J. KUMAR & COMPANY
CHARTERED ACCOUNTANTS

3A/3, Asaf Ali Road,
New Delhi-110002
Ph: Office. 23262326,
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INDEPENDENT AUDITOR'S REPORT

To
The Members,
SECUROCROP SECURITIES INDIA PRIVATE LIMITED
DELHI

Report on the Audit of Standalone Financial Statements

OPINION

We have audited the accompanying standalone financial statements of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED** ('the Company'), which comprises of the Balance sheet as at 31 March 2022, the statement of profit and loss, the Cash Flow Statement for the year ended on that date, and notes to the standalone financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 as amended ("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 March 31, 2022, its Profits, its cash flow for the year ended on that date.

QUALIFIED OPINION

The Company has given short term loans and advances as per Note No.14 of the financial statements to related parties & others in violation of Section 186 of Companies Act, 2013 in that interest, as stipulated has not been charged. Also in the absence of information relating to terms and conditions of the said short loans/advances, we are unable to comment whether the terms and conditions of the said short term loans/advances are prejudicial to the interest of the company.

We conducted our audit of the standalone financial statements 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 Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules 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 standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone 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 the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

INFORMATIONS OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's board of directors is responsible for the other information. The other information comprises the information included in the Board's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 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.

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

RESPONSIBILITY OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, 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.

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

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

2. As required by section 143(3) of the Act, we further report that:

    1. 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, the cash flow statement dealt with by this Report are in agreement with the books of account;

        (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

        (e) on the basis of the written representations received from the directors as on 31st March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

        (f) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report;

(g) In our opinion, the managerial remuneration for the year ended March 31, 2022 has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;

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

i) The Company does not have any pending litigations which would impact its financial position

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii) There were no amounts which were 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 it's 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 such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v) No dividend have been declared or paid during the year by the company.

For J KUMAR & COMPANY
Chartered Accountants
FRN: 001227N

KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

(J L KUMAR)
Prop.
M.No. 011986

Place : New Delhi
Dated: 01/09/2022
UDIN: 22011986AVOOVY6417

"Annexure A" to the Auditors' Report

The Annexure referred to in paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report to the members of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED** ("the company") for the year ended on 31 March 2022, we report that:

(i) (a)(A) The Company has maintained proper records showing full particulars including quantitative details and situation of Plant & Machinery.

The Plant & Machinery have been physically verified by the management once in a year. In our opinion, the frequency of physical verification is reasonable having regard to size of the Company and nature of business. We have informed that no material discrepancies were noticed on such physical verification.

The Company does not have any immoveable property.

(ii) (a) The inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable. No material discrepancies were noticed on such physical verification.

(b) The company has not taken any loan from any financial institution or bank or government or not issued any debentures as at the balance sheet date therefore clause not applicable to the company.

(iii) (a) In our opinion and according to the information provided to us the company has made investments and provided guarantees and granted unsecured loans or advances in the nature of loans as specified below:

(A) To Subsidiaries, Joint Ventures, Associates:
Investment in Associates :(Amount in Rs.)

Nature	Aggregate amount during the year	Balance outstanding as on
Investment in equity shares		31.03.2022
		Rs.6,37,00,000.00

(B) To other than Subsidiaries, Joint Ventures and Associates:

Nature	Aggregate amount during the year	Balance outstanding as on
		31.03.2022
Investment in equity shares etc		Rs.51,74,09,984.00

(b) During the year the investments made and the terms and conditions of the grant of all loans to companies are not prejudicial to the Company's interest.

(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated and the repayments or receipts are not known to us.

(d) There are amounts of loans granted to companies, of which overdue amounts are not known, as the terms and conditions, subject to which these loans are granted, have not been provided to us.

e) There were no loans which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

iv) The Company has not granted any loans or provide any guarantees or securities to parties covered under Section 185 of the Act. Further, provisions of sections 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security have been complied with by the Company, except that interest as per provisions of section 186 of the Act has not been charged.

v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, GST, value added tax, duty of customs, service tax, cess and other material statutory dues if applicable have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account duty of excise.

(b) According to the information and explanations given to us, and the records of the companies examined by us, there are no disputed dues of GST, income tax, custom duty, service tax, wealth tax, Value added tax, excise duty and cess which have not been deposited.

(viii) The company has not recorded any transactions in the books of account which have been surrendered of disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. The previously unrecorded income has been properly recorded in the books of account during the year.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable;

(b) The company has not declared willful defaulter by any bank or financial institution or other lender, hence this clause is not applicable;

(c) Term loans were applied for the purpose for which the loans were obtained. NOT APPLICABLE

(d) On an overall examination of the standalone financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company;

(e) The company has not taken any any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; hence this clause is not applicable.

(x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;

(b) The Company has made preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) No report under sub-section (12) of section 143 of the Companies Act 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; hence this clause is not applicable.

(xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a),(b) and (c) of the Order is not applicable to the Company

(xiii) According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

(xiv) (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;

(b) This clause is not applicable to the company.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act,1934.

(b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable.

(d) The Company does not have any CIC.

(xvii) The company has not incurred cash losses in the financial year and in the immediately.

(xviii) There is no resignation of statutory auditors during the year; hence this clause is not applicable.

(xix) According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date .

(xx) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.

(b)There are no unspent amounts in respect of ongoing projects that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

For J KUMAR & COMPANY
Chartered Accountants
FRN: 001227N

J KUMAR & CO.
NEW DELHI
CHARTERED ACCOUNTANTS

(J L KUMAR)
Prop.
M.No. 011986

Place : New Delhi
Dated: 01/09/2022
UDIN: 22011986AVOOVY6417

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of SECUROCROP SECURITIES INDIA PRIVATE LIMITED.

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

We have audited the internal financial controls over financial reporting of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED.** ("the Company") as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For J KUMAR & COMPANY
Chartered Accountants
FRN: 001227N

(J L KUMAR)
Prop.
M.No. 011986

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
Dated: 01/09/2022
UDIN: 22011986AVOOVY6417

Securocrop Securities India Private Limited

21 Notes on accounts

1 In the opinion of the Board the assets, other than fixed assets and non-current investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated and provision for all known liabilities have been made.

2 A scheme of amalgamation has been approved by the Hon'ble NCLT vide their order dated 23rd May 2018 between Shakti Hotels Private Limited (Transferor Company), Commercial Advertising and Marketing Private Limited (Transferor Company), with Securocrop Securities India Private Limited (Transferee Company) which became effective on 14th June 2018, upon filing of the said order with the Registrar of Company. Upon the scheme becoming effective and with effect from the appointed date 1st April 2014, the Company has passed the necessary accounting entries giving effect to the scheme.

In pursuance of the scheme of amagamation and after giving into effect, the accounting entries as above on the appointed date 01/04/2014, a goodwill of Rs. 2,16,80,580/- has been recognised which have been amortized over a period of five years on a Straight Line Basis, beginning the year in which goodwill was first recognised.

The details of goodwill recognised and amortized is as under:-

Details of Goodwill							(Rs. In Lacs)
Particulars of Transferor Company	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**Total**
Shakti Hotels Private Limited	169.58	-	-	-	-	-	169.58
Commercial Advertising and Marketing Private Limited	47.22	-	-	-	-	-	47.22
Total (A)	**216.81**	-	-	-	-	-	**216.81**
Details of Amortization of Goodwill							
Amortization (1/5th)	11.94	11.94	11.94	11.94	11.94	-	59.72
	5.24	31.42	31.42	31.42	31.42	26.18	157.08
Total (B)	**17.18**	**43.36**	**43.36**	**43.36**	**43.36**	**26.18**	**216.81**
Balance Goodwill	199.63	156.26	112.90	69.54	26.18	-	

3 **Related party transactions**

As per Accounting Standard (AS-18) issued by the Institute of Chartered Accountants of India, related parties in terms of the said standard are disclosed below:-

(A) Names of related parties and description of relationship :

i) Key Management Personnel

DINESH PAREEKH

RAKESH CHANDRA PAREEK

ii) Associates

BLP Equity Research Private Limited

Gem Enviro Managemant Pvt. Ltd

Securocrop Securities India Private Limited

Race Eco Chain Limited

(B) Transactions during the year	**For the year ended 31 March 2022**	**For the year ended 31 March 2021**
	(Rs. In Lacs)	(Rs. In Lacs)
(i) Advances and loans given to		
Associate Companies		
BLP Equity Research Private Limited	-	56.36
Race Eco Chain Limited	364.09	-
	364.09	**56.36**
(ii) Advances repaid by		
Associate Companies		
Gem Enviro Management Private Limited	-	23.00
	-	**23.00**
(iii) Loan Taken		
Key Management Personnel		
Dinesh Pareekh	1,522.93	1,609.00
	1,522.93	**1,609.00**
Associate Companies		
Gem Enviro Management Private Limited	-	50.50
BLP Equity Research Private Limited	-	41.00
	-	**91.50**
(iv) Loan Repaid		
Key Management Personnel		
Dinesh Pareekh	2,295.58	632.05
Associate Companies		
BLP Equity Research Private Limited	-	46.64
	2,295.58	**678.69**

(v) Balance Receivable at the end of the year:-

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

	Associate Companies		
	Race Eco Chain Limited	364.09	-
	BLP Equity Research Private Limited	56.36	56.36
		420.45	**56.36**
(vi)	**Balance Payable at the end of the year:-**		
	Associate Companies		
	GEM Enviro Management Private Limited	50.50	50.50
	Key Management Personnel		
	Dinesh Pareekh	221.00	993.65
		271.50	**1,044.15**
4	**Earnings per share**		
	Basic and Diluted Earnings per share		
	Numerator for earning per share		
	Profit before taxation	1,891.69	4,894.56
	Provision for deferred tax and Income tax	422.25	1,155.77
	Profit after taxation	1,469.44	3,738.79
	Denominator for earnings per share		
	Weighted number of equity shares outstanding during the period	3.00	2.70
	Earning per share-Basic and Diluted(one equity share of Rs. 10/- each)	490.03	1,385.17

5 Impairment of Assets

In Accordance with Accounting Standard - 28 "Impairment of Assets" issued by the Institute of Chartered Accountants of India, the company has assessed its fixed assets at the balance sheet date and tested the same for impairment. The Company has generally considered external factors influencing impairment of assets such as significant changes in market value of the assets, changes in technological, market, economic or legal environment, return on investment etc. and internal factors and obsolescence, physical damage, changes at operating level etc for assessment of impairment conditions existing as on the balance sheet date. After due consideration to the above factors it is ascertained that no impairment conditions exist in the company as on the balance sheet date and hence no provision towards impairment of fixed assets is called for.

6 Note No. 1 to 20 are an integral part of the Balance Sheet and Statement of Profit and Loss.

For and on behalf of Board of
Securocrop Securities India Private Limited

For Securocrop Securities India Pvt. Ltd.
Director

For Securocrop Securities India Pvt. Ltd.
Director

Date: 01-09-22
Place: New Delhi

Dinesh Pareekh
MANAGING Director
DIN No : 00629464

Rakesh Chandra Pareek
Director
DIN No:01507948

Securocrop Securities India Private Limited

(I) Significant Accounting Policies

Accounting Basis and Convention:

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except in case of insurance charges. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The company follows mercantile system of accounting.

Use of Estimates

The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

Property Plant and Equipments (PPE):

i) Tangible Assets

Property Plant and Equipments are stated at cost less Accumulated Depreciation & Impairment loss, if any. The Company capitalizes all direct costs including taxes (Net of Input Credit of Taxes as applicable), duties, freight, and incidental expenses attributable to the acquisition and installation of Property Plant and Equipments.

ii) Intangible Assets

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

iii) Capital Work-in-Progress

All direct expenses incurred for acquiring, erecting, and commissioning of Property Plant and Equipments, which are not yet put into use, are shown under the head "Capital Work-in-Progress". All incidental expenditure incurred during the construction period are allocated to the respective Property Plant and Equipments on completion of the respective projects.

Depreciation and Amortization:

Depreciation on tangible assets is provided in accordance with W.D.V. rate calculated as per the provisions of Schedule II to the Companies Act, 2013 based on useful lives of assets given in the Schedule II to the Companies Act, 2013 (the Act). Depreciation for assets purchased during a period is proportionately charged.

Inventories:

Inventories are valued at cost. The cost is determined using FIFO basis. Provision for obsolescence is made, wherever necessary.

For Securocrop Securities India Pvt. Ltd.   For Securocrop Securities India Pvt. Ltd.

Director   Director

Foreign Currency Transaction:

i) Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

ii) Exchange Differences

Exchange differences arising on the settlement or reporting of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statement, are recognized as income or expense in the Statement of Profit and Loss.

Impairment of assets:

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior year.

Revenue Recognition:

Sales is recognized on transfer in property of goods to customers. Processing Income is recognized as and when such service is provided. Interest incomes are recognized on time proportion basis.

Retirement Benefits:

Contribution to Provident Fund and Family Pension Fund is made monthly and debited to the Statement of Profit and Loss. Since employee of the company can encash unavailed leave during the period of service and yearly provision is made for unavailed leave Accordingly Accounting Standard 15 on Retirement Benefit as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

Borrowing Costs:

Borrowing costs attributable to the acquisition/construction of qualifying assets are capitalized. A Qualifying asset is one that necessarily takes substantial period to get ready for its intended use. Other Borrowing costs are recognized as expenses in the period in which they are incurred.

Investments:

Non-Current Investment are stated at cost. Provision for diminution is made when there is permanent fall in valuation of non-Current investment. Current Investments comprising investment in Mutual Funds, are stated at cost.

For Securecrop Securities Pvt Ltd

Director

For Securecrop Securities Pvt Ltd

Director

Taxation:

Income tax liability is ascertained based on assessable profits computed in accordance with the provisions of Income-tax. Act, 1961 Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of being reversal in one or more subsequent periods.

Minimum Alternative Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. The Company review the same at each Balance Sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal Income Tax during the specified period.

Contingent Liability:

No provision is made for a liability which is contingent in nature but if material, the same is disclosed by way of notes to the accounts.

For Securocrop Securities India Pvt. Ltd. For Securocrop Securities India Pvt. Ltd.

Director Director

NOTE **Ratio analysis**

S. No.	Ratio	Numerator	Denominator	Current Period	Previous Period
1	Current Ratio	Current Assets	Current Liabilities	1.84	0.62
2	Debt Equity ratio	Total Debt	Shareholders Equity	2.51	4.50
3	Debt Service Coverage ratio	Earnings Available for Debt Service (Net profit before Taxes+Non Cash operating Expenses Depriciation and Auxillary+ Interest+ other Adjustments like loss on sale of Fixed Assets etc)	Debt Service (Interest+Lease Payments+Principal Repayments)	147.53	-
4	Return on Equity	Net Profit after tax- Prefered Dividend (If Any)	Equity	490.03%	1385.17%
5	Inventory Turnover Ratio	Cost of Goods Sold or Sales	Average Inventory	9.86	10.65
6	Trade Receivable Turnover Ratio	Net Credit Sale	Average Accounts receivable	7.66	281.78
7	Trade Payable Turnover Ratio	Net Credit Purchase	Average Trade Payable	9.06	11.64
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	8.11	(22.18)
9	Net Profit ratio	Net Profit	Net Sales	0.14	0.19
10	Raturn on Capital Employed	Earning before Interest & Taxes	Capital Employed (Tangible Net Worth+ Total Debt+DTL)	0.27	0.89
11	Return on investment	Net Return on Investment	Cost of Investment	0.27	0.89

For Securocrop Securities India Pvt. Ltd. For Securocrop Securities India Pvt. Ltd.

Director Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2022

Calculation of Current Tax

Business Income

		Amount (Rs. In Lacs)
Net Profit as per P&L		1,891.69
Additions	Depreciation as per Companies Act	9.72
	Long Term Capital Loss	144.74
Deletions	Depreciation as per Income Tax Act	15.92
	Short Term Capital Gain	1,127.35
	Dividend Income	18.36
	Interest Income	24.53
	Total	**859.98**
Capital Gain		
	Short Term Capital Gain	1,127.35
	Total	**1,127.35**
Other Sources		
	Dividend Income	18.36
	Interest Income	24.53
	Total	**42.90**
Gross Total Income		**2,030.23**
Income chargeable to tax at Normal Rates		902.87
Income chargeable to tax at Special Rates		1,127.35
Tax on Business Income and OS @ 22%		198.63
Tax on Capital Gain @ 15%		169.10
Add: Surcharge@10%		36.77
Add: SHEC@4%		16.18
Gross Tax Liability		**420.69**
Add: Interest u/s 234A		-
Add: Interest u/s 234B		20.78
Add: Interest u/s 234C		12.49
Aggregate Liability		**453.97**
Less: TDS		4.28
Less: Advance Tax		70.00
Amount Payable		**379.69**
Long Term Capital Loss to be Carried Forward		**(144.74)**

Calculation of Deferred Tax

	Amount (Rs. In Lacs)
Opening Balance	46.99
Additions	-
Deletions	(6.20)
Closing Balance	40.79
Deferred Tax Asset	10.27
Less: Opening Balance	11.83
Transfer to P&L	**(1.56)**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Balance Sheet

As at 31st March 2022

S.NO	Particulars	Note No.	Figures as at the end of current reporting period 2022	Figures as at the end of previous reporting period 2021
			Amount(Rs. In Lacs)	Amount(Rs. In Lacs)
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) **Authorised Capital**		**400.00**	**300.00**
	(b) Share Capital	2	299.86	269.92
	(c) Reserves and Surplus	3	6,124.01	4,021.27
			6,423.87	4,291.19
2	**Share application money pending allotment**		-	-
3	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	4	753.19	1,214.15
	(b) Deferred Tax Liabilities (Net)		-	-
			753.19	1,214.15
4	**Current Liabilities**			
	(a) Short-Term Borrowings			
	(b) Trade Payables	5		
	(i) Total outstanding dues of Micro & Small Enterprises		-	-
	(ii) Total outstanding dues other than Micro & Small Enterprises		1,101.76	1,155.26
	(c) Other Current Liabilities	6	59.32	1.21
	(d) Short-Term Provisions	7	420.69	1,152.77
			1,581.78	2,309.24
	Total		**8,758.84**	**7,814.57**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) **Property, Plant & Equipment & Intangible Assets**			
	(i) Property, Plant & Equipments	8	27.82	40.04
	(ii) Intangible Assets		-	-
	(b) Non Current Investment	9	5,811.10	6,321.73
	(c) Deffered Tax Assets (Net)	10	10.27	11.83
			5,849.18	6,373.59
2	**Current Assets**			
	(a) Inventories	11	902.95	1,282.66
	(b) Trade Receivables	12	1,407.11	68.33
	(c) Cash and Cash Equivalents	13	23.40	32.28
	(d) Short-Term Loans and Advances	14	488.57	56.36
	(e) Other Current Assets	15	87.62	1.34
			2,909.65	1,440.98
	Total		**8,758.84**	**7,814.57**

Audit Report
Separate Report of Even Date Annexed
For J KUMAR & COMPANY
Chartered Accountants

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

J.L. KUMAR
Proprietor
F.R.N. 001227N
Place: New Delhi
Date: 01-09-2022

UDIN - 22011986AVOOVY6417

For SECUROCROP SECURITIES INDIA PVT. LTD.

For Securocrop Securities India Pvt. Ltd.
Director

Dinesh Pareekh
MANAGING **Director**
DIN: 00629464

For Securocrop Securities India Pvt. Ltd.
Director

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Statement of Profit & Loss

For the Year Ended on 31st March 2022

(Figure in Rs.)

S.No.	Particulars	t	Figures for the current reporting period 2022	Figures for the previous reporting period 2021
			Amount (Rs. In Lacs)	Amount (Rs. In Lacs)
I.	Revenue from operations	16	10,772.46	19,254.72
	Other Income		1,717.16	204.06
II	**Total Income**		12,489.63	19,458.78
III	**Expenses:**			
	Cost Of Material Consumed	17	10,366.80	14,492.94
	Purchase of Stock in Trade		-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
	Employee Benefit Expenses	18	5.71	2.23
	Depreciation and amortization expenses		9.72	10.40
	Finance Cost	19	-	-
	Other expenses	20	215.71	58.66
	Total expenses		10,597.94	14,564.22
IV.	**Profit before tax (II-III)**		1,891.69	4,894.56
V.	**Tax expense:**			
	(1) Current tax		420.69	1,152.77
	(2) Deferred tax		(1.56)	(3.00)
VI.	**Profit /(Loss) from continuing operations (after Tax) (IV-V)**		1,469.44	3,738.79
VII.	Profit/(loss) from discontinuing operations		-	-
VIII.	Tax expense of discontinuing operations		-	-
IX.	**Profit/(loss) from Discontinuing operations (after tax) (VII-VIII)**		-	-
X.	**Profit (Loss) for the period ((VI+IX)**		**1,469.44**	**3,738.79**
XI	**Earnings per equity share (In Rs.):**			
	(1) Basic		490.03	1,385.17
	(2) Diluted		490.03	1,385.17

Audit Report
Separate Report of Even Date Annexed
For J KUMAR & COMPANY
Chartered Accountants

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

J.L. KUMAR
Proprietor
F.R.N. 001227N
Place: New Delhi
Date: 01-09-2022
UDIN - 22011986AVOOVY6417

For SECUROCROP SECURITIES INDIA PVT. LTD.

For Securocrop Securities India Pvt. Ltd.
Director

Dinesh Pareekh
MANAGING **Director**
DIN: 00629464

For Securocrop Securities India Pvt. Ltd.
Director

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

As at 31st March 2022

Notes to Accounts

Note 2

Authorised, Issued & Paid up Capital

Particulars	As at 31 March 2022 Number	As at 31 March 2022 Amount (Rs. In Lacs)	As at 31 March 2021 Number	As at 31 March 2021 Amount (Rs. In Lacs)
Authorised				
400000 Equity Shares of Rs.100/- each	4,00,000	400.00	3,00,000	300.00
	4,00,000	400.00	3,00,000	300.00
Issued				
2732 Equity Shares with Differential Voting Rights of Rs.100/- each having voting right of 1 share = 120 votes 297132 Equity Shares with Normal Voting Rights of Rs.100/- each having voting right of 1 share = 1 vote	2,99,864	299.86	2,69,916	269.92
Subscribed and fully paid up				
2732 Equity Shares with Differential Voting Rights of Rs.100/- each having voting right of 1 share = 120 votes 297132 Equity Shares with Normal Voting Rights of Rs.100/- each having voting right of 1 share = 1 vote	2,99,864	299.86	2,69,916	269.92
Subscribed but not fully Paid up				
Equity Shares of ` ___ each, not fully paid up	Nil	Nil	Nil	Nil

Promoter's Shareholding

S. No.	Particulars	As at 31 March 2022 No of Shares	As at 31 March 2022 % of Total Share	As at 31 March 2021 No of Shares	As at 31 March 2021 % of Total Shares	Change during the year	Class of Shares
	Name of Promoters						
1	Dinesh Pareekh	4,989	[illegible]64%	2,257	0.836%	Yes	Equity
2	Sangeeta Pareekh	103	0.030%	103	0.030%	No	Equity
3	Chandrika Traders	66,666	22.230%	66,666	22.230%	No	Equity

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Detail of shareholders holding more than 5% shares

S.N.	Name of Shareholder	As at 31 March 2022		As at 31 March 2021	
		No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
1	Beckons Industries Ltd			14,070	5.21%
2	Chandrika Traders	66,666	22.23%	66,666	24.70%
3	Rajesh Sharma	17,266	5.76%	17,266	6.40%
4	Rajiv Purohit			13,750	5.09%
5	Unique Enterprises	25,699	8.57%	25,699	9.52%
	Total	**1,09,631**		**1,37,451**	

Reconcilation of Shares Capital

Particulars	31st March 2022		31st March 2021	
	Equity Shares		Equity Shares	
	Number	Amount (Rs. In Lacs)	Number	Amount (Rs. In Lacs)
Issued Share Capital				
Shares outstanding at the beginning of the year	2,69,916	269.92	2,69,916	269.92
Shares Issued during the year	29,948	29.95	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,99,864**	**299.86**	**2,69,916**	**269.92**
Subscribed & Fully Paidup shares				
Shares outstanding at the beginning of the year	2,69,916	269.92	2,69,916	269.92
Shares Issued during the year	29,948	29.95	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,99,864**	**299.86**	**2,69,916**	**269.92**
Subscribed & not Fully Paidup shares				
Shares outstanding at the beginning of the year	-	-	-	-
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	-	-	-	-

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Detail of shares held by Holding Company, Ultimate Holding Company , Subsidiaries & Associates of Holding Company or Ultimate Holding Company

S.N	Name of Concern	Status	31st March 2022		31st March 2021	
			Equity Shares		Equity Shares	
			Number	Amount (Rs. In Lacs)	Number	Amount (Rs. In Lacs)
		Not Applicable				

Details of shares alloted otherwise than in Cash in Current Financial Year

	Particulars	No.of Shares Issued	Amount (`.)
	Equity Shares :		
1	Fully paid up pursuant to contract(s) without payment being received in cash	Nil	-
2	Fully paid up by way of bonus shares	Nil	-
3	Shares bought back	Nil	-
4	Fully paid up pursuant to merger without payment being received in cash	-	-
		-	-

Details of shares alloted otherwise than in Cash in Preceeding Five Years

Particulars	Year (Aggregate No. of Shares)				
	F.Y. 2016-2017	F.Y. 2017-2018	F.Y. 2018-2019	F.Y. 2019-2020	F.Y. 2020-2021
Equity Shares :	-	-	-	-	-
Fully paid up pursuant to contract(s) without	-	-	-	-	-
payment being received in cash	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Shares bought back	-	-	-	-	-

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Share Capital Additional Information

S. No.	Particulars	Additional Information
a)	The rights, preference and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital	Share Holders of Equity Shares shall have differential voting rights or preference regarding voting rights and dividend.
b)	Shares reserved for issue under options and contracts/ commitments for the sale of shares/ disinvestments, including the terms and amounts;	There are no shares reserved for issue under options and contracts/commitments for the sales of shares/disinvestments including the terms and amount
c)	a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.	Nil shares are allotted as fully paidup pursuant to contracts without payment being received in cash
	b) Aggregate number and class of shares allotted as fully paid up by way of bonus shares.	Nil shares are allotted as fully paidup by way of bonus shares
	c) Aggregate number and class of shares bought back.	Nil shares are brought back during the year
d)	Terms of any security convertible into equity/ preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.	Not Applicable
e)	Forfieted shares (amount originally paid)	Nil
f)	**Unpaid calls**	
	By Directors	Nil
	By Officers	Nil

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

As at 31st March 2022

Reserves & Surplus — Note No. 3

Particulars	**As At 31st March 2022 Amount (Rs. In Lacs)**	**As At 31st March 2021 Amount (Rs. In Lacs)**
Opening balance	4,021.27	283.24
Less: Provision of tax	(251.98)	-
Less: TDS	(1.24)	(0.75)
Add: Securities Premium A/c	886.52	-
Add: Net Profit/(Net Loss) For the current year	1,469.44	3,738.79
Closing Balance	**6,124.01**	**4,021.27**

Long Term Borrowings — Note No: 4

Particulars	**As at 31st March 2022 Amount (Rs. In Lacs)**	**As at 31st March 2021 Amount (Rs. In Lacs)**
Secured Loans	-	-
Unsecured Loans and advances from other than related parties		
Vipul Finvest Limited	70.00	70.00
Runit Exim Pvt Ltd	3.02	50.00
Prism Medicos and Pharmacy Ltd	50.00	50.00
Swagatam Trading & Services Ltd	73.07	-
Akashdeep Metal Industries Limited	285.60	-
Unsecured Loans and advances from related parties		
Dinesh Pareekh - Director	221.00	993.65
Gem Enviro Management Pvt Ltd	50.50	50.50
BLP Equity Research Pvt Ltd	-	-
TOTAL	**753.19**	**1,214.15**

Trade Payable — Note No: 5

Particulars	**As at 31st March 2022 Amount (Rs. In Lacs)**	**As at 31st March 2021 Amount (Rs. In Lacs)**
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of Creditors othar than Micro and Small Enterprises	1,101.76	1,155.26
TOTAL	**1,101.76**	**1,155.26**

For Securocrop Securities India Pvt. Ltd.
Director

For Securocrop Securities India Pvt. Ltd.
Director

Ageing Schedule - Trade payable

i) MSME		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
ii) Others		
Less than 1 year	-	53.49
1-2 years	-	-
2-3 years	-	-
More than 3 years	1,101.76	1,101.76
iii).Disputed dues – MSME	-	-
iv) Disputed dues - Others	-	-

Other Current Liabilities — **Note No : 6**

Particulars	**31st March 2022 Amount (Rs. In Lacs)**	**31st March 2021 Amount (Rs. In Lacs)**
Accountancy Charges Payable	0.40	0.40
Audit Fee Payable	0.87	0.72
Salary Payable	0.25	0.09
Office Expenses Payable	0.50	-
Tds Payble	1.30	-
Advance Received from Customers	56.00	-
Total	**59.32**	**1.21**

Short Term Provisions — **Note No : 7**

Particulars	**31st March 2022 Amount (Rs. In Lacs)**	**31st March 2021 Amount (Rs. In Lacs)**
Provision for Taxation	420.69	1,152.77
Total	**420.69**	**1,152.77**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2022
PROPERTY, PLANT & EQUIPMENTS AS PER COMPANIES ACT FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2022

Note No 8
Amount (Rs. In Lacs)

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	AS ON 01.04.2021	ADDITIONS SALE \PUR	DELETIONS SALE \PUR	AS AT AT 31.03.2022	UPTO 31.03.2021	RATE OF DEP	DEPRECIATION CHARGE FOR THE YEAR	ON DISPOSALS	AS AT 31-03-2022	AS AT 31.03.2022	AS AT 31.03.2021
(A) PROPERTY, PLANT & EQUIPMENTS											
Motor Car- Innova	29.32	-	-	29.32	4.93	25.89%	6.32	-	11.25	18.08	24.39
Motor Car- Elentra	16.76	-	-	16.76	15.09	25.89%	0.43	-	15.52	1.24	1.67
Motor Car- BMW	38.02	-	-	38.02	26.55	25.89%	2.97	-	29.52	8.50	11.47
Motor Car Honda City	8.52	-	8.52	-	6.02	25.89%	-	-	6.02	-	2.51
Current Year	**92.62**	**-**	**8.52**	**84.10**	**52.58**		**9.72**	**-**	**62.30**	**27.82**	**40.04**
Previous Year	63.30	29.32	-	92.62	42.19	-	10.40	-	52.58	40.04	21.11
(B) INTANGIBLE ASSETS											
Goodwill	-	-	-	-	-		-	-	-	-	-
Current Year	-	-	-	-	-		-	-	-	-	-
Previous Year	-	-	-	-	-		-	-	-	-	-
Total Current Year	**92.62**	**-**	**8.52**	**84.10**	**52.58**		**9.72**	**-**	**62.30**	**27.82**	**40.04**
Total Previous Year	63.30	29.32	-	92.62	42.19		10.40	-	52.58	40.04	21.11

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

As at 31st March 2022

PROPERTY, PLANT & EQUIPMENTS AS PER INCOME TAX FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2022

Note No 8

Amount (Rs. In Lacs)

PARTICULARS	GROSS BLOCK OPENING 01.04.2021	ADDITIONS SALE \PUR	DELETIONS SALE \PUR	TOTAL AS AT 31.03.22	DEPRECIATION RATE OF DEP.	DEP. ADDITION	CLOSING 31.03.2022
(A) PROPERTY, PLANT & EQUIPMENTS							
Furniture	0.12	-	-	0.12	10.00%	0.01	0.11
Motor Vehicles	54.47	-	2.51	51.96	15.00%	7.79	44.17
Computer	0.00	-	-	0.00	40.00%	0.00	0.00
Sub Total	54.59	-	2.51	52.09		7.81	44.28
(B) INTANGIBLE ASSETS							
Goodwill	32.43	-	-	32.43	25.00%	8.11	24.33
Sub Total	32.43	-	-	32.43		8.11	24.33
Total	**87.03**	-	**2.51**	**84.52**		**15.92**	**68.61**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

NON CURRENT INVESTMENT (Long Term, Trade, At Cost)	Note No :	9
Particulars	**As at 31.03.2022 Amount (Rs. In Lacs)**	**As at 31.03.2021 Amount (Rs. In Lacs)**
Quoted Shares (Cost)		
5000 Shares of Rs. 165.49 each of MSTC Ltd (Market Value- Rs. 15,30,500.00)	8.27	16.55
Asian Tiles	-	306.03
Jindal Stainless	-	792.50
18223 Shares of Rs. 41.19 each of REPL (Market Value- Rs. 39,04,277.75)	7.51	7.51
20000 Shares of Rs. 3.99 each of 3i Infotech Ltd (Market Value- Rs. 10,25,000)	0.80	7.97
165295 Shares of Rs. 147.98 each of Share India (Market Value- Rs. 20,69,16,281)	244.60	435.06
330000 Shares of Rs. 902.35 each of Apollo Tricoat (Market Value- Rs. 28,21,66,500)	2,977.74	4,060.56
480000 Bonus Shares of Rs. 0 each of Apollo Tricoat (Market Value- Rs. 41,04,24,000)	-	-
24,636 Shares of Rs. 12.50 each of Potential Investment Ltd (Market Value- Rs. 2,10,65,011.80)	3.08	3.08
1051 Shares of Rs. 220 each of Amuleas Leasing Ltd (Apollo Pipes Ltd) (Market Value- Rs. 5,09,735)	2.31	2.31
23125 Shares of Rs. 161.16 each of Race Eco Chain Limited (Market Value- Rs. 39,31,250)	37.27	-
24,497 Shares of Rs. 210.69 each of Ganesha Ecosphere Ltd (Market Value- Rs. 1,78,04,419.60)	52.67	52.67

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

336 Shares of Rs. 1464.81 each of Apollo Pipes Ltd (Market Value- Rs. 1,62,960)	4.91	-
9664 Bonus Shares of Rs. 0 each of Apollo Pipes Ltd (Market Value- Rs. 46,87,040)	-	-
1 Shares of Rs. 153.85each of Coal India Limited (Market Value- Rs. 183.05)	0.00	-
60800 Shares of Rs. 284.53 each of SCPL (Market Value- Rs. 2,38,03,200)	172.99	-
37280 Shares of Rs. 44.62 each of Swagatam Trading & Services Ltd (Market Value- Rs. 52,97,488)	16.63	-
Unquoted Shares (Cost) 63,70,000 Shares of Rs. 10 each of BLP Equity Research Pvt Ltd	637.00	637.00
Gold	0.50	0.50
Utrade Solutions Pvt Ltd (15524*2350)	364.81	
Vista Furnishing Pvt Ltd	1,280.00	
Aggregate Value of Investment	**5,811.10**	**6,321.73**
Aggregate Value of Quoted Investment	3,528.79	5,684.23
Aggregate Market Value of Quoted Investment	9,832.27	7,456.11
Aggregate Market Value of Unquoted Investment	2,281.81	637.00

DEFERRED TAX (ASSETS) (NET) **Note No : 10**

Particulars	**As at 31st March 2022 Amount (Rs. In Lacs)**	**As at 31st March 2021 Amount (Rs. In Lacs)**
Deferred Tax Assets	10.27	11.83
TOTAL	**10.27**	**11.83**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Inventories Note No : 11

Particulars	As at 31st March 2022 Amount (Rs. In Lacs)	As at 31st March 2021 Amount (Rs. In Lacs)
Stock in Trade - Shares (Valued at FIFO Method) certified by Management	902.95	1,282.66
TOTAL	**902.95**	**1,282.66**

Trade Receivables Note No. 12

Particulars	As at 31st March 2022 Amount (Rs. In Lacs)	As at 31st March 2021 Amount (Rs. In Lacs)
(i) Outstanding for a period of exceeding six months from the date they were due for payment	0.36	1.07
(ii) Outstanding for a period not exceeding six month from the date they are due for payment	1,406.76	67.26
TOTAL	**1,407.11**	**68.33**

Ageing Schedule - Trade Receivable		
Undisputed - Considered Good		
- Less than 6 Months	1,406.76	67.26
- 6 Months- 1 year	-	-
- 1-2 years	-	1.07
- 2-3 Years	0.36	-
- More than 3 Years	-	-
Undisputed Trade Receivables-which have significant increase in credit risk	-	-
Undisputed Trade Receiveables-Credit impaired	-	-
Disputed - Considerd good	-	-
Disputed Trade Receivables-which have significant increase in credit risk	-	-
Disputed Trade Receiveables-Credit impaired	-	-

Cash and Cash Equivalents Note No. 13

Particulars	As at 31st March 2022 Amount (Rs. In Lacs)	As at 31st March 2021 Amount (Rs. In Lacs)
Balances with banks		
This includes:		
Closing Balance		
HDFC BANK	21.87	31.80
ICICI BANK	1.00	
Cash on hand*	0.53	0.48
TOTAL	**23.40**	**32.28**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Short-term loans and advances Note No. 14

Particulars	As at 31st March 2022 Amount (Rs. In Lacs)	As at 31st March 2021 Amount (Rs. In Lacs)
Others Loans & Advances (Unsecured,Considered Goods)		
Fintellectual Advisors LLP	68.11	-
Race Eco Chain Ltd	364.09	
Blp Equity Research Pvt Ltd	56.36	56.36
TOTAL	**488.57**	**56.36**

Other Current Assets Note No. 15

Particulars	As at 31st March 2022 Amount (Rs. In Lacs)	As at 31st March 2021 Amount (Rs. In Lacs)
TDS Receivable	4.28	1.07
TCS Receivable	-	0.17
D-mat Account	0.10	0.10
Advance Tax	70.00	-
Advance to Suppliers	13.00	-
Prepaid Insurance	0.24	-
	87.62	**1.34**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Income From Operations Note No 16

Particulars	For the year ended 31 March 2022 Amount (Rs. In Lacs)	For the year ended 31 March 2021 Amount (Rs. In Lacs)
Sale of Products (Shares)	10,772.46	19,254.72
Sale of Products (Net)	**10,772.46**	**19,254.72**
Other Income		
Dividend	18.36	14.31
Short Term Capital Gain	1,127.35	-
Long Term Capital Gain	-	145.36
Other Income	-	44.40
Interest From loan	24.53	-
Profit On F And O	546.91	-
Short & Excess	0.00	-
Other Income (Net)	**1,717.16**	**204.06**
Total	**12,489.63**	**19,458.78**

Cost Of Material Consumed Note No 17

Particulars	For the year ended 31 March 2022 Amount (Rs. In Lacs)	For the year ended 31 March 2021 Amount (Rs. In Lacs)
Opening Stock	1,282.66	2,333.31
Purchase during the year	9,987.09	13,442.29
	11,269.75	15,775.60
Less: Closing Stock	902.95	1,282.66
Total	**10,366.80**	**14,492.94**

Employee Benefit Expenses Note No 18

Particulars	For the year ended 31 March 2022 Amount (Rs. In Lacs)	For the year ended 31 March 2021 Amount (Rs. In Lacs)
Salary	5.71	2.23
TOTAL	**5.71**	**2.23**

Finance Cost Note No 19

Particulars	For the year ended 31 March 2022 Amount (Rs. In Lacs)	For the year ended 31 March 2021 Amount (Rs. In Lacs)
Bank Charges	-	-
TOTAL	-	-

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Other Expenses Note No 20

Particulars	For the year ended 31 March 2022 Amount (Rs. In Lacs)	For the year ended 31 March 2021 Amount (Rs. In Lacs)
Accounting Charges	0.40	0.40
Audit Fee	0.15	0.15
Brokerage	4.02	-
Car Running Expenses	-	0.89
CGST on Brokerage	-	0.11
Conveyance	0.23	0.13
Delay payment charges	0.05	1.66
Demat Charges	-	1.97
DP Charges	0.89	-
Exchange Transaction Charges	0.00	-
GST	4.87	-
GST/Service Tax	-	6.38
Insurance	0.42	0.13
Interest On Loan	12.99	-
Long Term Capital Loss	144.74	-
Loss on Scrap Sale	2.51	-
Miscellaneous Expenses	0.10	-
Office Expenses	12.59	8.22
Other Expenses	0.03	0.06
Rebate And Discount	0.71	-
ROC Expenses	0.75	-
SEBI Charges	0.03	0.02
SGST on Brokerage	-	0.11
Short & Excess	-	0.00
Short Margin Expense	0.00	-
Staff Walfare	0.55	0.12
Stamp Duty charges	1.74	2.39
STT Charges	26.30	33.57
Tour & Travelling Expenses	-	0.50
Transaction Charges	1.65	0.86
Turnover Tax	-	1.01
TOTAL	**215.71**	**58.66**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Securocrop Securities India Private Limited

Unit No 203, Plaza P3 Central Square
Bara Hindu Rao
CIN: U74899DL1995PTC065534

Closing Stock

Stock Group Summary
1-Apr-21 to 31-Mar-22

Particulars	Securocrop Securities (I) Pvt. Ltd. - 2021-22		
	1-Apr-21 to 31-Mar-22		
	FIFO		
	Closing Balance		
	Quantity	*Rate*	Value (Rs. In Lacs)
3I INFOTECH (T)	500 NOS	*98.49*	0.49
Anmol India Ltd (T)	171 NOS	*210.82*	0.36
APL Apollo Tubes	987 NOS	*1006.11*	9.93
APL Apollo Tubes (Bonus)	987 NOS		-
AUTO PINS	10 NOS	*0.10*	0.00
CALIFORNIA SOFTWARE (T)	600 NOS	*49.72*	0.30
DR. M SOY PROTEINS LTD	1400 NOS	*0.10*	0.00
FUTURE CONSUMER	695 NOS	*7.05*	0.05
GANESH ECO (SHARE INDIA)	79406 NOS	*562.22*	446.43
GANPOLY	300239 NOS	*35.23*	105.76
GEM POLY	67134 NOS	*226.32*	151.94
HINDUSTAN ORGANICS (T)	1300 NOS	*37.76*	0.49
HKG LIMITED	113000 NOS	*8.00*	9.04
HKG LIMITED (BONUS)	107500 NOS		-
INDIAN RAILWAY CATER (T)	114 NOS	*924.35*	1.05
Indra Industries	92433 NOS	*1.00*	0.92
Indraing Shares (PHY SHARE)	81667 NOS	*30.00*	24.50
JTL INFRASTURCTURE	1265 NOS	*67.76*	0.86
KLG SYSTEL	2500 NOS	*0.10*	0.00
National Alumunium (T)	400 NOS	*124.84*	0.50
Ptc India	86393 NOS	*7.11*	6.14
REAL VALUE APPLIANCES	1500 NOS	*0.10*	0.00
Regent Enterprises Ltd	375865 NOS	*0.59*	2.23
R*SHARES NIFTY BEES (T)	1500 NOS	*159.05*	2.39
RUDRABHISHEK ENTERPR	46960 NOS	*212.46*	99.77
SHARE INDIA	4705 NOS	*669.08*	31.48
Share India Securities	150 NOS	*603.99*	0.91
STRAGIC BRAND (PHY SHARE)	25000 NOS	*0.40*	0.10
SV HOUSING (SHARE INDIA)	90000 NOS	*6.35*	5.72
VODAFONE IDEA (T)	2000 NOS	*9.72*	0.19
YES BANK LTD. (T)	10000 NOS	*13.86*	1.39
Grand Total	**1496381 NOS**		**902.95**

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

Securocrop Securities India Private Limited
Unit No 203, Plaza P3 Central Square
Bara Hindu Rao
CIN: U74899DL1995PTC065534

Capital Gain Statement

Stock Group Summary
1-Apr-21 to 31-Mar-22

Amount (Rs. In Lacs)

Invesments
Securocrop Securities (I) Pvt. Ltd. - 2021-22
1-Apr-21 to 31-Mar-22
FIFO

Particulars	Opening Balance			Inwards			Outwards						Closing Balance			
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value	Consumption	Gross Profit	Perc %	Quantity	Rate	Value	LT/ST
31 INFOTECH LTD (I)	200000 NOS	3.99	7.97			-	180000 NOS		-	7.17	(7.17)		20000 NOS	3.99	0.80	Long Term
AMULEAS (I)	1051 NOS	220.00	2.31			-			-	-	-		1051 NOS	220.00	2.31	
APOLLO PIPES LTD (I)			-	229370 NOS	1320.24	3,028.24	229034 NOS	1345.15	3,080.86	3,023.33	57.52	1.87 %	336 NOS	1481.81	4.91	Short Term
APOLLO PIPES LTD (I) BONUS			-	9664 NOS		-			-	-	-		9664 NOS		-	
APOLLO TRICOAT TUBES (I)	450000 NOS	902.35	4,060.56			-	120000 NOS	787.71	945.25	1,082.82	(137.56)	-14.55 %	330000 NOS	902.35	2,977.74	Long Term
APOLLO TRICOAT TUBES (I) BONUS			-	480000 NOS		-			-	-	-		480000 NOS		-	
ASIANTILES (I)	125000 NOS	244.82	306.03			-	125000 NOS	175.21	219.01	306.03	(87.01)	-39.73 %			-	Short Term
BLP EQUITY RESEARCH PVT LTD (I)	6370000 NOS	10.00	637.00			-			-	-	-		6370000 NOS	10.00	637.00	
CENTURY PLYBOARDS			-	10000 NOS	489.59	48.96	10000 NOS	680.55	68.06	48.96	19.10	28.06 %			-	Short Term
COAL INDIA LIMITED (I)			-	1 NOS	153.85	0.00			-	-	-		1 NOS	153.85	0.00	
DEEPAK FERTILISERS & PETROCHEM (I)			-	25000 NOS	435.88	108.97	25000 NOS	573.50	143.38	108.97	34.41	24.00 %			-	Short Term
GANESHA ECOSPHERE (I)	24997 NOS	210.69	52.67			-			-	-	-		24997 NOS	210.69	52.67	
GREENPANEL (I)			-	55177 NOS	193.13	106.56	55177 NOS	295.41	163.00	106.56	56.43	34.62 %			-	Short Term
JINDAL STEEL (I)	875000 NOS	90.57	792.50			-	875000 NOS	153.22	1,340.63	792.50	548.13	40.89 %			-	Short Term
Mstc Limited (I)	10000 NOS	165.49	16.55			-	5000 NOS	249.36	12.47	8.27	4.19	33.63 %	5000 NOS	165.49	8.27	Short Term
POTENTIAL INVESTMENTS (I) (PHY SHARES)	24636 NOS	12.50	3.08			-			-	-	-		24636 NOS	12.50	3.08	
RACE ECO CHAIN LTD (I)			-	23125 NOS	161.16	37.27			-	-	-		23125 NOS	161.16	37.27	
REPL (I)	18223 NOS	41.19	7.51			-			-	-	-		18223 NOS	41.19	7.51	
SALASAR TECHNO (I)			-	500 NOS	440.56	2.20	500 NOS	494.29	2.47	2.20	0.27	10.87 %			-	Short Term
SCPL (I)			-	60800 NOS	284.53	172.99			-	-	-		60800 NOS	284.53	172.99	
SHARE INDIA (I)	294000 NOS	147.98	435.06			-	128705 NOS	514.57	662.28	190.46	471.83	71.24 %	165295 NOS	147.98	244.60	Short Term
SURYA ROSHNI (I)			-	15000 NOS	620.40	93.06	15000 NOS	770.32	115.55	93.06	22.49	19.46 %			-	Short Term
SWAGTAM TRADING & SERVICES LTD (I)			-	37280 NOS	44.62	16.63			-	-	-		37280 NOS	44.62	16.63	
Grand Total	8392907 NOS		6,321.23	945917 NOS		3,614.89	1768416 NOS		6,752.95	5,770.33	982.62	14.55 %	7570408 NOS		4,165.79	

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Cash Flow Statement for the year ended 31 March 2022

	Particulars	Amount (Rs. In Lacs) Year ended 31st March 2022	Amount (Rs. In Lacs) Year ended 31st March 2021
A.	**Cash flows from Operating Activities**		
	Profit After Tax	1,469.44	3,738.79
	Adjusted for:		
	(Transfer from Reserves)	(253.23)	(0.75)
	(Profit) / loss on sale / write off of assets	2.51	
	Depriciation and Amortisation	9.72	10.40
	Interest Expense	-	-
	(Dividend Income)	(18.36)	
	(Interest Income)	(24.53)	-
	Operating from before working capital	**1,185.54**	**3,748.43**
	Movement in working capital		
	Decrease/ (increase) in Trade Receivable	(1,338.78)	229.76
	Decrease/ (increase) in Short Term Loans and Advances	(432.21)	(33.36)
	Decrease/ (increase) in Long Term Loans and Advances	-	-
	Decrease/ (increase) in Inventories	379.71	1,050.65
	Decrease/ (increase) in Other Current Assets	(86.28)	(0.49)
	Increase / (decrease) in Trade payable	(53.49)	(1,600.17)
	Increase / (decrease)in Short Term Borrowings	-	-
	Increase / (decrease)in Long Term Borrowings	(460.96)	1,071.81
	(Increase) / decrease in Deffered Tax	1.56	3.00
	Increase / (decrease) in Short term Provision	(732.08)	1,152.77
	Increase / (decrease) in Other current Liabillities	58.11	(0.17)
	Cash generated from Operations	**(1,478.87)**	**5,622.23**
	Direct Tax Paid	-	-
	Net cash from operating activities	**(1,478.87)**	**5,622.23**
B.	**Cash flows from Investing Activities**		
	Purchase of fixed assets	-	(29.32)
	Sale/Disposal of fixed assets	-	-
	Sale of non current investment	5,770.33	(5,569.11)
	Purchase of Non Current Investment	(5,259.71)	-
	Security deposit	-	-
	Loan to Body corporates	-	-
	Dividend Income	18.36	
	Interest received	24.53	-
	Net cash used for investing activities	**553.52**	**(5,598.44)**
C.	**Cash flows from Financing Activites**		
	Decrease/ (increase) in long term loans and advances	-	-
	Decrease/ (increase) in long term loans and liability	-	-
	Proceeds from Issue of Equity Capital	916.47	-
	Interest Paid	-	-
	Net cash from (used for) financing acitivities	**916.47**	**-**
	Net increase/(decrease) in cash and cash equivalents **(A+B+C)**	(8.88)	23.79
	Cash and cash equivalents at the beginning of the year	32.28	8.49
	Cash and cash equivalents at the end of the year	**23.40**	**32.28**

1. The above cash flow statement has been prepared under the " indirect Method" as set out in Accounting Standard -3 cash flow statement
2. The previous year's figures have been re classified/ re grouped to conform to current year's classification

Audit Report
Separate Report of Even Date Annexed
For J.KUMAR & COMPANY
Chartered Accountants

FOR SECUROCROP SECURITIES INDIA PRIVATE LIMITED

For Securocrop Securities India Pvt. Ltd.

Director

For Securocrop Securities India Pvt. Ltd.

Director

J. KUMAR & CO NEW DELHI CHARTERED ACCOUNTANTS

J.L.KUMAR
Proprietor
F.R.N 001227N
Place: New Delhi
Date: 01-09-2022

Dinesh Pareekh
MANAGING **Director**
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948