

SAT KARTAR SHOPPING LIMITED



NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 10th Annual General Meeting of **SAT KARTAR SHOPPING LIMITED** will be held on **September 30, 2022** at 11.00 A.M its Registered Office at 603 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001 to transact the following business:-

ORDINARY BUSINESS

1. To receive, consider and adopt the audited Balance sheet as at March 31, 2022 and Profit & Loss Account and Cash Flow Statement for the year ending on that date and report of Directors Report and Auditors thereon.

“RESOLVED FURTHER THAT any of the Director or Company, be and are hereby authorized to do such act, deeds and things and to file necessary e – forms with the concerned Registrar of Companies, to give effect to the aforementioned resolution.”

By Order of the Board

For Sat Kartar Shopping Ltd.

(Director)

Place :-New Delhi

Date:-25.08.2022

Notes:

1. The Statement pursuant to Section 102(1) of the Companies Act, 2013 with respect to the special business set out in the Notice is annexed.
2. A member entitled to attend and vote at the Annual General Meeting (“AGM”) is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing proxy in order to be effective shall be deposited at the Registered Office of the Company not less than forty-eight (48) hours before the commencement of the AGM.

A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. Provided that a member holding more than ten percent, of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.

SAT KARTAR SHOPPING LIMITED

Directors' Report

Dear Members,

Your Directors have pleasure in presenting their 10th Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2022.

1. Financial summary or highlights/Performance of the Company (Standalone)

PARTICULARS	«31.03.2022 » (Rs)	«31.03.2021» (Rs)
Sales and Other Income	52,31,29,417.41	28,91,63,879.19
Operating Profit (PBIDT)	2,60,19,568.96	1,57,89,273.64
Interest Cost	46,01,299.35	42,43,440.10
Profit before Depreciation (PBDT)	2,14,18,269.61	1,15,45,833.54
Depreciation	72,41,184.23	67,04,680.00
Profit before Tax	1,41,77,085.38	48,41,153.54
Provision for Taxation	3,08,275.30	4,28,907.78
Profit after Tax	1,38,68,810.08	44,12,245.76

The Board's Report shall be prepared based on the stand alone financial statements of the company.

2. Dividend

Due to the future growth prospects, directors are unable to recommend any dividend for the year under reference.

3. Reserves

An amount of Rs. 1,38,68,810.08 has been transferred to reserves.

4. Brief description of the Company's working during the year/State of Company's affair

The company has performed operations during the year whose details are mentioned in MGT-9.

5. Change in the nature of business, if any

No Change in the nature of the business of the Company done during the year.

6. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

No material changes and commitments affecting the financial position of the company which have occurred between the end of financial year of the company to which the financial statements relate and the date of report.

7. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

No order affecting the going concern status and company's operations in future has been passed by any regulator or any court or other judicial bodies against the company.

8. Details in respect of adequacy of internal financial controls with reference to the Financial Statements.

The above paragraph is not applicable, being a private company.

9. Details of Subsidiary/Joint Ventures/Associate Companies

The company does not have any subsidiary company, joint venture or Associate company.

10. Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement.

The company does not have any subsidiary company, Joint venture or associate company.

11. Deposits

The company has not accepted any deposits during the year.

13. Auditors' Report

The Auditor's report does not contain any qualification.

14. Share Capital

The above paragraph is not applicable since no equity shares have been issued with differential voting rights during the year.

15. Extract of the annual return

The extract of the annual return in Form No. MGT – 9 shall form part of the Board's report.

Details of conservation of energy, technology absorption, foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) Conservation of energy:

Though energy does not form a significant portion of the cost of the company yet wherever possible and feasible, continuous efforts are being put for conservation of energy and minimize power cost.

(B) Technology absorption:

The company does not have a separate in house research and development center and is relying on the outside agencies for technology absorption, adoption and innovation.

(C) Foreign exchange earnings and Outgo:

There have been no foreign exchange earnings during the year.

16. Corporate Social Responsibility

The above paragraph is not applicable being a private company.

17. Directors

There is no change in Directors.

18. Number of meetings of the Board of Directors

The boards of directors have met during the year 6 times.

19. Audit Committee

The concept of constituting an audit committee is not applicable being a private company.

20. Particulars of contracts or arrangements with related parties:

The Company has not entered into transactions with related party whose details are attached separately.

I. Company has disclosed all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;

II. Related Party Discloser –

a) Payment to Director as remuneration/ sitting fees:-

Sh. Manprit Singh Chadha **DIN No. 01527159** **Rs. 32,77,419.00**

b) The company has taken loan from director details are as follows:

Loan Taken	Payment	Received	Outstanding as on 31.3.2022	Outstanding as on 31.3.2021
Smt.Archana Chadha	1,14,432.00	NIL	60,13,968.00	61,28,400.00
Sh. Manprit Singh Chadha	1,31,02,212.00	1,29,19,547.00	95,42,174.57	97,24,839.50
Manprit Singh & Associates	50,000.00	NIL	3,29,296.00	3,79,296.00
Manprit Singh (HUF)	NIL	NIL	19,00,000.00	19,00,000.00
Smt. Amarjit Kaur	18,55,910.00	NIL	9,18,700.62	9,37,209.38

The company has taken loan from relative of director details are as follows:

Loan Taken	Payment	Received	Outstanding as on 31.3.2022	Outstanding as on 31.3.2021
Sh. Paramjit Singh Chadha	26,23,770.00	18,00,000.00	40,61,062.50	48,84,832.50

21. Nomination and Remuneration Committee

The company is not required to constitute a nomination and remuneration committee being a private company.

22. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

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

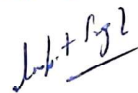
23. Acknowledgements

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

FOR AND ON BEHALF OF BOARD For, SAT KARTAR SHOPPING LIMITED

For Sat Kartar Shopping Ltd.

For Sat Kartar Shopping Ltd.



Director

(Manprit Singh Chadha)

Director

DIN 01527159



Director

(Sanjay Kumar)

Director

DIN : 08218434

Dated: 25.08.2022

Place: New Delhi

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

i) CIN	U52590DL2012PLC238241
ii) Registration Date	29/06/2012
iii) Name of the company	SAT KARTAR SHOPPING LIMITED
iv) Category of the Company	Private Company

v) Address of the Registered office and contact details	603, 6TH FLOOR, K G MARG, MERCANTILE HOUSE, NEW DELHI, CONNAUGHT PLACE, DELHI, INDIA ,110001
vi) Whether listed company	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
NIL	NIL	NIL

NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ASSOCI ATE	% of shares held	Applicable Section
NIL	NIL	NIL	NIL	NIL

	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				
Category of Shareholders	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	% Change during the year

2. Non-Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1) + (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	1000000	1000000.00	100.00	-	7000000	7000000.00	100.00	-

(ii) Shareholding of Promoters

Sr No	Promoters Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	
1	MANPRIT SINGH CHADHA	1820000	182.00	48.50	-	-	-	-182.00
2	AMARJIT CHADHA	1470000	147.00	49.46	-	-	-	-147.00
3	PARAMJIT SINGH CHADHA	1470000	147.00	-	-	-	-	-147.00
4	VED PRAKASH	420000	42.00	-	-	-	-	-42.00
5	jasjeet kaur	560000	56.00	-	-	-	-	-56.00
6	pranav singh chadha	490000	49.00	-	-	-	-	-49.00
7	ARYAMAN CHADHA	490000	49.00	-	-	-	-	-49.00
	Total	6720000	672.00	97.96	-	-	-	-672.00

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

☐ YES

☒ NO

Note

There is no change during the year

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

Sr No	Top ten Shareholders Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/ (-)Decrease	Reason	No. of Shares	% of total Shares of the company
1	YOGESH GAUR	01-Apr-2021	-	-		-		-	-
		31-Mar-2022	-	-		-		-	-

(v) Shareholding of Directors and Key Managerial Personnel

Sr No	Directors and KMP Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/ (-)Decrease	Reason	No. of Shares	% of total Shares of the company
1	MANPRIT SINGH CHADHA	01-Apr-2021	1820000	182.00		-		1820000	26.00
		31-Mar-2022	1820000	182.00		-		1820000	26.00
2	PARMAJIT SINGH CHADHA	01-Apr-2021	1470000	147.00		-		1470000	21.00
		31-Mar-2022	1470000	147.00		-		1470000	21.00
3	AMARJIT CHADHA	01-Apr-2021	1470000	147.00		-		1470000	21.00
		31-Mar-2022	1470000	147.00		-		1470000	21.00
4	VED PRAKASH	01-Apr-2021	420000	42.00		-		420000	6.00
		31-Mar-2022	420000	42.00		-		420000	6.00
5	JASJEET KAUR	01-Apr-2021	560000	56.00		-		560000	8.00
		31-Mar-2022	560000	56.00		-		560000	8.00
6	PRANAV SINGH CHADHA	01-Apr-2021	490000	49.00		-		490000	7.00
		31-Mar-2022	490000	49.00		-		490000	7.00
7	ARYAMAN CHADHA	01-Apr-2021	490000	49.00		-		490000	7.00
		31-Mar-2022	490000	49.00		-		490000	7.00

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	-	-	-	-
i) Principal Amount	53440303	33010191	-	86450494
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	53440303	33010191	-	86450494
Change in Indebtedness during the financial year	-	-	-	-
• Addition	-	-	-	-
• Reduction	3555094	2858170	-	6413264
Net Change	-3555094	-2858170	-	-6413264
Indebtedness at the end of the financial year	-	-	-	-
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

	Gross salary					Commission				
Name of MD/ WTD/ Manager	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Stock Option	Sweat Equity	as % of profit	others, specify...	Others, please specify	Total	Ceiling as per the Act
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTM

		Gross salary			Commission		
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Key Managerial Personnel	Name	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Stock Option	Sweat Equity	as % of profit	others, specify...	Others, please specify	Total
CEO		-	-	-	-	-	-	-	-	-
Company Secretary		-	-	-	-	-	-	-	-	-
CFO		-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/NCLT/COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

To be digitally signed by

MANPRIT SINGH CHADHA

DIN

01527159

NIDHI BANSAL & CO.

CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

Telephone: 9899154752, 9810516658.

Telex: 011-49121323

Email:- info_canbc@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SAT KARTAR SHOPPING LIMITED

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying Financial Statements of **SAT KARTAR SHOPPING LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and Cash Flow statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

B. 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit/loss for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.



3. Other Information - Board of Directors' Report

- A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinions on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

- B. 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 responsible for overseeing the Company's financial reporting process.



5. Auditor's Responsibilities for the Audit of the Financial Statements

- A. 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.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone 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.
 - ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv) 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
 - v) 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
- C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our



audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

- D. 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.
- E. 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

II. Report on Other Legal and Regulatory Requirements

- 1. As required by Section 143(3) of the Act, based on our audit 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 dealt with by this Report are in agreement with the relevant books of account.
 - D. In our opinion, the aforesaid financial statements comply with the AS 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 March 31, 2022 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 Act.
 - F. 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, as amended 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.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For Nidhi Bansal & Co.
Chartered Accountants**



**(Varun Gupta)
(Partner)**

**Place: New Delhi
Dated: 25.08.2022**

**Membership No. 503070
Audit Firm Reg. No. 022073N
202, Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN-22503070ARBFJC4627**

ANNEXURE TO THE AUDITORS' REPORT

(Referred to in our Audit Report of even date to the Members **SAT KARTAR SHOPPING LIMITED** on the Accounts for the period ended on 31st March, 2022)

(i) (a)	(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment. (B) The Company has not any Intangible assets , Hence no further reporting is required.
(i) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programmed of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programmed, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
(i) (c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deed of immovable property held in the name of the company.
(i) (d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
(i) (e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
(ii) (a)	The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records of inventory.
(ii) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not borrowed any working capital limits/ Loans more than Rs. 5 crores from any banks.
(iii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has granted loans to SK Sarthi Private



	<p>limited of Rs. 34,65,265.92/- during the year.</p> <p>The Company has granted loans, secured or unsecured, to Smt. Amarjit Kaur of Rs. 9,18,700.62/- during the year.</p>
(iii)(a)	<p>(A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries</p> <p>(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries.</p>
(iii)(b)	According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans given are, prima facie, not prejudicial to the interest of the Company.
(iii)(c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.
(iii)(d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given.
(iii)(e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the over dues of existing loans given to the same party.
(iii)(f)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
(iv)	According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.
(v)	The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
(vi)	According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it).



	Accordingly, clause 3(vi) of the Order is not applicable.
(vii)(a)	The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax, GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues during the year.
(vii)(b)	According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.
(viii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year
(ix) (a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable
(ix) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
(ix) (c)	According to the information and explanations given to us by the management, the Company utilized term loans were applied for the purpose for which the loans were obtained.
(ix) (d)	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.
(ix)(e)	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
(ix) (f)	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
(x)(a)	The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not



	applicable
(x)(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has made private placement of shares during the year. Accordingly, the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.
(xi)(a)	Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit
(xi)(b)	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
(xi)(c)	No whistle blower complaints has received by the Company during the year Hence no further reporting is required.
(xii)(a)	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
(xiii)	In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.
(xiv) (a)	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
(xiv) (b)	We have considered the internal audit reports of the Company issued till date for the period under audit.
(xv)	n our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
(xvi) (a)	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(xvi) (b)	The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; Accordingly, clause 3(xvi)(b) of the Order is not applicable.



(xvi) (c)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
(xvi) (d)	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	The Company has not incurred cash losses in the current and in the immediately preceding financial year
(xviii)	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable
(xix)	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall Due.
(xx)	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable

For Nidhi Bansal & Co.
Chartered Accountants



(Varun Gupta)
(Partner)

Membership No. 503070
Audit Firm Reg. No. 022073N
202, Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN-22503070ARBFJC4627

Place: New Delhi
Dated: 25.08.2022

SAT KARTAR SHOPPING LIMITED

Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001

CIN : U52590DL2012PLC238241

Balance Sheet as at 31.03.2022

(In Rupees)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES :-			
Shareholder's Funds			
Share Capital	2	70,00,000	10,00,000
Reserves and Surplus	3	6,87,121	(71,81,690)
Non-Current Liabilities			
Long Term Borrowings	4	6,36,00,667	7,10,89,462
Current Liabilities			
Short Term Borrowings	5	1,78,73,929	1,53,61,032
Trade Payables	6	3,15,74,906	3,07,24,127
Other Current Liabilities	7	18,84,203	1,02,71,379
Short Term Provisions	8	13,12,112	-
TOTAL		12,39,32,937	12,12,64,310
II. ASSETS :-			
Non-Current Assets			
Fixed Assets (Tangible)	9	2,98,23,600	2,90,80,928
Non-Current Investment	10	1,63,40,657	1,78,42,307
Long Term Loans and Advances	11	71,01,494	62,73,294
Deferred Tax Assets		37,33,718	31,65,597
Current Assets			
Current Investment	12	17,20,060	17,78,596
Trade Receivables	13	1,97,92,554	2,15,28,604
Inventory in Hand		37,15,480	25,12,450
Cash and Cash Equivalents	14	1,07,93,804	77,54,602
Short Term Loans and Advances	15	2,87,28,841	2,97,57,712
Other Current Assets	16	21,82,729	15,70,219
TOTAL		12,39,32,937	12,12,64,310

The accompanying Notes form Integral Part of the Financial Statements

As per our separate report of even date annexed

For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS(VARUN GUPTA)
Partner
M No. 503070 / FRN 025053N
UDIN- 22503070ARBFC4627
Date: 25.08.2022
Place: New Delhi

Sat Kartar Shopping Limited

(CIN : U52590DL2012PLC238241)

For SAT KARTAR SHOPPING LTD. For SAT KARTAR SHOPPING LTD.

(Manprit Singh Chadha)

Director

DIN : 01527159

Director

(Sanjay Kumar)

Director

DIN : 08218434

Director

SAT KARTAR SHOPPING LIMITED

Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001

CIN : U52590DL2012PLC238241

Statement of Profit & Loss for the year ended 31st March, 2022

(In Rupees)

Particulars	Note No.	Year Ended 31st March, 2022	Year Ended 31st March, 2021
I. Revenue from Operations Less: Excise Duty	17	50,27,25,945	28,91,63,879
		50,27,25,945	28,91,63,879
II. Other Incomes	18	2,04,03,473	19,81,560
III. Total Revenue (I + II)		52,31,29,417	29,11,45,439
IV. Expenses:			
Cost of Material Sold	19	4,35,15,910	2,84,86,153
Employee Benefit Expenses	20	9,80,77,531	6,77,57,099
Finance Costs	21	46,01,299	42,43,440
Other Expenses	22	35,46,43,416	17,91,12,883
Depreciation and Amortization Expenses	9	72,41,184	67,04,680
Total		50,80,79,341	28,63,04,255
V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)		1,50,50,076	48,41,184
VI. Exceptional Items - Prior Period Items		-	-
VII. Profit before Extraordinary Items and Tax (V - VI)		1,50,50,076	48,41,184
VIII. Extra Ordinary Items- Change in Depreciation Policy			
IX. Profit before Tax (VII - VIII)		1,50,50,076	48,41,184
X. Tax Expense:			
(1) Current tax		17,49,387	
(2) Deferred Tax Asset		(5,68,121)	1,59,632
(3) Mat Credit		-	2,69,276
(4) Tax Adjustment for earlier years		-	
XI. Profit/ (Loss) for the period from Continuing Operations (IX - X)		1,38,68,810	44,12,277
XII Profit/ (Loss) for the Period (XI + XIV)		1,38,68,810	44,12,277
XIII. Earnings Per Equity Share	23		
(1) Basic		1.98	44.12
(2) Diluted		1.98	44.12

The accompanied Notes form Integral Part of the Financial Statements

As per our separate report of even date annexed

For NIDHI BANSAL & CO

CHARTERED ACCOUNTANTS




(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 22503070ARBFC4627
Date: 25.08.2022
Place: New Delhi

Sat Kartar Shopping Limited
(CIN : U52590DL2012PLC238241)

For SAT KARTAR SHOPPING LTD. For SAT KARTAR SHOPPING LTD.



(Manprit Singh Chadha)
Director
DIN : 01527159



(Sanjay Kumar)
Director
DIN : 08218434

Director

SAT KARTAR SHOPPING LIMITED
Notes to Accounts to Financial Statements

2 Share Capital :-

Authorised Capital

2,00,00,000 Equity Share Of Rs. 1/- Each

(P.Y. 2,50,000 Equity Shares of Rs. 10 Each)

Issued, Subscribed and Paid up Capital

70,00,000 Equity Shares of Rs. 1/- Each, Fully Paid up

(P. Y. 100,000 Equity Shares of Rs. 10/- Each, Fully Paid up)

31st March, 2022 31st March, 2021

2,00,00,000 25,00,000

70,00,000 10,00,000

70,00,000 10,00,000

(a) During the year company split share from Rs.10/- each to Rs.1- each

(b) During the year company issued Bonus shares to existing share holder in to the ratio of 1:6

(c) Reconciliation of the number of shares:-

	31st March, 2022		31st March, 2021	
	No.	Amount	No.	Amount
Equity shares at the beginning of the year				
Rs. 10/- Each			1,00,000	10,00,000
Existing shares are Split during the year				
from Rs. 10/-each to Rs. 1/- each	10,00,000	10,00,000		
Issued Bonus Shares during the year.	60,00,000	60,00,000		
Equity shares at the end of the year	70,00,000	70,00,000	1,00,000	10,00,000

(d) Terms/Rights attached to equity shares :-

The company has only one class of Equity Shares having par value of Rs. 1/- per Share (P.Y. Equity share having value of Rs.10/ per share). Each holder of equity is entitled to one vote per share

(e) Details of shareholders holding more than 5% shares :-

	31st March, 2022			31st March, 2021		
	No.	Amount	% of Holding	No.	Amount	% of Holding
Equity shares of Rs. 1/- each (P.Y. Rs. 10/- Each)						
1 Manprit Singh Chadha	18,20,000	18,20,000	26%	48,500	4,85,000	48.50%
2 Paramjit Singh Chadha	14,70,000	14,70,000	21%	48,500	4,85,000	48.50%
3 Amarjit Chadha	14,70,000	14,70,000	21%			
4 Ved Prakash	4,20,000	4,20,000	6%			
5 Jasjeet Kaur	5,60,000	5,60,000	8%			
6 Pranav Singh Chadha	4,90,000	4,90,000	7%			
7 Aryaman Chadha	4,90,000	4,90,000	7%			
	67,20,000	67,20,000	96%	97,000	9,70,000	97%

As per our separate report of even date annexed

For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

(VARUN GUPTA)

Partner

M No. 503070 / FRN 022073N

UDIN- 22503070ARBFC4627

Date: 25.08.2022

Place: New Delhi

Sat Kartar Shopping Limited
(CIN : U52590DL2012PLC238241)

For SAT KARTAR SHOPPING LTD. For SAT KARTAR SHOPPING LTD.

(Manprit Singh Chadha)

Director

DIN : 01527159

(Sanjay Kumar)

Director

DIN : 08218434

Director

SAT KARTAR SHOPPING LIMITED
Notes to Accounts to Financial Statements

	31st March, 2022	31st March, 2021
3 Reserve and Surplus:-		
(a)Securities Premium		
As per last Balance Sheet	60,30,000	60,30,000
Less:-Bonus Shares Issued during the year	60,00,000	
Closing Balance	30,000	60,30,000
(b)Surplus i.e. Balance in the Statement of Profit & Loss		
As per last Balance Sheet	(1,32,11,689)	(1,76,23,935)
Addition during the year	1,38,68,810	44,12,245
	6,57,121	(1,32,11,689)
Total Reserve and Surplus	6,87,121	(71,81,690)
4 Long Term Borrowings:-	31st March, 2022	31st March, 2021
<u>From Others (Unsecured):</u>		
(From Promoter Group and Repayable on Demand)		
Amarjeet Kaur	(9,18,701)	9,37,209
Paramjit Singh Chaddha	40,61,063	48,84,833
Archana Chadha	60,13,968	61,28,400
SK Sarthi Private limited	1,69,017	-
Manprit Singh Chadha	95,42,175	97,24,840
Manprit singh & Associates	3,29,296	3,79,296
Manprit Singh Chadha (HUF)	19,00,000	19,00,000
Pranav Singh Chadha	73,54,204	73,54,614
Rajesh Arora	15,27,000	15,27,000
Sat Kartar Consulting Services Pvt Ltd	1,74,000	1,74,000
From Bank (Secured against relevant Asset):		
Car Loans from Various Banks	1,27,60,288	1,45,43,227
Home Loan- Deutsche Bank	2,06,88,357	2,21,28,934
Business Loan- Bank		14,07,109
	6,36,00,667	7,10,89,462
5 Short Term Borrowings:-		
<u>From Bank:-</u>		
Bank OD from Bank	62,78,480	50,79,000
Home Loan- Deutsche Bank	33,93,732	33,93,732
Car Loans from Various Banks	67,51,717	64,66,416
Nirmal	14,50,000	-
Business Loan- Bank	-	4,21,884
	1,78,73,929	1,53,61,032
6 Trade Payables :-		
Sundry Creditors Outstanding	3,15,74,906	3,07,24,127
	3,15,74,906	3,07,24,127



7 **Other Current Liabilities & Provisions:-**

Duties & Taxes:

EPF Payable	44,144	41,925
ESI Payable	21,123	62,491
Sales Tax Receivable	(25,863)	(25,863)
TDS Payable	23,47,754	11,60,306
GST (Input)	(1,84,57,455)	(96,06,129)
Advance from others	-	44,00,000
	(1,60,70,297)	(39,67,270)

Advance from Customer:-

	28,70,000	53,50,000
	28,70,000	53,50,000

Expenses Payable

Staff Salary Payable	97,73,358	77,79,168
Bonus payable	2,98,577	
Incentives to Employee Payable	40,00,000	6,20,442
Audit Fees Payable	1,00,000	1,00,000
Google Wallet payable	5,96,546	3,89,039
Postage & courier payable	3,16,019	
	1,50,84,500	88,88,649

	18,84,203	1,02,71,379
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8 **Short Term Provisions:-**

Provision for Income Tax (Net of TDS)

	13,12,112	-
	13,12,112	-

9. **Fixed Assets (Tangible):-**

Gross Block	5,53,88,115	5,53,88,115
Addition During the year	2,88,82,688	1,08,59,049
TOTAL	8,42,70,804	6,62,47,164
Less :- Deletion	3,23,62,135	1,08,59,049
Total	5,19,08,669	5,53,88,115
Less: P.Y. Depreciation	1,48,43,885	1,96,02,507
Less:- Dep. During the yaer	72,41,184	67,04,680
Net Block	2,98,23,600	2,90,80,928

10 **Non Current Investments Investment in Properties :-**

Flat No. 127 Sector 24 Rohini	-	15,01,650
Flat Kolkata	1,63,40,657	1,63,40,657
	1,63,40,657	1,78,42,307

11 **Long Term Loans and Advances:-**

Security Deposit	71,01,494	62,73,294
	71,01,494	62,73,294

12 **Current Investments Investment in Cryptocurrency :-**

Crypto Currency (BTC)	17,20,060	17,78,596
	17,20,060	17,78,596



SAT KARTAR SHOPPING LIMITED
Registered Office:- 603, 6TH FLOOR, K G MARG, MERCANTILE HOUSE, KG MARG, CONNAUGHT PLACE, NEW DELHI-110001
CIN : U52590DL2012PC238241

Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Useful Life (In Years)	Balance as at 1st April 2021	Additions during the year	Gross Block		Accumulated Depreciation/ Amortisation				Net Block	
				Balance as at 31st March 2022	Deletion during the year	Balance as at 31st March 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
Tangible assets											
Own Assets											
Furniture & Fixture	10.00	35,12,323.00	1,38,900.00	3,84,426.00	32,66,797.00	3,84,426.00	2,27,899.15	25,23,365.07	1,07,122.45	2,77,303.55	11,09,734.63
Computer	3.00	69,22,978.86	14,26,051.06	83,48,012.97	1,016.95	83,48,012.97	9,51,544.58	696.43	66,55,473.99	16,92,538.98	12,18,353.02
Electric Installation	10.00	23,72,899.51	15,156.00	9,88,850.54	13,99,204.97	9,88,850.54	3,14,196.45	10,55,499.98	3,38,150.13	6,50,700.41	12,93,445.85
Office equipment	5.00	32,19,290.34	9,02,127.36	40,87,760.90	33,656.80	40,87,760.90	4,27,909.09	16,362.59	29,10,100.78	11,77,660.12	7,20,736.06
Motor car	8.00	3,93,60,623.65	2,64,00,454.00	3,81,17,081.00	2,76,43,996.65	3,81,17,081.00	53,20,091.42	78,67,377.91	1,20,74,678.33	2,60,42,402.67	2,47,38,658.83
Total (A)		5,53,88,115.36	2,88,82,688.42	5,19,26,131.41	3,23,44,672.37	5,19,26,131.41	72,41,640.69	1,14,63,301.98	2,20,85,525.68	2,98,40,605.73	2,90,80,928.39
P. Y Total		4,26,70,000.24	2,35,77,163.71	5,53,88,115.36	1,08,59,048.59	5,53,88,115.36	67,04,680.00	87,80,438.32	2,63,07,186.97	2,90,80,928.39	1,42,87,054.95

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **FURNITURE AND FIXTURES**
Group of asset **Furniture and fittings**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Useful Life (In Years)				Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
					Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Shift Type				
1	2	3	4	5	6	7	8	Single	9	10	11	12
Chairs	15/04/2019	51,400.00	2,570.00	28,608.00		3650.00	717.00		2933.00	365.00	25.89	7,406.61
Chairs	10/06/2019	9,300.00	465.00	5,449.00		3650.00	661.00		2989.00	365.00	25.89	1,410.75
Chairs	17/07/2019	5,800.00	290.00	3,511.00		3650.00	624.00		3026.00	365.00	25.89	909.00
Chairs	01/01/2020	8,750.00	437.50	6,067.00		3650.00	456.00		3194.00	365.00	25.89	1,570.75
Chairs	30/01/2020	16,500.00	825.00	11,692.00		3650.00	427.00		3223.00	365.00	25.89	3,027.06
Chairs	07/02/2020	17,000.00	850.00	12,118.00		3650.00	419.00		3231.00	365.00	25.89	3,137.35
Furniture		32,66,797.00	1,63,339.85	9,22,448.63	31/03/2022	3650.00	0.00		3650.00	364.00	19.46	1,79,016.70
Chairs	12/08/2020	19,000.00	950.00	15,873.00		3650.00	232.00		3418.00	365.00	25.89	4,109.52
Chairs	01/08/2020	16,704.00	835.20	13,825.00		3650.00	243.00		3407.00	365.00	25.89	3,579.29
Chairs	16/07/2020	27,600.00	1,380.00	22,530.00		3650.00	259.00		3391.00	365.00	25.89	5,833.02
Furniture	01/12/2020	63,472.00	3,173.60	58,024.00		3650.00	121.00		3529.00	365.00	25.89	15,022.41
Furniture	02/02/2021	10,000.00	500.00	9,589.00		3650.00	58.00		3592.00	365.00	25.89	2,482.59
Chairs	28/03/2022	1,38,900.00	6,945.00	-		3650.00	0.00		3650.00	4.00	25.89	394.10
Total		36,51,223.00	1,82,561.15	11,09,734.63								2,27,899.15

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Computer**
Group of asset **Computers and data processing units**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Useful Life (In Years)				Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
					Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Shift Type				
1	2	3	4	5	6	7	8	Single	9	10	11	12
Apple Laptop	21/02/2020	54,830.00	7,877.42	54,034.30		1095.00	405.00		690.00	365.00	63.16	34,128.06



Printer	25/04/2019	7,202.54	360.13	1,087.54		1095.00	707.00	388.00	365.00	63.16	686.89
IT Work	15/05/2019	17,50,000.00	87,500.00	2,86,460.00		1095.00	687.00	408.00	365.00	63.16	1,80,928.14
Software and hardware	04/09/2019	2,19,254.23	10,962.71	51,501.23		1095.00	575.00	520.00	365.00	63.16	32,528.18
Software and hardware	12/11/2019	4,08,500.00	20,425.00	1,13,874.00		1095.00	506.00	589.00	365.00	63.16	71,922.82
Computer	28/01/2020	46,271.18	2,313.56	15,164.18		1095.00	429.00	666.00	365.00	63.16	9,577.70
Computer		37,16,924.52	1,85,846.23	2,22,334.68		1095.00	0.00	1095.00	365.00	16.42	36,488.45
Computer and accessories	13/10/2020	596.61	29.83	420.61		1095.00	170.00	925.00	365.00	63.16	265.66
Computer and accessories	11/11/2020	8,897.46	444.87	6,726.46		1095.00	141.00	954.00	365.00	63.16	4,248.43
Computer and accessories	26/11/2020	634.75	31.74	496.75		1095.00	126.00	969.00	365.00	63.16	313.75
Computer and accessories	12/12/2020	3,219.50	160.98	2,606.50		1095.00	110.00	985.00	365.00	63.16	1,646.27
Computer and accessories	21/01/2021	1,525.42	76.27	1,340.42		1095.00	70.00	1025.00	365.00	63.16	846.61
Computer and accessories	01/03/2021	1,695.00	84.75	1,604.00		1095.00	31.00	1064.00	365.00	63.16	1,013.09
Printer	31/03/2021	24,002.00	1,200.10	23,960.00		1095.00	1.00	1094.00	365.00	63.16	15,133.14
Printer	21/10/2020	13,727.97	686.40	9,879.97		1095.00	162.00	933.00	365.00	63.16	6,240.19
Printer	26/11/2020	7,202.54	360.13	5,632.54		1095.00	126.00	969.00	365.00	63.16	3,557.51
Computer	26/12/2020	23,645.12	1,182.26	19,717.12		1095.00	96.00	999.00	365.00	63.16	12,453.33
Laptop	17/07/2020	48,340.00	2,417.00	26,759.00		1095.00	258.00	837.00	365.00	63.16	16,900.98
Computer	21/07/2020	3,000.00	150.00	1,681.00		1095.00	254.00	841.00	365.00	63.16	1,061.72
Computer	08/09/2020	1,26,042.38	6,302.12	81,330.38		1095.00	205.00	890.00	365.00	63.16	51,368.27
Computer	14/09/2020	71,694.92	3,584.75	47,006.92		1095.00	199.00	896.00	365.00	63.16	29,689.57
Computer	17/09/2020	36,016.95	1,800.85	23,800.95		1095.00	196.00	899.00	365.00	63.16	15,032.68
Computer	22/01/2021	42,796.61	2,139.83	37,686.61		1095.00	69.00	1026.00	365.00	63.16	23,802.86
Computer	23/01/2021	1,525.42	76.27	1,346.42		1095.00	68.00	1027.00	365.00	63.16	850.40
Computer	16/02/2021	1,01,677.97	5,083.90	93,935.97		1095.00	44.00	1051.00	365.00	63.16	59,329.96
Computer and accessories	03/02/2021	1,100.00	55.00	991.00		1095.00	57.00	1038.00	365.00	63.16	625.92
Computer and accessories	03/03/2021	1,101.70	55.09	1,046.70		1095.00	29.00	1066.00	365.00	63.16	661.10
Laptop	01/03/2021	44,990.00	2,249.50	42,577.00		1095.00	31.00	1064.00	365.00	63.16	26,891.63
Laptop	17/12/2020	31,898.31	1,594.92	26,102.31		1095.00	105.00	990.00	365.00	63.16	16,486.22
Laptop battery	05/01/2021	1,016.95	50.85	865.95	31/03/2022	1095.00	86.00	1009.00	364.00	63.16	545.43
Printer hp laserjet	13/11/2020	13,727.97	686.40	10,425.97		1095.00	139.00	956.00	365.00	63.16	6,585.04
Printers	22/12/2020	7,202.54	360.13	5,956.54		1095.00	100.00	995.00	365.00	63.16	3,762.15
LAPTOP	09/09/2021	70,874.72	3,543.74	-		1095.00	0.00	1095.00	204.00	63.16	25,019.05
Computers and Accessories (New Unit)	16/07/2021	19,500.00	975.00	-		1095.00	0.00	1095.00	259.00	63.16	8,739.44
Computer	14/08/2021	62,542.00	3,127.10	-		1095.00	0.00	1095.00	230.00	63.16	24,891.38



Computers and Accessories (New Unit)	28/09/2021	11,991.52	599.58	-		1095.00	0.00	1095.00	185.00	63.16	3,838.80
PRINTER	15/03/2022	17,203.39	860.17	-		1095.00	0.00	1095.00	17.00	63.16	506.07
Gateway Port	23/11/2021	1,06,000.00	5,300.00	-		1095.00	0.00	1095.00	129.00	63.16	23,661.64
Laptop	27/04/2021	59,240.00	2,962.00	-		1095.00	0.00	1095.00	339.00	63.16	34,750.73
Laptop	17/05/2021	56,771.00	2,838.55	-		1095.00	0.00	1095.00	319.00	63.16	31,337.65
Laptop	12/08/2021	40,254.00	2,012.70	-		1095.00	0.00	1095.00	232.00	63.16	16,160.19
COMPUTER ASSESSORIES	17/10/2021	33,000.00	1,650.00	-		1095.00	0.00	1095.00	166.00	63.16	9,479.19
Laptop	02/10/2021	33,898.00	1,694.90	-		1095.00	0.00	1095.00	181.00	63.16	10,617.00
Laptop	24/12/2021	66,085.00	3,304.25	-		1095.00	0.00	1095.00	98.00	63.16	11,206.71
Laptop	02/02/2022	1,51,956.00	7,597.80	-		1095.00	0.00	1095.00	58.00	63.16	15,250.89
Monitor	17/07/2021	7,500.00	375.00	-		1095.00	0.00	1095.00	258.00	63.16	3,348.35
Monitor	14/08/2021	9,237.00	461.85	-		1095.00	0.00	1095.00	230.00	63.16	3,676.28
Printer	05/08/2021	16,102.00	805.10	-		1095.00	0.00	1095.00	239.00	63.16	6,659.27
Printer	23/11/2021	51,990.00	2,599.50	-		1095.00	0.00	1095.00	129.00	63.16	11,605.36
Printer	13/12/2021	12,203.00	610.15	-		1095.00	0.00	1095.00	109.00	63.16	2,301.66
Call centre software	26/10/2021	1,10,000.00	5,500.00	-		1095.00	0.00	1095.00	157.00	63.16	29,884.20
Call centre software	07/02/2022	1,10,000.00	5,500.00	-		1095.00	0.00	1095.00	53.00	63.16	10,088.30
Call centre software	21/03/2022	1,05,000.00	5,250.00	-		1095.00	0.00	1095.00	11.00	63.16	1,998.62
Server	31/03/2022	2,57,500.04	12,875.00	-		1095.00	0.00	1095.00	1.00	63.16	445.58
Printer	15/03/2022	17,203.39	860.17	-		1095.00	0.00	1095.00	17.00	63.16	506.07
Total		83,49,929.92	4,17,451.55	12,18,353.02							9,51,544.58



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Electric Installation Electrical Installations and Equipment	Useful Life (In Years)										Single
		Shift Type					10.00					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	
1	2	3	4	5	6	7	8	9	10	11	12	
Mobile Phone	27/07/2019	14,355.32	717.77	8,764.32	31/03/2022	3650.00	614.00	3036.00	364.00	25.89	2,262.86	
Batteries	17/03/2020	18,748.00	937.40	13,747.00		3650.00	380.00	3270.00	365.00	25.89	3,559.10	
Mobile phone	19/04/2019	1,071.42	53.57	598.42	31/03/2022	3650.00	713.00	2937.00	364.00	25.89	154.51	
Mobile Phone	27/04/2019	35,710.72	1,785.54	20,099.72		3650.00	705.00	2945.00	365.00	25.89	5,203.82	
Mobile Phone	25/05/2019	10,500.00	525.00	6,064.00	31/03/2022	3650.00	677.00	2973.00	364.00	25.89	1,565.67	
Mobile Phone	04/06/2019	10,712.50	535.63	6,243.50	31/03/2022	3650.00	667.00	2983.00	364.00	25.89	1,612.01	
Mobile Phone	13/06/2019	9,107.15	455.36	5,350.15	31/03/2022	3650.00	658.00	2992.00	364.00	25.89	1,381.36	
Mobile Phone	15/06/2019	64,999.00	3,249.95	38,255.00	31/03/2022	3650.00	656.00	2994.00	364.00	25.89	9,877.09	
Mobile Phone	23/09/2019	15,292.50	764.63	9,802.50	31/03/2022	3650.00	556.00	3094.00	364.00	25.89	2,530.92	
Mobile Phone	24/10/2019	5,357.14	267.86	3,521.14	31/03/2022	3650.00	525.00	3125.00	364.00	25.89	909.12	
Mobile Phone	22/11/2019	61,318.67	3,065.93	41,232.67		3650.00	496.00	3154.00	365.00	25.89	10,675.14	
Mobile Phone	30/12/2019	40,723.28	2,036.16	28,194.28		3650.00	458.00	3192.00	365.00	25.89	7,299.50	
Mobile Phone	24/01/2020	72,343.50	3,617.18	51,034.50		3650.00	433.00	3217.00	365.00	25.89	13,212.83	
Mobile Phone	12/02/2020	38,872.85	1,943.64	27,810.85		3650.00	414.00	3236.00	365.00	25.89	7,200.23	
Water Dispenser	01/03/2020	6,780.00	339.00	4,914.00	31/03/2022	3650.00	396.00	3254.00	364.00	25.89	1,268.74	
EPF		-	-	-		3650.00	0.00	3650.00	365.00	0.00	-	
Electric installation		11,11,375.82	55,568.79	2,15,781.16	31/03/2022	3650.00	0.00	3650.00	364.00	15.60	33,569.64	
Mobile phones	09/09/2020	5,296.60	264.83	4,530.60	31/03/2022	3650.00	204.00	3446.00	364.00	25.89	1,169.76	
Mobile phones	29/08/2020	5,450.00	272.50	4,619.00	31/03/2022	3650.00	215.00	3435.00	364.00	25.89	1,192.58	
Mobile phones	02/10/2020	19,065.24	953.26	16,617.24		3650.00	181.00	3469.00	365.00	25.89	4,302.20	
Mobile phones	18/10/2020	15,252.56	762.63	13,467.56		3650.00	165.00	3485.00	365.00	25.89	3,486.75	
Mobile phones	19/10/2020	22,878.81	1,143.94	20,217.81		3650.00	164.00	3486.00	365.00	25.89	5,234.39	
Mobile phones	25/10/2020	15,245.76	762.29	13,536.76		3650.00	158.00	3492.00	365.00	25.89	3,504.67	
Mobile phones	31/10/2020	13,557.62	677.88	12,095.62		3650.00	152.00	3498.00	365.00	25.89	3,131.56	
Mobile phones	07/11/2020		508.05	9,116.00	31/03/2022	3650.00	145.00	3505.00	364.00	25.89	2,353.66	



Mobile phones	25/01/2021	36,423.72	1,821.19	34,718.72		3650.00	66.00	3584.00	365.00	25.89	8,988.68
Mobile phones	27/01/2021	18,211.86	910.59	17,384.86		3650.00	64.00	3586.00	365.00	25.89	4,500.94
Mobile phones	01/03/2021	47,666.42	2,383.32	46,618.42		3650.00	31.00	3619.00	365.00	25.89	12,069.51
Mobile phones	31/03/2021	2,56,228.74	12,811.44	2,56,046.74		3650.00	1.00	3649.00	365.00	25.89	66,290.50
Microwave oven	31/03/2021	5,460.90	273.05	5,456.90	31/03/2022	3650.00	1.00	3649.00	364.00	25.89	1,408.92
Mobile phones	24/09/2020	5,296.60	264.83	4,586.60	31/03/2022	3650.00	189.00	3461.00	364.00	25.89	1,184.22
Mobile phones	09/06/2020	6,610.16	330.51	5,222.16	31/03/2022	3650.00	296.00	3354.00	364.00	25.89	1,348.32
Mobile phones	11/06/2020	11,015.26	550.76	8,718.26	31/03/2022	3650.00	294.00	3356.00	364.00	25.89	2,250.98
Mobile phones	24/08/2020	10,593.20	529.66	8,940.20	31/03/2022	3650.00	220.00	3430.00	364.00	25.89	2,308.28
Mobile phones	02/09/2020	3,639.85	181.99	3,094.85	31/03/2022	3650.00	211.00	3439.00	364.00	25.89	799.06
Mobile phones	03/09/2020	11,436.49	571.82	9,732.49	31/03/2022	3650.00	210.00	3440.00	364.00	25.89	2,512.84
Mobile phones	30/09/2020	10,677.98	533.90	9,291.98	31/03/2022	3650.00	183.00	3467.00	364.00	25.89	2,399.10
Mobile phones	01/10/2020	7,118.64	355.93	6,199.64	31/03/2022	3650.00	182.00	3468.00	364.00	25.89	1,600.69
Mobile phones	25/11/2020	16,598.00	829.90	15,103.00		3650.00	127.00	3523.00	365.00	25.89	3,910.17
Mobile phones	27/11/2020	50,846.62	2,542.33	46,338.62		3650.00	125.00	3525.00	365.00	25.89	11,997.07
Mobile phones	01/12/2020	35,762.58	1,788.13	32,693.58		3650.00	121.00	3529.00	365.00	25.89	8,464.37
Mobile phones	04/12/2020	2,541.52	127.08	2,328.52	31/03/2022	3650.00	118.00	3532.00	364.00	25.89	601.20
Mobile phones	11/12/2020	1,983.06	99.15	1,827.06	31/03/2022	3650.00	111.00	3539.00	364.00	25.89	471.73
Mobile phones	17/12/2020	9,322.02	466.10	8,628.02		3650.00	105.00	3545.00	365.00	25.89	2,233.79
Mobile phones	26/12/2020	2,542.37	127.12	2,369.37	31/03/2022	3650.00	96.00	3554.00	364.00	25.89	611.75
Mobile phones	05/01/2021	9,322.03	466.10	8,753.03		3650.00	86.00	3564.00	365.00	25.89	2,266.16
Mobile phones	14/01/2021	3,177.96	158.90	3,003.96	31/03/2022	3650.00	77.00	3573.00	364.00	25.89	775.60
Mobile phones	21/01/2021	1,525.42	76.27	1,449.42	31/03/2022	3650.00	70.00	3580.00	364.00	25.89	374.22
Mobile phones	22/01/2021	9,322.03	466.10	8,866.03	31/03/2022	3650.00	69.00	3581.00	364.00	25.89	2,289.13
Mobile phones	01/02/2021	12,203.40	610.17	11,692.40		3650.00	59.00	3591.00	365.00	25.89	3,027.16
Mobile phones	02/02/2021	9,322.03	466.10	8,938.03	31/03/2022	3650.00	58.00	3592.00	364.00	25.89	2,307.72
Mobile phones	05/02/2021	24,322.03	1,216.10	23,373.03		3650.00	55.00	3595.00	365.00	25.89	6,031.28
Mobile phones	13/02/2021	18,644.06	932.20	18,022.06		3650.00	47.00	3603.00	365.00	25.89	4,665.91
Mobile phones	18/02/2021	4,661.02	233.05	4,522.02	31/03/2022	3650.00	42.00	3608.00	364.00	25.89	1,167.54
Mobile phones	22/02/2021	9,322.03	466.10	9,071.03	31/03/2022	3650.00	38.00	3612.00	364.00	25.89	2,342.06
Mobile phones	23/02/2021	37,495.00	1,874.75	36,511.00		3650.00	37.00	3613.00	365.00	25.89	9,452.70
Mobile phones	24/02/2021	17,598.00	879.90	17,149.00		3650.00	36.00	3614.00	365.00	25.89	4,439.88
Mobile phones	08/03/2021	9,322.03	466.10	9,163.03	31/03/2022	3650.00	24.00	3626.00	364.00	25.89	2,365.81
Mobile phones	10/03/2021	15,000.00	750.00	14,766.00		3650.00	22.00	3628.00	365.00	25.89	3,822.92
Mobile phones	11/03/2021	13,983.05	699.15	13,775.05		3650.00	21.00	3629.00	365.00	25.89	3,566.36
Mobile phones	16/03/2021	158.90	158.90	3,141.97	31/03/2022	3650.00	16.00	3634.00	364.00	25.89	811.23
Batteries	30/01/2021	335.00	17.50	335.00		3650.00	61.00	3589.00	365.00	25.89	86.73



Batteries	18/10/2021	15,156.00	757.80	-	3650.00	0.00	3650.00	165.00	25.89	1,773.81
Total		23,88,055.51	1,19,402.78	12,93,445.85						3,14,196.45

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Office equipment Office equipment	Useful Life (In Years)					5.00 Single Shift Type					Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Cos act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)			
1		2	3	4	5	6	7	8	9	10	11	12	
KTS System		14/04/2019	6,755.00	337.75	2,098.00		1825.00	718.00	1107.00	365.00	45.07	945.57	
CCTV Camera		16/07/2019	21,746.00	1,087.30	8,121.00		1825.00	625.00	1200.00	365.00	45.07	3,660.13	
Paper machine		09/10/2019	7,200.00	360.00	3,102.00		1825.00	540.00	1285.00	365.00	45.07	1,398.07	
SMPS		04/11/2019	580.00	29.00	260.00		1825.00	514.00	1311.00	365.00	45.07	117.18	
Fire Extinguisher		14/12/2019	3,300.00	165.00	1,569.00		1825.00	474.00	1351.00	365.00	45.07	707.15	
Kettle and iron		24/01/2020	57,946.50	2,897.33	29,164.50		1825.00	433.00	1392.00	365.00	45.07	13,144.44	
Office equipment			25,84,462.51	1,29,223.13	2,23,460.23		1825.00	0.00	1825.00	365.00	16.68	37,273.17	
Speaker		31/03/2021	2,456.80	122.84	2,453.80	31/03/2022	1825.00	1.00	1824.00	364.00	45.07	1,102.90	
Air conditioner		31/03/2021	78,753.99	3,937.70	78,656.99		1825.00	1.00	1824.00	365.00	45.07	35,450.71	
Office equipment's		31/03/2021	1,524.60	76.23	1,522.60		1825.00	1.00	1824.00	365.00	45.07	686.24	
Camera		31/10/2020	10,082.20	504.11	8,190.20		1825.00	152.00	1673.00	365.00	45.07	3,691.32	
Camera		11/03/2021	56,616.10	2,830.81	55,148.10		1825.00	21.00	1804.00	365.00	45.07	24,855.25	
Office equipment		12/05/2020	12,000.00	600.00	7,199.00		1825.00	324.00	1501.00	365.00	45.07	3,244.59	
Office equipment		22/05/2020	7,627.11	381.36	4,670.11		1825.00	314.00	1511.00	365.00	45.07	2,104.82	
Office equipment		01/09/2020	13,600.00	680.00	10,040.00		1825.00	212.00	1613.00	365.00	45.07	4,525.03	
Office equipment		11/09/2020	18,000.00	900.00	13,510.00		1825.00	202.00	1623.00	365.00	45.07	6,088.96	
Office equipment		15/09/2020	15,000.00	750.00	11,333.00		1825.00	198.00	1627.00	365.00	45.07	5,107.78	



Office equipment	16/09/2020	3,900.00	195.00	2,951.00		1825.00	197.00	1628.00	365.00	45.07	1,330.02
Office equipment	29/09/2020	26,800.00	1,340.00	20,711.00		1825.00	184.00	1641.00	365.00	45.07	9,334.45
Office equipment	01/10/2020	18,226.28	911.31	14,130.28		1825.00	182.00	1643.00	365.00	45.07	6,368.52
Office equipment	12/10/2020	59,996.86	2,999.84	47,328.86		1825.00	171.00	1654.00	365.00	45.07	21,331.12
Office equipment	12/11/2020	1,100.84	55.04	910.84		1825.00	140.00	1685.00	365.00	45.07	410.52
Office equipment	01/12/2020	5,000.00	250.00	4,253.00		1825.00	121.00	1704.00	365.00	45.07	1,916.83
Office equipment	20/12/2020	4,590.68	229.53	4,012.68		1825.00	102.00	1723.00	365.00	45.07	1,808.51
Office equipment	28/12/2020	3,500.00	175.00	3,094.00		1825.00	94.00	1731.00	365.00	45.07	1,394.47
Office equipment	18/01/2021	490.18	24.51	446.18		1825.00	73.00	1752.00	365.00	45.07	201.09
Office equipment	01/02/2021	677.97	33.90	628.97		1825.00	59.00	1766.00	365.00	45.07	283.48
Office equipment	17/02/2021	14,406.78	720.34	13,641.78		1825.00	43.00	1782.00	365.00	45.07	6,148.35
Ups with battery	05/09/2020	31,200.00	1,560.00	23,187.00	10/12/2021	1825.00	208.00	1617.00	253.00	45.07	7,243.69
Ups with battery	15/09/2020	15,466.00	773.30	11,685.00		1825.00	198.00	1627.00	365.00	45.07	5,266.43
Ups with battery	11/11/2020	1,568.00	78.40	1,295.00		1825.00	141.00	1684.00	365.00	45.07	583.66
Ups with battery	19/12/2020	6,949.00	347.45	6,065.00		1825.00	103.00	1722.00	365.00	45.07	2,733.50
Television	16/01/2021	750.00	37.50	681.00		1825.00	75.00	1750.00	365.00	45.07	306.93
Mobile Phone	13/11/2020	1,27,016.94	6,350.85	1,05,215.94		1825.00	139.00	1686.00	365.00	45.07	47,420.82
Mobile Phone	26/04/2021	84,995.00	4,249.75	-		1825.00	0.00	1825.00	340.00	45.07	35,683.47
Mobile Phone	16/06/2021	-	233.05	-		1825.00	0.00	1825.00	289.00	-	-
Mobile Phone	14/03/2022	1,07,197.30	5,359.87	-		1825.00	0.00	1825.00	18.00	45.07	2,382.60
Mobile Phone	05/08/2021	31,796.00	1,589.80	-		1825.00	0.00	1825.00	239.00	45.07	9,383.51
Mobile Phone	22/09/2021	14,066.30	703.32	-		1825.00	0.00	1825.00	191.00	45.07	3,317.48



Mobile Phone	28/10/2021	85,556.45	4,277.82	-	1825.00	0.00	1825.00	155.00	45.07	16,374.92
Mobile Phone	30/11/2021	95,777.81	4,788.89	-	1825.00	0.00	1825.00	122.00	45.07	14,428.44
Mobile Phone	19/12/2021	1,26,682.74	6,334.14	-	1825.00	0.00	1825.00	103.00	45.07	16,112.00
Mobile Phone	25/01/2022	7,033.00	351.65	-	1825.00	0.00	1825.00	66.00	45.07	573.16
Mobile Phone	24/02/2022	27,623.76	1,381.19	-	1825.00	0.00	1825.00	36.00	45.07	1,227.95
CCTV Camera	17/07/2021	74,000.00	3,700.00	-	1825.00	0.00	1825.00	258.00	45.07	23,574.70
Office equipment	19/04/2021	30,000.00	1,500.00	-	1825.00	0.00	1825.00	347.00	45.07	12,854.21
Office equipment	18/10/2021	64,000.00	3,200.00	-	1825.00	0.00	1825.00	165.00	45.07	13,039.43
Office equipment	26/11/2021	59,000.00	2,950.00	-	1825.00	0.00	1825.00	126.00	45.07	9,179.46
Office equipment	31/12/2021	9,000.00	450.00	-	1825.00	0.00	1825.00	91.00	45.07	1,011.30
Office equipment	07/02/2022	27,000.00	1,350.00	-	1825.00	0.00	1825.00	53.00	45.07	1,766.99
Office equipment	26/03/2022	34,200.00	1,710.00	-	1825.00	0.00	1825.00	6.00	45.07	253.38
Television	05/04/2021	14,999.00	749.95	-	1825.00	0.00	1825.00	361.00	45.07	6,685.97
UPS	26/08/2021	-	190.00	-	1825.00	0.00	1825.00	218.00	-	-
UPS With Battery	18/10/2021	9,200.00	460.00	-	1825.00	0.00	1825.00	165.00	45.07	1,874.42
Total		41,21,417.70	2,06,493.96	7,20,736.06						4,27,909.09

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset
Group of asset

Motor car
Motor Vehicles

Useful Life (In Years)
Shift Type

8.00
Single



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate* Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mercedes car	28/07/2019	40,90,165.00	2,04,508.25	22,17,579.00	19/07/2021	2920.00	613.00	2307.00	109.00	31.23	2,06,816.28
Hyundai car	29/08/2019	12,79,414.00	63,970.70	7,17,689.00		2920.00	581.00	2339.00	365.00	31.23	2,24,134.27
Hyundai car	29/08/2019	12,79,414.00	63,970.70	7,17,689.00		2920.00	581.00	2339.00	365.00	31.23	2,24,134.27
Scorpy Activa	31/08/2019	44,669.00	2,233.45	25,109.00		2920.00	579.00	2341.00	365.00	31.23	7,841.54
Car	19/11/2020	2,14,30,177.65	10,71,508.88	1,89,91,487.65	19/07/2021	2920.00	133.00	2787.00	109.00	31.23	17,71,187.76
Motor car		21,23,654.00	1,06,182.70	5,45,556.13	01/04/2021	2920.00	0.00	2920.00	0.00	18.50	-
Car-BMW X7		91,13,130.00	4,55,656.50	15,23,549.05		2920.00	0.00	2920.00	365.00	14.01	2,13,449.22
Car- CLA 200	12/07/2021	80,00,303.00	4,00,015.15	-	-	2920.00	0.00	2920.00	263.00	31.23	18,00,285.17
	31/08/2021	22,00,151.00	1,10,007.55	-	-	2920.00	0.00	2920.00	213.00	31.23	4,00,969.38
Bentley fly car	26/02/2022	1,62,00,000.00	8,10,000.00	-	-	2920.00	0.00	2920.00	34.00	31.23	4,71,273.53
Total		6,57,61,077.65	32,88,053.88	2,47,38,658.83							53,20,091.42

Depreciation rate = $(1 - ((\text{residual value} / \text{wdv as on 31.3.2021})^{\text{raise to power 1/remaining useful life in years}})) * 100$



SAT KARTAR SHOPPING LIMITED

Notes to Accounts to Financial Statements

Trade Receivable

SCHEDULE NO. 13

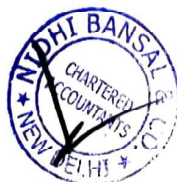
(Amount in Rs.)

(1) Current Reporting Period:-

S.No.	PARTICULARS	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
1	Undisputed Trade receivables – considered good	60,92,109	5,54,621	80,937	1,58,888	1,25,00,000	1,93,86,554
2	Undisputed Trade Receivables – which have significant increase in credit risk						-
3	Undisputed Trade Receivables – credit impaired						-
4	Disputed Trade Receivables– considered good						-
5	Disputed Trade Receivables – which have significant increase in credit risk					4,06,000.00	4,06,000
6	Disputed Trade Receivables – credit impaired						-

(2) Previous Reporting period:-

S.No.	PARTICULARS	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
1	Undisputed Trade receivables – considered good	47,55,688	5,66,462	12,35,620	20,64,834	1,25,00,000	2,11,22,604
2	Undisputed Trade Receivables – which have significant increase in credit risk						-
3	Undisputed Trade Receivables – credit impaired						-
4	Disputed Trade Receivables– considered good						-
5	Disputed Trade Receivables – which have significant increase in credit risk					4,06,000	4,06,000
6	Disputed Trade Receivables – credit impaired						-



14	<u>Cash and Bank Balances:-</u>		
	<u>Cash & Cash Equivalents</u>		
	Cash in Hand	11,79,459	5,78,777
	Balance with Banks-ICICI Current A/c 164205000033	2,23,442	9,25,799
	ICICI Bank Current Account 164205000041	1,24,415	5,338
	HDFC Bank-13867630000091	1,08,794	1,78,050
	ICICI Bank Current Account 1642050000410	14,06,862	-
	ICICI Bank Current Account 796	500	500
	Deutsche Bank-360019	-	15,234
	State bank Of India - 79742	2,50,331	10,50,903
	Fixed Deposit	75,00,000	50,00,000
		1,07,93,804	77,54,602
15	<u>Short Term Loans and Advances:-</u>		
	Short Term advances to Parties	2,74,05,091	2,97,57,712
	Advance to staff	13,23,750	-
		2,87,28,841	2,97,57,712
16	<u>Other Current Assets:-</u>		
	Pre-paid expenses	9,06,111	8,21,864
	Income tax refund - Eralier Years	11,73,893	40,417
	TDS Receivable	-	33,695
	TCS Receivable	-	1,40,198
	Advance Tax	-	5,00,000
	Accrued Interest on FDR	1,02,726	34,046
		21,82,729	15,70,219
17	<u>Revenue from Operations:-</u>		
	Sales from operations	50,27,25,945	28,91,63,879
		50,27,25,945	28,91,63,879
18	<u>Other Income:-</u>		
	Discount Received	3,439	21,502
	Interest Received	2,21,588	59,690
	Slot Income	1,64,63,237	2,20,000
	Profit on sale of Crypto Currency	2,66,465	-
	Profit on sale of flat at delhi	34,48,350	16,80,351
	Misc. Income	393	17
		2,04,03,473	19,81,560



19 **Cost of Material Sold:-**

Opening Stock	25,12,450	20,05,280
Add :Purchases	4,47,18,940	2,89,93,322
Less: Closing Stock	37,15,480	25,12,450
Cost Of Purchases	4,35,15,910	2,84,86,153

20 **Employee Benefit Expenses:-**

Salary	8,10,55,181	5,88,05,226
Staff Welfare Exp	44,60,107	15,29,162
Bonus	2,98,577	30,800
Incentives to Employee	84,04,140	49,45,848
Other Expenses	38,59,526	24,46,063
	9,80,77,531	6,77,57,099

21 **Finance Cost:-**

Bank Charges	42,462	56,775
Interest on Loan	25,99,789	26,92,766
Interest on Car Loan	14,42,963	11,86,380
Loan Processing Fees	75,739	2,45,054
Other Charges	4,40,346	62,465
	46,01,299	42,43,440

22 **Other Expenses:-**

Audit Fee	1,00,000	1,00,000
Business Permotion	18,29,60,052	7,37,64,669
Advertisement Charges	6,89,47,429	3,81,03,237
Conveyance Exp	11,05,532	1,80,221
Courier Charges	2,04,57,508	1,86,18,726
Commision & Brokcrage	1,37,15,715	1,11,74,097
ROC Filling Fees	2,26,250	1,500
Director Remmunration	32,77,419	16,00,000
Fregight & Cartage	91,717	42,045
Membership Fee	3,51,260	16,629
Elctricity Charges	51,37,611	35,91,008
Employer's Contribution to EPF	1,43,611	39,750
Employers Cont. to ESI	1,81,189	1,69,248
Fees & Taxes	91,577	5,12,857
Insurance-Car	5,70,864	3,62,228
Bad Debts Written off	27,75,861	-
House Keeping Expenses	9,41,715	-
Internet Expenses	35,32,223	8,65,363
Communication Expenses	5,66,013	17,54,246
Packing Material	44,44,106	25,13,044
Printing & Stationery Exp	24,00,536	12,83,836
Office Expenses	40,39,711	16,64,590
Other Exp	6,01,862	18,80,774
Donation	1,91,000	5,30,100
Legal Professional Charges	73,14,446	32,19,460
Rental Exp	2,06,56,243	1,32,23,979
Repair & Maintance	24,09,724	23,48,577
Short & Excess	54,910	(60,359)
SMS and slot Facility	10,23,909	2,91,449
Software Exp	1,78,731	30,000
Travelling Expenses	18,19,480	6,74,805
Loss on sale of Fixed assets	39,55,315	5,00,923
Water Charges	3,79,897	1,15,881
	35,46,43,416	17,91,12,883



23 Earning Per Share (As per AS-20):-

Profit after tax attributable to ordinary shareholders	1,38,68,810	44,12,277
Weighted Avg No. of ordinary Shares	70,00,000	1,00,000
Nominal Value of ordinary Shares	1.00	10.00
Basic Earning Per Share	1.98	44.12

24 Net Deferred Tax Assets / (Liability) :-**Deferred tax assets on :-**

Fixed Assets	37,33,718	31,65,597
Gross deferred tax asset (A)	37,33,718	31,65,597
Deferred tax liability on :-	-	-
Opening Deferred Tax Assets		
Net deferred tax assets/(liability) (A-B)	37,33,718	31,65,597

24. Related Party Disclosure:-

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

S.No.	Name of the Related Party	Relationship
1	Manprit Singh Chadha	Key Management Personnel & Promoters
2	Rajesh Khati	Key Management Personnel
3	Sanjay Kumar	Whole Time Director
4	SK Sarthi Private limited	Enterprise over which Key Management Personnel are able to exercise significant influence
5	I.T.S. Euroswiss Travels Private limited	Enterprise over which Key Management Personnel are able to exercise significant influence

S.No.	Nature of Transactions	Others
1	Directors Remuneration	32,77,419
2	Loans Received from Related Parties	2,22,73,564
3	Loans given to Related Parties	43,83,967
25.	The Auditor Remuneration for the year for Statutory and Tax Audit : F.Y. 2021-22 F.Y. 2020-21	1,00,000 1,00,000
26.	Previous year's figures have been rearranged/regrouped wherever necessary to make them comparable with current figures .	

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

Sat Kartar Shopping Private Limited
(CIN :U52590DL2012PTC238241)

For SAT KARTAR SHOPPING LTD.

For SAT KARTAR SHOPPING LTD.



(VARUN GUPTA)

Partner

M No. 503070 / FRN 022073N

UDIN- 22503070ARBFC4627

Date: 25.08.2022

Place: New Delhi





Director

(Manprit Singh Chadha)

Director

DIN : 01527159



(Sanjay Kumar)

Director

DIN : 08218434

Director

SAT KARTAR SHOPPING LIMITED
Additional Regulatory Information

<u>Disclosure of Ratios</u>	31st March, 2022	31st March, 2021
a) Current ratio	1.27	1.15
b) Debt-Equity ratio	9.09	71.09
c) Debt service coverage ratio	0.26	0.13
d) Return on equity ratio	1.98	4.41
e) Inventory turnover ratio	0.01	0.01
f) Trade receivables turnover ratio	0.04	0.07
g) Trade payables turnover ratio	0.06	0.00
h) Net capital turnover ratio	35.18	33.84
i) Net profit ratio	0.03	0.02
j) Return on capital employed	2.64	-0.06
k) Return on investment	0.23	0.09



Cash Flow Statement for the year ended 31ST MARCH, 2022

Particulars

	Amount (Rs.) 31-Mar-22	Amount (Rs.) 31-Mar-21	Amount (Rs.) 31-Mar-21
Operating Activity			
Net Profit Before Tax			
Adjustment For		1,50,50,076	48,41,184
Amt Written off			
Finance cost		(2,69,276)	
Depreciation	46,01,299	42,43,440	
Profit / Loss on sale of Fixed assets	72,41,184	67,04,680	
Profit / Loss on sale of Investment	39,55,315	5,00,923	
Interest received	(34,48,350)		
	(2,21,588)	1,21,27,860	59,690
Operating Profit Before Working Capital Change		2,71,77,937	1,12,39,457
Changes in working capital			1,60,80,641
(Increase)/Decrease in Inventories	(12,03,030)		(5,07,170)
(Increase)/Decrease in Trade receivables	17,36,050		(10,05,148)
(Increase)/Decrease in Current Investment	58,536		(17,78,596)
(Increase)/Decrease in Short Term Loans and Advances	10,28,871		(78,59,747)
(Increase)/Decrease in other Current Assets	(6,12,510)		(11,65,920)
Increase/(Decrease) in Trade Payable	8,50,779		1,19,40,321
Increase/(Decrease) in short Term Borrowings	25,12,897		93,25,800
Increase/(Decrease) in Other Current Liabilities	(83,87,176)	(40,15,583)	(2,12,596)
Cash generated from Operation		2,31,62,354	2,48,17,585
Income Tax Paid / (Refund)		4,37,275	-
Net Cash from Operating Activity	(A)	2,27,25,078	(A) 2,48,17,585
Investing activity			
Increase / (Decrease) in Fixed Assets	(2,88,82,690)		(2,37,37,976)
Sale of Fixed Assets	1,69,43,520		17,38,500
Sale of Investments	49,50,000		-
Dividend from mutual funds	-		-
Cash advances and loans made to other parties	(8,28,200)	(78,17,370)	(35,65,514)
Net Cash from Investing Activity	(B)	(78,17,370)	(B) (2,55,64,990)
Financing Activities			
Finance cost	(46,01,299)		(42,43,440)
Taken of Long Term Borrowings	(74,88,795)		1,10,17,865
Interest received	2,21,588		(59,690)
Other Inflows / (Outflows) of cash		(1,18,68,507)	67,14,735
Net Cash from Financing Activity	(C)	(1,18,68,507)	(C) 67,14,735
Net (Increase)/(Decrease) in A, B & C) in Cash & Cash equivalents		30,39,202	59,67,299
Opening Cash & Cash Equilent		77,54,602	17,87,303
Closing Cash & Cash Equilent*		1,07,93,804	77,54,602
* Comprises			
Cash in hand		11,79,459	5,78,777
Cheques in hand		-	-
Balance with Banks		21,14,345	21,75,824
Fixed Deposit		75,00,000	50,00,000
		30,39,202	59,67,299
		0	0

See accompanying notes to the financial statements
As per our report of even date attached

For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

(VARUN GUPTA)

Partner

M No. 503070 / FRN 022073N

UDIN- 22503070ARBFC4627

Date: 25.08.2022

Place: New Delhi



Sat Kartar Shopping Limited

(CIN : U52590DL2012PLC238241)

For SAT KARTAR SHOPPING L

For SAT KARTAR SHOPPI

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Handwritten signature

Director
(Manprit Singh Ch. (Sanjay Kumar)

Director

Director

DIN : 01527159

DIN : 08218434

SAT KARTAR SHOPPING LIMITED
Registered Office:- 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG,
CONNAUGHT PLACE, NEW DELHI, DELHI, 110001
CIN NO - U52590DL2012PLC238241

Notes 1

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS ON 31-3-
2022

1. SIGNIFICANT ACCOUNTING POLICIES:-

A) GENERAL

The financial statements have been prepared in accordance with accounting standards specified by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

b) Fixed Assets:-

Fixed assets are stated at written down value .

c) Depreciation:-

Consequent to enforcement of Companies Act, 2013, the Depreciation on fixed assets has been provided as per Schedule II of the said Act taking into account the useful life of the assets as given in the schedule

d) Inventories:-

There are no changes in inventories during the year under review.

e) Taxes on Income :-

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax for timing difference between the book profits and tax profits is accounted for using the tax rates and laws that have been enacted or substantially enacted as of the Balance Sheet date. Deferred tax assets arising from the timing differences are recognized to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

- a) Keeping in view the taxable income of the company provision for tax has been made for Rs 17,46,387/-

Particulars	Deferred Tax asset/ (liability) as at 31.3.2021	Tax effect of timing differences during the year	Deferred Tax asset/ (liability) as at 31.3.2022
Deferred Tax Asset:			
Excess of block of fixed assets as per Income Tax Act as compared to Companies Act	31,65,597.42	5,68,120.70	37,33,718.12
Total	31,65,597.42	5,68,120.70	



			37,33,718.12
Deferred Tax Liability:			
Excess of block of fixed assets as per Companies Act as compared to Income Tax Act			
Net deferred Tax Asset/ (Liability)	31,65,597.42	5,68,120.70	37,33,718.12

- b) The company has followed the deferred tax accounting method. Consequently, the company has accounted for a Deferred Tax assets arising out of timing difference during the year of Rs. 5,68,120.70

f) Revenue Recognition:-

All the term of costs/expenditure and revenue/ Income have been accounted for an accrual

2.Previous year's figures have been regrouped and rearranged wherever considered necessary.

2.All other information required to be given is either Nil or not applicable.

II. NOTES FORMING PART OF TAX AUDIT UNDER SECTION 44AB OF THE INCOME TAX ACT 1961

ICDS No. I Accounting Policies

Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended and as applicable from time to time) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention on Going Concern basis.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

ICDS No. II Valuation of Inventories

As there are no Inventories, This Point is not applicable.



ICDS No. III Construction Contracts

This clause is not applicable as no business of Construction Contracts is being carried out during the year under review.

ICDS No. IV Revenue Recognition

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

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. Sale is net of trade discount and sales tax.

Interest

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

ICDS No. V Tangible Fixed Asset :-

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Refer to the S. No. 18 of Form 3CD • Depreciation effect due to change in rates as per books and IT Act is to be taken as per S. 32 in computation of income hence not disclosed in ICDS

ICDS No. VII Government Grants

This is not applicable to the this concern.

ICDS No. IX Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.



ICDS No. X Provisions, Contingent Liabilities & Contingent Assets

A provision is recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. A contingent liability is recognized for:

- (i) a present obligation that arises from past events but is not recognized as a provision because either the possibility that an outflow of resources embodying economic benefits will be required to settle the obligation is remote or a reliable estimate of the amount of the obligation cannot be made.
- (ii) a possible obligation that arises from past events and the existence 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.

Contingent assets are neither accounted for nor disclosed in the financial statements. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

As per the orders

For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

(VARUN GUPTA)

Partner

M No. 503070

UDIN-22503070ARBFJC4627

Place:- Delhi

Date:- 25.08.2022



Sat Kartar Shopping Limited
(CIN : U52590DL2012PLC238241)

For SAT KARTAR SHOPPING LTD.

(Manprit Singh
Chadha)
Director
DIN : 01527159

For SAT KARTAR SHOPPING LTD.

(Sanjay Kumar)
Director
DIN : 08218434

Director