INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Securocrop Securities India Private Limited
Unit No. 203, Plaza P-3 Central Square
Bara Hindu Rao
Delhi-110006

Report on the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial statements of **Securocrop Securities India Private Limited** comprise the Balance Sheet as at March31, 2021, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us and subject to our observations in the basis for qualified opinion paragraph, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31.2021, and its loss, and its cash flow for the year ended on that date.

Basis for Qualified Opinion

The Company has not complied with the provisions of 186 of Companies Act 2013 as the Company has granted interest free loan having an outstanding balance of Rs. 5636000 as at the end of the year to the parties covered under section 189 of the Companies Act, 2013.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Information 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 Annual Report but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this Auditor's Report. 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 financial statements or our knowledge obtained in the 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.

Responsibilities of Management and Those Charges with Governance for the Standalone Financial statements

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

In preparing the financial statements, the board of directors is responsible for the assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- 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

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, we give in the Annexure A, a statement on matters specified in paragraph 3 and 4 of the order, to the extent applicable

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

   ii) 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.
   iii) The Balance Sheet, and the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account
   iv) 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
   v) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
   vi) The matters described in the "Basis for Qualified Opinion Paragraph above and in our opinion are related to the maintenance of accounts and other matters connected therewith.
   vii) The requirements of Section 197 of the Act are not applicable to the company, since the Company is Private Company and hence not commented upon.
   viii) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure 'B', and
   ix) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      (1) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
      (2) 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.
      (3) There has been no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

For J Kumar & Co.
Chartered Accountants

J L Kumar
(Proprietor)
M No. 011986
FRN – 001227N
UDIN- 22011986AAAAAG8091

Place :- New Delhi
Date :- 27.11.2021

Annexure-A to the Auditors Report

1. The Annexure referred to in our report to the members of Securocrop Securities India Private Limited for the year ended 31.03 2021 We report that:
   i) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

   ii) The fixed assets 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.

   iii) The clause 1(c) are not applicable since the Company does not have any immovable property.

2. The inventory has 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

3. The Company has granted unsecured loans to its an associate Company having an outstanding balance of Rs. 5636000 /- as at the end of the period, and covered under section 189 of the act.
   i) In our opinion, the terms and conditions on which the loans had been granted to the under section 189 of the Act were not, prima facie, prejudicial to the interest of the Company

   ii) In the case of the loan granted to the bodies corporate listed in the register maintain under section 189 of the Act, the borrowers have been regular in the payment of the principal. No interest has been charged on these accounts.

   iii) There is no overdue amount for more than ninety days as at the end of the period.

4. In our opinion and according to the information and explanations given to us, the Company has contravened the provisions of Section 186 of Companies Act, 2013 as the Company has granted interest free loan of Rs. 5636000/- to the parties covered under section 189 of the Companies Act, 2013

5. According to information and explanations given to us, the Company has not accepted any deposits as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under

6. In our opinion, cost records under section 148(1) of the Companies Act, 2013 are not required to be maintained by the Company

7. A) The Company is regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales-Tax, Service tax, duty of customs duty of excise, Value Added Tax, Cess and any other undisputed statutory dues with the appropriate authorities. There are no arrears of outstanding statutory dues as at 31st March, 2021, concerned for a period of more than six months from the date they become payable.

   B) According to information and explanations given to us, there are ao disputed amounts payable in respect of income tax, wealth tax, sales tax, value added tax, service tax, duty of custom and duty of excise except the following:

Nature of Statue	Nature if Dues	Amount (Rs.) of Demand	Year to which amount pertains	Forum where dispute is pending
IT Act, 1961	Income Tax	Rs. 3,82,740	2019-20	Rectification Pending
IT Act, 1961	Income Tax	Rs. 1,35,087	2018-19	Rectification Pending
IT Act, 1961	Income Tax	Rs. 15,25,110	2010-11	Vivad se Vishwas Scheme Pending

8. In our opinion, the Company has not defaulted in repayment of dues to any financial institution or bank or Government as at the balance sheet date. The Company has not issued any debentures.

9. The Company has not raised moneys by way of initial public offer or further public offer and has not taken any term loan, therefore clause (9) is not applicable to the Company.

10. During the checks carried out by us and as per information made available to us, no fraud on or by the Company has been noticed or reported during the year under audit.

11. According to the information and explanations given by the management, the managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013 wherever applicable.

12. The Company is not Nidhi Company therefore this clause is not applicable to the Company.

13. In our opinion, the 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 as required by the applicable accounting standards.

14. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review, therefore clause (14) is not applicable to the Company.

15. In our opinion and as per information given to us the Company has not entered into any non-cash transactions with directors or persons connected with him, therefore clause (15) not applicable to the Company.

16. The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934 therefore clause (16) not applicable to the Company.

For J Kumar & Co.
Chartered Accountants

J L Kumar
(Proprietor)
M No. 011986
FRN – 001227N
UDIN-22011986AAAAAG8091

Place :- New Delhi
Date :- 27/11/2021

Annexure- B to the Auditors' Report

Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of Section 10 of the Companies Act, 2013 ("the Act")

To the Members of Securocrop Securities India Private Limited

We have audited the internal financial controls over financial reporting of **SECUROCROP SECURITIES INDIA PRIVATE LIMITED** ("the Company") as of 31 March, 2021 in conjunction with our audit of the Standalone financial statements of the Company for the period 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 Control over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI'). 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 Mudit. 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 aspects.

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 control 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 control system over financial reporting

Meaning of Internal Financial Control over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide a reasonable assurance regarding the reliability of financial reporting and the preparation of financialstatements for external purposes in accordance with generally accepted accounting principles. ACompany'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 authorisations of management and directors of the Company, and

3. Provide reasonable assurance regarding prevention or timely detection of unauthorised Requisition, 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 period 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 31" March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For J Kumar & Co.
Chartered Accountants

J L Kumar
(Proprietor)
M No. 011986
FRN – 001227N
UDIN- 22011986AAAAAG8091

Place :- New Delhi
Date :- 27/11 2021

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

1. SIGNIFICANT ACCOUNTING POLICIES

i) Basis of preparation

The financial statements of the Company have been prepared on historical cost convention on going concern on accrual basis, in accordance with the requirements of the Companies Act, 2013, read with General Circular 8/2014 dated 4th April 2014 issued by the Ministry of Corporate Affairs and in accordance with the accounting principles generally accepted in India, and comply with the accounting standards notified under section 133 of the Companies Act, 2013. read together with paragraph 7 of the Companies (Account) Rules 2014 and the Companies (Accounting Standards) Rules, 2006 (as amended), to the extent applicable. Accounting policies have been consistently applied and 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, such changes we suitably incorporated. The management evaluates all recently issued or revised accounting standards on an ongoing basis.

ii) Property, plant and equipment (Tangible Fixed Assets)

Property. Plant and equipment including capital work in progress are stated at cost, less accumulated depreciation and accumulated impairment losses, if any. The cost comprises of purchase price, taxes, duties, freight and other incidental expenses directly attributable and related to acquisition and installation of the concerned assets and are further adjusted by the amount of CENVAT credit and VAT credit availed wherever applicable.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewedeachfinancial yearend and adjusted prospectively, if appropriate.

Depreciation on property, plant and equipment is provided on prorata basis on diminishing balance method using theuseful lives of the assets estimated by management and in the manner prescribed in Schedule II of the Companies Act.

Assets:	Useful life (in years)
Motor Car:	10

Assets which are fully depreciated (i.e.upto 95% of their original cost) are not further depreciated and values are retained.

iii) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on whichsuch investments are made, are classified us current investments. All other investments are classified as long-term investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investments basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss

iv) Inventories are valued as under:

(1) The stocks of shares have been taken at lower of cost and net realizable Value

(2) The inventories are valued on the basis of First in First Out (FIFO Method).

v) **Revenue Recognition:**

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

(1) Sale of shares

Revenue from sale of share is recognised when all the significant risks and rewards of ownership of the shares have been passed to the buyer, and arc recorded net of returns

(2) Interest Income

Interest income is reckoned on a time proportion basis

vi) **Earning Per Share**

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

For J Kumar & Co.
Chartered Accountants

J L Kumar
(Proprietor)
M No. 011986
FRN – 001227N
UDIN- 22011986AAAAAG8091

Place :- New Delhi
Date :- 27.11.2021

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 incase 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 revenues and expenses during the reporting period. Difference between the actual results and estimates a recognised in the period in which the results are known / materialised.

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 Amortisation :

Depreciation on tangible assets is provided in accordance with W.D.V. rate calculated as per the provisions Schedule II to the Companies Act, 2013 on the basis of 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 charge

Inventories :

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

Foreign Currency Transaction :

i) Conversion

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

ii) Exchange Differences

Exchange differences arising on the settlement or reporting of monetary items at rates different from thos 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 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 b related objectively to an event occurring after the impairment loss was recognized. The carrying amount of asset is increased to its revised recoverable amount, provided that this amount does not exceed the carryir 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 recognised on transfer in property of goods to customers. Processing Income is recognized as and when such service are provided. Interest income are recognised on time proportion basis.

Retirement Benefits :

Contribution to Provident Fund and Family Pension Fund is made monthly and debited to the Statement o Profit and Loss. Since employee of the company can encash unavailed leave during the period of service an 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 capitalised. A Qualifyir assets is one that necessarily takes substantial period of time to get ready for its intended use. Other Borrowing costs are recognised 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 i valuation of Non Current investment. Current Investments comprising investment in Mutual Funds, are stated at cost.

Taxation :

Income tax liability is ascertained on the basis of assessable profits computed in accordance with the provisions of Income-tax. Act, 1961 Deferred tax is recognized, subject to the consideration of prudence, o timing differences, being the difference between taxable income and accounting income that originate in c 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 Comp review the same at each Balance Sheet date and writes down the carrying amount of MAT Credit Entitlem to the extent there is no longer convincing evidence to the effect that Company will pay normal Income T 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 w of notes to the accounts.

For J Kumar & Co.
Chartered Accountants

J L Kumar
(Proprietor)
M No. 011986
FRN – 001227N
UDIN- 22011986AAAAAG8091

Place :- New Delhi
Date :- 27-11-2021

20 **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 amagamarion and after giving into effect, the accounting entries as above on the appointed date 01/04/2014, a goodwill of Rs. 216,80,580/- has been recognised which have been amortized over a period of five years ona 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

Particulars of Transferor Company	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**Total**
Shakti Hotels Private Limited	1,69,58,330	-	-	-	-	-	1,69,58,330
Commercial Advertising and Marketing Private Limited	47,22,250	-	-	-	-	-	47,22,250
Total (A)	**2,16,80,580**	-	-	-	-	-	**2,16,80,580**

Details of Amortization of Goodwill

Amortization (1/5th)	11,94,450	11,94,450	11,94,450	11,94,450	11,94,450	-	59,72,250
	5,23,611	31,41,666	31,41,666	31,41,666	31,41,666	26,18,055	1,57,08,330
Total (B)	**17,18,061**	**43,36,116**	**43,36,116**	**43,36,116**	**43,36,116**	**26,18,055**	**2,16,80,580**
Balance Goodwill	1,99,62,519	1,56,26,403	1,12,90,287	69,54,171	26,18,055	-	

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

Transactions during the year	For the year ended 31 March 21	For the year ended 31 March 20
(i) **Advances and loans given to**		
Associate Companies		
BLP Equity Research Private Limited	56,36,000	-
	56,36,000	-
(ii) **Advances repaid by**		
Associate Companies		
Gem Enviro Management Private Limited	23,00,000	2,00,000
	23,00,000	**2,00,000**
(iii) **Loan Taken**		
Key Management Personnel		
Dinesh Pareekh	16,09,00,000	16,69,633
	16,09,00,000	**16,69,633**
Associate Companies		
Gem Enviro Management Private Limited	50,50,000	-
BLP Equity Research Private Limited	41,00,000	5,64,000
	91,50,000	**5,64,000**
(iv) **Loan Repaid**		
Key Management Personnel		
Dinesh Pareekh	6,32,05,000	-

Associate Companies		
BLP Equity Research Private Limited	46,64,000	-
	46,64,000	-

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

Associate Companies		
GEM Enviro Management Private Limited	-	23,00,000
BLP Equity Research Private Limited	56,36,000	
	56,36,000	**23,00,000**

(vi) **Balance Payable at the end of the year:-**

Associate Companies		
GEM Enviro Management Private Limited	50,50,000	-
Key Management Personnel		
Dinesh Pareekh	9,93,64,633	16,69,633
	10,44,14,633	**16,69,633**

4 **Earnings per share**

Basic and Diluted Earnings per share		
Numerator for earning per share		
Profit before taxation	48,94,55,628	-2,40,47,585
Provision for deferred tax and income tax	12,12,26,711	3,37,752
Profit after taxation	36,82,28,917	-2,37,09,833
Denominator for earnings per share		
Weighted number of equity shares outstanding during the period	2,69,916	2,69,916
Earning per share-Basic and Diluted(one equity share of Rs. 10/- each)	1,364.24	-87.84

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 in 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

Dinesh Pareekh
Director
DIN No : 00629464

Rakesh Chandra Pareek
Director
DIN No 01507948

Date: 27-11-2021
Place: New Delhi
UDIN-22011986AAAAAG8091

FINAL 6.2.22
O.K

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2021

Calculation of Current Tax

Business Income

		Amount
Net Profit as per P&L		48,94,55,628
Additions	Depriciation as per Companies Act	10,39,553
Deletions	Depriciation as per Income Tax Act	20,43,794
	LTCG	1,45,35,916
	Dividend Income	14,30,506
	Total	**47,24,84,964**

Capital Gain

	LTCG	1,45,35,916
	Total	**1,45,35,916**

Other Sources

	Dividend Income	14,30,506
	Total	**14,30,506**

Total	**48,84,51,387**
Less: B/f Losses	2,24,48,539
Gross Total Income	**46,60,02,848**
Income chargeable to tax at Normal Rates	45,14,66,931
Income chargeable to tax at Special Rates	1,45,35,916
Tax on Business Income and OS @ 22%	9,93,22,725
Tax on Capital Gain @ 10%	14,43,592
Add: Surcharge@10%	1,00,76,632
Add: SHEC@4%	44,33,718
Gross Tax Liability	**11,52,76,666**
Add: Interest u/s 234A	46,06,084
Add: Interest u/s 234B	1,26,66,731
Add: Interest u/s 234C	57,40,175
Aggregate Liability	**13,82,89,656**
Less: TDS	1,07,292
Less: TCS	17,198
Amount Payable	**13,81,65,166**

Calculation of Deferred Tax

	Amount
Opening Balance	57,03,068
Additions	-
Deletions	(10,04,241)
Closing Balance	46,98,827
Deferred Tax Asset	11,82,601
Less: Opening Balance	14,82,798
Transfer to P&L	**(3,00,197)**

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Balance Sheet

As at 31st March 2021

S.NO	Particulars	Note No.	Figures as at the end of current reporting period 2021	Figures as at the end of previous reporting period 2020
			Amount(Rs.)	Amount(Rs.)
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) **Authorised Capital**		**3,00,00,000**	**3,00,00,000**
	(b) Share Capital	2	2,69,91,600	2,69,91,600
	(c) Reserves and Surplus	3	40,21,27,265	2,83,23,500
			42,91,18,865	5,53,15,100
2	**Share application money pending allotment**		-	-
3	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	4	12,14,14,633	1,42,33,633
	(b) Deferred Tax Liabilities (Net)		-	-
			12,14,14,633	1,42,33,633
4	**Current Liabilities**			
	(a) Short-Term Borrowings	5	11,55,25,725	27,55,42,603
	(b) Trade Payables	6	1,21,300	1,38,000
	(c) Other Current Liabilities	7	11,52,76,666	-
	(d) Short-Term Provisions			
			23,09,23,691	27,56,80,603
	Total		**78,14,57,189**	**34,52,29,336**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) **Fixed Assets**			
	(i) Tangible Assets	8	40,04,043	21,11,253
	(ii) Intangible Assets		-	-
	(b) Non Current Investment	9	63,21,72,683	7,52,61,400
	(c) Deffered Tax Assets (Net)	10	11,82,601	14,82,798
			63,73,59,327	7,88,55,450
2	**Current Assets**			
	(a) Inventories	11	12,82,66,059	23,33,31,089
	(b) Trade Receivables	12	68,33,282	2,98,08,888
	(c) Cash and Cash Equivalents	13	32,28,030	8,48,909
	(d) Short-Term Loans and Advances	14	56,36,000	23,00,000
	(e) Other Current Assets	15	1,34,490	85,000
			14,40,97,862	26,63,73,886
	Total		**78,14,57,189**	**34,52,29,336**

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

For SECUROCROP SECURITIES INDIA PVT. LTD.

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

J.L. KUMAR
Proprietor
F.R.N. 001227N
Place: New Delhi
Date: 27.11.2021
UDIN - 22011986AAAAAG8091

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Statement of Profit & Loss

For the Year Ended on 31st March 2021

(Figure in Rs.)

S.No.	Particulars	Refer Note No.	Figures for the current reporting period 2021	Figures for the previous reporting period 2020
			Amount (Rs.)	Amount (Rs.)
I.	Revenue from operations	16	1,92,54,71,736	22,01,63,415
	Other Income		2,04,05,941	29,12,595
II	**Total Revenue**		1,94,58,77,677	22,30,76,010
III	**Expenses:**			
	Cost Of Material Consumed	17	1,44,92,94,066	24,09,98,096
	Purchase of Stock in Trade		-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
	Employee Benefit Expenses	18	2,22,800	-
	Depreciation and amortization expenses		10,39,553	33,55,558
	Finance Cost	19	-	240
	Other expenses	20	58,65,631	27,69,702
	Total expenses		1,45,64,22,049	24,71,23,595
IV.	**Profit before tax (II-III)**		48,94,55,628	(2,40,47,585)
V.	**Tax expense:**			
	(1) Current tax		11,52,76,666	-
	(2) Deferred tax		(3,00,197)	3,37,752
VI.	**Profit /(Loss) from continuing operations (after Tax) (IV-V)**		37,38,78,765	(2,37,09,833)
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)**		**37,38,78,765**	**(2,37,09,833)**
XI	**Earnings per equity share:**			
	(1) Basic		1,385.17	(87.84)
	(2) Diluted		1,385.17	(87.84)

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: 27.11.2021
UDIN-22011986AAAAAG8091

For SECUROCROP SECURITIES INDIA PVT. LTD.

For Securocrop Securities India Private Limited

Director

Dinesh Pareekh
Director
DIN: 00629464

For Securocrop Securities India Private Limited

Director

Rakesh Chandra Pareek
Director
DIN: 01507948

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

Cash Flow Statement for the year ended 31 March 2021

	Particulars	Amount (Rs.) Year ended 31st March 2021	Amount (Rs.) Year ended 31st March 2020
A.	**Cash flows from Operating activities**		
	Profit After Tax	37,38,78,765	(2,37,09,833)
	Adjusted for:		
	Transfer from Reserves	(75,000)	-
	Depriciation and Amortisation	10,39,553	33,55,558
	Interest Expense	-	240
	Interest Income	-	-
	Operating from before working capital	**37,48,43,317**	**(2,03,54,035)**
	Movement in working capital		
	Decrease/ (increase) in Trade Receivable	2,29,75,605	(2,79,62,960)
	Decrease/ (increase) in Short Term Loans and Advances	(33,36,000)	3,87,272
	Decrease/ (increase) in Long Term Loans and Advances	-	-
	Decrease/ (increase) in Inventories	10,50,65,030	(12,01,55,901)
	Decrease/ (increase) in Other Current Assets	(49,489)	51,517
	Increase / (decrease) in Trade payable	(16,00,16,878)	16,53,66,153
	Increase / (decrease)in Short Term Borrowings	-	-
	Increase / (decrease)in Long Term Borrowings	10,71,81,000	36,69,633
	Increase / (decrease) in Deffered Tax	3,00,197	(3,37,752)
	Increase / (decrease) in Short term Provision	11,52,76,666	(1,46,814)
	Increase / (decrease) in Other current Liabillities	(16,700)	(31,619)
	Cash generated from Operations	**56,22,22,749**	**4,85,494**
	Direct Tax Paid	-	1,91,976
	Net cash from operating activities	**56,22,22,749**	**2,93,518**
B.	**Cash flows Investing Activities**		-
	Purchase of fixed assets	(29,32,343)	-
	Sale of non current investment	(55,69,11,284)	-
	Purchase of Non Current Investment	-	-
	Security deposit	-	-
	Sale of fixed asstes	-	-
	Loan to Body corporates	-	-
	Interest received	-	-
	Net cash used for investing activities	**(55,98,43,627)**	**-**
C.	**Cash flows from Financing activites**	-	-
	Decrease/ (increase) in long term loans and advances	-	-
	Decrease/ (increase) in long term loans and liability	-	-
	Issue of Capital	-	-
	Interest Paid	-	(240)
	Net cash from (used for) financing acitivities	**-**	**(240)**
	Net increase/(decrease) in cash and cash equivalents **(A+B+C)**	23,79,122	2,93,278
	Cash and cash equivalents at the beginning of the year	8,48,908	5,55,630
	Cash and cash equivalents at the end of the year	**32,28,030**	**8,48,908**

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

J. KUMAR & CO. NEW DELHI CHARTERED ACCOUNTANTS

J.L.KUMAR
Proprietor
F.R.N 001227N
Place: New Delhi
Date: 27.11.2021
UDIN - 22011986AAAAAG8091

FOR SECUROCROP SECURITIES INDIA PRIVATE LIMITED

For Securocrop Securities India Private Limited
Director

For Securocrop Securities India Private Limited
Director

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2021
Notes to Accounts

Note 2

Authorised, Issued & Paid up Capital

Particulars	As at 31 March 2021		As at 31 March 2020	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Authorised				
300000 Equity Shares of Rs.100/- each	3,00,000	3,00,00,000	3,00,000	3,00,00,000
Eqity Shares of Rs.10/- each	-	-		
	3,00,000	3,00,00,000	3,00,000	3,00,00,000
Issued				
269916 Equity Shares of Rs.100/- each	2,69,916	2,69,91,600	2,69,916	2,69,91,600
Subscribed and fully paid up				
269916 Equity Shares of Rs.100/-each	2,69,916	2,69,91,600	2,69,916	2,69,91,600
Subscribed but not fully Paid up				
Equity Shares of ` ___ each, not fully paid up	Nil	Nil	Nil	Nil

Reconcilation of Shares Capital

Particulars	31st March 2021		31st March 2020	
	Equity Shares		Equity Shares	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Issued Share Capital				
Shares outstanding at the beginning of the year	2,69,916	2,69,91,600	2,69,916	2,69,91,600
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,69,916**	**2,69,91,600**	2,69,916	**2,69,91,600**

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

Other Current Liabilities

Particulars

Accou

Subscribed & Fully Paidup shares				
Shares outstanding at the beginning of the year	2,69,916	2,69,91,600	2,69,916	2,69,91,600
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,69,916**	**2,69,91,600**	**2,69,916**	**2,69,91,600**
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	-	-	-	-

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 2021		31st March 2020	
			Equity Shares		Equity Shares	
			Number	Amount (Rs.)	Number	Amount (Rs.)
		Not Applicable				

Detail of shareholders holding more than 5% shares

S.N.	Name of Shareholder	As at 31 March 2021		As at 31 March 2020	
		No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
1	Beckons Industries Ltd	14,070	5.21%	14,070	5.21%
2	Chandrika Traders	66,666	24.70%	66,666	24.70%
3	Rajesh Sharma	17,266	6.40%	17,266	6.40%
4	Rajiv Purohit	13,750	5.09%	13,750	5.09%
5	Unique Enterprises	25,699	9.52%	25,699	9.52%

For Securecrop Securities India Private Limited

Director

For Securecrop Securities India Private Limited

Director

Other Current Liabilities　　Note No : 6

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. 2015-2016	F.Y. 2016-2017	F.Y. 2017-2018	F.Y. 2018-2019	F.Y. 2019-2020
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.

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

As at 31st March 2021

Reserves & Surplus — Note No. 3

Particulars	As At 31st March 2021 Amount (Rs.)	As At 31st March 2020 Amount (Rs.)
Opening balance	2,83,23,500	5,22,25,308
Provision of tax	-	(1,91,975)
TDS	(75,000)	-
(+) Net Profit/(Net Loss) For the current year	37,38,78,765	(2,37,09,833)
Closing Balance	**40,21,27,265**	**2,83,23,500**

Long Term Borrowings — Note No: 4

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
Secured Loans	-	-
Unsecured Loans and advances from other than related parties		
Vipul Finvest Limited	70,00,000	70,00,000
Runit Exim Pvt Ltd	50,00,000	-
Prism Medicos and Pharmacy Ltd	50,00,000	50,00,000
Unsecured Loans and advances from related parties		
Dinesh Pareekh - Director	9,93,64,633	16,69,633
Gem Enviro Management Pvt Ltd	50,50,000	-
BLP Equity Research Pvt Ltd	-	5,64,000
TOTAL	**12,14,14,633**	**1,42,33,633**

Trade Payable — Note No: 5

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of Creditors othar than Micro and Small Enterprises	11,55,25,725	27,55,42,603
TOTAL	**11,55,25,725**	**27,55,42,603**

Other Current Liabilities — Note No : 6

Particulars	31st March 2021 Amount (Rs.)	31st March 2020 Amount (Rs.)
Accountancy Charges Payable	40,000	48,000
Audit Fee Payable	72,300	90,000
Salary Payable	9,000	-
Total	**1,21,300**	**1,38,000**

Short Term Provisions — Note No : 7

Particulars	31st March 2021 Amount (Rs.)	31st March 2020 Amount (Rs.)
Provision for Taxation	11,52,76,666	-
Total	**11,52,76,666**	-

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

SECUROCROP SECURITIES INDIA PRIVATE LIMITED
As at 31st March 2021
FIXED ASSETS AS PER COMPANIES ACT FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

Note No 8

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	AS ON 01.04.2020	ADDITIONS SALE \PUR	DELETIONS SALE \PUR	AS AT AT 31.03.2021	UPTO 31.03.2020	RATE OF DEP	DEPRECIATION CHARGE FOR THE YEAR	ON DISPOSALS	AS AT 31-03-2021	AS AT 31.03.2021	AS AT 31.03.2020
(A) TANGIBLE ASSETS											
Motor Car- Innova	-	29,32,343	-	29,32,343	-	25.89%	4,92,949	-	4,92,949	24,39,394	-
Motor Car- Elentra	16,76,003	-	-	16,76,003	14,50,129	25.89%	58,479	-	15,08,608	1,67,395	2,25,874
Motor Car- BMW	38,01,555	-	-	38,01,555	22,54,194	25.89%	4,00,612	-	26,54,806	11,46,749	15,47,361
Motor Car Honda City	8,52,200	-	-	8,52,200	5,14,183	25.89%	87,513	-	6,01,696	2,50,504	3,38,017
Current Year	63,29,758	29,32,343	-	92,62,101	42,18,505		10,39,553	-	52,58,058	40,04,043	21,11,253
Previous Year	63,29,758	-	-	63,29,758	34,80,949		7,37,557	-	42,18,505	21,11,253	28,48,485
(B) INTANGIBLE ASSETS											
Goodwill	-	-	-	-	-		-	-	-	-	-
Current Year	-	-	-	-	-		-	-	-	-	-
Previous Year	-	-	-	-	-		-	-	-	-	-
Total Current Year	**63,29,758**	**29,32,343**	-	**92,62,101**	**42,18,505**		**10,39,553**	-	**52,58,058**	**40,04,043**	**21,11,253**
Total Previous Year	63,29,758	-	-	63,29,758	34,80,949		7,37,557	-	42,18,505	21,11,253	28,48,485

FOR SECUROCROP SECURITIES INDIA PVT LTD

For Securocrop Securities India Private Limited
Director

For Securocrop Securities India Private Limited
Director

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

As at 31st March 2021

FIXED ASSETS AS PER INCOME TAX FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

PARTICULARS	GROSS BLOCK OPENING 01.04.2020	ADDITIONS SALE \PUR	DELETIONS SALE \PUR	TOTAL AS AT 31.03.21	DEPRECIATION RATE OF DEP.	DEP. ADDITION	CLOSING 31.03.2021
(A) TANGIBLE ASSETS						1,383	12,451
Furniture	13,834	-	-	13,834	10.00%	9,61,216	54,46,888
Motor Vehicles	34,75,761	29,32,343	-	64,08,104	15.00%	36	54
Computer	90	-	-	90	40.00%	9,62,635	54,59,393
	34,89,685	29,32,343	-	64,22,028			
(B) INTANGIBLE ASSETS							
Goodwill	43,24,635	-	-	43,24,635	25.00%	10,81,159	32,43,476
	43,24,635	-	-	43,24,635		10,81,159	32,43,476
Total	78,14,320	29,32,343	-	1,07,46,663		20,43,794	87,02,870

FOR SECUROCROP SECURITIES INDIA PVT LTD

For Securocrop Securities India Private Limited

Director

Dinesh Pareekh
Director
DIN: 00629464

For Securocrop Securities India Private Limited

Director

Rakesh Chandra Pareek
Director
DIN: 01507948

NON CURRENT INVESTMENT (Long Term, Trade, At Cost) Note No : 9

Particulars	As at 31.03.2021 Amount (Rs.)	As at 31.03.2020 Amount (Rs.)
Quoted Shares (Cost)		
10000 Shares of Rs. 165.49 each of MSTC Ltd (Market Value- Rs. 29,84,500.00)	16,54,865	-
125000 Shares of Rs. 165.49 each of Asian Tiles (Market Value- Rs. 1,80,12,500.00)	3,06,02,510	-
875000 Shares of Rs. 90.57 each of Jindal Stainless (Market Value- Rs. 5,91,50,000.00)	7,92,50,399	-
18223 Shares of Rs. 41.19 each of REPL (Market Value- Rs. 36,86,512.19)	7,50,602	-
200000 Shares of Rs. 3.99 each of 3i Infotech Ltd (Market Value- Rs. 1,49,00,000)	7,97,000	-
294000 Shares of Rs. 147.98 each of Share India (Market Value- Rs. 7,73,07,300)	4,35,05,678	-
450000 Shares of Rs. 902.35 each of Apollo Tricoat (Market Value- Rs. 54,00,00,000)	40,60,55,857	-
24,636 Shares of Rs. 12.50 each of Potential Investment Ltd (Market Value- Rs. 1,47,81,600)	3,07,950	3,07,950
1051 Shares of Rs. 220 each of Amuleas Leasing Ltd (Apollo Pipes Ltd) (Market Value- Rs. 3,46,251.95)	2,31,220	30,06,300
Uttam Value Steels Ltd (Market Value- Rs. 0)	-	29,30,547
24,497 Shares of Rs. 215 each of Ganesha Ecosphere Ltd (Market Value- Rs. 1,44,42,206.35)	52,66,602	52,66,602
Unquoted Shares (Cost)		
63,70,000 Shares of Rs. 10 each of BLP Equity Research Pvt Ltd (Market Value- Rs. 6,37,00,000)	6,37,00,000	6,37,00,000
Gold	50,000	50,000
Aggregate Value of Investment	**63,21,72,683**	**7,52,61,400**

Aggregate Value of Quoted Investment	56,84,22,683	1,15,11,400
Aggregate Market Value of Quoted Investment	74,56,10,870	2,32,99,904
Aggregate Market Value of Unquoted Investment	6,37,00,000	6,37,00,000

For Securecrop Securities India Private Limited

Director

For Securecrop Securities India Private Limited

Director

DEFERRED TAX (ASSETS) (NET)

Note No : 10

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
Deferred Tax Assets	11,82,601	14,82,798
TOTAL	**11,82,601**	**14,82,798**

Inventories

Note No : 11

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
Stock in Trade - Shares (Valued at FIFO Method) certified by Management	12,82,66,059	23,33,31,089
TOTAL	**12,82,66,059**	**23,33,31,089**

Trade Receivables

Note No. 12

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
(Unsecured, considered good) Trade Recivables outstanding for a period not exceeding six month from the date they are due for payment	68,33,282	2,98,08,888
TOTAL	**68,33,282**	**2,98,08,888**

Cash and Cash Equivalents

Note No. 13

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
Balances with banks		
This includes:		
Closing Balance		
HDFC BANK	31,80,172	5,49,831
Cash on hand*	47,858	2,99,078
TOTAL	**32,28,030**	**8,48,909**

Short-term loans and advances

Note No. 14

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
Others Loans & Advances (Unsecured,Considered Goods)		
Gem Environment Management Pvt Ltd	-	23,00,000
Blp Equity Research Pvt Ltd	56,36,000	-
TOTAL	**56,36,000**	**23,00,000**

Other Current Assets

Note No. 15

Particulars	As at 31st March 2021 Amount (Rs.)	As at 31st March 2020 Amount (Rs.)
TDS Receivable	1,07,292	75,000
TCS Receivable	17,198	-
D-mat Account	10,000	10,000
	1,34,490	**85,000**

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

Income From Operations

Note No 16

Particulars	For the year ended 31 March 2021 Amount (Rs.)	For the year ended 31 March 2020 Amount (Rs.)
Sale of Products (Shares)	1,92,54,71,736	22,01,63,415
Sale of Products (Net)	**1,92,54,71,736**	**22,01,63,415**
Other Income		
Dividend	14,30,506	14,12,595
Commission Income	-	15,00,000
Long Term Capital Gain	1,45,35,916	-
Other Income	44,39,519	-
Other Income (Net)	**2,04,05,941**	**29,12,595**
Total	**1,94,58,77,677**	**22,30,76,010**

Cost Of Material Consumed

Note No 17

Particulars	For the year ended 31 March 2021 Amount (Rs.)	For the year ended 31 March 2020 Amount (Rs.)
Opening Stock	23,33,31,089	11,31,75,189
Purchase during the year	1,34,42,29,036	36,11,53,996
	1,57,75,60,125	47,43,29,185
Less: Closing Stock	12,82,66,059	23,33,31,089
Total	**1,44,92,94,066**	**24,09,98,096**

Employee Benefit Expenses

Note No 18

Particulars	For the year ended 31 March 2021 Amount (Rs.)	For the year ended 31 March 2020 Amount (Rs.)
Salary	2,22,800	-
TOTAL	**2,22,800**	-

Finance Cost

Note No 19

Particulars	For the year ended 31 March 2021 Amount (Rs.)	For the year ended 31 March 2020 Amount (Rs.)
Bank Charges	-	240
TOTAL	-	240

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

Other Expenses

Particulars	For the year ended 31 March 2021 Amount (Rs.)	For the year ended 31 March 2020 Amount (Rs.)
	Note No	20
Accounting Charges	40,000	48,000
Audit Fee	15,000	15,000
Balance Written Off	-	2,00,000
Business Promotion	-	4,160
Car Running Expenses	88,900	-
CGST on Brokerage	10,590	-
Conveyance	12,990	-
Delay payment charges	1,65,723	1,43,794
Demat Charges	1,96,570	4,454
GST/Service Tax	6,37,571	1,48,499
Insurance	12,800	13,200
Loss in F&O Trasactions	-	11,40,143
Miscellaneous Expenses	-	4,000
Office Expenses	8,22,302	-
Other Expenses	5,564	12,695
ROC Expenses	-	38,800
SEBI Penalty	-	3,00,000
SEBI Charges	1,534	171
SGST on Brokerage	10,590	-
Short & Excess	7	657
Staff Walfare	12,330	-
Stamp duty charges	2,39,274	44,702
STT Charges	33,56,939	4,63,227
Tour & Travelling Expenses	50,080	50,000
Transaction Charges	86,268	1,38,198
Turnover Tax	1,00,599	-
TOTAL	**58,65,631**	**27,69,702**

For SECUROCROP SECURITIES INDIA PVT. LTD.

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Ltd.

Director

Dinesh Pareekh
Director
DIN: 00629464

Rakesh Chandra Pareek
Director
DIN: 01507948

SECUROCROP SECURITIES INDIA PRIVATE LIMITED

As at 31st March 2021

Details of Closing Stock

Particulars	Quantity	Rate	Value
Akashdeep (Share India)	233523 NOS	34.86	81,40,631
Apollo Tube	987 NOS	983.33	9,70,550
AUTO PINS	10 NOS	0.10	1
DR. M SOY PROTEINS LTD	1400 NOS	0.10	140
FUTURE CONSUMER	695 NOS	7.05	4,900
GANESH ECO (SHARE INDIA)	209835 NOS	418.56	8,78,29,568
GANPOLY	300239 NOS	35.23	1,05,76,070
GEM POLY	67134 NOS	226.32	1,51,93,860
GGENG	77500 NOS	5.15	3,98,758
HCL TECHNOLOGIES	200 NOS	1012.09	2,02,418
Indra Industries	103121 NOS	1.00	1,03,121
Indraing Shares	81667 NOS	30.00	24,50,000
JK TYRE AND INDUSTRI	200 NOS	127.29	25,458
JTL INFRASTURCTURE	849 NOS	138.47	1,17,559
KLG SYSTEL	2500 NOS	0.10	250
NATIONAL BUILDINGS C	1000 NOS	36.76	36,755
Ptc India	86393 NOS	7.11	6,14,004
PTC INDIA FINANCIAL	2000 NOS	21.03	42,063
REAL VALUE APPLIANCES	1500 NOS	0.10	150
Regent Enterprises Ltd	375865 NOS	0.59	2,23,307
RUDRABHISHEK ENTERPR	450 NOS	172.72	77,724
SHARE INDIA	6000 NOS	80.08	4,80,505
Share India Securities	200 NOS	192.29	38,458
STRAGIC BRAND	25000 NOS	0.40	10,000
SV HOUSING (SHARE INDIA)	40000 NOS	11.22	4,48,672
THE SOUTH IND BANK	20000 NOS	9.47	1,89,300
VODAFONE IDEA	7500 NOS	12.25	91,838
Grand Total	**1645768 NOS**		**12,82,66,059**

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director

[redacted]

Securocrop Securities India Pvt Ltd		
List of Shareholders		
As at 31.03.2021		
S. No.	Name of Shareholder	No. of Shares
1	Abhinav Rastogi	6,750
2	ABN India Equity	3,333
3	AGK Infotech	151
4	Ajay Goel	3,483
5	Amgf Intercorp P Ltd	3,849
6	Amma Creations	5,000
7	Anand Kumar	400
8	Anil Pareekh	1,792
9	Anil Sharma	12,041
10	Anurag Pareekh	2,666
11	B L Pareekh	250
12	Beckons Industries Ltd	14,070
13	Bollywood Enterprises	1,850
14	Chandrika Traders	66,666
15	Cosmic Finlease Ltd	9,032
16	Dinesh Gupta	24
17	Dinesh Pareekh	2,257
18	Ethics Investment P Ltd	8,332
19	FMS Securities	1,976
20	G.T Comex	2,240
21	Ganesh Ji	11
22	Harvin Exports	4,200
23	Interior Plasts	50
24	Intiqua India	11,200
25	Shilpa Marwah	1,350
26	Lekhraj	18
27	Mukul Maheshwari	50
28	Pankaj Sharma	3,393
29	Prakash Pareekh	235
30	Rajesh Sharma	17,266
31	Rajiv Purohit	13,750
32	Rakesh Pareekh	1,845
33	S.C Sharma	200
34	Sameer	6,666
35	Sangeeta Pareekh	103
36	Sanjay Sharma	124
37	SSJ Foods	3,220
38	Sunita Purohit	7,000
39	Surender Singh	6,101
40	Uma Pareekh	12,642
41	Unique Enterprises	25,699
42	Vinita Sharma	299
43	Vipul Finvest Ltd	8,332
	Total	**2,69,916**

For Securocrop Securities India Private Limited

Director

For Securocrop Securities India Private Limited

Director