

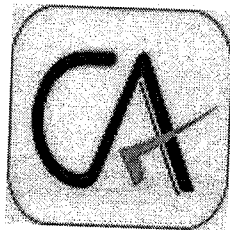
# 1<sup>ST</sup> ANNUAL REPORT

**VASUKI CEMENT PRIVATE LIMITED**  
**(Formerly known as VASUKI BUILDCON PVT. LTD.)**

**CIN:**  
**U26999GJ2021PTC127260**

**PAN : AAICV3954F**

Financial Year	:	2021-2022
Assessment Year	:	2022-2023
Date of Audit Report	:	29/08/2022



***SAMIR VIRANI & Co.***  
***Chartered Accountants***  
209, Royal Square Complex, Godown Road,  
Tagore Road, Rajkot – 360002  
[samirvirani.ca@gmail.com](mailto:samirvirani.ca@gmail.com)



**To Whomsoever it may concern.**

We hereby confirm that we have furnished the following audit report(s) for **VASUKI CEMENT PVT. LTD.** (formerly known as VASUKI BUILDCON PVT. LTD.) (CIN: **U26999GJ2021PTC127260**, P.A. No. **AAICV3954F**) for the F.Y. 2021-22 (A. Y. 2022-2023) with UDIN as under:

Sr.	Type of audit report	UDIN
1)	Statutory audit report under the Companies Act, 2013	<b>22118825ATJQFT7568</b>
2)	Tax audit report under the Income Tax Act, 1961	<b>--NOT APPLICABLE--</b>

The above UDIN(s) can be verified at <https://udin.icai.org>.

For Samir Virani & Co.,

Chartered Accountants

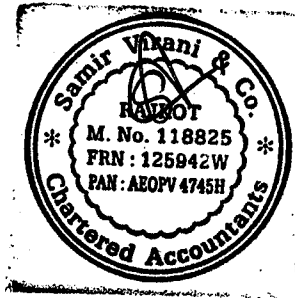
(Samir A. Virani)

Proprietor

M.No. 118825

FRN. 125942W

PAN. AEOPV4745H



Place : Rajkot

Date : 20/09/2022

**INDEPENDENT AUDITORS' REPORT**

TO,

**THE MEMBERS OF VASUKI CEMENT PRIVATE LIMITED****Report on the Financial Statements**

We have audited the accompanying financial statements of of **VASUKI CEMENT PRIVATE LIMITED (formerly known as VASUKI BUILDCON PRIVATE LIMITED)**, (CIN:U26999GJ2021PTC127260), which comprise the Balance Sheet as at 31/03/2022, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Auditor's Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the Company as at 31/03/2022, and its profit and its cash flows 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do





not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

### **Responsibility of Management and Those Charged with Governance (TCWG)**

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

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

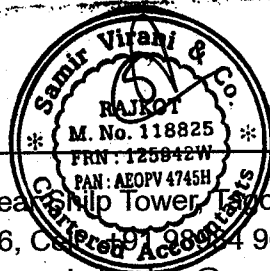
### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material





misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

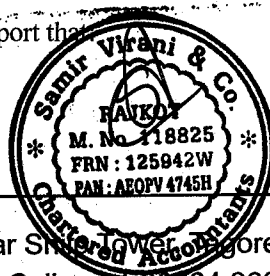
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

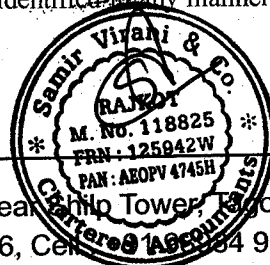
This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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





- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2022 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2022 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, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June 2017.
- (g) 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:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, 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 been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of

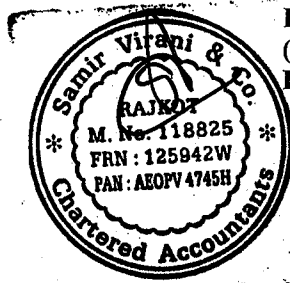




the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.



FOR SAMIR VIRANI & Co.  
(Chartered Accountants)  
Reg No. :0125942w

A handwritten signature in black ink, appearing to be 'S. Virani'.

Date : 29/08/2022  
Place : Rajkot

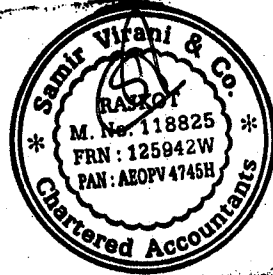
SAMIR VIRANI  
Proprietor  
M.No. : 118825

**VASUKI CEMENT PRIVATE LIMITED**  
(Formerly known as Vasuki Buildcon Private Limited)

**BALANCE SHEET AS AT 31st MARCH, 2022**

PARTICULARS	Note No.	As at 31-03-2022 Rs. Thousand	As at 31-03-2021 Rs. Thousand
<b>I. EQUITY AND LIABILITIES :</b>			
<b>1. SHAREHOLDERS' FUNDS :</b>			
(a) Share capital	2	500.00	-
(b) Reserves and surplus	3	-	-
(c) Money received against share warrants	-	-	-
<b>Sub Total</b>		<b>500.00</b>	-
<b>2. SHARE APPLICATION MONEY PENDING ALOTMENT :</b>			
	-	-	-
<b>3. NON-CURRENT LIABILITIES :</b>			
(a) Long-term borrowings	4	19,100.00	-
(b) Deferred tax liabilities (Net)	5	-	-
(c) Other long term liabilities	-	-	-
(d) Long term provisions	-	-	-
<b>Sub Total</b>		<b>19,100.00</b>	-
<b>4. CURRENT LIABILITIES :</b>			
(a) Short-Term Borrowings	6	-	-
(b) Trade Payables	7	1,823.94	-
(c) Other Current Liabilities	8	-	-
(d) Short-Term Provisions	9	-	-
<b>Sub Total</b>		<b>1,823.94</b>	-
<b>TOTAL</b>		<b>21,423.94</b>	-

Contd.






**VASUKI CEMENT PRIVATE LIMITED**  
(Formerly known as Vasuki Buildcon Private Limited)

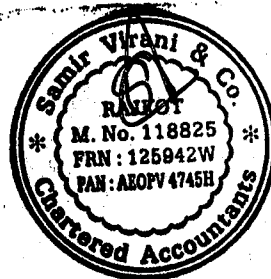
**BALANCE SHEET AS AT 31st MARCH, 2022**

PARTICULARS	Note No.	As at 31-03-2022 Rs. Thousand	As at 31-03-2021 Rs. Thousand
<b>II. ASSETS :</b>			
<b>1. NON-CURRENT ASSETS :</b>			
(a) Property, Plant & Equipment	10		
(i) Tangible assets		5,144.32	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investment	11	-	-
(c) Deferred tax assets (Net)	5	-	-
(d) Long term loans and advances	-	-	-
(e) Other non-current assets	12	-	-
<b>Sub Total</b>		<b>5,144.32</b>	-
<b>2. CURRENT ASSETS</b>			
(a) Current Investments		-	-
(b) Inventories	13	-	-
(c) Trade Receivables	14	15,000.00	-
(d) Cash and Cash Equivalents	15	1,193.06	-
(e) Short-term Loans and Advances	-	-	-
(f) Other Current Assets	16	86.57	-
<b>Sub Total</b>		<b>16,279.63</b>	-
<b>TOTAL</b>		<b>21,423.94</b>	-
<b>Accompanying Notes forming part of the Financial Statements</b>			
	1 to 39		

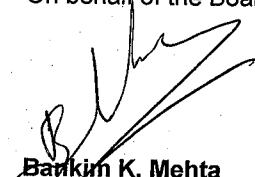
As per our report of even date attached

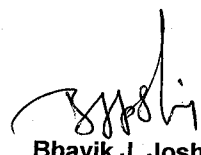
**For Samir Virani & Co.,**  
Chartered Accountants  
Firm Reg. No. 125942W

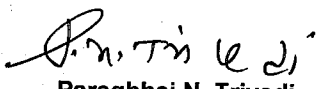
  
(Samir A. Virani)  
Proprietor  
Memb. No. 118825  
Place : Rajkot  
Date : 29th August, 2022



On behalf of the Board of Directors

  
**Bankim K. Mehta**  
Director  
DIN - 05186840

  
**Bhavik J. Joshi**  
Director  
DIN - 09397726

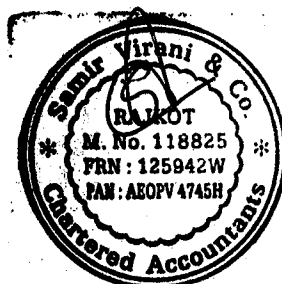
  
**Paragbhai N. Trivedi**  
Director  
DIN - 09397727

**VASUKI CEMENT PRIVATE LIMITED**  
(Formerly known as Vasuki Buildcon Private Limited)

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2022**

PARTICULARS	Note No.	As at 31-03-2022 Rs. Thousand	As at 31-03-2021 Rs. Thousand
I. Revenue from Operation	17	-	-
II. Other Income	18	-	-
III. Total Revenue ( I + II )		-	-
IV. Expenses:			
1. Cost of Materials and Stores Consumed	-	-	-
2. Purchases of Stock-in-Trade	20	-	-
3. Changes in Inventories of Finished Goods, Work-inprocess and Stock-in-trade	19	-	-
4. Employee Benefits Expenses	21	-	-
5. Financial Costs	22	-	-
6. Depreciation and Amortization Expenses	23	-	-
7. Other Expenses	24	-	-
<b>Total Expenses</b>		-	-
V. Profit Before Exceptional and Items and Tax ( III - IV )		-	-
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary Items and Tax ( V - VI )		-	-
VIII. Extraordinary Items		-	-
IX. Profit Before Tax ( VII - VIII )		-	-
X. Tax Expenses:			
(1) Current tax		-	-
(2) Deferred tax Credit/Liability		-	-
(3) Prev. year Excess prov. of I. T. Written back		-	-
XI. Profit(Loss) for the period from Continuing Operation ( IX - X )		-	-
XII. Profit/(Loss) from Discontinuing Operation		-	-
XIII. Tax Expenses of Discounting Operation		-	-

Contd.



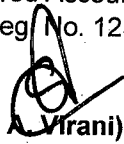
**VASUKI CEMENT PRIVATE LIMITED**  
(Formerly known as Vasuki Buildcon Private Limited)

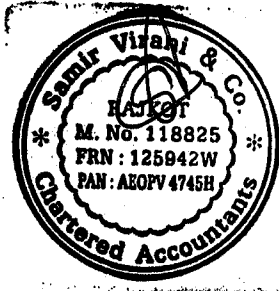
**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2022**

PARTICULARS	Note No.	As at	As at
		31-03-2022 Rs. Thousand	31-03-2021 Rs. Thousand
XIV. Profit/(loss) from Discontinuing Operation ( XII - XIII )		-	-
XV. Profit/(Loss) for the period (XI + XIV)		-	-
XVI. Earning(loss) per equity share (In Rupees):			
(1) Basic		-	-
(2) Diluted		-	-
<b>Accompanying Notes forming part of the Financial Statements</b>	1 to 39		

As per our report of even date attached


**For Samir Virani & Co.,**  
Chartered Accountants  
Firm Reg No. 125942W

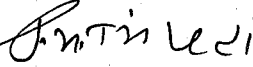
  
(Samir A. Virani)  
Proprietor  
Memb. No. 118825  
Place : Rajkot  
Date : 29th August, 2022



On behalf of the Board of Directors

  
Bankim K. Mehta  
Director  
DIN - 05186840

  
Bhavik J. Joshi  
Director  
DIN - 09397726

  
Paragbhai N. Trivedi  
Director  
DIN - 09397727

**VASUKI CEMENT PRIVATE LIMITED**  
(Formerly known as Vasuki Buildcon Private Limited)

**CASH FLOW STATEMENT**

	Year Ended 31/03/2022 Rs. Thousand	Year Ended 31/03/2021 Rs. Thousand
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax as per Statement of P. & L. A/c.	-	-
<b>Adjustment for :</b>		
Depreciation Expenses	-	-
Other Income	-	-
Interest Income	-	-
Financial Cost	-	-
<b>Operating profit before working capital changes</b>	-	-
<b>Adjustment for :</b>		
Changes in Working Capital :		
Increase / (Decrease) in Trade Payable	1,823.9410	-
Increase / (Decrease) in Other Current Liabilities	-	-
Increase / (Decrease) in Other Short Term Provisions	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Receivable	(15,000.0000)	-
(Increase) / Decrease in Non-Current Investment	-	-
(Increase) / Decrease in Other Current Assets	(86.5700)	-
	(13,262.6290)	-
<b>Cash generated from Operation</b>	(13,262.6290)	-
Net Income-tax paid	-	-
<b>Net Cash Flow from Operating Activities</b>	(13,262.6290)	-
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Capital Expenditure on Fixed Assets	(5,144.3160)	-
Increase in non current assets	-	-
Interest Income	-	-
Other Income	-	-
<b>Net Cash Flow from/(used) in Investing Activities</b>	(5,144.3160)	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Increase / (Payment) of Equity Share Capital	500.0000	-
Increase / (Payment) of Long Term Borrowings	19,100.0000	-
Short Term Borrowings	-	-
Financial Cost paid	-	-
<b>Net Cash Flow from/(used) in Financing Activities</b>	19,600.0000	-
Net Inc./decrease) in Cash & Cash Equivalents(A+B+C)	1,193.0550	-
Cash & Cash Equivalents at the beginning of the period	-	-
	1,193.0550	-
<b>Cash &amp; Cash Equivalents at the end of the period</b>	1,193.0550	-

- 1) The figures in brackets or with -ve sign indicate outflow  
2) Previous period's figures have been regrouped wherever considered necessary.

**For Samir Virani & Co.,**

Chartered Accountants  
Firm Reg. No. 125942W

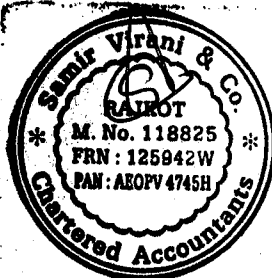
(Samir A. Virani)

Proprietor

Memb. No. 118825

Place : Rajkot

Date : 29th August, 2022



On behalf of the Board of Directors

Bankim K. Mehta  
Director  
DIN - 05186840

Bhavik J. Joshi  
Director  
DIN - 09397726

Paragbhai N. Trivedi  
Director  
DIN - 09397727

**VASUKI CEMENT PRIVATE LIMITED**  
**(Formerly known as Vasuki Buildcon Private Limited)**

**NOTES FORMING PART OF FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**NOTE - 1 : ACCOUNTING POLICIES**

**1. Accounting Policies and treatment of specific items:**

**1.1 Corporate Information and Basis of Accounting :**

The company was incorporated during the year under consideration primarily for the manufacture of cement/clinker etc. The company has not started any manufacturing or commercial activity during the year. The financial Statements are prepared under the historical cost basis of accounting and evaluated on a going-concern basis, with revenue and expenses accounted for on their accrual to comply in all material aspect with the applicable accounting principles and applicable Accounting Standards notified U/s. 133 of the Companies Act, 2013 and other relevant provisions of the Companies Act, 2013.

**1.2 Use of Accounting Estimates :**

The preparation of financial statements require estimates and assumptions to be made that affect the reported balances of assets as on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from these estimates. Appropriate changes in estimate are made as and when the management becomes aware of the changes in the circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which the changes are made and if material, their effects are disclosed in the notes to the financial statements.

**1.3 Revenue Recognition :**

Revenue is being recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**1.4 Fixed Assets :**

Fixed assets, if any, are stated at cost (net of Modvat/Cenvat/VAT/GST) less accumulated depreciation.

**1.5 Depreciation and Amortization :**

Depreciation, if any, on fixed assets has been charged on W. D. V. method at the rates and useful life of the assets as specified in Schedule II to the Companies Act, 2013.

**1.6 Inventories :**

Inv., if any, of all traded goods are valued at lower of cost or net realizable value. Cost of manufactured goods, if any, include related overheads. Inventories of waste & scrap are valued at estimated realizable value. All stock valuations are done following FIFO method and include all costs in bringing the inventories to their present state and in compliance with the applicable accounting standards.

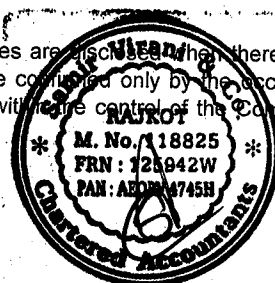
**1.7 Borrowing Costs :**

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying assets are capitalized as part of the cost of that assets till such time the asset is ready for its intended use. Other borrowing costs are recognized as an expenses in the period in which they are incurred.

**1.8 Provision and Contingencies :**

Provisions : Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

Contingent Liabilities : Contingent Liabilities are recognized when there is a possible obligation arising from past events, the estimate of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or present obligation that arise



from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

**1.9 Provision for Current and /deferred Tax :**

Provision for current tax, if any, is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred Tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates applicable on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future. In the year under consideration no deferred tax or liability is required to be recognised.

**1.10 Cash Flow Statement :**

Cash Flows are reported using indirect method, whereby profit/(loss) before extraordinary items and taxes is adjusted for the effect of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

**1.11 Earning per Share (EPS) :**

Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighed average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.

**1.12 Related Party disclosures**

In identification of related parties, sole reliance has been placed on the management's certificate regarding the same as it is otherwise not possible for us to identify the related parties.

**1.13 Defaults in payments of statutory dues and tax treatment thereof**

The company is generally regular in paying TDS, TCS and other statutory dues, whenever applicable. No dues were pending beyond the due date for these taxes as on the date of this report.

**1.14 GST payments**

The company has no GST payments.

**1.15 Import of Goods and/or Services**

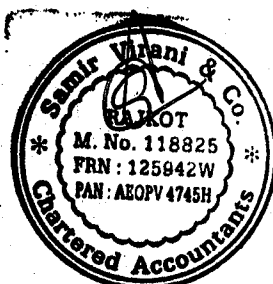
The company has no import of goods or services

**1.17 Hedging contracts**

The company has not entered into any hedging or forward booking or derivatives contract in respect to currency or its trading goods.

**1.18 Other regulatory information- limitation of audit procedures and management responsibility**

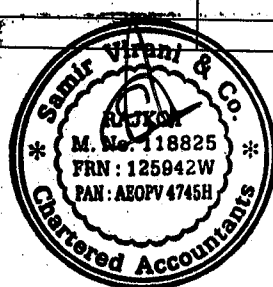
It is the responsibility of the management to disclose the regulatory information as required by the rules and provisions made under the companies act, 2013 and other relevant laws. Many of the disclosures require use of discretion by the management and may be subjective in nature. Due to inherent limitations of audit and subjective nature of information and in the absence of third party confirmations, the information in all cases cannot be ascertained. Subject to this, based on our audit procedures, information made available to us and the report of the internal auditor, we are of the opinion that the information so disclosed by the management is true and fair and there is no material variance observed by the auditors.



**VASUKI CEMENT PRIVATE LIMITED**  
**(Formerly known as Vasuki Buildcon Private Limited)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

Particular	As at 31-03-2022 Rs. Thousand	As at 31-03-2021 Rs. Thousand
<b>2 SHARE CAPITAL</b>		
(a) <b>Authorised :</b> 50,000 Equity Shares of Rs. 10/- each.	<b>500.0000</b>	<b>0.0000</b>
(b) Issued, Subscribed & Fully Paid : - 50,000 Equity Shares of Rs. 10/- each fully paid - Subscribed but not fully paid	<b>500.0000</b>	<b>0.0000</b>
(c) Par Value Per Share	0	0
(d) Number of Shares outstanding at the beginning of the reporting period	10	10
Number of Shares outstanding at the end of the reporting period	0	0
(e) the rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and repayment of capital.	50000	0
	0	0
(f) Shares in respect of each class in the company held by its holding company or ultimate holding company.	0	0
(g) Shareholders holding more than 5% Shares : Names of Shareholders :		
	No. of shares held	No. of shares held
Bankim Kantilal Mehta	42500	0
Bhavik Jitendrabhai Joshi	3750	0
Parag Navalbhai Trivedi	3750	0
Total Number of shares	50000	0
	%	%
	85.00%	0%
	7.50%	0%
	7.50%	0%
(h) Shares reserved for issue under option and contracts/ commitments for sale of shares/disinvestment.	0	0
(i) For the period of 5 years immediately preceding the date as at Balance Sheet is prepared : - Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash - Aggregate number and class of shares allotted as fully paid up by way of bonus shares - Aggregate number and class of shares bought back	0	0
	0	0
(j) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date	0	0
(k) Calls unpaid	0	0
(l) Forfeited shares	0	0
(m) A company shall disclose Shareholding of Promoters* as below:	0	0

Shares held by promoters at the end of the year			
S. No.	Promoter Name	No. of Shares	% of total shares
1	Bankim Kantilal Mehta	42500	85.0
2	Bhavik Jitendrabhai Joshi	3750	7.5
3	Parag Navalbhai Trivedi	3750	7.5
			%
			-
			-

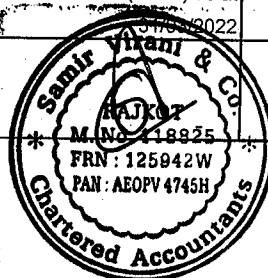


**VASUKI CEMENT PRIVATE LIMITED**  
**(Formerly known as Vasuki Buildcon Private Limited)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

Particular	As at 31-03-2022 Rs. Thousand	As at 31-03-2021 Rs. Thousand
<b>03. RESERVE AND SURPLUS :</b>		
(i) <b>Reserve and Surplus</b>		
(a) Capital Reserve	-	-
(b) Capital Redemption Reserve	-	-
(c) Securities Premium	-	-
(d) Debenture Redemption Reserve	-	-
(e) Revaluation Reserve	-	-
(f) Share Option Outstanding Account	-	-
(g) Other Reserve :	-	-
(h) Balance in Statement of Profit and Loss Account :		
- Opening Balance	-	-
- Add : Adj. Relating to Carrying amount of assets	-	-
- Add/Less : Profit/(Loss) for the year	-	-
	-	-
(ii) <b>Earmarked Investment Fund</b>	-	-
	-	-
<b>TOTAL</b>	-	-
<b>04. LONG TERM BORROWINGS :</b>		
(a) Bonds / Debentures	-	-
(b) Term Loans :		
- From banks :	-	-
- From Others :	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans and Advances from Related Parties :		
- Unsecured :		
- From Directors & Shareholders	19,100.0000	-
- From Related Parties	-	-
<i>Unsecured Loans : Current &amp; Previous year</i>		
<i>Unsecured Loans from Directors are for long term and no terms of its repayment are specified.</i>		
<i>There is no default in repayment of loan</i>		
<i>No interest is paid on the unsecured loan from directors</i>		
(f) Long Term Maturities of Finance Lease Obligations	-	-
(g) Other Loans and Advances	-	-
	-	-
<b>TOTAL</b>	<b>19,100.0000</b>	-

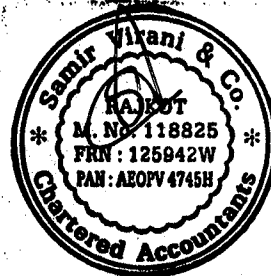
**05 DEFERRED TAX LIABILITY/(ASSET) (NET)**

PARTICULARS	Deferred Tax Liability/ (Asset) as at 31/03/2022	Current year Charge (Credit)	Deferred Tax Liability/ (Asset) as at 31/03/2021
<b>Deferred Tax Liabilities/(Assets) :</b>			
- Tax on diff. between book and Tax Depr. -direct method- calc. on diff. of current year dep. Diff.	-	-	-





06	<b>SHORT TERM BORROWINGS :</b> Secured :	-	-
	<b>TOTAL</b>	-	-
07	<b>TRADE PAYABLE :</b> (A) Total outstanding dues of micro & small enterprises (B) Total outstanding dues of creditors other than micro & small enterprises (a) Trade payable for goods Outstanding more than 3 years Outstanding 2-3 years Outstanding 1-2 years Outstanding 6 month - 1 years Outstanding Less than 6 month (b) Trade payable for expenses (c) Advance Payments Given to supplier (C) Disputed dues - MSME (D) Disputed dues - Others	-	-
	<b>TOTAL</b>	1,823.9410	-
08	<b>OTHER CURRENT LIABILITIES :</b> (a) Current Maturities of Long Term Debts (b) Current Maturities of Finance Lease Obligations (c) Interest Accrued but not Due on Borrowings (d) Interest Accrued and Due on Borrowings (e) Income Received in Advance (f) Unpaid Dividends (g) Application Money Received for allotment of securities and due for refund and interest accrued thereon. (h) Unpaid matured deposits and interest accrued thereon. (i) Unpaid matured debentures and Interest Accrued thereon (j) Other Payables :	-	-
	<b>TOTAL</b>	-	-
09	<b>SHORT TERM PROVISIONS :</b> Provision for audit fees Provision for Income tax Provision for Electric Exp.	-	-
	<b>TOTAL</b>	-	-
11	<b>NON CURRENT INVESTMENTS :</b>	-	-
	<b>TOTAL</b>	-	-
12	<b>OTHER NON-CURRENT ASSETS :</b> Unamortized expenses Security Deposits	-	-
	<b>TOTAL</b>	-	-
13	<b>INVENTORIES :</b> (As taken, valued & certified by Director) (a) Raw Materials (b) Work-in-process	-	-



- (c) Finished Goods
  - (d) Stock-in-trade (in respect of goods acquired for trading)
  - (e) Stores and Spares
  - (f) Loose Tools
  - (g) Others
- (Inventories are valued at lower of the estimated cost or net realizable value)

**TOTAL**

**14 TRADE RECEIVABLES :**

- (a) Secured, considered good :
- (b) Unsecured, considered good :
  - A) Undisputed Trade Receivables - Considered Good**
    - Outstanding more than 3 years
    - Outstanding 2-3 years
    - Outstanding 1-2 years
    - Outstanding 6 month - 1 years
    - Outstanding Less than 6 month
  - B) Undisputed Trade Receivables - Considered doubtful**
  - C) Disputed Trade Receivables - Considered Good**
  - D) Disputed Trade Receivables - Considered doubtful**
- (c) Trade receivables which have significant increase in credit risk
- (d) Trade receivables credit impaired
- (e) Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or member
- Others

**TOTAL**

**15 CASH AND CASH EQUIVALENTS :**

- (i) Cash and Cash Equivalents :
  - (a) Balance with banks :
  - (b) Cheques, drafts on hand
  - (c) Cash on hand
  - (d) Earmarked balances with banks
- (ii) Balances with banks to the extent held as margin or security against the borrowings, guarantee or other commitments
- (iii) Repatriation restrictions, if any, in respect of cash and bank balances.
- (iv) Bank deposits with more than 12 months maturity\*

**TOTAL**

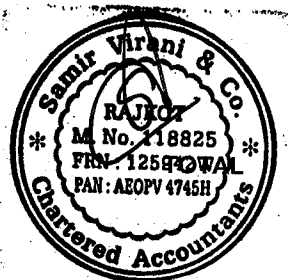
**16 OTHER CURRENT ASSETS :**

- Balance with Revenue Authority
- Unamortized expenses
- (to be written off in next 12 months)

**TOTAL**

**17 REVENUE FROM OPERATION :**

- (a) Sale of products
- (b) Sale of Services
- (c) Other Operating Revenues

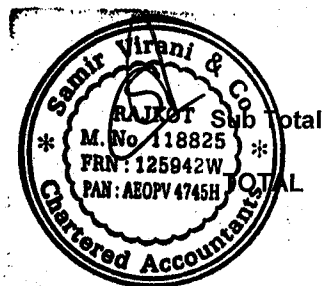


**18 OTHER INCOME :**Foreign Exchange Gain/Loss  
Any other income**TOTAL****19 CHANGE IN INVENTORIES OF FINISHED GOODS,  
WORK-IN-PROCESS & STOCK-IN-TRADE :**Opening Stock :  
    Stock-in-trade goods  
Less : Closing stock :  
    Stock-in-trade goods**TOTAL****20 PURCHASES OF TRADED GOODS**

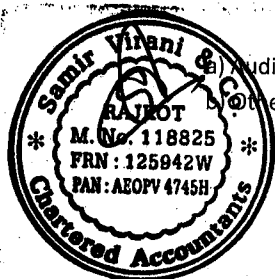
(a) Purchase of Products Net Basis

**TOTAL****21 EMPLOYEE BENEFITS EXPENSES :**(a) Bonus  
(b) Earn Leave Salary  
(c) Wages  
(d) Workers Welfare  
(e) Directors Remuneration  
(f) P. F. Contribution  
(g) Office Staff Salary  
(h) Grauity Exp.**TOTAL****22 FINANCIAL COSTS :**Bank Charges  
Bank Loan Charges**TOTAL****23 DEPRECIATION & AMORTIZATION EXPENSES :**Depreciation Exp.  
Amortization Exp.**TOTAL****24 OTHER EXPENSES :**Direct Expenses  
Import Customduty Exp.**Sub Total**

Indirect Expenses :

Audit fees  
Kasar  
Professional fees

<b>25</b>	<b>Contingent Liabilities and Commitments :</b> (to the extent not provided for)		
	(i) Contingent Liabilities	Nil	Nil
	(a) Claim against the company not acknowledgement as debt		
	(b) Guarantees		
	(c) Other money for which the company is contingently liable		
	(ii) Commitments	Nil	Nil
	(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	Nil	Nil
	(b) Uncalled liability on shares/investments partly paid	Nil	Nil
	(c) Other commitments	Nil	Nil
<b>26</b>	<b>Value of imports calculated on CIF basis by the company during financial year in respect of :</b>		
	i. Raw materials	Nil	Nil
	ii. Components and spare parts	Nil	Nil
	iii. Capital Goods	Nil	Nil
	iv. Traded Goods	Nil	Nil
<b>27</b>	<b>Expenditure in foreign currency on account of royalty, know-how, professional and consultation fees, interest and other matters :</b>	Nil	Nil
<b>28</b>	i. Total value of imported raw materials, spare parts and components consumed during the financial year	-	-
	ii. Total value of all indigenous raw materials, spare parts and components similarly consumed	-	-
	iii. Total value of imported and indigenous raw materials, spare consumed during the financial year	-	-
	iv. Imported raw materials and spare parts consumed in %	-	-
	v. Indigenous raw materials and spare parts consumed in %	-	-
<b>29</b>	<b>The amount remitted during the year in foreign currencies on account of dividends.</b>	Nil	Nil
<b>30</b>	<b>Earning in foreign exchange :</b>		
	i. Export of goods/Services calc. on FOB basis ( see note 1.16)	-	Nil
	ii. Royalty, know-how, professional and consultation fee	Nil	Nil
	iii. Interest and dividend	Nil	Nil
	iv. Other income	Nil	Nil
<b>31</b>	<b>The amount of dividends proposed to be distributed to Equity and preference shareholders :</b>		
	i. Proposed dividend for the period	Nil	Nil
	ii. Amount per share	Nil	Nil
<b>32</b>	<b>Payment to Auditors :</b>		
	(a) Audit fees	-	-
	(b) Others	-	-
	<b>Total</b>	-	-



**33 Related Party Disclosures:**

Key Management Personnel :	Relationship
Bankim Kantilal Mehta	Promoter Director
Bhavik Jitendrabhai Doshi	Promoter Director
Paragbhai Navalbhai Trivedi	Promoter Director

**Other Related Parties**

Vasuki Trade Link Private Limited	Company with common promoter director Bankim Mehta
-----------------------------------	--

**Details of Related Party transactions :**

Vasuki Trade Link Private Limited	Purchase for construction	224.4000
-----------------------------------	---------------------------	----------

Bankim Kantilal Metha	Loan taken by co.	14,866.6670
Bhavik Jitendrabhai Doshi	Loan taken by co.	3,066.6670
Paragbhai Navalbhai Trivedi	Loan taken by co.	1,166.6660

**34 Prior period items**

There are no prior period items.

**35 Other Regulatory Information (see note 1.18 for further details and explanations)****A) Title deeds of immovable properties**

Title deeds of immovable properties of the company, if any, are held in the name of the company.

**B) Revaluation and Valuation by registered valuer**

The company has not revalued an Property, Plant or Equipment and/or Intangible Assets during the year and valuation by the registered valuer is not required.

**C) Loans and Advances to promoters, KMP and/or related parties etc.**

No loans and advances to promoters, KMP(Key Managerial Persons) and/or related parties have been made during the year.

**D) Ageing Schedule of capital WIP/Intangible assets under development(IAUD)**

The company is building a factory which is capital WIP to the tune of Rs. 388541/- as on 31.03.22 (less than one year) and there are no Intangible assets under development.

**E) Benami property**

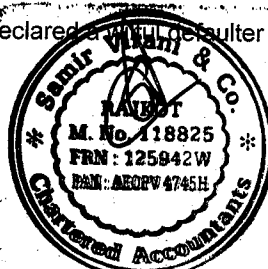
The company has no such benami property and there are no proceedings against the company in this regard during the year.

**F) Borrowings against security of current assets**

All details are fully reconciled for borrowings against security of current assets, if any, and there is no material mismatch.

**G) Wilful defaulter**

The company has not been declared as a defaulter by any bank or financial institution.



**H) Scheme of arrangement**

The company has not been declared a wilful defaulter by any bank or financial institution.

**I) Struck off companies**

The company has no relationship with struck off companies.

**J) Layer of Companies**

The company is fully compliant with the provisions for section 2(87) of the 2013 Act related to the number of layers of companies.

**K) Utilisation of borrowed funds and share premium**

The company has not advanced/loaned/invested any funds to or in intermediaries for further investments or loans to ultimate beneficiaries or to provide guarantees or securities to ultimate beneficiaries.

**L) Registration of charges**

There are no pending charges or satisfaction of charges to be registered with ROC pending beyond the statutory period.

**M) Undisclosed Income**

There is no undisclosed income in terms of transaction not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessment.

**N) Virtual Currency**

The company has not traded in any crypto currency or any virtual currency. It does not own/hold any crypto/virtual currency nor does it have any deposits or advances from any person dealing in crypto/virtual currency.

**O) Ratios derived**

The derived ratios are given below. Ratio analysis is a tool that is helpful at many times for the asseing the various strengths and weaknesses of the company but it is subject to many inherent limitations and may not always be the correct or the most relevant way for analysis of the company's financial statements. The company has not started operations and therefore ratios related to income are not given and other ratios may not present a true picture.

(a) Current Ratio [current assets/current liabilities]	8.93
(b) Debt-Equity Ratio [total liabilities/ total shareholders funds]	41.85
(c) Debt Service Coverage Ratio [Net op. Income/Debt Service]	N.A.*
(d) Return on Equity Ratio [Net Income/Shareholders Equity]	N.A.*
(e) Inventory turnover ratio [Sales of goods/Avg val. of Inventory]	N.A.*
(f) Trade Receivables turnover ratio [Net Credit Sales/Avg. Account Receivables]	N.A.*
(g) Trade payables turnover ratio [Net Credit Purch./Avg. Account Payables]	N.A.*
(h) Net capital turnover ratio [Net Sales/Total Shareholders Funds]	N.A.*
(i) Net profit ratio [Net Profit/Net Sales]	N.A.*
(j) Return on Capital employed [EBIT/Capital Employed]	N.A.*
(k) Return on investment [Net Income/Total Assets]	N.A.*

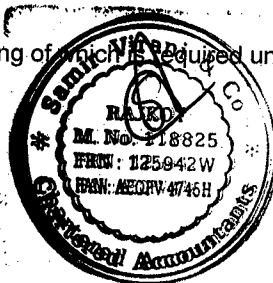
(\*The company has no operations therefore this ratios are not available or are irrelevant)

**P) Corporate Social Responsibility (CSR)**

Where the company covered under section 135 of the companies act, the following shall be disclosed with regard to CSR activities:- **NOT APPLICABLE**

36 Employees getting remuneration reporting of which is required under section 134 of the Companies Act, 2013

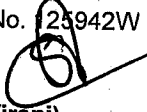
**Not Applicable**

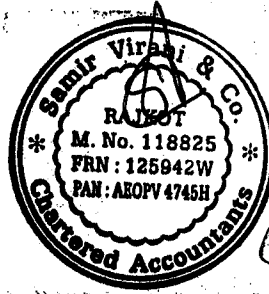


- 37 Balances of Sundry Debtors, Creditors, advances given to suppliers are subject to confirmation.
- 38 The company has put in place a mechanism for identifying MICRO or Small Scale Industrial Enterprise(s) as per The Micro, Small & Medium Enterprise Development Act as required by Schedule VI to the Companies Act, 1956 and no dues were pending to any such enterprise as on 31/03/2022
- 39 Previous year's figures have been regrouped wherever necessary to confirm to the Current year's classification. Figures have been rounded up to nearest thousand and this may cause a slight variance in the totals.

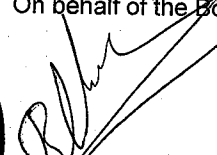
Signature to Note No. 1 to 39

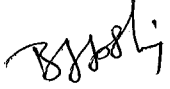
For Samir Virani & Co.,  
Chartered Accountants  
Firm Reg. No. 125942W

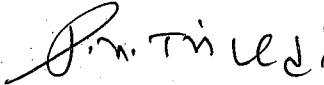
  
(Samir A. Virani)  
Proprietor  
Memb. No. 118825  
Place : Rajkot  
Date : 29th August, 2022



On behalf of the Board of Directors

  
Bankim K. Mehta  
Director  
DIN - 05186840

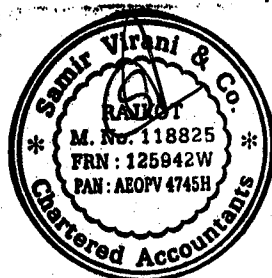
  
Bhavik J. Joshi  
Director  
DIN - 09397726



Paragbhai N. Trivedi  
Director  
DIN - 09397727

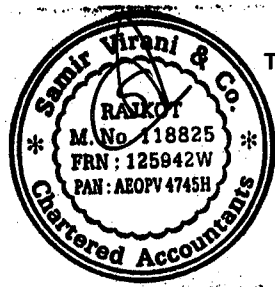
**VASUKI CEMENT PRIVATE LIMITED**  
**(Formerly known as Vasuki Buildcon Private Limited)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

Particulars	As at 31-03-2022 Rs. Thousand	As at 31-03-2021 Rs. Thousand
<b>1. Unsecured Loans :</b>		
<b>From Directors</b>		
Bankim K. Mehta	14,866.6670	-
Bhavik J. Joshi	3,066.6670	-
Parag N. Trivedi	1,166.6660	-
<b>Total</b>	<b>19,100.0000</b>	<b>-</b>
<b>2. Trade Payable :</b>		
<b>(A) Total outstanding dues of micro &amp; small enterprises</b>	-	-
<b>(B) Total outstanding dues of creditors other than micro &amp; small enterprises</b>		
Outstanding more than 3 years	-	-
Outstanding 2-3 years	-	-
Outstanding 1-2 years	-	-
Outstanding 6 month - 1 years	-	-
Outstanding Less than 6 month	-	-
<b>(a) For Goods :</b>	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>(b) For Expenses :</b>		
Bajrang Ply and Hardware	74.5410	-
Maganlal Meghijbhai Kavar	1,025.0000	-
Vasuki Trade Link Pvt Ltd	724.4000	-
<b>Sub-total</b>	<b>1,823.9410</b>	<b>-</b>
<b>(c) Advance Payment Received From Customer:</b>	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>(C) Disputed dues - MSME</b>	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>(D) Disputed dues - Other</b>	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,823.9410</b>	<b>-</b>

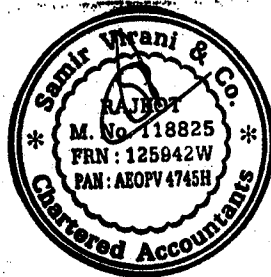




3. Other Payables :			
TDS		-	-
	<b>Total</b>	-	-
4. Provisions :			
For Audit Fees		-	-
For Income Tax		-	-
	<b>Total</b>	-	-
5. Security Deposits :			
	<b>Total</b>	-	-
6 Closing Stock of Traded Goods :			
	<b>Total</b>	-	-
7. Trade Receivables :			
(A) Undisputed Trade Receivables - Considered Good		-	-
(a) Outstanding more than 3 years		-	-
Outstanding 2-3 years		-	-
Outstanding 1-2 years		-	-
Outstanding 6 month - 1 years		-	-
Outstanding Less than 6 month		-	-
	<b>Sub-total</b>	-	-
(b) Advance Payments Given to supplier			
Krti Shree Industries Pvt Ltd		15,000.0000	-
	<b>Sub-total</b>	15,000.0000	-
(B) Undisputed Trade Receivables - Considered doubtful		-	-
	<b>Sub-total</b>	-	-
(C) Disputed Trade Receivables - Considered Good		-	-
	<b>Sub-total</b>	-	-
(D) Disputed Trade Receivables - Considered doubtful		-	-
	<b>Sub-total</b>	-	-
	<b>Total</b>	15,000.0000	-
8. Balance with Bank :			
HDFC Bank		1,191.4250	-
	<b>Total</b>	1,191.4250	-



<b>9. Other Current Assets :</b>			
<b>Balance with Revenue Authority :</b>			
Pre-operative Exp.		55.2800	-
Preliminary Exp.		29.0560	-
TAX - CGST A/C		1.1170	-
TAX - SGST A/C		1.1170	-
	<b>Sub Total</b>	<b>86.5700</b>	-
<b>Advances Recoverable in Cash or in kind :</b>			
		-	-
	<b>Sub Total</b>	-	-
	<b>Total</b>	<b>86.5700</b>	-
<b>10. Other Non-Current Assets :</b>			
<i>(Unsecured and considered good as certified by the management)</i>			
		-	-
	<b>Total</b>	-	-
<b>11. Opening Stock of Traded Goods :</b>			
		-	-
	<b>Total</b>	-	-
<b>12. Purchases of Traded Goods/Service :</b>			
		-	-
	<b>Total</b>	-	-
<b>13. Sales of Traded Goods/Services :</b>			
		-	-
	<b>Total</b>	-	-



**VASUKI CEMENT PRIVATE LIMITED**  
(Formerly known as Vasuki Buildcon Private Limited)

**NOTES FORMING PART OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2022**

**10. Property, Plant & Equipment**

(Rupees Thousand)

Sr. No.	Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		Balance as at 01.04.2021	Additions	Disposals	Balance as at 31.03.2022	Balance as at 01.04.2021	For the Year	Disposals	Balance as at 31.03.2022	Balance as at 31.03.2021
I	Tangible Assets :									
	Plant & Machinery									
	Factory Building WIP	-	388.5410	-	388.5410	-	-	-	388.5410	-
	Herohonda BS-6	-	62.7750	-	62.7750	-	-	-	62.7750	-
	Land Srv. No. 133 At. Varshamedi	-	4,693.0000	-	4,693.0000	-	-	-	4,693.0000	-
	Total	-	5,144.3160	-	5,144.3160	-	-	-	5,144.3160	-
II	Intangible Assets :									
	Total	-	-	-	-	-	-	-	-	-
	Total	-	5,144.3160	-	5,144.3160	-	-	-	5,144.3160	-

