

11th ANNUAL REPORT
2021-22

PARAMESU BIOTECH PRIVATE LIMITED
RAJAHMUNDRY

**PARAMESU BIOTECH PRIVATE LIMITED
RAJAHMUNDRY**

Board of Directors:

- 1. T. UPENDRA REDDY - DIRECTOR**
- 2. A.ANANDA SWAROOP – DIRECTOR**
- 3. T. KRISHNA REDDY – DIRECTOR**
- 4. T. SATISH KUMAR - DIRECTOR**

Auditors:

**Sri V.V.V.S.KIRAN
Chartered Accountant,
Rajahmundry.**

Bankers:

**Indian Bank
Rajahmundry**

Regd. Office:

**RS No: 972,
3rd KM on Gopalapuram Road,
Devarapalli
West Godavari - 534313
Andhra Pradesh**

**PARAMESU BIOTECH PRIVATE LIMITED
RAJAHMUNDRY**

NOTICE

NOTICE is hereby given that the Eleventh Annual General Meeting of the Members of PARAMESU BIOTECH PRIVATE LIMITED at Registered Office of the company i.e., at RS No: 972, 3rd KM on Gopalapuram Road Devarapalli West Godavari, Andhra Pradesh will be held on 28th September 2022 at 10.00 A.M at the Registered Office of the company to transact the following business:

ORDINARY BUSINESS

1. Adoption of financial statements

To receive, consider and adopt the Audited Balance Sheet as at 31st March 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year ended on that date, along with the Reports of the Directors and Auditors thereon.

BY ORDER OF THE BOARD OF DIRECTORS

PLACE: Devarapalli
DATE: 02.09.2022

(T. UPENDRA REDDY)
DIRECTOR

(A. ANANDA SWAROOP)
DIRECTOR

NOTES

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Form of proxy is enclosed.
2. The instrument appointing a proxy must be deposited with the Company at its Registered Office not less than forty-eight hours before the time for holding the meeting.
3. Members / Proxies should bring the attendance slip duly filled in for attending the meeting. Members are requested to bring their copies of Annual Report to the meeting.

**PARAMESU BIOTECH PRIVATE LIMITED
RAJAHMUNDRY**

DIRECTOR'S REPORT

To

The Members,

Your Directors have pleasure in presenting the Eleventh Annual Report together with Audited Financial Statements of the Company for the year ended 31st March' 2022.

1. Financial Results

The Financial Results of the Company for the year ended 31st March, 2022 as compared to the previous year are summarized below:

Rupees in Lakhs

Particulars	FY ended 31.03.2022	FY ended 31.03.2021
Net Sales /Income from Business Operations	49,399.75	26,194.76
Other Income	260.56	279.23
Total Income	49,660.31	26,474.00
Less Expenditure	43,515.55	23,686.16
Less Interest	1006.10	1,085.92
Profit before Depreciation	5,138.67	1,701.91
Less Depreciation	538.09	516.06
Profit after depreciation and Interest	4,600.58	1,185.85
Less Current Income Tax	1,086.87	135.50
Less Previous year adjustment of Income Tax	9.17	6.29
Less Deferred Tax	117.09	147.18
Net Profit after Tax	3,396.62	896.88
Dividend (including Interim if any and final)	-	-
Net Profit after dividend and Tax	3,396.62	896.88
Amount transferred to General Reserve	-	-
Balance carried to Balance Sheet	3,396.62	896.88
Earn per share (Basic)	129.36	45.54
Earnings per Share(Diluted)	129.36	45.54

2. Dividend

No Dividend was declared for the current financial year by the Company.

3. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.



4. Board Meetings:

The Meetings of the Board of Directors are pre-scheduled and intimated to all the Directors in advance to order to facilitate them to plan their schedule.

There were 10 (Nine) Meetings of the Board of Directors held during the Financial Year 2021-22 [i.e., on 1st April 2021, 15th June 2021, 20th August 2021, 01st November 2021, 30th November 2021, 24th December 2021, 27th December 2021, 31st January 2022, 24th February 2022, 28th March 2022] in compliance with the requirements of the Companies Act, 2013 & SS -1 (Secretarial Standards on Board Meetings) issued by The Institute of Company Secretaries of India (ICSI).

The names of Members of the Board of Directors and their attendance at the Board Meetings are as under:

Sr.No	Name of the Directors	Number of Board Meetings attended during the Financial Year ended 31st March, 2022
1	ANANDA SWAROOP ADAVANI	10 out of 10
2	UPENDRA REDDY TETALI	10 out of 10
3	KRISHNA REDDY TETALI	10 out of 10
4	SATISH KUMAR TETALI	7 out of 10

5. Extract of Annual Return:

The Company is having website i.e. www.paramesu.com and annual return of Company is published on that website.

6. Directors and Key Managerial personal:

There is no change in the directorship of the company during the financial year 2021-22. The provisions of Sec. 152 of the Companies Act, 2013, eligibility of Director of the Company to retire by rotation is not applicable to the Company.

7. LOANS, GUARANTEES OR INVESTMENTS:

There were no transactions during the year which are required to be reported under the provisions of Section 186 of the Companies Act, 2013, other than those which were done in the ordinary course of business of the company.

8. RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large. FORM AOC-2 as attached as Annexure -2



The image shows a handwritten signature in blue ink on the left, followed by a blue circular stamp. The stamp contains the text "PARAMESU BIOTECH PVT.LTD." around the top edge and "Devarapalli" at the bottom. To the right of the stamp is another handwritten signature in blue ink.

9. CORPORATE SOCIAL RESPONSIBILITY:

The Company has identified an Ongoing drinking water project with the help of local authority, During the financial year there is an unspent amount of 20,29,524 Lakhs as at the end of the year which has been transferred to a separate bank account held with Indian Bank, Rajamahendravaram branch, as per the provisions of section 135 (6) of Companies act 2013 and the company is committed to spend the above amount in the following financial year.

The annual report on CSR Activities as required under the Companies (Corporate Responsibility) Rules, 2014 is annexed to the Report as Annexure-3.

10. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013, the Board of Directors of the Company hereby state that:

- I. In the preparation of the annual accounts for the year ended 31st March,2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, had been followed and there are no material departures from the same;
- II. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2022 and profit of the company for that period;
- III. The Directors had taken proper and sufficient care for the 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 fraud and other irregularities;
- IV. The Directors had prepared the annual accounts on a "Going Concern" basis.
- V. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

11. AUDITORS:

Pursuant to the provisions of section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 Sri. V.V.V.S. Kiran, Chartered Accountant, vide his membership No. 221472 has been appointed as Statutory Auditors at the 2020 Annual General Meeting for a period of 5 years till the conclusion of 2025 Annual General Meeting.

12. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Your Directors wish to present the details of Business operations done during the year under review:

- | | |
|---|---------------------|
| a. Production and Profitability | 1 58,206 Tons |
| b. Sales/Revenue from Operations | Rs. 49,399.75 Lakhs |
| c. <u>Marketing and Market environment</u> | |

The marketing of your Company's products and the marketing environment is quite smooth and there were no hurdles in marketing of companies business.



d. Future Prospects including constraints affecting due to Government policies:

There were no constraints affecting your Companies working in general and constraints affecting your Companies business as a result of the Government Policies.

13. Material Changes and Commitment If any affecting the Financial Position Of The Company Occurred Between the End of the Financial Year to Which this Financial Statements Relate and the Date of the Report

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate and up to the date of this report.

14. Public Deposits:

During the year under review, the Company has not accepted any deposits from the Public within meaning of Section 73 and Section 76 of the Companies Act 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

15. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo:

Information regarding Energy Conservation, Technology Absorption and Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is given below:

Conservation of Energy:

The Company is using best technology available for conservation of energy and had taken adequate steps to improve the conservation of energy and this is a continuous process and forms an integral part of responsibilities of departmental heads.

Some of the energy conservation steps taken are as follow:

- i) Optimum Capacity utilization ii) Optimization of pump and motor operations through standard operating practices. iii) Strict quality checks on inputs thus saving electricity consumption. iv) Minimization of handling losses. v) Total Energy Consumption and Energy Consumption per unit of production is optimum as per industry standards.

Technology Absorption:

The Company is using technology, which is best available in the Industry and always step forward to upgrade the same.



Foreign Exchange Earnings and Outgo:

Foreign Exchange earnings and outgo during the year are as follows:

Particulars	2021-22 (Rs. In Lakshs)		2020-21 (Rs. In Lakshs)	
	USD	INR	USD	INR
Export sales	147.73	10,848.29	61.60	4471.74
Amount realised against current sales	140.60	10,550.40	57.35	4,233.27
Amount realised against last year sales	4.24	299.21	0.17	12.80
Payment Against imported goods	1.65	126.54	0.05	3.98

16. Subsidiary Companies, Associates And Joint Ventures:

The Company does not have any subsidiary, Joint Venture or associate companies during the year.

17. Internal Control System, Compliance Frame Work:

The Company has an Internal Control System, commensurate with size, scale and complexity of its operations. The Company has also put in place the policies and procedures relating to "Internal Financial Controls" for ensuring the orderly and efficient conduct of its business, including adherence to the 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 statements, as per the explanation to Section 134(5) (e) of the Act. The internal financial controls are adequate and are operating effectively so as to ensure orderly and efficient conduct of business operations.

18. Details of Significant and Material Orderes passed by the Regulators of Courts or Tribunals Impacting the Going Concern Status and Company's Operations In Future:

There was no order passed by any regulator or court or tribunal, which impacts, the going concern status of the Company or will have bearing on Company's operations in future.

19. Risks And Areas Of Concern:

The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same though a properly defined frame works.

20. Industrial Relations:

Industrial relation has been cordial and your directors appreciate the sincere and efficient services rendered by the employees at all levels towards the successful working of the Company.



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21. Information as Required U/S 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal), Act, 2013:

There were no complaints received / pending under the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

22. Share Capital:

Authorized Share Capital:

The Authorized Capital of the Company is Rs. 30,00,00,000.00 comprising of 30,00,000 equity shares of Rs.100 each.

Paid-up Share Capital:

The paid-up capital of the company during the year is 26,25,80,000 comprising of 26,25,800 equity shares of Rs100/- each.

Buy Back of Securities:

The Company has not bought back any of its securities during the year under review.

Sweat Equity:

The Company has not issued any Sweat Equity Shares during the year under review.

Bonus Shares:

The company has issued bonus shares during the year 6,56,450 equity shares of Rs. 100/- each as bonus shares (hereinafter referred to as new shares) of an aggregate nominal value of Rs. 6,56,45,000/- (Rupees Six Crore Fifty-Six Lakhs and Forty-Five thousand Only), as bonus shares to the shareholders out of the free reserves

The issue of shares will be made in the proportion of 1:3 i.e., 1 share of Rs. 100/- for every 3 equity shares and the fractional shares would be rounded off to the nearest digit.

Employees Stock Option:

The Company has not provided any Stock Option Scheme to the employees.

23. Cost Audit:

In terms of the provisions of Section 148 of the Companies Act, 2013, read with Rule 3 & 4 of The Companies (Cost Record and Audit) Rules, 2014 and all other applicable provisions of the Companies Act, 2013, the Cost Audit is not applicable to the Company.

24. Secretarial Audit:

In terms of the Provisions of Section 204 of the Companies Act, 2013, read with Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and all other applicable provisions of the Companies Act, 2013, the Secretarial Audit is applicable to the Company. The Board had appointed Mr Ravi Kumar Vemula is Company Secretaries in Practice having M. No:A55423, COP.No:23387 is to carry out Secretarial Audit under the provisions of Section 204 of the Companies Act, 2013 for the Financial Year 2021 -22 .

The report of the Secretarial Auditor is annexed to this report as **Annexure A**.



Reply to the qualifications made in Secretarial Auditor's report:

1. Qualification:

In terms of the provisions of Section 203 of the Companies Act, 2013, the Company was required to have certain Key Managerial Personnel (KMP). As per the Rule 8A Every Private Company which has paid up capital ten Crores or more shall appoint and Whole time Company Secretary. The Company has received the show cause notice U/s 203(5) of the Companies Act, 2013 issued by Registrar of Companies, Andhra Pradesh dated 06.07.2022. The company had given the reply against show cause notice on 21.07.2022.

The ROC had issued adjudication hearing notice on appeared at ROC on 10.08.2022. The Company has appointed Mrs. SANYUKTA JODHANI as Whole time Company Secretary as on 01.08.2022 after show cause of notice issued by the ROC, Andhra Pradesh not appointing of the Company secretary within six months from the vacation of Key Managerial person under section 203(4) of the Companies Act, 2013.

The previous company secretary Mr. Pawan Kumar Tiwary was resigned from 06.01.2020 Adjudication order passed by the ROC Vijayawada levied penalty Rs.5.00,000 for company and Rs.50,000/- each director Mr. Krishna Reddy Tetali, Mr. Upendra Reddy Tetali, Mrs. Ananda Swaroop Adavani and Mr. Satish Kumar Tetaly namely.

Board's Reply:

The Board of Directors are trying level best to appoint a full time Company Secretary from the Resignation of Mr. Pawan Kumar Tiwary.

The appointment of whole time Company Secretary, the availability of candidates for whole time appointment of Company Secretary are not preferred in the location for employment at Devarapalli where our plant is located and where all the records of the Company are available and also the number of qualified Company Secretaries are less than the requirement and hence not able to find a qualified Secretary in this rural location and hence the efforts of the company to find a full time Company Secretary could not be materialized.

Finally, the appointment of full time Company Secretary was appointed on 01.08.2022

Further the Adjudication order passed by ROC, Vijayawada and levied a penalty and the same has been paid on 09.10.2022 and same was communicating to the ROC.

2. Qualification:

The company has not filed charge creation for the working capital demand loan raised from the Ananya Finance For Inclusive Growth Private Limited (NBFC) vide sanction letter number CC/AGRI/2021-22/07 dated 01.11.2021 against security provided charge on all the current assets.

Board's Reply:

The Loan has been taken to meet urgent requirements and same has been repaid before completion of the Financial Year (2021-22)

3. Qualification:

The company was not complied with transfer of unspent CSR amount for the FY 2020- 2021 to Unspent CSR account within the prescribed time.

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Board's Reply:

Due to second wave of Covid 19 pandemic, we had not transferred the unspent CSR amount for the FY 2020-2021 with in prescribed time to the Unspent CSR account.

Explanation or comments on qualifications, reservations or adverse remarks or disclaimers made by the Auditors in their reports:

There were no qualifications, reservations or adverse remarks made by the Auditors in their report.

25. Vigil Mechanism:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are applicable to the Company. The Company has a Whistle Blower Policy to report genuine concerns or grievances, if any.

26. Unsecured Loans

During the financial year your company received unsecured loans from directors and their relatives. The directors and their relatives have given declarations to your company that such loans were not given to your company out of borrowings made by them from outsiders.

27. Board Evaluation

Performance evaluation of the Board, its committees and individual Directors was carried out. Based on the feedback from the Directors, the performance was evaluated at the meeting of the Board.

The Board as a whole is evaluated inter-alia on its ability to effectively supervise the functioning of the management, to discuss on operational and strategic issues, to take decisions in the best interest of the organization. The Committees of the Board are evaluated on their ability to address effectively the matters delegated to them in the charter, the ability to report to the Board the broad areas of concern appropriately and satisfactorily.

The evaluation of each of the directors was done, inter-alia, on the basis of his advisory role and contribution in the decision making, understanding of Company's business and risks and on the basis of the overall directions and guidance provided to the senior executives and supervision over their performance.

The Board of Directors expressed satisfaction with the evaluation process.

28. Disclosure of Appointment and Remuneration of KMP

Pursuant to provisions of section 203 of Companies act 2015 under Rule 8 and Rure 8A of Companies appointment & remuneration of Managerial Personnel Rule, 2014, Company is required to appoint as the whole time Company Secretary of the company.

The appointment of whole time Company Secretary, due to the following reasons availability of candidates for whole time appointment of Company Secretary are not preferred in the location for employment at Devarapalli where our plant is located and where all the records of the Company are available and also the number of qualified Company Secretaries are less than the requirement and hence not able to find a qualified Secretary in this rural location and hence the efforts of the company to find a full time Company Secretary could not be materialized.



The image shows a blue circular stamp with the text "PARANESU BIOTECH PVT.LTD." around the top and "Devarapalli" at the bottom, flanked by two stars. To the left of the stamp is a handwritten signature, and to the right are two more handwritten signatures.

29. Application made or proceedings pending under IBC, 2016

The application made or any proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016, are Nil.

30. Committees of the Board:

The company has formed the CSR Committee the details are as follows :

There were 2 (Two) Meetings of the CSR Committee held during the Financial Year 2021-22 [i.e., on 1st April 2021, 30th November 2021]

Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Mr. Tetali Upendra Reddy	Director	2	2
Mr. Adavani Anand Swaroop	Director	2	2

31. Transfer to Reserves

During the year, The Company has not transferred any amount to the reserves.

33. Details Of Valuations Of Securities Of The Company

During the year, The Company has not done any valuation of securities of the company.

34. Acknowledgement

Your directors wish to take this opportunity to thank the employees for their dedicated service and contribution to the company. We also thank to the Government agencies, Business Associates, Shareholders and, Banks for the continued support towards conduct of efficient operations of the company.

For and on behalf of Board of Directors
PARAMESU BIOTECH PRIVATE LIMITED

(T. UPENDRA REDDY) (ANANDA SWAROOP)
DIRECTOR Devarapalli DIRECTOR

Place: Devarapalli

DATE: 02.09.2022



CS RAVI KUMAR VEMULA

B.Com, ACS
Company Secretary in Practice

**Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2022**

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
M/s. PARAMESU BIOTECH PRIVATE LIMITED
CIN: U24232AP2011PTC076378

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. PARAMESU BIOTECH PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my Opinion thereon.

Based on our verification of the **M/s. PARAMESU BIOTECH PRIVATE LIMITED** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2022 has complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **M/s. PARAMESU BIOTECH PRIVATE LIMITED** for the financial year ended on 31.03.2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings





CS RAVI KUMAR VEMULA

B.Com, ACS
Company Secretary in Practice

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

Clauses ii to V (a) to (h) stated above are not applicable to the company.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with Stock Exchange(s), if applicable;

Clause (ii) stated above is not applicable to the company.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

1. In terms of the provisions of Section 203 of the Companies Act, 2013, the Company was required to have certain Key Managerial Personnel (KMP). As per the Rule 8A Every Private Company which has paid up capital ten Crores or more shall appoint and Whole time Company Secretary. The Company has received the show cause notice U/s 203(5) of the Companies Act, 2013 issued by Registrar of Companies, Andhra Pradesh dated 06.07.2022, the company had given the reply against show cause notice on 21.07.2022. The ROC had issued adjudication hearing notice on appeared at ROC on 10.08.2022. The Company has appointed Mr Sanyuta Jodhani as Whole Time Company Secretary as on 01.08.2022 after show cause of notice issued by the ROC, Andhra Pradesh not





CS RAVI KUMAR VEMULA

B.Com, ACS

Company Secretary in Practice

appointing of the Company secretary with in six months from the vacation of Key Managerial person under section 203(4) of the Companies Act, 2013. The previous company secretary Mr. Pawan Kumar Tiwary was resigned from 06.01.2020. The Adjudication order passed by the ROC, Vijayawada levied penalty Rs.5,00,000/- for company and Rs.50,000/- each director Mr. Krishna Reddy Tetali, Mr. Upendra Reddy Tetali. Mrs. Ananda Swaroop Adavani and Mr. Satish Kumar Tetaly namely.

2. The company has not filed charge creation for the working capital demand loan raised from the Ananya Finance For Inclusive Growth Private Limited (NBFC) vide sanction letter number CC/AGRI/2021-22/07 dated 01.11.2021 against security provided charge on all the current assets.
3. The company was not complied with transfer of unspent CSR amount for the FY 2020-2021 to Unspent CSR account within the prescribed time.

We further report that

The Board of Directors of the Company is duly constituted CSR Committee with two directors Mr. Tetali Upendra Reddy and Mr. Adavani Anand Swaroop namely. As per the provisions of the Companies Act, 2013 independent directors was not applicable to Private Limited Companies.. There was no changes in the composition of the Board of Directors during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through as there are no dissenting members' views at the meetings of the Board of Directors and at the Committees. These are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.





CS RAVI KUMAR VEMULA
B.Com, ACS
Company Secretary in Practice

We further report that during the audit period the company has allotted 6,56,450 equity shares at face value of Rs.100/- each as a bonus shares @ 1:3 ratio on 28th day of March, 2022. The Extra Ordinary General Meeting of the members passed on 18.03.2022 for the bonus issue.

Place: Vijayawada
Date: 02.09.2022



Signature: *V. Ravi Kumar*
CS RAVI KUMAR VEMULA
M.No: A55423
COP : 23387
UDIN: **A055423D003192953**

*This report is to be read with our letter of even date which is annexed as **Annexure 'A'** an integral part of this report.*



CS RAVI KUMAR VEMULA
B.Com, ACS
Company Secretary in Practice

Annexure 'A'

To,
The Members,
M/s. PARAMESU BIOTECH PRIVATE LIMITED
CIN: U24232AP2011PTC076378

Auditor's responsibility

Our Secretarial Audit Report for the Financial Year ended on March 31, 2022 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company and for which we relied on the report of statutory auditor.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Vijayawada
Date: 02.09.2022



Signature: *V. Ravi Kumar*
CS RAVI KUMAR VEMULA
M.No: A55423
COP : 23387

UDIN: A055423D003192953

[Annexure -2]

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis:

Paramesu Biotech Private Limited (the Company) has not entered into any contract/arrangement/ transaction with its related parties, which is not in ordinary course of Business or at arm's length during FY 2021-22. The Company has laid down policies and processes/ procedures so as to ensure compliance to the subject section in the Companies Act, 2013 (Act) and the corresponding Rules.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Not Applicable
b)	Nature of contracts/arrangements/transaction	Not Applicable
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
e)	Justification for entering such contracts or arrangements or transactions'	Not Applicable
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Not Applicable
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	Not Applicable

2. Details of contracts or arrangements or transactions at Arm's length basis:

(a)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Ananda Swaroop Adavani,
b)	Nature of contracts/arrangements/transaction	Remuneration & Interest on Unsecured Loan
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As Per the Contract
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL



(b)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Upendra Reddy Tetali
b)	Nature of contracts/arrangements/transaction	Remuneration & interest on unsecured loan
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As Per the Contract
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(c)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	T Maniswetha
b)	Nature of contracts/arrangements/transaction	Remuneration & lease rent
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	The Company will be availing his services in the ordinary course of business and T Maniswetha will be receiving remuneration for his services
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(d)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	T Krishna Reddy
b)	Nature of contracts/arrangements/transaction	Interest on Unsecured Loan
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
e)	Date of approval by the Board	April 1 ,2021
f)	Amount paid as advances, if any	NIL

(e)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Unimark Business Solutions Private Limited
b)	Nature of contracts/arrangements/transaction	Purchases
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As Per the Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL



(f)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	K Ramakrishna Reddy
b)	Nature of contracts/arrangements/transaction	Salary & lease rent
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(g)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Manikyam Agro Processors Private Limited
b)	Nature of contracts/arrangements/transaction	Purchases
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(h)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Perimdevi Farm Products Private Limited
b)	Nature of contracts/arrangements/transaction	Purchases
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

(i)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Karnatak Poultry Farm
b)	Nature of contracts/arrangements/transaction	Sales
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL



(J)

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Manikyam Poultry Farm
b)	Nature of contracts/arrangements/transaction	Sales
c)	Duration of the contracts/arrangements/transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contract.
e)	Date of approval by the Board	Not Applicable
f)	Amount paid as advances, if any	NIL

on behalf of the board

PARAMESU BIOTECH PRIVATE LIMITED

Date: 02.09.2022

Place: Devarapalli.

(T.UPENDERREDDY)

DIRECTOR
(Din: 01579478)

(A.ANANDASWAROOP)

DIRECTOR
(Din: 02949170)

[Annexure -3]

**ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES
for financial year 2021-22**

1. Brief outline on CSR Policy of the Company:

We strongly believe in giving back to our society not only through philanthropy but also by performing business activities in a social, economical and environmentally responsible manner. Recognizing the important role of a corporate entity within its society, we are motivated by sustainable development and implementing activities supporting this belief in our day to day activities.

Our areas of interest are education, rural development activities. In education, our endeavour is to provide scholarships to students and provide necessary infrastructure/facilities to educational institutions. The details of CSR policy are attached hereunder in Annexure – IA

2. Composition of CSR Committee:

Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Mr. Tetali Upendra Reddy	Director	2	2
Mr. Adavani Anand Swaroop	Director	2	2

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

Not Applicable

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report):

Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Not Applicable

6. Average net profit of the company as per section 135(5) : Rs.1090.88 lakhs for FY 2021-22

- 7. (a) Two percent of average net profit of the company as per section 135(5): Rs.21.82 Lakhs**
(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil
(c) Amount required to be set off for the financial year, if any: Nil
(d) Total CSR obligation for the financial year (7a+7b-7c) : Rs.21.82 Lakhs





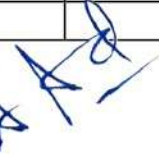
8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. 2021-22(Rs. In lakhs)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
Amount.	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
17.24	36.00	30.03.2022*	Not Applicable	Not Applicable	Not Applicable

* Amount of 36.00 lakhs been transferred to Unspent CSR Account on 30.03.2022

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)		
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	State.	District.	Amount spent for the project (Rs. In lakhs).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
								Name.	CSR registration number.	
1.	Mobilized resources for improving sanitation facilities in the rural – Swachh KOSH	promotion of sanitation	Yes	Andhra Pradesh		West Godavari	1.15	Yes	NA	NA
2.	Employment enhancing vocational skills	Employment enhancing vocational skills	Yes	Andhra Pradesh		East Godavari	0.50	Yes	NA	NA
3	rural development projects, slum area development	Erection of RO plant, Water Coolers, contributed to various tribal societies for their well being	Yes	Andhra Pradesh		East Godavari and West Godavari	15.29	Yes	NA	NA
	Total						17.24			

- (d) Amount spent in Administrative Overheads Nil
(e) Amount spent on Impact Assessment, if applicable Nil
(f) Total amount spent for the Financial Year (8b+8c+8d+8e) Rs.17.24

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (Rs. In laksh)
(i)	Two percent of average net profit of the company as per section 135(5)	21.82
(ii)	Total amount spent for the Financial Year	17.24
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (Rs. in lakhs)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	2020-21	6.00	0.00	NA	NA	NA	Nil
2.	2019-20	8.20	0.00	NA	NA	NA	Nil
3.	2018-19	NA	NA	NA	NA	NA	Nil
	Total	14.20	0.00				Nil

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(asset-wise details).

- (a) Date of creation or acquisition of the capital asset(s) : **Not Applicable**
(b) Amount of CSR spent for creation or acquisition of capital asset : **Not Applicable**
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: **Not Applicable**
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): **Not Applicable**



11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5):

The Company has identified an Ongoing drinking water project with the help of local authority, During the financial year there is an unspent amount of 20,29,524 Lakhs as at the end of the year which has been transferred to a separate band account held with Indian Bank, Rajamahendravaram branch, as per the provisions of section 135 (6) of Companies act 2013.

Place: Devarapalli.
Date: 02.09.2022

For and on behalf of Board of Directors
PARAMESU BIOTECH PRIVATE LIMITED



(T.UPENDRA REDDY) (A.ANANDA SWAROOP)
DIRECTOR DIRECTOR
Din: 01579478 Din: 02949170

V.V.V.S. KIRAN

M.B.A., F.C.A., DISA

Chartered Accountant.

Standalone Financial Statements
Ph : 0883-2442688

Mobile : 9399399989

E-mail : vvsikiran@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF Paramesu Biotech Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying financial statements of PARAMESU BIOTECH PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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 profit (or Loss) *and cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am 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 my audit of the financial statements under the provisions of the Act and the rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my 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 my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Standalone Financial Statements

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

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.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

My objectives are to obtain reasonable assurance about whether the standalone 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 my 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 standalone financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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)(i) of the Act, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

I 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 I identify during my audit.

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

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

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit we report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.

In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

The Balance Sheet, the Statement of Profit and Loss including other Comprehensive Income and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

In my opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

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.

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.



(V.V.S.KIRAN)
Chartered Accountant
Membership No. 221472
UDIN: 22221472AURFLS3849

Date: 02.09.2022
Place: RAJAHMUNDRY

ANNEXURE-A TO THE AUDITORS' REPORT

Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of my Report of even date to the members of PARAMESU BIOTECH PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2022

On the basis of such checks as I considered appropriate and according to the information and explanations given to me during the course of our audit, I report that:

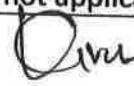
(i)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant and equipment. The Company does not have any intangible assets.
	(b)	The property, plant and equipment of the Company were physically verified by the management during the year. According to the information and explanations given to me and as examined by me, no material discrepancies were noticed on such verification.
	(c)	In my opinion and according to the information and explanations given to me and based on the examination of the conveyance deeds provided to me, I report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
	(d)	The Company has not revalued its property, plant and equipment (including right of use asset) during the year. Accordingly, paragraph 3 (i) (d) of the Order is not applicable.
	(e)	In my opinion and according to the information and explanations given to me, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Accordingly, paragraph 3 (i) (e) of the Order is not applicable.
(ii)	(a)	The inventories have been physically verified by the management during the year. In my opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.
	(b)	The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from Indian Bank on the basis of security of current assets. The quarterly returns or statements filed by the Company with that Bank are in agreement with the books of accounts.
(iii)	(a)	In my opinion and according to information and explanation given to me and on the basis of my examination of records of the company, the Company has not made any investments in or provided any security or guarantee or granted any loans to companies, firms, LLPs or any other parties during the year.
	(b)	The Company does not have any subsidiaries, joint ventures and associates.

	(c)	In my opinion and according to information and explanation given to me, the company has not granted any loans during the year nor were any loans given outstanding as at the beginning of the year. Accordingly, paragraph 3 (iii)(c) of the order is not applicable.
	(d)	In my opinion and according to information and explanation given to me, as there are no loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest and the regularity of receipts are not applicable. Accordingly, paragraph 3 (iii)(d) of the order is not applicable
	(e)	In my opinion and according to information and explanation given to me, as there are no loans and advances in the nature of loans, reporting in respect of whether any repayments were overdue for more than 90 days or not does not arise. Accordingly, paragraph 3(iii)(e) of the order is not applicable
	(f)	In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, there is no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. Accordingly clause 3(iii)(f) of the order is not applicable.
	(g)	In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, 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.
(iv).		In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provisions of section 185 and 186 of the Companies Act, 2013 are applicable. Accordingly, paragraph 3 (iv) of the order is not applicable.
(v)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year. Accordingly, paragraph 3 (v) of the Order is not applicable.
(vi).		I have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and I am of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, I have not carried out a detailed examination of the same.
(vii)		In my opinion and according to the information and explanations and on the basis of examination of books and other records of the company given to me:
	(a)	Amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities.
	(b)	No undisputed amounts payable in respect of goods and services tax,

		provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.
	(c)	There are no statutory dues referred to in sub-clause (a), which have not been deposited on account of dispute.
(viii)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, there are no transactions not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, paragraph 3 (viii) of the Order is not applicable.
(ix)	(a)	In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of Interest thereon to any lender during the year.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not declared as a wilful defaulter by any bank or financial institution or other lender.
	(c)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company the term loans obtained during the year were applied for the purposes for which they were availed.
	(d)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no funds were raised on short term basis and have been utilized for long term purposes.
	(e)	The Company does not have any subsidiaries/ associates/ joint-ventures and accordingly, paragraphs 3 (ix) (e) and 3 (ix) (f) of the Order are not applicable.
	(f)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
(x)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the Order is not applicable.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has made private placement of shares (Bonus shares) during the year.
(xi)	(a)	To the best of my knowledge and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year. Accordingly, paragraph 3(xi)(a) of the Order is not applicable.
	(b)	Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year,

		paragraph 3 (xi) (b) of the Order is not applicable.
	(c)	To the best of my knowledge and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no whistle-blower complaints have been received by the Company during the year.
(xii)		The Company is not a Nidhi Company and accordingly, Paragraphs 3 (xii) of the Order is not applicable.
(xiii)		In my opinion and according to the information and explanations given to me, the transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
(xiv)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has an internal audit system, commensurate with the size and nature of its business.
	(b)	As part of my audit, the reports of the internal auditors for the year under audit were considered and broadly verified by me in framing my audit report.
(xv)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not undertaken any non-cash transactions with directors or persons connected to them. Accordingly, paragraph 3 (xv) of the Order is not applicable.
(xvi)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
	(c)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable.
	(d)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not a Core Investment Company (CIC) but the company has two Core-Investment Companies in its group namely Unimark Business Solutions Private Limited and Speedfast Tracom Limited.
(xvii)		The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
(xviii)		There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3 (xviii) of the Order is not applicable.
(xix).		In my opinion and according to the information and explanations given to me and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as

	and when they fall due within a period of one year from the balance sheet date.	
(xx)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, in respect of other than ongoing projects, there is no unspent amount to be transferred to a fund specified in Schedule VII to the Act. Hence paragraph 3(xx)(a) of the order is not applicable.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, The Company has identified an ongoing drinking water project with the help of local authority and has already spent an amount of Rs. 1.52 Lakhs during the financial year and there is an unspent amount of Rs. 20.30 Lakhs as at the end of the year which has been transferred to a separate bank account held with Indian Bank, Rajamahendravaram branch, as per the provisions of section 135(6) of Companies act 2013.
(xxi)	In my opinion and according to the information and explanations given to me, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.	



(V.V.V.S.KIRAN)

CHARTERED ACCOUNTANT

Membership No. 221472

UDIN: 22221472AURFLS3849



Place: RAJAHMUNDRY

Date: 02.09.2022

ANNEXURE –B TO THE AUDITORS' REPORT

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

I have audited the internal financial controls over financial reporting of PARAMESU BIOTECH PRIVATE LIMITED as of 31st March, 2022 in conjunction with my 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 establishment 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 the 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

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my 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 I 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.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My 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.

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In my 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 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.

Place of Signature: Rajahmundry

Date: 02.09.2022


(V.V.S.KIRAN)
CHARTERED ACCOUNTANT
Membership No. 221472
UDIN: 22221472AURFLS3849



Paramesu Biotech Pvt Ltd

Deverapalli

STATEMENT OF PROFIT & LOSS

And

BALANCE SHEET

AS ON 31-03-2022

(ACCOUNTING YEAR 2021-22)

PART I — BALANCE SHEET

Paramesu Bio-Tech Private Limited

CIN :U24232AP2011PTC076378

Deverapalli

Balance Sheet as at 31-Mar-2022

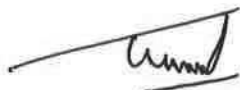
Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	2,625.80	1,969.35
(b) Reserves and surplus	2	4,824.60	2,084.43
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	3	4,137.16	4,669.98
(b) Deferred tax liabilities (Net)	4	889.37	772.28
(c) Other Long term liabilities	5	-	3,045.00
(d) Long-term provisions	6	87.50	63.95
(4) Current liabilities			
(a) Short-term borrowings	7	4,060.74	7,272.17
(b) Trade payables	8		
Total outstanding dues of micro enterprises and small enterprises		242.91	4.42
Total outstanding dues of creditors other than micro enterprises and small		3,544.98	608.15
(c) Other current liabilities	9	228.89	154.66
(d) Short-term provisions	10	1,604.18	549.60
TOTAL		22,246.12	21,193.99
II. ASSETS			
Non-current assets			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	9,788.32	10,069.13
(ii) Intangible assets	12	-	-
(iii) Capital work-in-progress		286.57	19.73
(iv) Intangible assets under development			
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	14	256.60	232.26
(e) Other non-current assets	15	-	-
(2) Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	5,992.03	7,091.65
(c) Trade receivables	18	3,469.00	2,396.08
(d) Cash and cash equivalents	19	38.45	4.45
(e) Short-term loans and advances	20	649.71	405.83
(f) Other current assets	21	1,785.45	974.86
TOTAL		22,246.12	21,193.99

See accompanying notes to the Financial Statements.

AS PER MY REPORT OF EVEN DATE

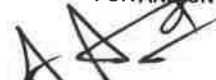

 (V.V.V.S.KIRAN)
 CHARTERED ACCOUNTANT
 MEMBERSHIP NO:221472

Place: Rajahmundry
 Date : 02-09-2022
 UDIN : 22221472AURFLS3849

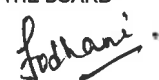


(TETAL UPENDRA REDDY)
 DIRECTOR
 DIN:0294572

FOR AND ON BEHALF OF THE BOARD



(ANANDA SWAROOP)
 DIRECTOR
 DIN:01579478



(SANYUKTA JODHANI)
 Company Secretary
 Membership No:A67546



PART II – STATEMENT OF PROFIT AND LOSS**Paramesu Bio-Tech Private Limited****CIN :U24232AP2011PTC076378****Deverapalli****Profit and loss statement for the year ended 31-Mar-2022**

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	1	2	3	4
I	Revenue from operations	23	49,399.75	26,194.76
II	Other income	24	260.56	279.23
III	Total Revenue (I + II)		49,660.31	26,474.00
IV	Expenses:			
	Cost of materials consumed	25	35,271.88	19,997.95
	Purchases of Stock-in-Trade		2,103.71	
	Changes in inventories of finished		(32.20)	(103.02)
	Employee benefits expense	26	1,162.68	798.98
	Manufacturing Expenses	27	2,295.65	1,928.03
	Finance costs	28	1,006.10	1,085.92
	Depreciation and amortization expen	11	538.09	516.06
	Other expenses	29	2,713.83	1,064.22
	Total expenses		45,059.73	25,288.14
V	Profit before exceptional and		4,600.58	1,185.85
VI	Exceptional items			-
VII	Profit before extraordinary items		4,600.58	1,185.85
VIII	Extraordinary items			-
IX	Profit before tax (VII- VIII)		4,600.58	1,185.85
X	Tax expense:			
	(1) Current tax		1,086.87	141.79
	(2) Deferred tax		117.09	147.18
XI	Profit (Loss) for the period from		3,396.62	896.88
XII	Profit/(loss) from discontinuing			-
XIII	Tax expense of discontinuing operations			-
XIV	Profit/(loss) from Discontinuing			-
XV	Profit (Loss) for the period (XI + XIV)		3,396.62	896.88
XVI	Earnings per equity share:			
	(1) Basic		129.36	45.54
	(2) Diluted		129.36	45.54

See accompanying notes to the financial statements.

AS PER MY REPORT OF EVEN DATE

(Signature)
 (V.V.V.S.KIRAN)
 CHARTERED ACCOUNTANT
 MEMBERSHIP NO:221472
 MEMBERSHIP NO:221472

FOR AND ON BEHALF OF THE BOARD

(Signature)
 (TETALI UPENDRA REDDY) ANANDA SWAROOP)
 DIRECTOR DIRECTOR
 DIN:0294917 DIN:01579478

(Signature)
 (SANYUKTA JODHANI)
 Company Secretary
 Membership No:A67546

Place: Rajahmundry


Date : 02-09-2022

UDIN : 22221472AURFLS3849

Statement of Cash Flows


	2021-22		2020-21
Cash flows from operating activities			
Profit before taxation	4,600.58		1,185.85
Adjustments for:			
Depreciation	538.09		516.06
Investment income	-		-
Interest expense	1,006.10		1,085.92
Profit / (Loss) on the sale of property, plant & equipment	-		-
Working capital changes:			
(Increase) / Decrease in trade and other receivables & Other Assets	-2,151.74		-732.83
(Increase) / (Decrease) in inventories	1,099.63		-2,164.63
Increase / (Decrease) in trade payables & Other Liabilities	1,092.68		2,150.41
Cash generated from operations	6,185.34		2,040.78
Interest paid	-1,006.10		-1,085.92
Income taxes paid	-1,086.87		-141.79
Increase / (Decrease) in Reserves & Surplus Other than profit	0.00	-	0.00
Dividends paid	-		-
Net cash from operating activities	4,092.37		813.07
Cash flows from investing activities			
Business acquisitions, net of cash acquired	-		-
Purchase of property, plant and equipment	-504.10		-677.43
Proceeds from sale of equipment	-		-
Acquisition of portfolio investments	-		-
Investment income	-		-
Net cash used in investing activities	-504.10		-677.43
Cash flows from financing activities			
Proceeds from issue of share capital	-		-
Proceeds from long-term borrowings	-		-
Payment of long-term borrowings	-3,554.27	-	-436.66
Net cash used in financing activities	-3,554.27		-436.66
Net increase in cash and cash equivalents	34.00		-301.01
Cash and cash equivalents at beginning of period	4.45	-	305.46
Cash and cash equivalents at end of period	38.45		4.45

AS PER MY REPORT OF EVEN DATE




(V.V.V.S.KIRAN)
 CHARTERED ACCOUNTANT
 MEMBERSHIP NO:221472
 UDIN : 22221472AURFLS3849
 PLACE: RAJAHMUNDRY
 DATE: 02-09-2022

FOR AND ON BEHALF OF THE BOARD


(TETALI UPENDRA REDDY)
 DIRECTOR


(A ANANDA SWAROOP)
 DIRECTOR



Statement of Cash Flows

(In Lakhs)

	2021-22		2020-21
Cash flows from operating activities			
Cash receipts from customers	47,508.58		25,741.16
Cash paid to suppliers and employees	-41,323.24		-23,700.38
Cash generated from operations	6,185.34		2,040.78
Interest paid	-1,006.10		-1,085.92
Income taxes paid	-1,086.87		-141.79
Increase / (Decrease) in Reserves & Surplus Other than profit	0.00		0.00
Dividends paid	-		-
Net cash from operating activities	4,092.37		813.07
Cash flows from investing activities			
Business acquisitions, net of cash acquired	-		-
Purchase of property, plant and equipment	-504.10		-677.43
Proceeds from sale of equipment	-		-
Acquisition of portfolio investments	-		-
Investment income	-		-
Net cash used in investing activities	-504.10		-677.43
Cash flows from financing activities			
Proceeds from issue of share capital	-		-
Proceeds from long-term borrowings	-		-
Payment of long-term borrowings	-3,554.27		-436.66
Net cash used in financing activities	-3,554.27		-436.66
Net increase in cash and cash equivalents	34.00		-301.01
Cash and cash equivalents at beginning of period	4.45		305.46
Cash and cash equivalents at end of period	38.45		4.45

AS PER MY REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD

(Signature)

(V.V.V.V.KIRAN)

CHARTERED ACCOUNTANT

MEMBERSHIP NO: 221472

UDIN : 22221472AURFLS3845

PLACE: RAJAHMUNDRY

DATE: 02-09-2022



(Signature)

(TETALI UPENDRA REDDY)

DIRECTOR

(Signature)

(A ANANDA SWAROOP)

DIRECTOR



ACCOUNTING YEAR 2021-22:

Notes to the Financial Statements
Part - I Balance Sheet

DESCRIPTION	Par Value of Share	No. of shares	Figures as at the end of Current Reporting Period Rs	No. of shares	Figures as at the end of Previous Reporting Period Rs
NOTE - 1 :					
SHARE CAPITAL :					
AUTHORISED:					
Equity Share Capital:					
Equity Shares	100	30,00,000	30,00,00,000.00	30,00,000	30,00,00,000.00
Preference Share Capital:					
Preference Shares	-	-	-	-	-
ISSUED, SUBSCRIBED & PAIDUP:					
Equity Share Capital:					
Equity Shares	100	26,25,800	26,25,80,000.00	19,69,350	19,69,35,000.00
Preference Share Capital:					
Preference Shares	-	-	-	-	-
Share application money deposit					
-					
Total			26,25,80,000.00		19,69,35,000.00

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

Particulars		No. of shares	Figures as at the end of Current Reporting Period Rs	No. of shares	Figures as at the end of Previous Reporting Period Rs
Shares outstanding at the beginning of the year	100	19,69,350	19,69,35,000.00	19,69,350	19,69,35,000.00
Shares issued during the year	100	6,56,450	6,56,45,000.00	-	-
Shares bought back during the year	100	-	-	-	-
Shares outstanding at the end of the year		26,25,800	26,25,80,000.00	19,69,350	19,69,35,000.00

b. Terms/rights attached to Equity Shares :

The Company has only one class of equity shares having a par value of Rs.100/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for the financial year 2021-22. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

c. Shares held by holding / ultimate holding company and / or their subsidiaries / associates :

Particulars		No. of shares	Figures as at the end of Rs	No. of shares	Figures as at the end of Rs
Unimark Bussiness Solutions Pvt.Ltd.		21,53,333	21,53,33,300.00	16,15,000	16,15,00,000.00
Total					

d. Equity shareholder holding more than 5% of equity shares alongwith the number of equity shares held is as given below :

Name of the Shareholder	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	%	No. of shares	%	No. of shares
1) Ananda Swaroop Advani	3.31%	86,933.00	3.31%	65,200
2) Tetali Hima Bindu	2.81%	73,867	2.81%	55,400
3) Tetali Maniswetha	3.54%	92,933	3.54%	69,700
4) Tetali Satish Kumar	4.66%	1,22,267	4.66%	91,700
5) Unimark Business Solutions Pvt. Ltd.	82.01%	21,53,333	82.00%	16,15,000

Note:

Subscribed and Paid-up share capital includes:

- Paid-up capital includes an amount of Rs. 26,25,80,000 being equity shares of 26,25,800 @ Rs.100/-per share.
- There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.
- There are no shares allotted as fully paidup pursuant to contract(s) without payment being received in cash or as bonus shares. Shares of the company are not bought back.
- There are no convertible or non convertible securities by the company.
- There are no unpaid calls on shares.
- There are no forfeited shares in the company.

e. The details of promoters shareholding is set out below

Name of Promoter	As at the end of current Reporting period		As at the end of Previous Reporting period		% of change during the year
	No of shares held	% of holding	No of shares	% of holding	
1) Ananda Swaroop Adavani	86,933	3.31	65,200	3.31	-
2) Tetali Uendra Reddy	267	0.01	200	0.01	-
3) Tetali Krishna Reddu	267	0.01	200	0.01	-
4) Tetali Satish Kumar	1,22,267	4.66	91,700	4.66	-
5) Tetali Rajasekhar	15,933	0.61	11,950	0.61	-
Total	2,25,667	8.59	1,69,250.00	8.59	-



DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
NOTE - 2 :		
RESERVES & SURPLUS:		
Surplus / (Deficit) in the statement of Profit & Loss:		
Opening balance	2,004.43	1,107.55
ADD: Net Profit / (Loss) for the current period	3,396.62	896.88
Amount available for appropriation	5,401.05	2,004.43
Appropriations:		
Less : Provisions for Tax of Earlier Year	-	-
Transfer to Reserves	-	-
Dividend Distribution Tax	-	-
Proposed dividend / bonus shares issued	656.45	-
Closing balance	4,744.60	2,004.43
Capital Reserves		
Security Premium	80.00	80.00
Opening Balance	-	-
Add: Transfer from Surplus	-	-
Closing Balance	-	80.00
Total	4,824.60	2,084.43
NOTE - 3 :		
LONG TERM BORROWINGS		
Secured		
(a) Bonds/ Debentures		
(b) Term Loans		
(i) Indian Bank TL - 1	-	268.21
(ii) Indian Bank TL - 2	-	108.89
(iii) Indian Bank TL - 3	2,577.94	3,146.76
(iv) Covid Loan	33.14	430.58
(c) Deposits		
	2,611.08	3,954.44
Unsecured:		
Loans & advances from related parties-		
Tetali Upendra Reddy - Director		
Tetali Krishna Reddy - Director	0.03	104.28
T Satish Kumar - Director	115.55	15.07
A Anand Swaroop - Director	59.44	45.77
Relatives of Directors	-	-
Others - Inter Corporate Loans		
Unimark Business Solutions PVT LTD	51.22	51.22
Samunnati Financial Intermediation and Services Pvt Ltd	798.17	499.20
Ananya Finance for Inclusive Growth Pvt Ltd	501.68	-
	1,526.08	715.53
Total	4,137.16	4,669.98
NOTE - 4 :		
DEFERRED TAX LIABILITY (NET)		
Deferred Tax Liability comprises of following:		
Opening balance	772.28	625.10
Transferred during the period	117.09	147.18
Closing balance	889.37	772.28
NOTE - 5 :		
OTHER LONG TERM LIABILITIES		
(a) Trade Payables		
(b) Others		3,045.00
		3,045.00
NOTE - 6 :		
LONG TERM PROVISIONS		
(a) Provision for Employee Benefits		
Provision for Gratuity	63.30	56.27
Provision for Leave Encashment	24.20	7.68
(b) Others		
	87.50	63.95
NOTE - 7 :		
SHORT TERM BORROWINGS		
Secured :		
(a) Demand Loans		
(i) From Banks		
Overdraft	2,931.39	6,168.17
Term Loan I	270.59	384.00
Term Loan II	109.60	180.00
Term Loan III	540.00	540.00
GECLS	209.16	-
(ii) From Others		
	4,060.74	7,272.17
Unsecured:		
Loans & advances from related parties		
Others		
Total	4,060.74	7,272.17



DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
NOTE - 9 :		
OTHER CURRENT LIABILITIES		
Duties & Taxes	-	-
Audit Fees Payable	0.68	0.68
TDS Payable	26.38	10.09
TCS Payable	0.77	1.83
CSR Payable	20.30	15.72
Guest House Rent Payable	0.08	0.08
Labour Welfare Fund Payable	-	0.16
Advance from Customers	180.89	126.11
Total	228.89	164.86
NOTE - 10 :		
SHORT TERM PROVISIONS		
(a) Provision for Employee Benefits		
Provision for Salaries	-	49.84
Provision for EPF & ESIC	8.62	7.82
Provision for Gratuity	16.65	-
Provision for Leave Encashment	9.65	-
(b) Others		
Provision for AMC	(1.87)	(1.80)
Electrical Bills (HT) Payable	143.65	127.55
Provision for Taxation	1,077.70	135.50
Professional tax payable	0.19	0.14
Gst Tax payable	347.83	226.99
Wages Payable	1.75	1.67
Total	1,604.18	649.80
NOTE - 12 :		
INTANGIBLE ASSETS		
Goodwill	-	-
Total	-	-
NOTE - 13 :		
NON CURRENT INVESTMENTS		
(a) Investments in Property	-	-
(b) Investments in Equity Instruments	-	-
(c) Investments in Preference Shares	-	-
(d) Investments in Government Bonds	-	-
(e) Investments in Debentures	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in Partnership Firms	-	-
(h) Other Non Current Investments	-	-
(i) Preoperative Expenses	-	-
Total	-	-
NOTE - 14 :		
LONG TERM LOANS & ADVANCES		
Secured, Considered good		
(a) Capital & Material Advances	-	-
(b) Security Deposits Gas	-	-
(c) Security Deposits APEPDCL	-	-
Unsecured, Considered good		
(a) Loans & Advances to related parties	-	-
(b) Others	-	-
Staff Advances	-	-
Other Advances	-	-
Rent Advance	-	-
Deposits Recoverable		
EMD Deposit	237.83	214.48
Bank Deposit Against BG	18.77	17.80
	256.60	232.26
Doubtful Advances	-	-
Total	256.60	232.26
NOTE - 15 :		
OTHER NON CURRENT ASSETS		
Secured, Considered good		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
Unsecured, Considered good		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
Doubtful		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
Total	-	-



DESCRIPTION

Figures as at the end of
Current Reporting Period
RsFigures as at the end of
Previous Reporting Period
Rs**NOTE - 16 :****CURRENT INVESTMENTS**

- (a) Investments in Property
- (b) Investments in Equity Instruments
- (c) Investments in Preference Shares
- (d) Investments in Government Bonds
- (e) Investments in Debentures
- (f) Investments in Mutual Funds
- (g) Investments in Partnership Firms
- (h) Other Non Current Investments

Total

NOTE - 17 :**INVENTORIES**

- (a) Raw Materials
- (b) Work in Progress
- (c) Finished Goods
- (d) Stock in Trade
- (e) Stores & Spares
- (f) Shares
- (g) Others

NOTE - 19 :**CASH & CASH EQUIVALENTS**

- (a) Cash on hand
- (b) Balance with Banks (Current Accounts)
- (c) Balance with Banks (Deposits)
- (d) Others

Total

NOTE - 20 :**SHORT TERM LOANS & ADVANCES****Secured, Considered good**

- (a) Loans & Advances to related parties
- (b) Others

Unsecured, Considered good

- (a) Loans & Advances to related parties
- (b) Others

- Advances to staff
- Advances to Suppliers

Doubtful

- (a) Loans & Advances to related parties
- (b) Others (Advances to creditors)

Total

NOTE - 21 :**OTHER CURRENT ASSETS**

- Govt Incentives
- Stock in Transit
- Duties & Taxes
- Advance Tax
- TDS
- Export Incentives
- Epc Int Equalization

Total

NOTE - 22 :**CONTINGENT LIABILITIES & COMMITMENTS**

- (a) Contingent Liabilities
 - (i) Claims against company not acknowledged as debt
 - (ii) Guarantess
 - (iii) Others

(b) Commitments

- (i) Uncalled Liability on shares
- (ii) Other Commitments

Total

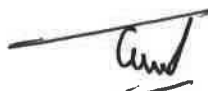




Notes to the Financial Statements
Part - II Statement of Profit & Loss

DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
NOTE - 23 :		
REVENUE FROM OPERATIONS		
(a) Sale of Products		
Ash Sales	50.93	25.14
Cationic Starch	519.35	335.46
Co Feed	-	2.99
Corn Gluten Feed	-	23.36
Corn Steep Liquid(Csl)	1,111.51	405.81
Dorb HI Pro	655.84	541.65
Enriched Fiber	-	3.28
Fiber Sales	2,723.57	1,648.83
Germs Sales	6,289.39	3,621.88
Gluten Sales	4,922.54	2,134.20
Hdpe Bags - Sales	0.20	0.49
Hdpe Scrape	-	0.28
Hydrogen Peroxide	10.75	0.00
Maize Brokens	5.49	58.23
Maize Dextrin	-	2.84
Maize Sales	2,220.05	9.68
Maize Starch	26,536.07	14,827.30
Maize Starch (Merchant Export)	158.96	489.99
Maize Waste	5.57	33.14
Old Gunny Bags Sale	463.13	284.63
Old Plastic Tins Sale	3.93	2.00
Oxidized Starch	2,182.53	562.66
Palm Cake Hipro	-	10.12
Para Fix 900	85.18	75.86
Para Size 900	43.45	46.93
Prepel Starch	86.76	56.61
Scrap	19.12	16.32
Spray Starch	98.84	13.08
Super Size-200	1,103.83	822.43
Thin Boiling Starch	61.50	96.36
White Dextrin Starch	41.30	43.21
(b) Sale of Services	-	-
(c) Other Operating Revenues	-	-
Total	49,399.75	26,194.76
NOTE - 24 :		
OTHER INCOME		
Customs Draw Back Amount	14.08	5.40
Foreign Exchange loss / Profit	126.33	47.79
Interest Received	15.19	12.56
Export Incentive	76.65	212.95
Credit Balances W/o	28.31	-
Profit on sale of Car	-	0.53
Total	280.56	279.23
NOTE - 25 :		
COST OF MATERIALS CONSUMED		
Opening Stock		
Chemicals	52.70	13.72
General Stores	332.55	463.80
Fuels	23.62	59.44
Maize	6,189.95	4,175.08
Packing Materials	46.09	23.19
Stock in Proccs	158.52	6.60
Add : Purchases	-	-
Stores & Consumables	1,047.63	305.90
Chemicals	361.42	216.46
Fuels	1,303.60	798.78
Maize	30,816.74	20,372.58
Packing Materials	610.65	365.83
Less: Closing Stock	-	-
Chemicals	34.28	52.70
Fuels	39.83	23.62
General Stores	402.71	332.55
Maize	4,866.86	6,189.95
Packing Materials	71.09	46.09
Stock In Progress	257.25	158.52
Total	35,271.88	19,997.95



DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
NOTE - 26:		
Employee benefits expenses		
Staff Salaries	818.57	592.27
Employee Insurance	7.91	6.87
Director's Remuneration	192.00	99.00
EPF & ESI Contribution	56.04	47.65
Welfare Expenses	23.56	14.36
Gratuity	24.08	23.44
Leave Encashment	40.50	15.40
TOTAL	1,162.68	798.98
NOTE - 27 :		
Manufacturing Expenses		
Stores, Spares and Chemicals & Packing materials consumed		
Opening Stock	-	-
Add : Purchases	-	-
Less: Closing Stock	-	-
Power and Fuel		
Power	1,704.68	1,345.37
Repairs & Maintenance	1,704.68	1,345.37
Machinery Maintenance	24.98	29.97
Electrical Maintenance	2.10	4.30
ETP Maintenance	0.61	0.42
Technical Consultancy	4.42	4.78
Fork Lift Maintenance	0.07	0.06
Factory Maintenance	3.87	2.76
Lab Maintenance	0.00	0.03
matze Cleaning & Sito & Godown Maintenance	3.36	-
R&M Other assets	67.98	10.69
	107.40	53.01
Hire Charges	68.90	80.18
Wages	404.16	341.08
Demurrage & Other Charges	-	-
Commission and Brokerage	10.52	47.29
Loading Charges	-	61.09
Freight Charges (others)	-	-
TOTAL	483.58	529.65
	2,295.65	1,928.03
NOTE - 28 :		
Finance Costs:		
Interest Expense (Bank)	877.99	960.75
Bank Charges	62.16	60.01
Interest on Unsecured Loans	65.95	65.17
Other Interest	-	-
Less: Interest Received	-	-
Total	1,006.10	1,085.92

DESCRIPTION

Figures as at the end of
Current Reporting Period
RsFigures as at the end of
Previous Reporting Period
Rs

DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
NOTE - 29 :		
Other Expenses:		
Licenses & Taxes		
Selling & Administrative Expenses	32.32	17.56
Travelling Expenses	-	5.21
Vehicle Maintenance	9.19	-
Insurance	22.16	43.76
Audit Fees	31.23	30.97
Consultation Charges	0.75	1.95
Discount allowed / Purchases	10.84	11.92
Advertisements	0.06	(0.02)
Printing & Stationery	1.11	1.03
Commission & Brokerage	0.74	0.39
Computer & Printer Repairs	118.76	-
Software	0.72	0.74
Freight Charges	-	-
Export Service Charges	959.61	530.84
Guest House Maintenance	1,299.06	371.61
Guest House Rent	2.06	0.98
Guest expenses	1.15	1.07
Loading Charges	-	-
Medical Expenses	-	-
Office Maintenance	1.04	2.90
Packing & Forwarding	1.54	0.83
Pooja Expenses	-	-
Postage & Courier Charges	0.46	0.54
ROC Filing Charges	0.49	0.75
Subscriptions, donations & advertisements	0.01	0.04
Telephone & Mobile Charges	3.52	3.83
Tenders Fee	3.87	2.41
Stamp Duty Charges	-	0.02
Penalty for Taxes	1.25	-
Debit Balances Written off	-	-
Late Fee on GST Filing	80.22	1.90
General Expenses	0.00	0.02
Land Lease	1.04	0.37
Seminar Charges	4.84	-
Interest on Indirect taxes	0.03	2.54
Weightment Charges	1.98	8.04
Garden and Plantation	-	4.22
CSR Expenditure	1.67	0.33
Interest on Direct Taxes	21.82	15.77
Guest Expenses	0.39	1.17
Donations	-	0.55
Round off	100.00	-
	(0.00)	(0.01)
Total	2,713.83	1,064.22
NOTE - 30 :		
Tax Expenses:		
Current Tax Expenses:		
Current Tax Provision		
Tax for earlier years	1,077.70	-
Minimum alternate tax expenses / (credit)	9.17	-
	-	-
Deferred Tax (credit) / expense	1,086.87	-
Deferred Tax expense for earlier years	117.09	132.16
Total	1,203.96	132.16



Trade Payables ageing schedule

Note:8

As at March 2022 Particulars	Unbilled Payables	Payables Not Due	Current					Total
			Outstanding for following periods from due date of payment					
			Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	2,37,35,834	1,72,280	3,83,108	-	2,42,91,222	
(ii) Disputed dues - MSME	-	-	-	-	-	-	-	
(iii) Others	-	-	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	35,43,59,602	1,34,550	3,396	-	35,44,97,548	
Total	-	-	37,80,95,436	3,06,830	3,86,504	-	37,87,88,770	

As at March 2021 Particulars	Unbilled Payables	Payables Not Due	Current					Total
			Outstanding for following periods from due date of payment					
			Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	27,960.00	4,13,788.00	-	-	4,41,748.00	
(ii) Disputed dues - MSME	-	-	-	-	-	-	-	
(iii) Others	-	-	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	5,47,06,595.00	61,08,602.00	-	-	6,08,15,197.00	
Total	-	-	5,47,34,555.00	65,22,390.00	-	-	6,12,56,945.00	

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Note:18

If the company have secured as well as unsecured trade receivables, the below table is to be provided separately for secured trade receivables and unsecured trade receivables.

AS AT 31.03.21

Particulars	Unbilled Dues	Not Due	Current					Total
			Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	22,54,36,599.85	3,88,888.14	1,37,60,814.86	22,195.00	-	23,96,08,497.85
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
	-	-	22,54,36,599.85	3,88,888.14	1,37,60,814.86	22,195.00	-	23,96,08,497.85

AS AT 31.03.22

Particulars	Unbilled Dues	Not Due	Current					Total
			Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	33,29,98,947.62	81,09,638.16	2,92,758.78	-	-	34,14,01,344.56
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	54,98,324.30	-	54,98,324.30
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
	-	-	33,29,98,947.62	81,09,638.16	2,92,758.78	54,98,324.30	-	34,65,99,666.86

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Additional Regulatory Information

Ratio Analysis	Numerator includes	Denominator includes	Current Reporting Period	Previous Reporting Period	% of change
a) Current Ratio	current investments, inventories, trade receivables, cash and cash equivalents, short-term loans and advances and other current assets	short-term borrowings, trade payables, other current liabilities and short-term provisions.	1.23	1.27	(2.62)
Debt-Equity Ratio,	long term and short term debts	Share capital + Reserves and Surplus + Money received against share warrants	1.10	2.95	(62.65)
(c) Debt Service Coverage Ratio,	Net Income + Depreciation + Interest Expenses + Other Non-Cash Items	Interest+Principal	2.75	2.41	14.19
(d) Return on Equity Ratio,	Net income	Share capital + Reserves and Surplus + Money received against share warrants	0.46	0.22	106.06
(e) Inventory turnover ratio,	opening stock+purchase-closing stock	opening stock+closing stock/2	5.65	3.46	63.23
(f) Trade Receivables turnover ratio	Net credit sales	Average account receivables	16.85	13.16	28.04
(g) Trade payables turnover ratio,	Net Credit purchases	Average account payables	15.52	28.24	(45.06)
(h) Net capital turnover ratio,	Net annual sales	Working capital	21.93	11.47	91.17
(i) Net profit ratio,	Net profit	Total turnover	0.07	0.03	101.89
(j) Return on Capital employed,	EBIT	Capital employed	0.75	0.56	34.28
(k) Return on investment	Net income	Cost of investment	0.06	0.05	9.49





COMPONENT NAME	CATEGORY	WDV AS ON 01.04.21 (RS.)	ADDITIONS DURING THE YEAR (RS.)	DELETIONS DURING THE YEAR (RS.)	WRITTEN OFF (RS.)	DEPRECIATION AMOUNT (RS.)	WDV AS ON 31.03.22(RS.)
Boiler Building	Buildings - Factory	124.65	-	-	-	5.10	119.56
Canteen shed Building	Buildings - Other Than RCC Frame Structure	9.81	-	-	-	0.40	9.41
Dryer Shed Building	Buildings - Factory	93.99	-	-	-	3.87	90.12
Germ & Fiber Dryer Building	Buildings - Factory	110.41	-	-	-	4.53	105.89
Main Building	Buildings - Factory	921.85	-	-	-	37.72	884.13
Overhead Tank	Buildings - Fences, Wells & Tube Wells	2.84	-	-	-	-	2.84
Underground Water Sump Tank	Buildings - Fences, Wells & Tube Wells	2.87	-	-	-	-	2.87
Silo Civil Work Building	Buildings - Factory	83.85	-	-	-	-	83.85
VATS	Buildings - Factory	213.42	-	-	-	-	213.42
Gluten Shed	Buildings - Other Than RCC Frame Structure	7.00	-	-	-	-	7.00
Time Office	Buildings - Other Than RCC Frame Structure	10.96	-	-	-	-	10.96
Finished Material Godown	Buildings - Factory	17.65	-	-	-	-	17.65
Raw Material Godown	Buildings - Factory	29.65	-	-	-	-	29.65
100 kva 3PH DTR Transformer	Electrical Installation & Equipments	0.87	-	-	-	-	0.87
33kv Materials	Electrical Installation & Equipments	4.24	-	-	-	-	4.24
33kv Transformer	Electrical Installation & Equipments	5.80	-	-	-	-	5.80
AHPFC Pannel	Electrical Installation & Equipments	2.96	-	-	-	-	2.96
Biometric Systems	Electrical Installation & Equipments	0.18	-	-	-	-	0.18
Cables	Electrical Installation & Equipments	21.32	-	-	-	-	21.32
Electrical Material & Spares	Electrical Installation & Equipments	31.70	-	-	-	-	31.70
Electrical Panels Works	Electrical Installation & Equipments	34.85	-	-	-	-	34.85
Electrical Poles & Conductors	Electrical Installation & Equipments	5.10	-	-	-	-	5.10
Electrical Power Connection	Electrical Installation & Equipments	1.75	-	-	-	-	1.75
Electrodes	Electrical Installation & Equipments	0.59	-	-	-	-	0.59
Generator 250KVA	Electrical Installation & Equipments	4.14	-	-	-	-	4.14
Generator 125KVA	Electrical Installation & Equipments	2.80	-	-	-	-	2.80
LED Street Lights	Electrical Installation & Equipments	5.66	-	-	-	-	5.66
MCC Automachine Materials	Electrical Installation & Equipments	7.45	-	-	-	-	7.45
Motor with 30HP Pump	Electrical Installation & Equipments	0.53	-	-	-	-	0.53
Air Conditioner	Office Equipments	0.35	-	-	-	-	0.35
Telephones & Mobiles	Office Equipments	0.26	-	-	-	-	0.26
Fans	Office Equipments	0.01	-	-	-	-	0.01
Furniture	Furniture - General	2.09	-	-	-	-	2.09
Computers & Spares	Computers - End User Devices like Desktop, Laptops	0.20	-	-	-	-	0.20
Maruthi 800	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-0.00	-	-	-	-	-0.00
HF Dawn Bike	Motor Vehicles - Cycles, Scooters & Mopeds	0.36	-	-	-	-	0.36
Germ Dryer	P & M - Continuous Process Plant	27.68	-	-	-	-	27.68
Fiber Dryer	P & M - Continuous Process Plant	77.95	-	-	-	-	77.95
Native Dryer	P & M - Continuous Process Plant	66.65	-	-	-	-	66.65
Native & Modified & Gluten Dryer	P & M - Continuous Process Plant	71.81	-	-	-	-	71.81
Gluten Dryer	P & M - Continuous Process Plant	44.10	-	-	-	-	44.10
Peeler Centrifuge	P & M - Continuous Process Plant	69.59	-	-	-	-	69.59
Ash Silo Work	P & M - Continuous Process Plant	2.78	-	-	-	-	2.78
Steam Material	P & M - Continuous Process Plant	6.85	-	-	-	-	6.85
Fuel & Ash Handling Material	P & M - Continuous Process Plant	24.40	-	-	-	-	24.40
Pressure Guages	P & M - Continuous Process Plant	0.27	-	-	-	-	0.27
Boiler Components	P & M - Continuous Process Plant	161.96	-	-	-	-	161.96
Steam Line	P & M - Continuous Process Plant	61.26	-	-	-	-	61.26
Primary Separator	P & M - Continuous Process Plant	70.80	-	-	-	-	70.80
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	155.13	-	-	-	-	155.13
VATS Coating	P & M - Continuous Process Plant	5.99	-	-	-	-	5.99
Process Piping	P & M - Continuous Process Plant	430.15	-	-	-	-	430.15
Pumps	P & M - Continuous Process Plant	57.49	-	-	-	-	57.49
						23.01	407.14
						3.01	54.48



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Decanter	P & M - Continuous Process Plant	118.40	-	-	-	6.11	112.29
ETP	P & M - Continuous Process Plant	158.91	-	-	-	8.47	150.44
Machinery Support Structural Material	P & M - Continuous Process Plant	104.34	-	-	-	5.70	98.64
Motors	P & M - Continuous Process Plant	44.56	-	-	-	2.69	41.88
Fire Equipment	Office Equipments	0.37	-	-	-	-	0.37
SO2 Section	P & M - Continuous Process Plant	18.03	-	-	-	0.94	17.10
Softner	P & M - Continuous Process Plant	10.66	-	-	-	0.54	10.12
SS Tanks	P & M - Continuous Process Plant	34.04	-	-	-	1.77	32.27
Weigh Bridge	P & M - Other Than Continuous Process Plant	9.64	-	-	-	0.61	9.03
PP FRP Tanks	P & M - Continuous Process Plant	17.29	-	-	-	0.92	16.37
Stitching Machines	P & M - Other Than Continuous Process Plant	1.14	-	-	-	0.09	1.06
Wet Milling Equipment	P & M - Continuous Process Plant	187.31	-	-	-	9.72	177.58
Tools	Office Equipments	0.03	-	-	-	-	0.03
Lab Equipment	Labouratory Equipment - General	5.81	-	-	-	1.74	4.06
Borewell	Buildings - Fences, Wells & Tube Wells	1.22	-	-	-	0.85	0.36
Cash Counting machine 1	Office Equipments	0.01	-	-	-	-	0.01
Water cooler	Office Equipments	0.03	-	-	-	-	0.03
Compressor	P & M - Continuous Process Plant	3.15	-	-	-	0.16	3.00
Lathe Machine	P & M - Continuous Process Plant	3.43	-	-	-	0.17	3.27
Maize sheller Machine	P & M - Continuous Process Plant	0.33	-	-	-	0.02	0.31
Starker	P & M - Continuous Process Plant	3.71	-	-	-	0.22	3.49
Fork lift	P & M - Continuous Process Plant	11.67	-	-	-	0.58	11.09
Hyundai creta	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	0.00	-	-	-	-	0.00
Cooling tower	P & M - Continuous Process Plant	2.55	-	-	-	0.13	2.43
Drum Dryer system	P & M - Continuous Process Plant	70.65	-	-	-	3.48	67.16
RO water system	P & M - Continuous Process Plant	1.06	-	-	-	0.05	1.01
Husk Shed	Buildings - Factory	22.60	-	-	-	0.88	21.72
Labour Camp shed	Buildings - Other Than RCC Frame Structure	130.42	-	-	-	4.97	125.45
Main Road	Roads - Carpeted Roads RCC	53.63	-	-	-	11.96	41.67
Stores & Workshop shed	Buildings - Factory	5.27	-	-	-	0.20	5.06
Plant & Machinery	P & M - Continuous Process Plant	218.17	-	-	-	10.92	207.25
Auto Packing system	Furniture - General	65.99	-	-	-	12.00	54.00
Boiler Ash Handling System	P & M - Continuous Process Plant	0.19	-	-	-	0.01	0.18
Boiler Bag filters	P & M - Continuous Process Plant	0.05	-	-	-	0.00	0.05
Boiler Extension shed	Buildings - Other Than RCC Frame Structure	1.37	-	-	-	0.05	1.32
Car shed	Buildings - Other Than RCC Frame Structure	0.34	-	-	-	0.01	0.33
CC Cameras	Office Equipments	0.19	-	-	-	-	0.19
Decander - 03	P & M - Continuous Process Plant	0.61	-	-	-	0.03	0.59
Electrical Equipment	P & M - Other Than Continuous Process Plant	6.58	-	-	-	0.61	5.97
Electrical materials and Spares	Electrical Installation & Equipments	6.28	-	-	-	1.14	5.14
ETP	P & M - Continuous Process Plant	3.64	-	-	-	0.17	3.47
Fabrication and Erection Expenses	P & M - Civils Concreting, Crushing, Piling & Road Making Equipments	12.72	-	-	-	1.67	11.05
Finished Material Godown	Buildings - Factory	54.46	-	-	-	2.05	52.41
Fire Equipment	Office Equipments	0.36	-	-	-	-	0.36
Honda City	Motor Vehicles - Buses, Lorries, Cars & Taxies used in business via Hire	0.00	-	-	-	-	0.00
Main Gate and Security Room	Buildings - Other Than RCC Frame Structure	0.78	-	-	-	0.03	0.75
Motor Guards	Electrical Installation & Equipments	0.10	-	-	-	0.02	0.08
New CSL Tanks	Buildings - Other Than RCC Frame Structure	0.01	-	-	-	0.00	0.01
Old Truck	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	0.26	-	-	-	0.08	0.19
Panel Protection from Dust	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	0.01
Dust Analyzer	Buildings - Fences, Wells & Tube Wells	0.02	-	-	-	-	0.02
Dust Spread Precaution	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	0.01
Process Piping	P & M - Continuous Process Plant	6.56	-	-	-	0.31	6.25



Rawmaterial Godown New Conveyor	P & M - Continuous Process Plant	0.07	-	-	-	-	0.07	-	-	-	0.06	0.06
Silo Aviation Lamp	Office Equipments	0.00	-	-	-	-	0.00	-	-	-	-	0.00
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	13.82	-	-	-	-	13.82	-	-	-	0.65	13.17
SO2 Tanks	P & M - Continuous Process Plant	3.08	-	-	-	-	3.08	-	-	-	0.14	2.93
Soft Hold System	Electrical Installation & Equipments	0.01	-	-	-	-	0.01	-	-	-	0.00	0.01
Spinklers System	P & M - Other Than Continuous Process Plant	13.48	-	-	-	-	13.48	-	-	-	1.25	12.23
Starch Conveying System	P & M - Other Than Continuous Process Plant	14.40	-	-	-	-	14.40	-	-	-	1.34	13.06
STP	P & M - Other Than Continuous Process Plant	0.41	-	-	-	-	0.41	-	-	-	0.04	0.37
Weighing Machines	P & M - Other Than Continuous Process Plant	2.77	-	-	-	-	2.77	-	-	-	0.26	2.51
COMPUTERS- Softwares	Computers - Servers & Networks	0.91	-	-	-	-	0.91	-	-	-	0.28	0.64
Hand truck	Motor Vehicles - Cycles, Scooters & Mopeds	0.04	-	-	-	-	0.04	-	-	-	0.01	0.03
Pulveriser Machine	P & M - Other Than Continuous Process Plant	1.70	-	-	-	-	1.70	-	-	-	0.26	1.44
LOADING SHED	Buildings - Factory	54.81	-	-	-	-	54.81	-	-	-	1.92	52.89
CLARIFIER	P & M - Other Than Continuous Process Plant	6.30	-	-	-	-	6.30	-	-	-	0.49	5.81
DSM DUPLEX SCREEN	P & M - Other Than Continuous Process Plant	15.45	-	-	-	-	15.45	-	-	-	0.66	14.79
FILTER PRESS MACHINE	P & M - Continuous Process Plant	-	-	-	-	-	-	-	-	-	-	-
GRAND CAR	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	-	-	-	-	-	-	-	-	-	-
INNOVA CAR	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	-	-	-	-	-	-	-	-	-	-
MOTOR VEHICLE	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	19.57	-	-	-	-	19.57	-	-	-	3.64	15.93
Computers	Computers - End User Devices like Desktop, Laptops	0.65	-	-	-	-	0.65	-	-	-	0.12	0.53
Furniture	Furniture - General	0.04	-	-	-	-	0.04	-	-	-	-	0.04
Compressor	P & M - Continuous Process Plant	0.27	-	-	-	-	0.27	-	-	-	0.04	0.23
Gluten Dryer	P & M - Continuous Process Plant	5.30	-	-	-	-	5.30	-	-	-	0.23	5.08
Electrical Cabling & Panels	Electrical Installation & Equipments	-	-	-	-	-	-	-	-	-	-	-
Flowmeter & Pressure Transmitters	Electrical Installation & Equipments	334.43	-	-	-	-	334.43	-	-	-	-	-
Semi Automation	Electrical Installation & Equipments	57.77	-	-	-	-	57.77	-	-	-	39.45	294.97
Dryer Shed	Buildings - Factory	33.93	-	-	-	-	33.93	-	-	-	6.82	50.95
CSL Shed	Buildings - Factory	214.02	-	-	-	-	214.02	-	-	-	4.00	29.93
Maize post cleaning shed	Buildings - Factory	38.31	-	-	-	-	38.31	-	-	-	7.25	206.77
New Boiler Shed	Buildings - Factory	11.39	-	-	-	-	11.39	-	-	-	1.30	37.01
Vets-2	Buildings - Factory	69.14	-	-	-	-	69.14	-	-	-	0.39	11.00
Steam piping	P & M - Continuous Process Plant	222.79	-	-	-	-	222.79	-	-	-	2.34	66.80
Steam Accessories	P & M - Continuous Process Plant	71.91	-	-	-	-	71.91	-	-	-	9.18	213.61
Fiber Press	P & M - Continuous Process Plant	62.17	-	-	-	-	62.17	-	-	-	2.96	68.94
Process plant pipe line Fabrication	P & M - Continuous Process Plant	45.81	-	-	-	-	45.81	-	-	-	2.56	59.61
Gluten & Germ Auto packing	P & M - Continuous Process Plant	32.39	-	-	-	-	32.39	-	-	-	1.89	43.93
Fiber Dryer	P & M - Continuous Process Plant	164.20	-	-	-	-	164.20	-	-	-	1.33	31.05
Process Piping	P & M - Continuous Process Plant	137.72	-	-	-	-	137.72	-	-	-	6.77	157.43
Boiler	P & M - Continuous Process Plant	47.88	-	-	-	-	47.88	-	-	-	5.68	132.04
Starch Dryer	P & M - Continuous Process Plant	618.00	-	-	-	-	618.00	-	-	-	1.97	45.91
Germ,Gluten Dryer	P & M - Continuous Process Plant	169.86	-	-	-	-	169.86	-	-	-	25.47	592.53
Fiber conveying system	P & M - Continuous Process Plant	148.86	-	-	-	-	148.86	-	-	-	7.00	162.86
strach conveying system	P & M - Continuous Process Plant	44.66	-	-	-	-	44.66	-	-	-	6.13	142.72
Screens	P & M - Continuous Process Plant	43.59	-	-	-	-	43.59	-	-	-	1.84	42.82
Filter Press	P & M - Continuous Process Plant	23.69	-	-	-	-	23.69	-	-	-	1.80	41.80
Decanter	P & M - Continuous Process Plant	32.92	-	-	-	-	32.92	-	-	-	0.98	22.72
Fabrication of process tanks and erection	P & M - Continuous Process Plant	153.98	-	-	-	-	153.98	-	-	-	1.36	31.57
Starch Auto Packing	P & M - Continuous Process Plant	16.46	-	-	-	-	16.46	-	-	-	6.35	147.64
Steam pipe line fabrication and erection	P & M - Continuous Process Plant	87.47	-	-	-	-	87.47	-	-	-	0.68	15.78
Feed Mixture	P & M - Continuous Process Plant	15.26	-	-	-	-	15.26	-	-	-	3.60	83.86
Maize Bucket Elevator	P & M - Continuous Process Plant	12.94	-	-	-	-	12.94	-	-	-	0.63	14.63
Pumps	P & M - Continuous Process Plant	9.53	-	-	-	-	9.53	-	-	-	0.53	12.41
Centrifuge	P & M - Continuous Process Plant	258.76	-	-	-	-	258.76	-	-	-	0.39	9.13
CSL Evaporator	P & M - Continuous Process Plant	103.85	-	-	-	-	103.85	-	-	-	10.66	248.09
	P & M - Continuous Process Plant	54.3.24	-	-	-	-	54.3.24	-	-	-	4.28	99.57
			-	-	-	-		-	-	-	22.39	520.86



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Air compressor	P & M - Continuous Process Plant	10.85	-	-	-	0.45	10.40
Vats Stainer	P & M - Continuous Process Plant	3.57	-	-	-	0.15	3.42
fiber pulverizer	P & M - Continuous Process Plant	9.10	-	-	-	0.38	8.73
Fiber washing Screen Boxes	P & M - Continuous Process Plant	23.63	-	-	-	0.97	22.65
Fiber Washing Sump	P & M - Continuous Process Plant	14.13	-	-	-	0.58	13.55
Germ Cyclone Stage-1	P & M - Continuous Process Plant	13.92	-	-	-	0.57	13.35
Germ Cyclone Stage-2	P & M - Continuous Process Plant	12.66	-	-	-	0.52	12.14
Germ press	P & M - Continuous Process Plant	8.54	-	-	-	0.35	8.19
Germ Washing	P & M - Continuous Process Plant	19.83	-	-	-	0.82	19.01
Grinder-1	P & M - Continuous Process Plant	11.08	-	-	-	0.46	10.62
Stainer	P & M - Continuous Process Plant	4.90	-	-	-	0.20	4.70
Stone Catcher	P & M - Continuous Process Plant	18.05	-	-	-	0.74	17.31
So2 Section	P & M - Continuous Process Plant	4.30	-	-	-	0.18	4.13
Sand Separator	P & M - Continuous Process Plant	20.13	-	-	-	0.83	19.30
Germ conveying system	P & M - Continuous Process Plant	14.78	-	-	-	0.61	14.17
Process Valves	P & M - Continuous Process Plant	-	-	-	-	-	-
Enriched Fibre	P & M - Continuous Process Plant	-	-	-	-	-	-
Pin Mill	P & M - Continuous Process Plant	-	-	-	-	-	-
Maize Post Cleaning Section	P & M - Continuous Process Plant	75.82	-	-	-	3.12	72.70
Hydrocyclone	P & M - Continuous Process Plant	107.49	-	-	-	4.43	103.06
Ps	P & M - Continuous Process Plant	57.22	-	-	-	2.36	54.86
PHE	P & M - Continuous Process Plant	76.40	-	-	-	3.15	73.25
Shifters	P & M - Continuous Process Plant	6.33	-	-	-	0.26	6.07
Process Plant Machinery Erection	P & M - Continuous Process Plant	23.84	-	-	-	0.98	22.86
Motors	P & M - Continuous Process Plant	17.81	-	-	-	0.73	17.08
Grand I 10	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	74.89	-	-	-	3.09	71.81
Lorry -1256	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.50	-	-	-	1.18	6.33
Lorry-1405	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.06	-	-	-	1.10	5.95
Germ Dewatering Screw Press-N	P & M - Continuous Process Plant	7.91	-	-	-	1.24	6.67
Steam Pipeline & Cabling-2	P & M - Continuous Process Plant	23.03	-	-	-	0.91	22.12
Compressor-4	P & M - Continuous Process Plant	50.30	-	-	-	1.99	48.31
Enriched Fibre N	P & M - Continuous Process Plant	35.95	-	-	-	1.42	34.52
Process Tank-N	P & M - Continuous Process Plant	166.08	-	-	-	6.57	159.52
Csl Elevator-N	P & M - Continuous Process Plant	1.79	-	-	-	0.07	1.72
Weigh Bridge-2	P & M - Continuous Process Plant	3.11	-	-	-	0.12	2.98
Post Cleaning Machinery	P & M - Continuous Process Plant	11.78	-	-	-	0.47	11.31
Vfd-Gluten Dryer	Electrical Installation & Equipments	3.87	-	-	-	0.15	3.72
Electrical Equipment at Borewell	Electrical Installation & Equipments	4.35	-	-	-	0.46	3.89
Ro Plant -N	P & M - Continuous Process Plant	3.90	-	-	-	0.41	3.49
Dos -N	Electrical Installation & Equipments	26.38	-	-	-	1.04	25.34
VATS Structure with Weighment Scale	P & M - Continuous Process Plant	14.22	-	-	-	1.50	12.72
Elp -New Clarifier Tank	P & M - Continuous Process Plant	6.97	-	-	-	0.28	6.70
7 TPH Dryer	P & M - Continuous Process Plant	9.06	-	-	-	0.36	8.71
Power Control Room	Electrical Installation & Equipments	30.88	-	-	-	1.22	29.65
SHIFTER WITH Vfd	P & M - Continuous Process Plant	25.89	-	-	-	2.73	23.16
Stores end Packing Material Godown	Buildings - Factory	12.18	-	-	-	0.48	11.70
Hydrocyclone Pump	P & M - Continuous Process Plant	16.32	-	-	-	0.53	15.78
Electric line	Electrical Installation & Equipments	1.93	-	-	-	0.08	1.86
New Office -WJP	Buildings - Factory	21.75	-	-	-	2.29	19.47
Fiber Auto packing	P & M - Continuous Process Plant	42.00	-	-	-	1.37	40.62
Air Conditioner at Electrical-1	Electrical Installation & Equipments	32.46	-	-	-	1.28	31.18
Air Conditioner at New Office	Electrical Installation & Equipments	3.02	-	-	-	0.32	2.70
Computer Equipment-Tv	Electrical Installation & Equipments	3.87	-	-	-	0.41	3.46
Computers at New Office	Electrical Installation & Equipments	0.44	-	-	-	0.05	0.40
		3.51	-	-	-	0.37	3.14



Electrical Equipment at New Office	Electrical Installation & Equipments	14.67	-	-	-	1.54	13.13
Furniture at New Office	Furniture - General	30.35	-	-	-	3.20	27.16
LORRY-AP16TB7287	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	6.85	-	-	-	0.93	5.92
Maruti Daire VxI	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.90	-	-	-	1.07	6.83
Printer	Electrical Installation & Equipments	0.27	-	-	-	0.03	0.24
Fork lift	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	14.14	-	-	-	1.91	12.23
Bohero Vehicle	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.40	-	-	-	1.00	6.40
Tractor -Ajun 605	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	12.25	-	-	-	1.66	10.59
Earth works		103.36	-	-	-	-	103.36
Site Development		1.33	-	-	-	-	1.33
Land		174.12	-	-	-	-	174.12
CENTRIFUSE -3	P & M - Continuous Process Plant	-	52.56	-	-	-	52.56
FLOW METER -1	Electrical Installation & Equipments	-	1.09	-	-	0.65	1.74
FLOW METER -2	Electrical Installation & Equipments	-	1.09	-	-	0.04	1.04
Borewell	P & M - Continuous Process Plant	-	11.05	-	-	0.04	1.04
GANDRY WORK	P & M - Continuous Process Plant	-	18.60	-	-	0.26	10.80
DUST COLLECTION SYSTEM -NEW	P & M - Continuous Process Plant	-	2.02	-	-	0.13	18.47
Grinder 1 -PUMP	P & M - Continuous Process Plant	-	2.44	-	-	0.00	2.02
Hydro Cyclone -PUMP	P & M - Continuous Process Plant	-	1.90	-	-	0.02	2.42
Stitching Machine, Model: GK35-2C	P & M - Continuous Process Plant	-	4.02	-	-	0.01	1.90
DELL OPTILEX 3070 MT	P & M - Continuous Process Plant	-	1.50	-	-	0.00	4.02
Intercom IP Phones	P & M - Continuous Process Plant	-	0.72	-	-	0.07	1.43
pinmill	P & M - Continuous Process Plant	-	6.18	-	-	0.01	0.71
Printer at stores	Electrical Installation & Equipments	-	2.27	-	-	0.10	6.08
New Steam line	P & M - Continuous Process Plant	-	24.57	-	-	0.09	2.18
LORY AP 05 TB 6599	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	10.00	-	-	0.40	24.17
LORY 31 8667	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	12.00	-	-	0.15	9.85
PAYROLL SOFTWARE	Electrical Installation & Equipments	-	1.83	-	-	0.11	11.89
Compound wall WIP	Buildings - Factory	-	46.96	-	-	0.03	1.80
Construction of CC Roads	Buildings - Factory	-	35.46	-	-	0.04	46.93
furniture & fittings	Furniture - General	-	1.00	-	-	0.46	35.00
		-	-	-	-	0.09	0.91
		10,069.13	237.27	-	-	538.09	9,768.32

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PARAMESU BIOTECH PVT.LTD.
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 PARAMESU BIOTECH PVT.LTD.

PARAMESU BIOTECH PRIVATE LIMITED
DEVERAPALLI
CIN: U24232AP2011PTC076378

NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND STATEMENT OF PROFIT AND LOSS THE PERIOD ENDED 31ST MARCH, 2022.

1 Corporate Information:

PARAMESU BIOTECH PRIVATE LIMITED (the "company") The Company is engaged in manufacture of Starch & Modified Starches. The company registered office at RS No: 972, 3rd KM on Gopalapuram Road Devarapalli West Godavari, Andhra Pradesh.

2. Basis of preparation

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i. Compliance with Companies Act:

The financial statements comply in all material aspects with AS notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015, 2016 & 2017 and other relevant provisions of the Act.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except and on the principles of a going concern.

Accounting Policies:

I. Use of Estimates:

The preparation of 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 reported amount of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, the actual outcome may be different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or materialize.

The critical accounting estimates and assumptions used during the year are:

Income tax:

The company recognizes tax liabilities based upon self-assessment as per the tax laws. When the final tax outcome of these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provisions in the period in which such final determination is made.

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Depreciation:

Depreciation on Property, Plant and Equipment is provided on the basis of SLM Method provided in Schedule-II of the Companies Act, 2013 for the period of usage of the assets. In respect of additions / deletions to the Property, Plant and Equipment, depreciation is charged from the date the Property, Plant and Equipment is ready to use / up to the date of deletion as the case may be.

Trade Receivables:

An impairment analysis is performed at each reporting date. The expected credit losses over life time of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rates reflecting current condition and forecasts of future economic conditions. In this approach assets are grouped on the basis of similar credit characteristics such as industry, customer segment, past due status and other factors which are relevant to estimate the expected cash loss from these assets.

II. Property, Plant & Equipment:

All items of property, plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Cost includes its purchase price (after deducting trade discounts and rebates), import duties & non-refundable purchase taxes, any costs directly attributable to bringing the asset to the location & condition necessary for it to be capable of operating in the manner intended by management, borrowing costs on qualifying assets and asset retirement costs. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.


The cost of replacing a part of an item of property, plant and equipment is capitalized if it is probable that the future economic benefits of the part will flow to the Company and that its cost can be measured reliably. The carrying amount of the replaced part is derecognized.

Costs of day to day repairs and maintenance costs are recognized into the statement of profit and loss account as incurred.

Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, estimated useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.



A circular stamp with the text 'PRANAV BIOTECHNICALS' around the perimeter. Below the stamp, there are several handwritten signatures and initials, including a prominent 'A' and 'A'.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal.

Any gain or loss arising on de recognition of the asset is recognised in the profit or loss in the year the asset is derecognized.

In respect of lease assets, the lease agreements are in the name of the company.

Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

III. Intangible Assets

There were no Intangible assets which are required to be recognised by the company.

IV. Financial Assets

Financial assets comprise of trade receivables, cash and cash equivalents. The Company followed all necessary compliances while recognising financial assets.

V. Cash and Cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and deposits with banks. Deposits with banks subsequently measured at amortized cost.

VI. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit tax is adjusted for the effects of transactions of non cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated.

VII. Share Capital

Share capital was classified as equity. During the year Company has issued Bonus shares of Rs. 6,56,45,000 (6,56,450 shares of 100/- each).

VIII. Financial Liabilities

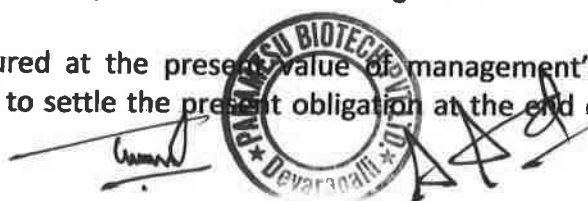
Financial Liabilities comprise of bank loan, loans & advances from related parties and creditors.

IX. Provisions, Contingent Liabilities and Contingent Assets

Provisions:

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.



Party	Nature of Transaction	Relation	Amount (Rs. In Lakhs)
Ananda Swaroop Adavani	Remuneration to Directors	Director	180.00
Tetali Upendra Reddy	Remuneration to Directors	Director	12.00
Tetali Krishna Reddy	Interest on Unsecured loan.	Director	12.51
Ananda Swaroop Adavani	Interest on Unsecured loan.	Director	4.08
Unimark Business Solutions Pvt Ltd	Purchases	Holding Company	4,595.00
Tetali Maniswetha	Salary	Director's Daughter	132.00
K.Ramakrishna Reddy	Salary	Director of Holding Company	11.80
Manikyam Agro Processors Private Limited	Purchases	Director's wife and daughter are directors of that company.	5,501.27
Perimdevi Farm Products Private Limited	Purchases	Director's wife and father are directors of that company.	4,910.63

XII. Earnings per Share

Basic earnings per share are calculated by dividing:

The profit attributable to owners of the company

By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjust the figures used in the determination of basic earnings per share to take into account:

The after income tax effect of interest and other financing costs associated with dilutive potential equity shares

The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Particulars	As at the end of current reporting period.(in Rs)	As at the end of previous reporting period.(in Rs.)
Basic Earnings per share	129.36	45.54
Diluted Earnings per share	129.36	45.54



XIII. Foreign Currency Transactions:

Foreign Currency Transactions are accounted for on the following basis as per AS issued by the Institute of Chartered Accountants of India.

Particulars	2021-22 (Rs In Lakhs)		2020-21 (Rs In Lakhs)	
	USD	INR	USD	INR
Export sales	147.73	10,848.29	61.60	4,471.74
Amount realised against current sales	140.60	10,550.40	57.35	4,233.27
Amount realised against last year sales	4.24	299.21	0.17	12.80
Payment against imported goods	1.65	126.54	0.05	3.98

XIV. Retirement Benefits:

The company's liabilities towards provident fund are charged to revenue on monthly basis.

Encashment of leave salary is charged to revenue expenditure as and when paid and the company has made a provision of 33.85 Lakhs for leave salary as per scheme of employment in the employment rules of the company as per actuarial valuation.

Gratuity:

The Company has made a provision for gratuity to its employees in accordance with the Payment of Gratuity Act, 1972 as per actuarial valuation for an amount of 24.08 Lakhs. The gratuity plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employees' salary and the tenure of employment

XV. Investments:

Long term investments are stated at cost and the income there on is accounted for on accrual.

Provisions towards decline in the value of long term investments are made only when such decline is other than temporary.

XVI. Corporate Social Responsibility:

1. Average Net Profits of the Company for the last three years: 1,090.87 Lakhs
2. Prescribed CSR Expenditure (2% of the amount as in item 3 above): Rs. 21.82 Lakhs

The Company has identified an ongoing drinking water project with the help of local authority and has already spent an amount of 1.52 Lakhs during the financial year. The unspent amount of 20.30 Lakhs was transferred to a separate bank account held with

Indian Bank, Rajamahendravaram branch, as per the provisions of section 135(6) of Companies act 2013.

XVII. Registration of charges with ROC:

The company need not register or modify or satisfy any charges with ROC for the year under review.

XVIII. Details of Crypto Currency or Virtual Currency:

The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.

XIX. Undisclosed Income:

The Company do not have any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

XX. Scheme of arrangements:

There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

XXI. Relationship with Struck off Companies:

The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

XXII. Proceedings under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under:

There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

XXIII. Rounding of amount:

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III of the Companies Act, 2013, unless otherwise stated.



(V.V.S.KIRAN)
CHARTERED ACCOUNTANT
RAJAHMUNDRY
DATE: 02.09.2022.
UDIN: 22221472AURFLS3849

For and on behalf of the board
PARAMESU BIOTECH PRIVATE LIMITED

(T.UPENDER REDDY) (A.ANANDA SWAROOP)
DIRECTOR DIRECTOR
01579478 02949170