



KASMA & ASSOCIATES

CHARTERED ACCOUNTANTS

39 A Vrindavan Vihar, Hiran Magri, Sec-3, Udaipur-313002

M.no.-8233721555; Email- casiddharthkasma@gmail.com

AUDITOR'S REPORT

To,
The Members of
FIBCORP POLYWEAVE PRIVATE LIMITED
Udaipur

We have audited the accompanying financial statements of FIBCORP POLYWEAVE PRIVATE LIMITED, which comprise the Balance Sheet as at March 31, 2021 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014. The board of directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial statements by the directors of the company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standard and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the act. Those Standards require that we comply with ethical requirements and plan perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the



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reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) in the case of the Statement of Profit and Loss Account, of the profit/ loss for the year ended on that date;

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors Report) Order, 2016 ("the order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanations given to us, we give in the annexure 'A' a statement on the matters specified in paragraph 3 & 4 of the order.
2. As required by section 143(3) of the Act, we further report, to the extent applicable 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 purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
 - c) The Balance Sheet and Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules 2014.
 - e) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - f) On the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of section 164(2) of the Companies Act, 2013.



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- g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i. The financial statements disclose the impact of pending litigations on the financial position of the Company.
 - ii. Provision has been made in the financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
 - iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For KASMA & ASSOCIATES

Chartered Accountants

FRN-024989C



Siddharth Kasma

Proprietor

M.No. - 432988

Place- Udaipur

Date- September 06, 2021

UDIN- 21432988AAAABA3536



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ANNEXURE 'A' FORMING PART OF THE AUDITOR'S REPORT

Referred to in paragraph 1 under the heading Report on Other Legal and Regulatory Requirements of our report of even date of FIBCORP POLYWEAVE PRIVATE LIMITED

- (i) (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) All the assets have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.
- (c) The title deeds of the immovable properties are held in the name of the company.
- (ii) In our opinion and according to information and explanations given to us, the physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed.
- (iii) The company has not granted any loans, secured or unsecured to companies, firms, or other parties covered by clause (76) of Section 2 of the Companies Act, 2013. Therefore provisions of clause 3 (iii a), (iii b) & (iii c) of the said order are not applicable to the company.
- (iv) In our opinion and according to information and explanations given to us, the provisions of Section 185 and 186 of the Companies Act, 2013 have been complied with in respect of loans, investments and guarantees.
- (v) In our opinion and according to the information and explanations given to us, the company has not accepted deposits, under the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Therefore provisions of clause 3 (v) of the said order are not applicable to the company.
- (vi) In our opinion and according to the information and explanations given to us, cost records which has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 has been maintained by the company.



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- (vii) According to the information and explanations given to us and the records of the company examined by us, in our opinion :
- (a) The company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employee's state insurance, income - tax, sales - tax, service tax, duty of customs, duty of excise, value added tax and any other statutory dues, as applicable. There were no arrears of undisputed amounts payable in respect of statutory dues as at the end of the year for a period of more than six months from the date they became payable.
- (b) There are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.
- (viii) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of any borrowings from any financial institution or bank
- (ix) In our opinion and according to the information and explanations given to us, the company has raised money by way of further of shares and company has also raised the term loans and CC limit from Indusind bank during the year. Company has also availed unsecured loan during the financial year. All these funds have been utilized for the purpose for which they have been obtained.
- (x) In our opinion and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers / employees has been noticed or reported during the course of our audit.
- (xi) In our opinion and according to the information and explanations given to us, provisions of section 197 of the Companies Act, 2013 is not applicable to a Private Limited Company. Therefore the provisions of clause 3 (xi) are not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the said company is not a Nidhi Company. Therefore the provisions of clause 3 (xii) are not applicable to the company.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions made by company with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013.



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- (xiv) In our opinion and according to the information and explanations given to us, the company has made further issue of shares and requirement of section 42 of the Companies Act 2013 has been complied with and funds have used for the purpose for which they have been raised.
- (xv) In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him during the year under report. Therefore the provisions of clause 3 (xv) are not applicable to the company.
- (xvi) In our opinion and according to information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



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Annexure 'B' to the Independent Auditor's Report of even date on the Financial Statements of FIBCORP POLYWEAVE PRIVATE LIMITED

(Referred to in paragraph 2(e) under 'Report on Other Legal and Regulatory Requirements section of our report of even date)

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

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

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (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 over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial





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Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to

obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial





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reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, 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 March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.



Siddharth

FIBCORP POLYWEAVE PRIVATE LIMITED
9-10B Saheli Marg, Udaipur (Raj)-313001
CIN:U17309RJ2017PTC058691
BALANCE SHEET AS AT 31ST MARCH, 2021

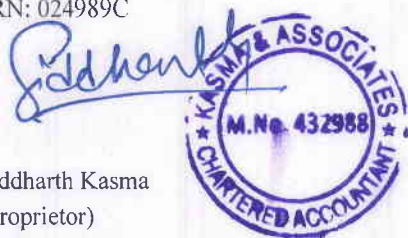
"Amount in Rs"

| Particulars | Note No | Figures as at 31-03-2021 | Figures as at 31-03-2020 |
|---|----------|-----------------------------|-----------------------------|
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholder's Funds | | | |
| (a) Share Capital | 2 | 6,043,000 | 5,136,500 |
| (b) Reserves and Surplus | 3 | 22,857,407 | 8,150,543 |
| (3) Non-Current Liabilities | | | |
| (a) Long-term borrowings | 4 | 7,241,059 | 4,952,614 |
| (b) Deferred tax liabilities (Net) | | | |
| (4) Current Liabilities | | | |
| (a) Short-term borrowings | 5 | 15,383,486 | 12,886,864 |
| (b) Trade payables | 6 | 21,247,324 | 22,895,716 |
| (c) Other current liabilities | 7 | 2,571,456 | 3,005,105 |
| (d) Short-term provisions | 8 | 1,441,750 | 1,069,990 |
| Total | | 76,785,483 | 58,097,331 |
| II. ASSETS | | | |
| (1) Non-current assets | | | |
| (a) Property, Plant and Equipment | | | |
| (i) Tangible assets | 9 | 9,775,354 | 6,085,359 |
| (b) Capital Work-in Progress | | 139,584 | - |
| (c) Deferred tax assets(net) | | 227,275 | 120,637 |
| (d) Long term loans and advances | 10 | 936,150 | 625,150 |
| (e) Other non-current assets | 11 | 1,505,784 | 2,161,949 |
| (2) Current assets | | | |
| (a) Inventories | 12 | 39,982,666 | 22,501,137 |
| (b) Trade receivables | 13 | 15,129,634 | 15,178,374 |
| (c) Cash and cash equivalents | 14 | 1,028,230 | 2,512,942 |
| (d) Short-term loans and advances | 15 | 4,251,585 | 5,103,186 |
| (e) Other current assets | 16 | 3,809,222 | 3,808,597 |
| Total | | 76,785,483 | 58,097,331 |
| Summary of Significant Accounting Policies | 1 | | |

This is the Balance Sheet referred to in our Report of even date

For KASMA & ASSOCIATES
Chartered Accountants
FRN: 024989C

For and on behalf of the
FIBCORP POLYWEAVE PRIVATE LIMITED



Siddharth Kasma
(Proprietor)
M.No.-432988
Date: September 06, 2021
Place: UDAIPUR
UDIN-21432988AAAABA3536

(Murtaza Ali Moti)
(Director)
(DIN No: 07876224)

(Fatima Moti)
(Director)
(DIN No: 07876195)

FIBCORP POLYWEAVE PRIVATE LIMITED

9-10B Saheli Marg, Udaipur (Raj)-313001

CIN:U17309RJ2017PTC058691

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2021

"Amount in Rs"

| Particulars | Note No | Figures for the year ended 31-03-2021 | Figures for the year ended 31-03-2020 |
|--|------------|---|---|
| I. Revenue from operations | 17 | 168,669,468 | 122,540,812 |
| II. Other Income | 18 | 1,612,562 | 1,342,533 |
| III. Total Revenue (I + II) | | 170,282,030 | 123,883,345 |
| IV. Expenses: | | | |
| Cost of materials consumed | 19 | 106,708,400 | 91,637,149 |
| Purchases of Stock-in-Trade | | | |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 20 | (1,329,055) | (4,252,267) |
| Employee benefit expense | 21 | 7,662,816 | 6,987,797 |
| Financial costs | 22 | 2,364,961 | 3,642,639 |
| Depreciation and amortization expense | 23 | 1,623,119 | 1,581,746 |
| Other expenses | 24 | 52,745,096 | 29,529,317 |
| Prior period expenses | 25 | 2,543 | 57,936 |
| IV. Total Expenses | | 169,777,879 | 129,184,317 |
| V. Profit before exceptional and extraordinary items and tax | (III - IV) | 504,151 | (5,300,972) |
| VI. Exceptional Items | | - | - |
| VII. Profit before extraordinary items and tax (V - VI) | | 504,151 | (5,300,972) |
| VIII. Extraordinary Items | | - | - |
| IX. Profit before tax (VII - VIII) | | 504,151 | (5,300,972) |
| X. Tax expense: | | | |
| (1) Current tax | | - | - |
| (2) Deferred tax | | (106,638) | (110,544) |
| XI. Profit(Loss) from the period from continuing operations | (IX-X) | 610,789 | (5,190,427) |
| XII. Profit/(Loss) from discontinuing operations | | - | - |
| XIII. Tax expense of discounting operations | | - | - |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | - | - |
| XV. Profit/(Loss) for the period (XI + XIV) | | 610,789 | (5,190,427) |
| XVI. Earning per equity share of face value of Rs 100 each | | | |
| (1) Basis and Diluted | | 10.98 | (128) |

This is the Balance Sheet referred to in our Report of even date

For KASMA & ASSOCIATES

Chartered Accountants

FRN: 024989C

Siddharth Kasma

(Proprietor)

M.No.-432988

Date: September 06, 2021

Place: UDAIPUR

UDIN-21432988AAAABA3536



For and on behalf of the

FIBCORP POLYWEAVE PRIVATE LIMITED

(Murtaza Ali Moti)

(Director)

(DIN No: 07876224)

(Fatima Moti)

(Director)

(DIN No: 07876195)

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH 2021

NOTE 1:

Significant Accounting Policies

Company overview

FIBCORP POLYWEAVE PRIVATE LIMITED was incorporated on July 31, 2017 under the laws of the republic of India. Registered office of the company is situated at Udaipur (Raj). Company is engaged in the business of manufacturing and trading of Flexible Intermediate Bulk Container (FIBC) products. Company also involves in job work from time to time as per relevant orders.

Significant Accounting Policies

1.1 General

These financial statements of company are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis and going concern basis except liabilities with significant uncertainties (if any) are measured on cash basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act,2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules,2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of estimates:

The preparation of financial statements is conformity with generally accepted accounting principles that requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statement and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1.2 Valuation of inventory

Raw material- At cost or market value whichever is lower

Finished goods & work in progress- At lower of cost or Net realizable value

Packing material- At cost

Waste- At net realizable value

1.3 Security

The Working capital/Overdraft facility and FCTL loan from Indusind Bank Ltd, Udaipur is secured by way of hypothecation of all existing as well as future assets of the company, equitable mortgage of residential property and one commercial office of family member of Murtaza Ali Moti and personal guarantee of Directors Murtaza Ali Moti and Fatima Moti.

1.4 Tangible Fixed Assets

Fixed Assets are stated at cost less accumulated Depreciation and impairment loss if any. Cost comprises purchase price and all directly attributable costs of bringing the assets in its working condition for its intended use. Any trade discount and rebates are deducted while arriving purchase price.

1.5 Intangible Fixed Assets

Intangible assets are recognized where it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.

1.6 Impairment of assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factor. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in arm's length transaction between knowledgeable, willing parties, less the cost of disposal.

After impairment, depreciation is provided on the revised carrying amount of asset over its remaining useful life.

1.7 Depreciation and Amortization

Depreciation on asset is provided using written down value method. Useful life of the asset as provided under the schedule II of the Companies Act 2013 has been used for deriving the rate of depreciation. Residual value is taken as 5% of the cost of the asset. Depreciation for assets purchased/sold during the period is charged proportionately.

1.8 Investments

Investments which are readily realizable and intended to be held for not more than one year from the date of acquisition are classified as current investments. All other investments are classified as non-current investments. On initial recognition, all investments are measured at cost. The cost comprises the purchase price and all directly attributable charges such as brokerage, fees, and duties.

1.9 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods: Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects Goods and Service Tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

Income from services: Revenues from job work are recognized as and when services are rendered. The company collects Goods and Service Tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, it is excluded from revenue.

Interest: Interest income is recognized on accrual basis taking into account rate of interest applicable, amount outstanding and time proportion.

Rent: Rent income is booked as per terms of contracts

1.10 Taxation

Deferred income tax is recognized on timing difference, between taxable income and accounting income, which originate in one period and are capable of reversal in one or more subsequent period. The tax effect is calculated on the accumulated timing differences at the year-end based on tax rates and laws enacted or substantially enacted as on the Balance Sheet date.

1.11 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021

"Amount in Rs"

| | Figures as at 31-03-2021 | Figures as at 31-03-2020 |
|---|-----------------------------|-----------------------------|
| NOTE 2 : | | |
| Share Capital | | |
| AUTHORISED : | | |
| 72000 Equity Share of Rs.100/-each | 7,200,000 | |
| 52000 Equity Share of Rs.100/-each | | 5,200,000 |
| Equity Share of Rs.100/-each | 7,200,000 | 5,200,000 |
| ISSUED, SUBSCRIBED AND PAID UP CAPITAL : | | |
| 60430 Equity Share of Rs.100/-each | 6,043,000 | |
| 51365 Equity Share of Rs.100/-each | | 5,136,500 |
| Outstanding at the end of the Year | 6,043,000 | 5,136,500 |

a. Aggregate number of share issued for consideration other then cash during the period of five years immediately preceding the reporting date.

Equity Shares Allotted as fully paid up pursuant to contracts for consideration other then Cash

Reconciliation of number of equity shares

| | | |
|--|---------------|---------------|
| Outstanding at the beginning of the year | 51,365 | 40,000 |
| Issued during the year | 9,065 | 11,365 |
| Outstanding at the end of the year | 60,430 | 51,365 |

Details Of Shareholders Holding More Than 5 % Shares

| Name Of Shareholder | No. Of Shares Held | | Percentage | |
|----------------------------|--------------------|----------------|----------------|----------------|
| | As on 31-03-21 | As on 31-03-20 | As on 31-03-21 | As on 31-03-20 |
| Fatima Moti | 4,500 | 4,500 | 7.45% | 8.76% |
| Murtaza Moti | 28,046 | 28,046 | 46.41% | 54.60% |
| Park Continental Pvt. Ltd. | 11,799 | 8,949 | 19.53% | 17.42% |
| SAT Industries Ltd. | 12,020 | 9,870 | 19.89% | 19.22% |
| Space age Polymers LLP | 4,065 | - | 6.73% | 0.00% |

NOTE 3 :

Reserves & Surplus

(a) Share Premium

| | | | |
|--|------------------|-------------------|-------------------|
| Balance as per Last Balance Sheet | | 14,665,000 | 3,300,000 |
| Add:- Premium on shares received during the year | | 14,096,075 | 11,365,000 |
| Closing Balance | Total (a) | 28,761,075 | 14,665,000 |

(b) Surplus/(deficit) in the Statement of Profit & Loss.

| | | | |
|---|--------------------|--------------------|--------------------|
| Balance as per Last Balance Sheet | | (6,514,457) | (1,324,029) |
| Add: Profit for the year | | 610,789 | (5,190,427) |
| Net Surplus in the statement of Profit & Loss | Total (b) | (5,903,668) | (6,514,457) |
| | Total (a+b) | 22,857,407 | 8,150,543 |

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021

"Amount in Rs"

Figures as at
31-03-2021

Figures as at
31-03-2020

NOTE 4 :

Long Term Borrowings

Unsecured

| | | |
|---|------------------|------------------|
| Fatima Moti | 50,837 | 45,758 |
| Italica Furniture Private Limited | - | 2,500,001 |
| Murtaza Moti | - | - |
| SAT Industries Ltd. | 3,592,943 | - |
| | 3,643,780 | 2,545,759 |
| Less: Shown under current maturity of long term debts(Refer note 5) | - | - |
| Total (a) | 3,643,780 | 2,545,759 |

Secured

| | | |
|---|------------------|------------------|
| FCTL (EPC) from Indusind Bank | 2,495,229 | 3,896,808 |
| ELCGS scheme loan from Indusind Bank | 3,370,521 | - |
| | 5,865,750 | 3,896,808 |
| Less: Shown under current maturity of long term debts(Refer note 7) | 2,268,471 | 1,489,953 |
| Total (b) | 3,597,279 | 2,406,855 |

(Hypothecation Clause: Stock and all existing & future Movable Assets of the company)

Total (a+b) **7,241,059** **4,952,614**

NOTE 5 :

Short Term Borrowings

Unsecured

| | | |
|----------------|---------|---|
| HDFC auto loan | 251,508 | - |
|----------------|---------|---|

Secured

Loans repayable on demand (from banks)

| | | |
|-----------------------------|------------|-----------|
| CC Limit from Indusind Bank | 4,631,068 | 4,840,139 |
| EPC loan from Indusind Bank | 10,500,910 | 8,046,725 |

(Hypothecation Clause for all loans : Stock and all existing & future Movable Assets of the company)

15,383,486 **12,886,864**

NOTE 6 :

Trade Payables

21,247,324 **22,895,716**
21,247,324 **22,895,716**

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021

"Amount in Rs"

| | Figures as at 31-03-2021 | Figures as at 31-03-2020 |
|---|-----------------------------|-----------------------------|
| NOTE 7 : | | |
| <u>Other Current Liabilities</u> | | |
| Current maturity of FCTL loan | 1,425,841 | 1,489,953 |
| Current maturity of ELCGS scheme loan | 842,630 | - |
| Interest accrued but not paid | 3,526 | 107,842 |
| Other payables | 299,460 | 1,407,310 |
| | 2,571,456 | 3,005,105 |

NOTE 8:

Short Term Provisions

| | | |
|---------------------------------|------------------|------------------|
| Provision for employee benefits | 1,202,438 | 684,517 |
| Other | 239,312 | 385,473 |
| | 1,441,750 | 1,069,990 |

NOTE 10 :

Long Term Loans & Advances

| | | |
|-------------------|----------------|----------------|
| Security Deposits | 936,150 | 625,150 |
| | 936,150 | 625,150 |

NOTE 11 :

Other Non Current Assets

| | | |
|--------------------------|------------------|------------------|
| Other Non Current Assets | 1,505,784 | 2,161,949 |
| | 1,505,784 | 2,161,949 |

NOTE 12 :

Inventories

| | | |
|-------------------------------|-------------------|-------------------|
| Raw material | 30,933,754 | 14,723,859 |
| Stock WIP | - | - |
| Finished Goods | 8,607,361 | 7,278,306 |
| Stores spares and consumables | 441,551 | 498,971 |
| | 39,982,666 | 22,501,137 |

NOTE 13 :

Trade Receivables

(Unsecured considered good)

| | | |
|----------------|-------------------|-------------------|
| Over six month | 258,492 | 234,771 |
| Others | 14,871,142 | 14,943,604 |
| | 15,129,634 | 15,178,374 |

FIBCORP POLYWEAVE PRIVATE LIMITED**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021****"Amount in Rs"****Figures as at
31-03-2021****Figures as at
31-03-2020****NOTE 14 :****Cash And Cash Equivalents**

| | | |
|---------------------------|------------------|------------------|
| Cash in Hand | 409,496 | 698,802 |
| Balance with banks | 618,734 | 506,724 |
| Other balance with- Banks | | |
| Fixed deposit | - | 1,307,417 |
| | 1,028,230 | 2,512,942 |

NOTE 15 :**Short Term Loans & Advances****(Unsecured - Considered good)**

| | | |
|----------------------|------------------|------------------|
| GST receivable | 2,062,796 | 4,756,446 |
| Advance to creditors | 1,670,526 | 146,040 |
| Capital Advance | 80,254 | 1,030 |
| Others | 438,009 | 199,670 |
| | 4,251,585 | 5,103,186 |

NOTE 16 :**Other Current Assets**

| | | |
|----------------------|------------------|------------------|
| MEIS Receivable | 3,104,565 | 3,104,565 |
| Other current assets | 656,165 | 656,165 |
| Prepaid Expenses | 48,492 | 47,867 |
| | 3,809,222 | 3,808,597 |

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021

"Amount in Rs"

Figures for the year ended 31-03-2021 Figures for the year ended 31-03-2020

NOTE 17 :

Revenue From Operations

(Refer note 1.9 on revenue recognition)

| | | |
|------------------|--------------------|--------------------|
| Sale of Products | 168,067,449 | 118,779,366 |
| Sale of services | 602,019 | 3,761,446 |
| | 168,669,468 | 122,540,812 |

Particulars of Sale of Products

Particulars

| | | |
|------------------------------------|--------------------|--------------------|
| FIBC, Fabric and other by products | 168,067,449 | 118,779,366 |
| | 168,067,449 | 118,779,366 |

Particulars of Sale of services

Particulars

| | | |
|---------------------|----------------|---------------|
| Job work income | 602,019 | 11,000 |
| MEIS License Income | - | 3,750,446 |
| | 602,019 | 11,000 |

NOTE 18 :

Other Income

| | | |
|-------------------------------|------------------|------------------|
| Exchange Rate Fluctuation | 1,508,830 | 1,043,169 |
| Duty drawback income | - | 136,786 |
| Profit on sale of fixed asset | - | 107,031 |
| Interest Income | 38,310 | 55,489 |
| Discount & Round off | 65,140 | 58 |
| Interest on Income Tax refund | 282 | - |
| | 1,612,562 | 1,342,533 |

NOTE 19 :

Cost Of Material Consumed

| | | |
|----------------------------|--------------------|-------------------|
| Opening Stock | 14,723,859 | 13,090,034 |
| Add-Purchase plus expenses | 122,918,294 | 93,270,975 |
| Less- Closing stock | 30,933,754 | 14,723,859 |
| | 106,708,400 | 91,637,149 |

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021

"Amount in Rs"

Figures for the year ended 31-03-2021 Figures for the year ended 31-03-2020

NOTE 20 :

Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Closing Stock

| | | |
|------------------------|------------------|------------------|
| Finished Goods | 8,607,361 | 7,278,306 |
| Stock in Process (WIP) | | |
| Total (A) | 8,607,361 | 7,278,306 |

Opening Stock

| | | |
|------------------------|------------------|------------------|
| Finished Goods | 7,278,306 | 3,026,039 |
| Stock in Process (WIP) | - | - |
| Total (B) | 7,278,306 | 3,026,039 |

(Increase)/Decrease in Stock (C) (B-A)

| | | | |
|----------|------------------|----------|------------------|
| - | 1,329,055 | - | 4,252,267 |
|----------|------------------|----------|------------------|

NOTE 21 :

Employee Benefit Expenses

| | | |
|------------------------|------------------|------------------|
| Salary and wages | 5,415,404 | 5,055,381 |
| Staff welfare expenses | 1,987,061 | 1,626,904 |
| Contribution to EPF | 173,179 | 204,805 |
| Contribution to ESI | 87,172 | 100,707 |
| | 7,662,816 | 6,987,797 |

NOTE 22 :

Financial Expenses :

| | | |
|--|------------------|------------------|
| Interest-Unsecured loan | 493,093 | 1,936,413 |
| Interest to Bank (INR loan) | 949,229 | 963,151 |
| Bank Charges | 483,532 | 377,598 |
| Bank Commission on foreign remittances | 166,264 | 277,609 |
| Interest to Bank (FCTL EURO loan) | 272,844 | 87,031 |
| MAT interest for FY 17-18 | - | 836 |
| | 2,364,961 | 3,642,639 |

NOTE 23 :

Depreciation and Amortization Expenses

| | | |
|--------------|------------------|------------------|
| Depreciation | 1,623,119 | 1,581,746 |
| | 1,623,119 | 1,581,746 |

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH, 2021

"Amount in Rs"

| | Figures for the year ended 31-03-2021 | Figures for the year ended 31-03-2020 |
|--|---|---|
| NOTE 24 : | | |
| <u>Other Expenses</u> | | |
| Manufacturing Expenses | | |
| Job work charges-Fabric | 19,173,092 | 3,802,401 |
| Consumables | 2,188,741 | 1,590,194 |
| Power & Fuel Expenses | 1,554,300 | 1,049,882 |
| Job work charges-Tape | 1,481,923 | 376,254 |
| Rent of Plant & Machinery | 1,056,000 | 865,419 |
| Packing Material | 478,490 | 266,710 |
| Job work charges-Yarn | 386,847 | 59,510 |
| Job work charges-Belt | 381,178 | - |
| Repairs & Maintenance- Plant & Machinery | 277,142 | 385,036 |
| Bag Printing Expenses | 186,471 | 369,308 |
| Factory Expenses | 54,701 | 56,677 |
| Quality Control Expenses | 45,417 | 11,400 |
| Conveyance allowances | 11,000 | 10,925 |
| Other manufacturing expenses | 12,860,250 | 10,704,005 |
| Total (A) | 40,135,551 | 19,547,721 |
| Administrative Expenses | | |
| Rent of Land & Building | 2,605,000 | 1,812,000 |
| Legal & Professional Fees | 578,678 | 345,250 |
| Conveyance Expenses | 117,510 | 86,259 |
| Insurance- Burglary, fire and vehicle | 102,844 | 58,202 |
| Payment to Auditors | 100,000 | 80,000 |
| Repair & Maintenance-Building & Others | 94,756 | 59,108 |
| Security Services | 90,795 | 324,071 |
| Printing & Stationery Expenses | 48,835 | 48,799 |
| Telephone & Internet | 46,795 | 54,797 |
| Software & License Fees | 45,332 | 3,089 |
| Postage & Courier Exp | 42,451 | 247,683 |
| Membership & Subscription | 18,400 | 18,200 |
| Other Administrative Expenses | 13,435 | 5,541 |
| Late Fees And Penalty | 9,171 | 9,416 |
| Total (B) | 3,914,002 | 3,152,415 |

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2021

"Amount in Rs"

| | Figures for the year ended 31-03-2021 | Figures for the year ended 31-03-2020 |
|--|---|---|
| Selling & Distribution Expenses | | |
| Freight Charges | 5,784,926 | 4,508,955 |
| Clearing & Forwarding | 1,609,364 | 1,359,592 |
| Business promotion exp | 759,772 | 462,712 |
| Commission Expenses | 250,764 | - |
| Loading & Unloading Charges | 204,582 | 137,234 |
| Insurance- Transit, Fire and Marine | 54,199 | 87,148 |
| Other Selling & Distribution Expenses | 29,936 | 73,833 |
| Certification Charges | 2,000 | 1,500 |
| Discount on sell of duty credit scripts | - | 143,751 |
| Discount Allowed | - | 54,455 |
| Total (C) | 8,695,543 | 6,829,180 |
| Total (A+B+C) | 52,745,096 | 29,529,317 |

NOTE 25 :

Prior period expenses

| | | |
|-----------------------|--------------|---------------|
| Bank charges | - | 297 |
| Foreign exchange loss | - | 57,638 |
| Other expenses | 2,543 | - |
| | 2,543 | 57,936 |

FIBICORP POLYWEAVE PRIVATE LIMITED

9-10B Saheli Marg, Udaipur (Raj)-313001

Property, Plant & Equipment Chart as at 31st March 2021

NOTE 9 :

"Amount in Rs"

| Name of Assets | Gross Block | | | Accumulated Depreciation/Amortisation | | | Net Block | |
|--|------------------------------|---------------------------|--------------------------|---------------------------------------|--------------------------|-------------------------------------|-------------------------------|-------------------------------|
| | Balance as at 1st April 2020 | Additions During the Year | Deletion During the Year | Balance as at 1st April 2020 | Provided During the year | Deletion/adjustment during the year | Balance as at 31st March 2021 | Balance as at 31st March 2020 |
| A. Tangible Assets | | | | | | | | |
| Building | - | 323,046 | - | - | - | 2,455 | 320,591 | - |
| Plant & machinery | 6,398,168 | 1,559,504 | - | 1,916,713 | 879,863 | 2,796,576 | 5,161,097 | 4,481,456 |
| Computer and data processing unit | 241,544 | 173,841 | - | 142,057 | 70,063 | 212,120 | 203,265 | 99,487 |
| Furniture & Fixtures | 883,769 | 662,008 | - | 333,704 | 158,622 | 492,326 | 1,053,451 | 550,065 |
| Office equipments | 526,036 | 633,879 | - | 246,888 | 236,451 | 483,339 | 676,576 | 279,148 |
| Laboratory equipment | 299,500 | - | - | 135,006 | 42,588 | 177,594 | 121,906 | 164,494 |
| Electrical Installations and Equipment | 631,083 | 1,537,044 | - | 153,475 | 144,412 | 297,887 | 1,870,241 | 477,608 |
| Motor vehicles | 45,489 | 423,792 | - | 12,388 | 88,665 | 101,053 | 368,228 | 33,101 |
| Total (A) | 9,025,590 | 5,313,114 | - | 2,940,231 | 1,623,119 | - | 9,775,354 | 6,085,359 |
| P.Y.Total | 5,787,641 | 2,786,798 | - | 163,582 | 1,409,170 | - | 7,001,687 | 5,624,059 |

FIBCORP POLYWEAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH 2021

NOTE 26 :

RELATED PARTY TRANSACTIONS

| S.no. | Name of the party | Relation | Nature of transaction | FY 20-21 | FY 19-20 |
|-------|-------------------|----------|-----------------------------|----------|-----------|
| 1 | Murtaza Ali Moti | Director | Unsecured loan accepted | - | 805,450 |
| 2 | Murtaza Ali Moti | Director | Interest on unsecured loan | - | 52,439 |
| 3 | Murtaza Ali Moti | Director | Repayment of unsecured loan | - | 3,359,045 |
| 4 | Murtaza Ali Moti | Director | Remuneration | 300,000 | 300,000 |
| 5 | Murtaza Ali Moti | Director | Conveyance reimbursement | 92,330 | 68,246 |
| 6 | Fatima Moti | Director | Unsecured loan accepted | - | 100,000 |
| 7 | Fatima Moti | Director | Interest on unsecured loan | 5,491 | 232,400 |
| 8 | Fatima Moti | Director | Repayment of unsecured loan | - | 2,018,749 |
| 9 | Fatima Moti | Director | Remuneration | 900,000 | 900,000 |

NOTE 27 :

As per management of company the value of current assets, loans & advances which are unsecured and considered good, would not be less than stated in the accounts, if realized in the ordinary course of business. Valuation of inventory has been carried out as per company's general accounting policy and same has been certified by management.

NOTE 28 :

Contingent liability provided in the books as on balance sheet date is nil.



NOTE 29 :

Amount of ITC availed and utilized is verified and same is matching the books of accounts of assessee, said amount have not been reconciled with GST portal.

Signature to Note no 1 to note 29
In terms of our report of even date

For KASMA & ASSOCIATES
Chartered Accountants
FRN: 024989C

For and on behalf of the
FIBCORP POLYWEAVE PRIVATE LIMITED

Siddharth Kasma
(Proprietor)
M.No.-432988



(Murtaza Ali Moti)
(Director)
(DIN No: 07876224)



(Fatima Moti)
(Director)
(DIN No: 07876195)

Date: September 06, 2021
Place: UDAIPUR
UDIN-21432988AAAABA3536

FIBCORP POLYWEAVE PRIVATE LIMITED

9-10B Saheli Marg, Udaipur (Raj)-313001

CIN:U17309RJ2017PTC058691

CASH FLOW STATEMENT

| | | "Amount in Rs" | |
|-----------|---|---|---|
| | | Figures for the year ended 31-03-2021 | Figures for the year ended 31-03-2020 |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit Before Tax | 504,151 | (5,300,972) |
| | Adjustment for Depreciation | 1,623,119 | 1,581,746 |
| | Interest and Financial Charges | 2,364,961 | 3,642,639 |
| | Interest and Dividend Received | (38,592) | (55,489) |
| | Profit on sale of asset sold | - | (107,031) |
| | Operating Profit Before Working Capital Charges | 4,453,639 | (239,107) |
| | Adjustments For: | | |
| | (Increase) / Decrease in Inventories | (17,481,529) | (5,892,085) |
| | (Increase) / Decrease in Trade and Other Receivable | 48,740 | (9,301,575) |
| | (Increase) / Decrease in Short Term Loan & Advances | 851,601 | 4,740,512 |
| | (Increase) / Decrease in Other current assets | (625) | (961,056) |
| | (Increase) / Decrease in Other non current assets | 656,165 | (311,100) |
| | Increase / (Decrease) in Trade and Other Payable | (1,648,392) | 1,579,350 |
| | Increase / (Decrease) in Current Liabilities | (433,648) | 2,345,652 |
| | Increase / (Decrease) in Other Provision | 371,760 | 57,219 |
| | Cash Generated From Operation | (13,182,288) | (7,982,190) |
| | Tax Paid | - | - |
| | Net Cash Flow Operating Activities (A) | (13,182,288) | (7,982,190) |
| B. | Cash From Investing Activities | | |
| | (Purchase)/ Sale of Fixed Assets (Net) | (5,452,698) | (558,387) |
| | Security deposit given | (311,000) | (19,650) |
| | Bank FDR and other interest | 38,592 | 55,489 |
| | Net Cash Used in Investing Activities (B) | (5,725,106) | (522,548) |
| C. | Cash Flow From Financing Activities: | | |
| | Net proceeds From / (Repayment of) Long Term Borrowings | 2,288,445 | (4,537,580) |
| | Proceeds From shares issue | 15,002,575 | 12,501,500 |
| | Net increase / (Decrease) in Short term borrowings | 2,496,622 | 4,192,232 |
| | Interest paid | (1,715,165) | (2,987,431) |
| | Finance charges paid | (649,796) | (655,208) |
| | Net Cash From Financing Activities (c) | 17,422,681 | 8,513,513 |
| D. | NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C) | (1,484,712) | 8,775 |
| E. | OPENING CASH AND CASH EQUIVALENTS | 2,512,942 | 2,504,167 |
| F. | CLOSING CASH AND CASH EQUIVALENTS (see note no.1) | 1,028,230 | 2,512,942 |

Notes to the cash flow statement:

1 Cash & Cash Equivalents

Cash & Cash Equivalents consist of cash on hand & balances with banks, which comprises the following amounts-

| | | |
|---------------|------------------|------------------|
| Cash in Hand | 409,496 | 698,802 |
| Cash at bank | 618,734 | 506,724 |
| Bank FD | - | 1,307,417 |
| Total! | 1,028,230 | 2,512,942 |

2 Figures in brackets represent outflow.

3 Previous years figures have been regrouped / reclassified wherever applicable.

This is the Balance Sheet referred to in our Report of even date

For KASMA & ASSOCIATES

Chartered

FRN: 024989C

Siddharth Kasma

(Proprietor)

M.No.-432988

Date: September 06, 2021

Place: UDAIPUR


UDIN-21432988AAAABA3536

For and on behalf of the

FIBCORP POLYWEAVE PRIVATE LIMITED




(Murtaza Ali Moti)
(Director)
(DIN No: 07876224)


(Fatima Moti)
(Director)
(DIN No: 07876195)