM ABDUL SHEIKH	14200.00	4700.00	8800.00	46950.00	74650.00
SANDEEP GASOLENES	1297897.07	0.00	0.00	0.00	1297897.07
SANTOSH SHAH	999.10	0.00	0.00	0.00	999.10
SANTOSH VIJAY VARMA	0.00	0.00	0.00	91932.90	91932.90
SANYUKAT ENGINEERING WORKS	0.00	0.00	0.00	59000.00	59000.00
SARANG PETROLEUM	0.00	0.00	0.00	5070.80	5070.80
SATYAM BAJAJEE AUTOMOTIVE PVT LTD	0.00	0.00	0.00	131996.52	131996.52
SATYAM BALAJEE AUTOMOTIVES PVT LTD	0.00	0.00	0.00	97.00	97.00
SCANIA COMMERCIAL VEHICLES INDIA PVT LTD	55028.00	0.00	0.00	0.00	55028.00
SHAH COAL PRIVATE LIMITED	0.00	0.00	0.00	39708.62	39708.62
SHIVJI AUTO SERVICE	0.00	0.00	4663.50	0.00	4663.50
SHREE BALAJI PRASANNA	0.00	0.00	0.00	20500.00	20500.00
SHREE SAINATH TRANSPORT	40590.00	0.00	0.00	0.00	40590.00
SHREE SCIENTIFIC TRADERS	0.00	0.00	0.00	24338.00	24338.00
SHREE SHYAM AGRO PRODUCT PVT. LTD.	0.00	0.00	0.00	226869.00	226869.00
SHREE SIDHBALI ISPAT LTD	373995.50	0.00	0.00	0.00	373995.50
SHRI TIRUPATI BALAJI TRADE LINK	0.00	599981.00	0.00	0.00	599981.00
SIDDHARTH PETROLEUM	0.00	0.00	0.00	1776.37	1776.37
SINGH PETROLEUM	0.00	0.00	0.00	29661.00	29661.00
SINGH VAHINI TRANSPORT	0.00	0.00	999.93	0.00	999.93
SKS ISPAT AND POWER LIMITED	0.00	0.00	0.00	24758.30	24758.30
SUGAM PARIVAHAN PVT LTD	0.00	0.00	0.00	24000.00	24000.00
SUNDARAM FINANCE (TDS RECEIVABLE)	35512.00	0.00	0.00	0.00	35512.00
SWARA KRUSHI AWZARE AND TRELAR CENTER	200000.00	0.00	0.00	0.00	200000.00
TATA AIG GENERAL INSURANCE COMPANY LIMITED	0.00	0.00	165201.00	28340.00	193541.00
TATA CAPITAL FINANCIAL SERVICES LTD	0.00	0.00	0.00	4000.00	4000.00
TATA CAPITAL FINANCIAL SERVICES LTD (TDS RECEIVABLE)	82091.00	58981.00	60097.00	0.00	201169.00
TATA INTERNATIONAL DLT PVT. LTD.	0.00	1000000.00	0.00	0.00	1000000.00
TATA MOTORS FINANCE LIMITED (TDS RECEIVABLE)	49328.00	56253.00	57865.00	128617.00	292063.00
TATA MOTORS FINANCE LTD (TDS RECEIVABLE)	487.00	598.00	0.00	0.00	1085.00
ULTRATECH CEMENT LIMITED (MANIKGARH UNIT)	0.00	0.00	0.00	923996.11	923996.11
UTTAM VALUE STEELS LIMITED	48768886.07	0.00	0.00	0.00	48768886.07
V S R BRICKS INDUSTRIES	0.00	0.00	0.00	279690.50	279690.50
VE COMMERCIAL VEHICLES LIMITED	0.00	0.00	0.00	3038050.92	3038050.92
VENKATESULU APPANNAGARI	0.00	0.00	0.00	1575000.00	1575000.00
VIBHU ROADLINES	0.00	0.00	0.00	6371.00	6371.00
VIKAS ENTERPRISES	0.00	0.00	0.00	76237.00	76237.00
VOLVO CE INDIA PVT LTD ( MACHINE A/C )	323688.00	0.00	0.00	0.00	323688.00
VOLVO FINANCIAL SERVICES PVT LTD (TDS RECEIVABLE)	137497.00	79944.00	170084.00	0.00	387525.00
WARIS MEHBOOB SIDDIQUI	0.00	0.00	0.00	35000.00	35000.00
WARORA CHANDRAPUR BALLARPUR TOLL ROAD LTD.	0.00	12496.00	0.00	0.00	12496.00
WCL CHANDRAPUR SD HOLD A/C	0.00	0.00	0.00	152670.00	152670.00
WCL/GM(CMC)/COAL/LOADING/WANI/809(2018 WCL 93738	9717759.88	0.00	0.00	0.00	9717759.88
WCL/GM(CMC)/LOA.16/2018-19/BHATADI OPEN CAST	0.00	0.00	0.00	791578.17	791578.17
WCL/GM(CMC)/LOA/25/18-19/1028 INDER MINES	0.00	0.00	0.00	613189.00	613189.00
WCL/WA/AGM/MINING/2020/383- PENGANGA	0.00	0.00	0.00	26000.38	26000.38
WCL/WA/AGM/MINING/2020/457-MUNGOLI	0.00	2225012.87	0.00	271878.92	2496891.79
WCL/WA/AGM/MINING/2020/659-PEN-3 YEAR	16373409.84	0.00	0.00	0.00	16373409.84
WESTERN COALFIELDS LTD NAGPUR	3268891.82	0.00	0.00	0.00	3268891.82
WESTERN COALFIELDS LTD RAIL	0.00	0.00	0.00	43408300.00	43408300.00
YESHOGOVIND INDUSTRIES	0.00	0.00	0.00	68000.00	68000.00
<b>TOTAL</b>	<b>554235111.40</b>	<b>157878980.37</b>	<b>24380833.05</b>	<b>115424508.44</b>	<b>851919433.26</b>



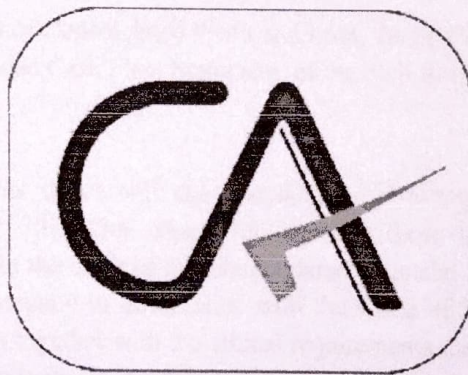


**CONSOLIDATED**  
**Company Audit Report**  
**FOR THE YEAR ENDED ON 31/03/2022**  
**OF**  
**CALIBER MERCANTILE PRIVATE**  
**LIMITED**

**67/1 & 67/2 KHUTALA VILLAGE**

**GHUGHUS ROAD NEAR MIDC**  
**CHANDRAPUR : 442401**

**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 31<sup>st</sup> March 2022, 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, 2022;
- b) In the case of the Statement of Consolidated Profit and Loss, 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.

The Board of Directors is 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**

(A) 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

(B) 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.

(C) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the 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

CHANDRAPUR

DATE: 19 SEP 2022



FOR R. R. MAMIDWAR & CO.  
CHARTERED ACCOUNTANTS

*R. Mamidwar*

CA PIYUSH R. MAMIDWAR

M. NO. 126266

FRN: 105942W

UDIN : 22126266BABFUT6572



## **ANNEXURE A**

Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited Para 1(f) under the heading, "Report on other Legal and Regulatory Requirement" of the Financial Statements for the year ended 31 March 2022.

**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 controls with reference to Consolidated financial statements of **CALIBER MERCANTILE PRIVATE LIMITED** ("the company"), as of 31 March 2022 in conjunction with our audit of Consolidated 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 with reference to Consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 with reference to Consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Consolidated financial statements. 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 with reference to Consolidated financial statements were established and maintained and whether 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 with reference to Consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated financial statements included obtaining an understanding of such internal financial controls, 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 Consolidated 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 with reference to Consolidated financial statements.





### **Meaning of Internal Financial controls with Reference to Consolidated Financial Statements**

A company's internal financial controls with reference to Consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to Consolidated financial statements include 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 Consolidated 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 Consolidated financial statements.

### **Inherent Limitations of Internal Financial controls with Reference to Consolidated Financial Statements**

Because of the inherent limitations of internal financial controls with reference to Consolidated financial statements, 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 with reference to Consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to Consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

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

CHANDRAPUR

DATE: 19 SEP 2022



FOR R.R. MAMIDWAR & CO.  
CHARTERED ACCOUNTANTS

CA PIYUSH R MAMIDWAR

M. NO. 126266

FRN: 105942W

UDIN: 22126266BABFUT6572



## **ANNEXURE B**

**Referred to in Independent Auditor's Report of even date to the Members of Caliber Mercantile Private Limited para (C) under the heading report on other legal and regulatory requirement of the standalone financial statements for the year ended 31 March 2022.**

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(xxi) There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements. Accordingly, the requirement to report on clause 3(xxii) of the Order is not applicable to the Holding Company.

**CHANDRAPUR**

**DATE: 19 SEP 2022**



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

**CA PIYUSH R. MAMIDWAR  
M. NO. 126266  
FRN: 105942W  
UDIN : 22126266BABFUT6572**



# **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) **Segment Reporting:**

Operating segments are those components of the business whose operating results are regularly reviewed by the Management. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

The Operating segments have been identified on the basis of the nature of products / services.

- (i) Segment revenue includes sales and other income directly identifiable with / allocable to the segment.
- (ii) Expenses that are directly identifiable with / allocable to segments are considered for determining the segment result. Expenses which relate to the Company as a whole and not allocable to segments are included under unallocable expenditure.
- (iii) Income which relates to the Company as a whole and not allocable to segments is included in unallocable income.
- (iv) Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.

The Company has the following reportable segments:

- Coal
- Liasoning
- OB Removal & Coal Evacuation
- Transportation
- Loading & Hiring
- Share Investments

9) **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.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events, but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

The company has been sanctioned Bank Guarantee of Rs. 32,00,00,000 as on 31st March 2022 & out of which Rs. 22,85,88,393.00 has been utilized.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent Assets are not recognized till the realization of the income is virtually certain.

#### 10) INVENTORIES:

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

#### 11) 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 (2021-22)	Previous Year (2020-21)
Mr. Anuj Chadda	Director	• Remuneration	Rs. 1,16,00,000.00	Rs. 16,00,000.00
		• Transportation Payment	Rs. 58,88,044.00	Rs. 10,72,316.00
		• Unsecured Loan Interest	Rs. 5,41,102.16	Rs. 8,76,694.72
Mr. Mohit Chadda	Director	• Remuneration	Rs. 1,16,00,000.00	Rs. 16,00,000.00
		• Transportation Payments	Rs. 14,86,796.00	Rs. 8,21,852.30
		• Unsecured Loan Interest	Rs. 10,45,143.56	
Mr. Rahul Chadda	Director	• Remuneration	Rs. 1,16,00,000.00	Rs. 16,00,000.00
		• Transportation Payment	Rs. 0.00	Rs. 82,621.00
		• Unsecured Loan Interest	Rs. 36,391.64	Rs. 2,00,588.87





Mr. Manish K. Chadda	Director	<ul style="list-style-type: none"> <li>• Remuneration</li> <li>• Unsecured Loan Interest</li> </ul>	Rs. 1,16,00,000.00 Rs. 30,434.08	Rs. 16,00,000.00 Rs. 2,66,732.10
Shree Chadda Roadlines	Sister Concern Firm	<ul style="list-style-type: none"> <li>• Transportation Payment</li> </ul>	Rs. 3,02,26,516.00	Rs. 1,49,09,376.75
KSR Freight Carriers	Sister Concern Firm	<ul style="list-style-type: none"> <li>• Transportation Payment</li> </ul>	Rs. 4,66,734.00	Rs. 2,54,514.00
Chadda Trading Co.	Sister Concern Firm	<ul style="list-style-type: none"> <li>• Transportation Payment</li> </ul>	Rs. 4,80,00,000.00	Rs. 1,48,43,458.00

CHANDRAPUR

DATED: 19 SEP 2022



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

*R. Mamidwar*

CA PIYUSH. R. MAMIDWAR

M.NO.126266

FRN: 105942W

UDIN: 22126266BABFUT6572

FOR CALIBER MERCANTILE PRIVATE LIMITED

*[Signature]*

DIRECTOR

*[Signature]*

DIRECTOR



# **CALIBER MERCANTILE PRIVATE LIMITED**

## **NOTES ON ACCOUNTS**

**(THE FIGURES ARE BASED ON STANDALONE FINANCIAL STATEMENTS)**

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. Additional Regulatory Requirements:-
  - a) Reconciliation of Stock summary as per books and monthly statements submitted to banks :-

Sr. No.	Current Year				Reason of Material Discrepancies
	Month	Summary of Stock			
		Stock (A)	As per Stock Statement Submitted to Bank (B)	Difference (A-B)	
1	Apr-21	90094473.54	71076739.23	19017734.31	There are certain discrepancies in monthly statements filed by the company with banks as compared to details as per books of accounts. It was explained to us by the management that such discrepancies are because of delay in receiving of purchase bills and hence the difference in Stock Statement. As per the books of accounts the opening and closing stock of Manganese core amounting to Rs. 1,56,245.38 has not been reported in the stock statement submitted to such banks. It is observed that the closing stock of Thermal Coal as on 31 <sup>st</sup> March 2022 is in agreement with the stock statement submitted to bank.
2	May-21	75268444.34	59964402.39	15304041.95	
3	Jun-21	75104471.43	57298744.64	17805726.79	
4	Jul-21	77388986.34	74860173.23	2528813.11	
5	Aug-21	73883279.45	73883279.45	0.00	
6	Sep-21	66259203.06	66259203.06	0.00	
7	Oct-21	49648475.22	49648475.22	0.00	
8	Nov-21	16652058.81	17893962.08	-1241903.27	
9	Dec-21	20095712.22	21364640.66	-1268928.44	
10	Jan-22	15358932.70	17048049.43	-1689116.73	
11	Feb-22	25046938.78	27950845.97	-2903907.19	
12	Mar-22	14220836.37	14220836.37	0.00	

Reconciliation of Debtors as per books and as per stock statement submitted to bank.

Sr. No.	Current Year				Reason of Material Discrepancies
	Month	Summary of Book Debts			
		Book Debts (A)	As per Stock Statement Submitted to Bank (B)	Difference (A-B)	
1	Apr-21	497378632.08	463207923.65	34170708.43	It is explained to us by management that the amount of book debts reported to bank is inclusive of TDS / TCS amount and whereas in books
2	May-21	608976812.40	736640024.20	-127663211.80	
3	Jun-21	707512577.22	873456856.00	-165944278.78	
4	Jul-21	627405460.97	912946187.16	-285540726.19	





5	Aug-21	683548557.00	789192625.57	-105644068.57	of accounts TDS/TCS receivable is shown separately. Also is it explained that there are various deductions such as GCV Deduction, Quality Deduction, and Penalties which are known to the company after submission of stock statement, hence the difference.
6	Sep-21	687380523.39	884742988.63	-197362465.24	
7	Oct-21	710214982.26	884614559.13	-174399576.87	
8	Nov-21	825406817.41	919401435.99	-93994618.58	
9	Dec-21	931178794.78	832724826.22	98453968.56	
10	Jan-22	978463150.55	1082644445.69	-104181295.14	
11	Feb-22	980136489.19	1080169258.68	-100032769.49	
12	Mar-22	851919433.26	935677785.98	-83758352.72	

**b) Ratios:-**

The followings are analytical ratios for the year ended 31<sup>st</sup> March 2022

Particular	Reference (Formulae)	Ratio		Variance (%)	Reason for Variance(if change>25%)
		FY 2021-22	FY 2020-21		
(a) Current Ratio	Current Assets/Current Liabilities	2.90	2.42	19.83%	
(b) Debt-Equity Ratio	(Total debt+ Short debt) / Total shareholders equity	2.35	1.19	97.48%	Due to increase in Debt
(c) Debt Service Coverage Ratio	(N.P.+Depri+Intt-I.T.)/(Loan repayment+Intt)	1.67	2.64	-36.74%	Due to increase in debt repayment
(d) Return on Equity Ratio	Net Profit after taxes/Average total shareholders equity	0.43	0.34	26.47%	Due to increase in Net Profit
(e) Inventory turnover ratio	Turnover/Average Total Inventory	81.61	14.30	470.70%	Due to increase in turnover*
(f) Trade Receivables turnover ratio	Net credit sales/Average net trade receivables	4.74	1.68	182.14%	Due to better collection
(g) Trade Payables turnover ratio	Net Credit Purchases/Average trade payable	1.12	0.57	96.49%	Due to timely payment of dues.
(h) Net capital turnover ratio	Total sales/Average Working Capital	2.72	1.70	60.00%	Due to increase in turnover
(i) Net Profit Ratio	Net Profit/Net Sales	0.09	0.15	-40.00%	Due to increases in various expenses*
(j) Return on Capital employed	EBIT/(Total Assets-Current Liabilities)	0.17	0.17	0.00%	
(k) Return on investment	Finance Income/Investment	0.21	0.16	31.25%	Due to increase in finance income

\*The company has entered into various business operations during the yearsuch as service & trading activities, hence the high variance in ratios considering the increase in turnover and related expenses.





**c) Corporate Social Responsibility (CSR)**

As required by Section 135 of Companies Act, 2013 and rules therein, a corporate social responsibility committee has been formed by the Company. The Company has spent the following amount during the year towards corporate social responsibility (CSR) for activities listed under schedule VII of the Companies Act, 2013.

Sr. No.	Particulars	FY 2021-2022	FY 2020-2021
i)	Amount required to be spent by the company during the year	4137040.00	3194488.72
ii)	Amount of expenditure incurred	4390000.00	3011111.00
iii)	Shortfall at the end of the year	-	183377.72
iv)	Total of previous years shortfall	-	183377.72
v)	Reason for shortfall	-	Shortfall in CSR expenditure was carried forward and expensed in next F.Y.
vi)	Nature of CSR activities	Contribution of Medical Activities	Contribution of Medical Activities
vii)	Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	Contribution of Rs. 1250000.00 to Caliber Foundation section 8 Company	-
viii)	Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-

**3. Payment to Auditor:**

Particulars	Current Year(2021-2022)	Previous Year(2020-2021)
Audit Fee	Rs.60,000.00	Rs. 25,423.72
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, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium-sized Company.

CHANDRAPUR  
DATE: 19 SEP 2022



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

*R. Mamidwar*  
CA PIYUSH R MAMIDWAR  
M.NO.126266  
FRN: 105942W  
UDIN:22126266BABFUT6572

FOR CALIBER MERCANTILE PRIVATE LIMITED

*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR



**CALIBER MERCANTILE PRIVATE LIMITED**  
**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2022**

( Amount in Lakhs)

Particulars	Note No.	As at	As at
		31-Mar-22	31-Mar-21
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	300.00	300.00
(b) Reserves and surplus	2	9,609.44	5,509.47
<b>Minority Interest</b>	2	0.23	57.82
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings	3	25,146.87	6,936.10
(b) Other Long term liabilities			
(c) Long-term provisions			
(d) Deferred Tax Liabilities		736.84	381.67
<b>3 Current liabilities</b>			
(a) Short-term borrowings			
(b) Trade Payable	4	5,307.63	6,093.80
(c) Other current liabilities	4	1,466.35	690.96
(d) Short-term provisions	5	108.66	81.07
<b>TOTAL</b>		<b>42,676.02</b>	<b>20,050.89</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>1 (a) Fixed assets</b>			
(i) Tangible Assets		20,792.76	6,191.76
(ii) Intangible assets			
(iii) Intangible assets under development			
(b) Non-current investments	6	3,366.31	600.60
(c) Deferred tax assets			
(d) Long-term loans and advances			
(e) Other non-current assets	7	1,267.10	0.05
<b>Goodwill</b>			
<b>2 Current assets</b>			
(a) Inventories	8	143.77	775.91
(b) Trade receivables	9	9,143.37	9,125.92
(c) Cash and cash equivalents	10	1,465.69	814.89
(d) Short-term loans and advances	11	6,497.02	2,541.76
(e) Other current assets			
<b>TOTAL</b>		<b>42,676.02</b>	<b>20,050.89</b>

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**

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



**FOR CALIBER MERCANTILE PRIVATE LIMITED**

*[Signature]*

Director

*[Signature]*

Director

19 SEP 2022



**CALIBER MERCANTILE PRIVATE LIMITED**  
**CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDING 31st MARCH 2022**

( Amount in Lakhs)

Particulars		Note No.	Year ended	Year ended
			31-Mar-22	31-Mar-21
<b>I</b>	<b>Income from operations</b>			
	(a) Revenue from operations	12	48,542.63	17,874.48
	(b) Other income	13	749.03	133.94
	<b>Total Revenue</b>		<b>49,291.66</b>	<b>18,008.42</b>
<b>II</b>	<b>Expenses</b>			
	Cost of Goods sold and Cost of Services	14	37,397.33	8,739.39
	Employee Benefit Expense	15	1,423.60	908.91
	Administrative & General Expenses	17	1,113.17	5,190.69
	<b>Total Expenses</b>		<b>39,934.10</b>	<b>14,838.99</b>
<b>III</b>	<b>EBIDTA (I-II)</b>		<b>9,357.56</b>	<b>3,169.43</b>
<b>IV</b>	<b>Finance Cost &amp; Depreciation</b>			
	(a) Finance Costs	16	1,241.97	273.38
	(b) Depreciation and amortization		3,048.87	725.01
			<b>4,290.84</b>	<b>998.39</b>
<b>V</b>	<b>Profit before Adjustment &amp; tax (III-IV)</b>		<b>5,066.72</b>	<b>2,171.04</b>
<b>VI</b>	Prior Period Adjustments/Exceptional Items			
<b>VII</b>	<b>Profit before tax (V-VI)</b>		<b>5,066.72</b>	<b>2,171.04</b>
<b>VIII</b>	Tax expense:			
	(1) Current tax		-1,008.63	
	(2) Deferred tax		-355.16	-313.51
	(3) Short/Excess Provision of Tax			
<b>IX</b>	<b>Profit (Loss) for the period (VII-VIII)</b>		<b>3,702.93</b>	<b>1,857.53</b>

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**

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



**FOR CALIBER MERCANTILE PRIVATE LIMITED**

*[Signature]*

Director

*[Signature]*

Director

19 SEP 2022



**CALIBER MERCANTILE PRIVATE LIMITED**

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

**Rs. In lakhs****NOTE : 1 - SHARE CAPITAL****Details of Authorised , Issued & Subscribed Capital**

Share Capital	As at 31 March 2022		As at 31 March 2021	
	Number	Rs. In lakhs	Number	Rs. In lakhs
<b>Authorised</b> Equity Shares of Rs. 10 each	3,000,000	300.00	3,000,000	300.00
<b>Issued</b> Equity Shares of Rs. 10 each	3,000,000	300.00	3,000,000	300.00
<b>Subscribed &amp; Paid up</b> Equity Shares of Rs. 10 each	3,000,000	300.00	3,000,000	300.00
<b>Total</b>	<b>3,000,000</b>	<b>300.00</b>	<b>3,000,000</b>	<b>300.00</b>

**Foot Note : 1 - Reconciliation of Number of Shares outstanding**

Particulars	As at 31 March 2022		As at 31 March 2021	
	Number	Lakhs	Number	Lakhs
Shares outstanding at the beginning of the year	3,000,000	300	3,000,000	300
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,000,000	300	3,000,000	300

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

Equity Shareholder	As at 31 March 2022		As at 31 March 2021	
	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

**NOTE: 2- Reserves & Surplus**

Particulars	As at	As at
	31-Mar-22	31-Mar-21
General reserves	9,609.44	5,509.47
<b>Total</b>	<b>9,609.44</b>	<b>5,509.47</b>

**Minority Interest**

Particulars	As at	As at
	31-Mar-22	31-Mar-21
Minority Interest	0.23	57.82
<b>Total</b>	<b>0.23</b>	<b>57.82</b>





**CALIBER MERCANTILE PRIVATE LIMITED**

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

**NOTE : 3 - LONG TERM BORROWINGS**

PARTICULARS	( Amount in Lakhs)	
	As at 31-Mar-22	As at 31-Mar-21
<b>(a) Secured Loan</b>		
Term loans		
From banks & Financial Institutions	24,537.04	5,900.08
Bank Overdraft	561.53	987.02
	<b>25,098.57</b>	<b>6,887.10</b>
<b>(b) Unsecured Loan</b>		
From Others	48.30	49.00
	<b>48.30</b>	<b>49.00</b>
<b>Total</b>	<b>25,146.87</b>	<b>6,936.10</b>

**NOTE : 4 - OTHER CURRENT LIABILITIES**

PARTICULARS	( Amount in Lakhs)	
	As at 31-Mar-22	As at 31-Mar-21
Statutory Liabilities	1,466.35	488.95
Other Liabilities	-	202.01
	<b>1,466.35</b>	<b>690.96</b>
Trade Payable	5,307.63	6,093.80
	<b>5,307.63</b>	<b>6,093.80</b>
<b>Total</b>	<b>6,773.98</b>	<b>6,784.76</b>





**CALIBER MERCANTILE PRIVATE LIMITED**  
**NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022**

**NOTE : 5 - SHORT TERM PROVISIONS**

PARTICULARS	( Amount in Lakhs)	
	As at 31-Mar-22	As at 31-Mar-21
(a) Provision for Employee Benefits		
Provision for Salary & Reimbursement		68.83
Provident Fund & ESIC	108.66	12.24
(b) Others		
<b>Total</b>	<b>108.66</b>	<b>81.07</b>

**NOTE : 6 - NON CURRENT INVESTMENTS ( UNQUOTED)**

PARTICULARS	( Amount in Lakhs)	
	As at 31-Mar-22	As at 31-Mar-21
(a) Non Trade Investments		
Investment in Equity instruments	609.19	482.09
	<b>609.19</b>	<b>482.09</b>
(b) Other Non Current Investments		
In Co-operative Banks		
Others	2,757.12	118.51
	<b>2,757.12</b>	<b>118.51</b>
<b>Total</b>	<b>3,366.31</b>	<b>600.60</b>





**CALIBER MERCANTILE PRIVATE LIMITED**  
**NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022**

**NOTE : 7 - OTHER NON CURRENT ASSETS**

PARTICULARS	( Amount in Lakhs)	
	As at 31-Mar-22	As at 31-Mar-21
TDS / Income Tax Refund receivable	1,267.10	0.05
<b>Total</b>	<b>1,267.10</b>	<b>0.05</b>

**NOTE : 8 -INVENTORIES & WIP**

PARTICULARS		
	As at 31-Mar-22	As at 31-Mar-21
WIP & Mis Stock at site	143.77	775.91
<b>Total</b>	<b>143.77</b>	<b>775.91</b>

**NOTE : 9 - TRADE RECEIVABLES**

PARTICULARS		
	As at 31-Mar-22	As at 31-Mar-21
(a) Trade receivables outstanding for a period less than six months from the date they are due for payment		
Unsecured, considered good	9,143.37	9,125.92
	<b>9,143.37</b>	<b>9,125.92</b>
(b) Trade receivables outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, considered good	-	-
<b>Total</b>	<b>9,143.37</b>	<b>9,125.92</b>

**NOTE : 10 - CASH & CASH EQUIVALENTS**

PARTICULARS		
	As at 31-Mar-22	As at 31-Mar-21
(a) Balances with banks in		
(i) Scheduled Bank	1,362.67	497.80
(b) Balances with banks in		
(i) Fixed Deposits	21.82	227.80
(c) Cash in hand	81.20	89.29
<b>Total</b>	<b>1,465.69</b>	<b>814.89</b>





**CALIBER MERCANTILE PRIVATE LIMITED****NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022****NOTE : 11 - SHORT TERM LOANS & ADVANCES**

PARTICULARS	( Amount in Lakhs)	
	As at 31-Mar-22	As at 31-Mar-21
Other Advances	355.53	213.16
Related Parties	153.31	0.60
Deposits	1,320.25	784.44
Balance with statutory authorities	4,667.93	1,543.56
<b>Total</b>	<b>6,497.02</b>	<b>2,541.76</b>

**NOTE : 12 - REVENUE FROM OPERATION**

PARTICULARS	Year ended 31-Mar-22	Year ended 31-Mar-21
Revenue from Sale of Coal and revenue from services	48,542.63	17,874.48
<b>Total</b>	<b>48,542.63</b>	<b>17,874.48</b>

**NOTE : 13 - OTHER INCOME**

PARTICULARS	Year ended 31-Mar-22	Year ended 31-Mar-21
Interest Income	21.38	12.25
Dividend Income	26.47	10.58
Other Miscellaneous Income	701.18	111.11
<b>Total</b>	<b>749.03</b>	<b>133.94</b>





**CALIBER MERCANTILE PRIVATE LIMITED**

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

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

PARTICULARS	( Amount in Lakhs)	
	Year ended 31-Mar-22	Year ended 31-Mar-21
Coal Purchases	11,312.20	6,311.31
Crushing charges	73.26	14.40
OB Payments	9,877.41	2,400.09
Spare Parts Exp	2,119.69	13.59
Other Direct Exp	14,014.77	-
<b>Total</b>	<b>37,397.33</b>	<b>8,739.39</b>

**NOTE : 15 - EMPLOYEE BENEFIT EXPENSES**

PARTICULARS	Year ended	
	31-Mar-22	31-Mar-21
Salaries and Incentives	1,347.78	835.87
Contributions to Provident & Other Funds	73.42	73.04
Staff Welfare Expenses	2.40	-
<b>Total</b>	<b>1,423.60</b>	<b>908.91</b>

**NOTE : 16 - FINANCE EXPENSES**

PARTICULARS	Year ended	
	31-Mar-22	31-Mar-21
Interest Expense	995.60	208.15
Bank Charges	246.37	65.23
<b>Total</b>	<b>1,241.97</b>	<b>273.38</b>

**NOTE : 17 - OTHER EXPENSES**

PARTICULARS	Year ended	
	31-Mar-22	31-Mar-21
Legal & Professional Expenses	21.41	0.61
Director Remuneration	464.00	64.00
Payment to Auditor	1.03	0.25
Insurance	94.01	61.00
Office Expenses	22.20	7.77
Miscellaneous Expenses	48.55	7.96
Repairs & Maintenance Expenses	59.36	664.64
Power & Fuel	5.32	0.72
Rates & Taxes	15.09	58.87
Other Administrative Exp	29.01	18.51
Other operating Expense	53.38	4,225.98
Interest and Penalty	73.95	7.68
GST Reversal Exp	181.96	42.59
Corporate Social Responsibility	43.90	30.11
<b>Total</b>	<b>1,113.17</b>	<b>5,190.69</b>

