



SANJEEV ARORA & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SUGS LLOYD PRIVATE LIMITED (formerly known as SUGS LLOYD ENERGY PRIVATE LIMITED)

Report on the audit of the financial statements

1. Opinion

We have audited the accompanying financial statements of SUGS LLOYD PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and, notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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** for the year ended on that date.

2. Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

3. Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

4. Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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

5. Management's responsibility for the financial statements

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

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

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

6. Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system *(if applicable as per exemption to clause (i) of section 143(3) of the companies Act 2013, inserted vide notification dated 13.06.2017)* in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be

communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The company doesn't have any branch office, the accounts of which have been audited by person other than company's auditor under section 143(8) of the Companies Act 2013. Hence, clause (c) of section 143(3) doesn't apply to the company.
- d) The balance sheet and profit and loss account of the company dealt with in this report are in agreement with the books of account and returns;
- e) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;
- f) Our observations or comments, if any, on the financial transactions or on matters which are have any adverse effect on the functioning of the company have been reported in Annexure – A enclosed to this report.
- g) 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;
- h) Our qualification, reservation or adverse remark, if any, relating to the maintenance of accounts and other matters connected therewith have been reported in Annexure – B enclosed to this report.
- i) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide exemption to clause (i) of section 143(3) of the companies Act 2013, inserted vide notification dated 13.06.2017.
- j) The Company being a private limited company, 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 respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- k) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
 - a. The Company does not have any pending litigations which would impact its financial position;

- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. The company was not required to transfer any amount to the Investor Education and Protection Fund as required under section 125 of the Company Act 2013.
- d. (i) The management has represented that, to the best of its knowledge and belief, other than as discussed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been received by the company from any person(s) or entities, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or behalf of the Funding Partner ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

(iii) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that representations under sub clause (i) and (ii) contain any material mis-statement.
- e. The company has not declared any dividend & paid during the year which services the compliance u/s 123 of Companies Act, 2013.

For SANJEEV ARORA & ASSOCIATES
Chartered Accountants
FRN No.: 011330N

VIJAYENDRA
(Partner)
M. No. 511050
UDIN: 22511050AVAXBB4116



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Place: Ghaziabad
Date: 30.08.2022

Annexure “A” to the Independent Auditor’s Report w.r.t. Companies (Auditor’s Report) Order, 2020 (“the Order”), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013

[Referred to in paragraph ‘7’ under the heading ‘Report on Other Legal and Regulatory Requirements’ of our report of even date]

- i. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. However, we would like to clarify that the company doesn’t have any immovable property as on the date of the balance sheet.

(B) The company doesn’t have any intangible assets as on the date of the balance sheet Hence the clause for maintenance of proper record showing full particulars of the Intangible Assets is not applicable to the company.

(b) As per the explanation given to us by the management these property, plant and equipment were physically verified by the management at reasonable intervals during the year and no discrepancies were noticed on such verification as compared to book records.

(c) The Company doesn’t hold any immovable property during the year.

(d) The company has not revalued any of the property, plant and equipment during the year.

(e) As per the explanation given to us and evident from the documents available on record, no proceedings have been 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 thereunder.
- ii. (a) The company is carrying on the business of infrastructure and staffing. There is no inventory as on reporting date of the balance sheet. Accordingly this clause is not applicable to the company.

(b) The company has not been availed any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.
- iii. The company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. However, a Loans and Advances of Rs. 12.23 Lakhs has been given to the staff and directors.
- iv. As the company has not given any loan, guarantees and security or made any investment during the year, the compliance with the provisions of section 185 and 186 of the Companies Act 2013 doesn’t apply on the company.
- v. The company has not accepted any deposits or amounts which are deemed to be deposits during the year, for which directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder are applicable. Hence this clause is not applicable to the company.
- vi. The maintenance of cost records has not been specified by the central government u/s 148(1) of the Companies Act 2013 for the company. Hence maintenance of such accounts and records was not required in the case of the company.
- vii. (a) The company is regular in depositing 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 any other statutory dues to the appropriate authorities and there were no outstanding dues for a period of over six months as on the last day of the financial year. Though there were some lapses in compliances which have been reported and dealt with in annexure – B to this report.

(b) There were no disputed outstanding statutory dues during the financial year.

- viii. During the financial year the company has no transaction which was not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. The company has not defaulted in repayment of loans or other borrowings, or in the payment of interest thereon, to any lender.
- x. (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Hence this clause is not relevant in the case of the company.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi. (a) Based on the audit procedures followed by us and to the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no fraud on the company has been reported during the year.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) During the year no whistle blower complaints were received by the company.
- xii. The Company is not a Nidhi Company and hence reporting under this clause of the Order is not applicable to the Company.
- xiii. The transactions with related parties have been duly disclosed in the financial statements of the company as required by the relevant accounting standards and in our opinion and according to the information and explanations given to us, such transactions are in compliance with section 177 and 188 of the Companies Act 2013.
- xiv. (a) In our opinion and based on our examination, the company does not require to have an internal audit system.
- xv. During the year the company has not entered into any non-cash transactions with directors or persons connected with him as per the provisions of section 192 of the Companies Act 2013.
- xvi. The company is not required to be registered u/s 45-IA of the Reserve Bank of Act, 1934 (2 of 1934).
- xvii. The company has not incurred any cash loss during the financial year or in the immediately preceding financial year.

- xviii. There has not been any resignation of the statutory auditors of the company during the financial year.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report and the 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. The provisions of section 135 relating to formation of corporate social responsibility committee and spent money as per section 135(5) are not applicable to the company as the company does not fall under criteria specified u/s 135(1) of the Companies Act 2013.
- xxi. The company has standalone and consolidated financial statements and one 100% subsidiary company there are consolidated financial statements. The reporting under Companies (Auditor's Report) Order 2020 mentioned herewith as applicable to the company has been done and there have been no qualification or adverse remarks observed in this report.

For SANJEEV ARORA & ASSOCIATES
Chartered Accountants
FRN No.: 011330N

Vijayendra



VIJAYENDRA
(Partner)
M. No. 511050
UDIN: 22511050AVAXB4116

Place: 30.08.2022
Date: Ghaziabad

SUGS LLOYD PRIVATE LIMITED

(Formerly known as SUGS LLOYD ENERGY PRIVATE LIMITED)

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

BALANCE SHEET AS AT MARCH 31 , 2022

Particulars	Note No.	As at 31.03.2022 (Rs.in Thousands)	As at 31.03.2021 (Rs.in Thousands)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	2,500	2,500
(b) Reserves and Surplus	2	58,616	36,360
(c) Money received against share warrants		-	-
		61,116	38,860
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities	4	72,096	1,01,259
(d) Long Term Provisions		-	-
		72,096	1,01,259
(4) Current Liabilities			
(a) Short-Term Borrowings			
(c) Other Current Liabilities	5	79,183	56,674
(d) Short-Term Provisions	6	11,207	5,378
		90,390	62,052
Total in `		2,23,603	2,02,172
II.ASSETS			
(1) Non-Current Assets			
(a) Property Plant & Equipment and intangible assets			
Property Plant & Equipment	7	2,466	1,695
Intangible assets		-	-
Capital work in progress		-	-
Intangible assets under development			
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		119	145
(d) Long term loans and advances		-	-
(e) Other non-current assets	8	1,19,137	1,42,572
		1,21,722	1,44,413
(2) Current Assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	9	90,411	35,008
(d) Cash and cash equivalents	10	4,408	15,705
(e) Short-term loans and advances		-	-
(f) Other current assets	11	7,061	7,046
		1,01,881	57,759
Total in		2,23,603	2,02,172

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

For SUGS LLOYD PRIVATE LIMITED

FOR SANJEEV ARORA & ASSOCIATES
CHARTERED ACCOUNTANTS

For SUGS LLOYD PRIVATE LIMITED

FOR SUGS LLOYD PRIVATE LIMITED

(CA. VIJAYENDRA)
PARTNER
Membership No. : 511050
FIRM REGISTRATION NO-011330N
UDIN : 22511050AVAXB4116
Place : New Delhi
Dated : 30.08.2022



P Chauhan
(PRITI SHARMA)
DIRECTOR
DIN NO :- 06553013

Kapil Dev Marwah
(KAPIL DEV MARWAH)
DIRECTOR
DIN NO :-08739679

SUGS LLOYD PRIVATE LIMITED

(Formerly known as SUGS LLOYD ENERGY PRIVATE LIMITED)

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

Sr. No	Particulars	Note No.	Year ended as on 31st March, 2022 (Rs in thousands)	Year ended as on 31st March, 2021 (Rs in thousands)
I	Revenue from operations	12	2,27,670	2,07,590
II	Other Income	13	5,197	5,921
III	III. Total Income (I + II)		2,32,867	2,13,511
IV	Expenses:			
	Cost of materials consumed		1,44,237	1,42,801
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Direct Expenses	14	146	254
	Employee Benefit Expense	15	37,046	34,612
	Financial Costs			
	Depreciation and Amortization Expense	16	550	581
	Other Administrative Expenses	17	16,539	13,931
	Total Expenses (IV)		1,98,518	1,92,179
V	Profit before exceptional and extraordinary items and tax (III - IV)		34,349	21,333
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		34,349	21,333
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		34,349	21,333
X	Tax expense:			
	(1) Current tax		9,975	5,378
	(2) Deferred tax / Laibilities		26	(9)
XI	Profit(Loss) from the period from continuing operations (IX-X)		24,347.45	15,946
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		24,347	15,946
XVI	Earning per equity share:			
	(1) Basic		97	64
	(2) Diluted		97	64

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR SANJEEV ARORA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VIJAYENDRA)

PARTNER

Membership No:511050



For SUGS LLOYD PRIVATE LIMITED

PChauhan

(PRITI SINGH)

DIRECTOR

DIN NO :- 06553013

FOR SUGS LLOYD PRIVATE LIMITED

Kapil Dev

(KAPIL DEV MARWAH)

DIRECTOR

DIN NO :-08739679

Director

FIRM REGISTRATION NO-011330N

UDIN : 22511050AVAXBB4116

Place : New Delhi

Dated : 30.08.2022

SUGS LLOYD PRIVATE LIMITED**PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078****CIN NO :- U74900DL2009PTC194400****Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2022****Note: 1 Share Capital**

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	<u>AUTHORIZED CAPITAL</u> 2,50,000 Equity Shares of Rs. 10/- each.	2,500	2,500
		2,500	2,500
2	<u>ISSUED , SUBSCRIBED & PAID UP CAPITAL</u> <i>To the Subscribers of the Memorandum</i> 2,50,000 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment 2,50,000 Equity Shares of Rs. 10/- each, Fully	2,500 2,500	2,500 2,500
	Total in `	2,500	2,500
a)	Reconciliation of number and amount of equity share out standing at the beginning and at the end of the reporting period :		
	Outstanding at the begning of the reporting period Add:	2,500	2,500
	(I) Issued on exercise of employees stock options	-	-
	(II) Issued for consideration other than cash	-	-
	(iii) Issued for cash	-	-
	less :Shares bought back	-	-
	Out standing at the end of the reporting period	2,500	2,500
	Reconciliation of number and amount of equity share out standing at the beginning and at the end of the Promoter's Shareholding		
	Outstanding at the begning of the reporting period Add:		
	Promoter's Name		
	1. Lakshman prasad		
	No. of shares(Equity share of Rs 10 each)	1	
	% of total shares	0.00%	
	2.Priti shah		
	No. of shares(Equity share of Rs 10 each)	2,49,999	
	% of total shares	100%	
	Out standing at the end of the reporting period		
	Promoter's Name		
	1. KAPIL DEV MARWAH		
	No. of shares (Equity share of Rs 10 each)	1	
	% of total shares	0.00%	
	2.Priti shah		
	No. of shares(Equity share of Rs 10 each)	2,49,999	
	% of total shares	100%	
	Percentage change during the year		
	Promoter's Name		
	1. Lakshman prasad	100%	
	2.Priti shah	0%	
	3.Kapil Dev Marwah	100%	
			-

Note : 2 Reserve & Surplus

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	Capital Reserve		
	a) Gasifier Subsidy	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium reserve	-	-
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Profit & Loss Account)	58,616	36,360
	Balance brought forward from previous year	34,269	20,397
	Less: Tax on Regular Assessment Paid	-	-
	Add: Profit for the period	24,347	15,964
	Total in `	58,616	36,360

Note : 3 Long Term Borrowings

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1		-	-
	Total in	-	-

Note : 4 Other Long Term Liabilities

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	Trade payable	72,096	1,01,259
	Total in `	72,096	1,01,259
	Outstanding for following periods from due date of payment		
1	MSME		
	Less than 1 year	-	-
	1-2 years	-	-
	2-3 years	-	-
	More than 3 years	-	-
	Total	-	-
2	Others		
	Less than 1 year	71,941	59,692
	1-2 years	155	30,125
	2-3 years		11,442
	More than 3 years		
	Total	72,096	1,01,259
3	Disputed dues - MSME		
	Less than 1 year		
	1-2 years		
	2-3 years		
	More than 3 years		
	Total	-	-
4	Disputed dues - Others		
	Less than 1 year		
	1-2 years		
	2-3 years		
	More than 3 years		
	Total	-	-

For SUGS LLOYD PRIVATE LIMITED

PChauhan
Director

For SUGS LLOYD PRIVATE LIMITED

Kajal Dw
Director

Note : 5 Other Current Liabilities

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	Other Liabilities/Payable	13,745	679
2	Salary & Wages Payable	11,758	767
3	Audit Fees Payable	209	202
4	EPF & ESIC Payables	-	1,144
5	Gst Payable	-	5,371
6	ROC Payable	6	3
7	Cheque paid but not cleared	53,465	48,510
	Total in `	79,183	56,674

Note : 6 Short Term Provisions

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	Provision for Income Tax	11,207	5,378
	Total in `	11,207	5,378

For SUGS LLOYD PRIVATE LIMITED


 Director

For SUGS LLOYD PRIVATE LIMITED


 Director

Note No. 7

SUGS LLOYD PRIVATE LIMITED

(Amount Rs. In Thousands)

Depreciation As Per Companies Act													
Name of the Asset	GROSS BLOCK				DEPRECIATION						NET BLOCK		Useful Lives
	Value as on 01.04.2021	Additions	Delitions/ Adjustment	Value as on 31.3.2022	01.04.2021	on op. balance(Dep. For the year)	On Additions	Delitions /Adjust ment	Dep. for the year	Total Dep. as on 31.03.2022	closing value as on 31.03.22	closing value as on 31.03.21	
Mobile	299	184	-	484	242	35	-	-	35	276	208	58	3
Computer	894	623	-	1,518	336	218	-	-	218	554	964	558	6
Electrical Equipment	99	348	-	447	61	10	-	-	10	71	375	38	10
Furniture & Fixture	856	165	-	1,020	509	90	-	-	90	599	421	346	10
Printer	18	-	-	18	17	-	-	-	-	17	1	1	6
Moniter	5	-	-	5	5	-	-	-	-	5	0	0	6
Aircondition	499	-	-	499	194	79	-	-	79	274	225	304	10
Inverter	15	-	-	15	14	0	-	-	0	14	1	1	10
Car	1,357	-	-	1,357	999	113	-	-	113	1,111	246	359	8
scooty(Tvs Jupiter)	51	-	-	51	30	5	-	-	5	35	15	21	10
Trademark	9.44	-	-	9	-	-	-	-	-	-	9	9	
	4,103	1,320	-	5,422	2,407	550	-	-	550	2,957	2,466	1,695	

For SUGS LLOYD PRIVATE LIMITED

PChauhan
Director

For SUGS LLOYD PRIVATE LIMITED

Kapil D
Director

SUGS LLOYD PRIVATE LIMITED

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 8 Other Non Current Assets

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	FDR	1,19,137.50	1,42,572.33
	Total in `	1,19,137.50	1,42,572.33

Note : 9 Trade receivables

Sr. No	Discount	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	Trade receivable	90,411.12	35,007.85
	Total in `	90,411.12	35,007.85

Trade Receivables ageing schedule for trade receivables outstanding			
1	Undisputed trade receivable-considered good		
	Less than 6 month		
	6Month to 1 years	77,853.13	14,122.00
	1-2 years	1,803.24	20,885.85
	2-3 years		
	Total	79,656.37	35,007.85
2	Undisputed trade receivable-considered doubtful		
	Less than 6 month		
	6Month to 1 years		
	1-2 years	10,754.75	-
	2-3 years		
	Total	10,754.75	-
3	disputed trade receivable-considered doubtful		
	Less than 6 month		
	6Month to 1 years		
	1-2 years		
	2-3 years		
	Total	-	-
4	disputed trade receivable-considered doubtful		
	Less than 6 month		
	6Month to 1 years		
	1-2 years		
	2-3 years		
	Total	-	-

Note : 10 Cash & Cash Equivalent

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	<u>Cash-in-Hand</u>		
	Cash Balance	589.96	157.62
	Sub Total (A)	589.96	157.62
2	<u>Bank Balance</u>		
	Current Account Bank Balance	3,818.53	15,521.61
	ICICI overdraft Account	-	25.43
	Sub Total (B)	3,818.53	15,547.05
3	<u>Cheques on Hand</u>		
	(C)	-	-
	Total [A + B + C]	4,408.49	15,704.67

Note: 11 Other Current Assets

Sr. No	Particulars	Balance As at 31.03.2022 (Rs in Thousands)	Balance As at 31.03.2021(Rs in Thousands)
1	Advance to Supplier	-	-
2	TDS Receivable(A.y 16-17)	-	-
3	TDS Receivable(A.y 17-18)	-	-
4	TDS Receivable(A.y 18-19)	-	-
5	TDS Receivable(A.y 19-20)	-	-
6	TDS Receivable	4,837.32	5,523.94
7	Vat Refundable	-	12.28
8	Earnest Money	-	1.18
9	Advance tax	1,000.00	1,000.00
10	E STAMP PAYMENT RECOVERABLE	-	38.40
11	Loan & Advances(Assest)	1,223.93	470.44
		7,061.25	7,046.25

SUGS LLOYD PRIVATE LIMITED

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

*Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2022***Note: 12 Revenue from Operations**

Sr. No	Particulars	For the year ended 31.03.2022(Rs in Thousands)	For the year ended 31.03.2021(Rs in Thousands)
1	Sales	2,27,670	2,07,590
	Total in	2,27,670	2,07,590

Note: 13 Other Income

Sr. No	Particulars	For the year ended 31.03.2022(Rs in Thousands)	For the year ended 31.03.2021(Rs in Thousands)
1	Interest Income	5,194	5,915
2	Discount	2	6
	Total in	5,197	5,921

Note : 14 Direct Expenses

Sr. No	Particulars	For the year ended 31.03.2022(Rs in Thousands)	For the year ended 31.03.2021(Rs in Thousands)
1	Custom Duty	145	65
2	Warehouse Charges	-	2
3	Custom Clearance Charges	1	3
4	Freight Charges	1	184
	Total in	146	254

Note :15 Employment Benefit Expenses

Sr. No	Particulars	For the year ended 31.03.2022(Rs in Thousands)	For the year ended 31.03.2021(Rs in Thousands)
1	Salary & Wages	23,096	20,069
2	Director Remuneration A/c	13,860	14,400
3	Staff Welfare Expenses & incentive	90	143
	Total in	37,046	34,612

Note : 16 Depreciation & Amortised Cost

Sr. No	Particulars	For the year ended 31.03.2022(Rs in Thousands)	For the year ended 31.03.2021(Rs in Thousands)
1	Depreciation	550	581
	Total in	550	581

For SUGS LLOYD PRIVATE LIMITED

PChauhan

Director

For SUGS LLOYD PRIVATE LIMITED

Kehil Dw

Director

Note : 17 Other Administrative Expenses

Sr. No	Particulars	For the year ended 31.03.2022(Rs in Thousands)	For the year ended 31.03.2021(Rs in Thousands)
1	Audit Fee	130	110
2	Bank Charges	583	354
3	Business Promotion Expenses	23	-
4	Advertisement & Marketing Expenses	515	24
5	Conveyance Expenses	10	5
6	Incentives	559	476
7	Miscellaneous Expenses	132	15
8	Software Expenses	23	58
9	Printing & Stationery Expenses	154	61
10	EPF & ESIC	2,847	1,870
11	Office Rent	789	908
12	Vehicle Hiring Charges	2,428	2,033
13	Telephone Expenses	158	42
14	Tour & Travelling Expenses	75	267
15	Site Expenses	1,213	794
16	Electricity Expenses	245	246
17	Insurance Expenses	350	89
18	Employees Reimbursement Expenses	237	606
19	Training & Recruitment Expenses	525	564
20	Cess Expenses	145	132
21	ESIC & EPF Late Fees	-	3
22	Commision Expenses	35	2,625
23	ROC Expenses	6	3
24	BSES Penalty	1,931	518
25	Interest Expenses	-	17
26	Office Expenses	356	18
27	Festival Expenses	59	96
28	Postage & Courier	92	16
29	Professional and legal charges	613	292
30	Interest & Late Fees on GST	1,728	45
31	Interest & Penalty on TDS	12	58
32	Repair & Maintainces	150	126
33	Bad debts	-	1,270
34	Short & Excess	4	-3
36	Computer Expenses	28	50
37	Vehicle Runing & Maintenance	64	58
38	Tender Fees	319	86
	Total in	16,539	13,931

For SUGS LLOYD PRIVATE LIMITED

PChauhan
Director

For SUGS LLOYD PRIVATE LIMITED

Kapil Dw
Director

Note 18: Ratio Analysis

Particulars	Units	31st March 2022	31st March 2021	% change from March 31, 2021 to Mar 31, 2022
Current Ratio	Times	1.13	0.93	21.09
Debt-Equity Ratio	Times	1.18	2.61	(54.73)
Debt Service Coverage ratio	Times	NA	NA	-
Inventory Turnover ratio	Times	NA	NA	-
Trade Receivable Turnover Ratio	Times	2.58	6.10	(57.77)
Trade Payable Turnover Ratio	Times	2.00	1.41	41.86
Net Capital Turnover Ratio	Times	20.27	(49.73)	(140.75)
Net Profit ratio	Percentage	0.10	0.07	40.00
Return on Equity ratio	Percentage	39.84%	41.03%	(2.91)
Return on Capital Employed	Percentage	25.78%	15.22%	69.36
Return on Investment	Percentage	15.36%	10.55%	45.58

For SUGS LLOYD PRIVATE LIMITED
PChauhan
Director

For SUGS LLOYD PRIVATE LIMITED
Kapil Dw
Director

SUGS LLOYD PRIVATE LIMITED

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

Financial year 2021-22

Details of transactions with Related Parties (AS-18)

Sr. No.	Name of the transacting related party	Description of the relationship between the parties	Brief description of the business carried on by the associated enterprise	Description of the Nature of Transactions	Amount (Amount in Rs.)	Any other detail relevant	Amount outstanding at Balance Sheet date {(Dr/(Cr))}		Amount written off/written back
1	Levana Buildtech & Properties Pvt Ltd	subsidiary	Infrastructure	Sale	10,46,01,556	NIL	2,47,08,643	Dr	NIL
2	Priti	Director	individual	Salary and bonus	1,14,64,559	NIL	8,04,800	Cr	NIL
3	Lakshman prasad	Director	individual	Salary and bonus	25,20,000	NIL	8,04,800	Cr	NIL

For and on behalf of the Board of

Directors of SUGS LLOYD PRIVATE LIMITED




For SUGS LLOYD PRIVATE LIMITED

P Chauhan

Director
(PRITI SHAH)

DIRECTOR

DIN NO :- 06553013

For SUGS LLOYD PRIVATE LIMITED

Kapil Dev Marwah

(KAPIL DEV MARWAH)

Director

DIRECTOR

DIN NO :-08739679

Title deeds of Immovable property not in the name of company

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company**
PPE	Land	NA	-	-	-	**also indicate if in dispute
	Building	NA				
Investment property	Land	NA				
	Building	NA				
Non current assets held for sale	Land	NA				
	Building	NA				
others						

Disclosures required when loans & advances granted to Promoters,directors & KMPS

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NA	NA
Directors	NA	NA
KMPS	NA	NA
Related Parties	NA	NA

Capital-Work-in Progress (CWIP)

(a) CWIP Ageing Schedule

CWIP	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
Projects in progress	NA	NA	NA	NA	-
Projects temporarily suspended	-	-	-	-	-

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion

CWIP	To be completed in			
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years
Project 1	NA	NA	NA	NA
Project 2	NA	NA	NA	NA

Intangible asset under development-

(a) For Intangible asset under development ageing schedule

Intangible assets under development	Amount in CWIP for a period of				Total
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
Projects in progress	NA	NA	NA	NA	NA
Projects temporarily suspended	NA	NA	NA	NA	NA

(b) For Intangible asset under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible asset under

Intangible assets under development	To be completed in			
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years
Project 1	NA	NA	NA	NA
Project 2	-	-	-	-

Relationship with Struck off Companies

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
NIL			

For SUGS LLOYD PRIVATE LIMITED

Kapil Dw

Director

For SUGS LLOYD PRIVATE LIMITED

PChauhan

Director

SUGS LLOYD PRIVATE LIMITED
Appendix-IV (Rs In Thousands)
CALCULATION OF DEPRICIATION AS PER INCOME TAX RULES, 1962

A.Y. 2022-23

Particulars	W.D.V. as on April 1, 2021 Rs.	Additions during the year		Sales during the year Rs.	Total Rs.	Rate of depreciation %	Depreciation		Total depreciation Rs.	W.D.V. as on March 31,2022 Rs.
		More than 180 days Rs.	Less than 180 days Rs.				More than 180 days Rs.	Less than 180 days Rs.		
Computer	432.38	211.30	411.87	-	1,055.55	0.40	257.47	82.37	339.85	715.71
Furniture	583.75	12.10	152.53	-	748.38	0.10	59.59	7.63	67.21	681.17
Aircondition	101.70	67.28	280.34	-	449.32	0.15	25.35	21.03	46.37	402.94
Inverter	3.43	-	-	-	3.43	0.15	0.51	-	0.51	2.91
Mobile	185.29	14.30	170.08	-	369.67	0.15	29.94	12.76	42.69	326.98
Electrical Equipment	298.71	-	-	-	298.71	0.15	44.81	-	44.81	253.90
Car	708.55	-	-	-	708.55	0.15	106.28	-	106.28	602.27
Trade Mark	6.20	-	-	-	6.20	0.25	1.55	-	1.55	4.65
Scooty	28.70	-	-	-	28.70	0.15	4.31	-	4.31	24.40
Total	2,348.70	304.98	1,014.83		3,668.51		529.80	123.78	653.58	3,014.93

For **SUGS LLOYD PRIVATE LIMITED**

P Chauhan
Director

For **SUGS LLOYD PRIVATE LIMITED**

Kahil D Director

SUGS LLOYD PRIVATE LIMITED

PLOT NO-74A, VILL KAKROLA, BHARAT VIHAR, PART-II, KAKROLA, DELHI-110078

CIN NO :- U74900DL2009PTC194400

Note:-1**A-SIGNIFICANT ACCOUNTING POLICIES**

This note provides a list of the significant accounting policies adopted in preparation of these financial statements. These policies have been

consistently applied to all the years presented unless otherwise stated. The financial statements were approved for issue by Board of Directors on

1 Basis of preparation:

These Financials statements have been prepared accordance with the generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on accrual basis to comply in all material respects with the Accounting Standards (AS) specified under section 133 of the Companies Act 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. All assets

and liabilities have been classified as current or non-current as per the Company's normal operating cycle. Based on the nature of services and the time between the rendering of services and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current & non-current classification of assets & liabilities.

2 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and reported amount of revenue and expenses during the reporting period. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized prospectively in the current and future periods.

3 PROPERTY, PLANT, AND EQUIPMENT**Property Plant and Equipment**

Property, Plant, and Equipment are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalized.

4 Depreciation Accounting

Depreciation on fixed assets has been provided as per guidance set out in Schedule II of the Companies Act, 2013 on written down value using the under mentioned useful lives-

Block of assets	Useful life as per Companies Act (in years)
Office Equipments	5
Furniture & Fixtures	10
Computer	3
Plant & Machinery	15
Motor Car	8

Software purchased from vendors is amortised on written down value basis as per useful life mentioned above. Internally developed software is amortised over a period of five years.

5 Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and is accordingly reversed in the statement of profit and loss.

6 Investments

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

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

6 Inventories

Raw Material, Stores, Work in Progress and Finished goods are valued at lower of Cost and net realizable Value on FIFO Basis.

7 Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

7 Income Tax

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

7 Provisions and Contingent Liabilities

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities.

8 Foreign Currency Transactions

(i) Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount, the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Subsequent recognition

Monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate prevailing on that date.

(iii) Exchange differences

Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year or reported in previous financial statements, are recognised as income or expense in the year in which they arise.

9 Events occurring after Balance Sheet Date

- i) Assets and liabilities are adjusted for events occurring after Balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.
- ii) No Dividends are proposed / declared by the company.

10 Employees Retirement Benefits

i) Superannuation Fund: Company has no superannuation fund in place.

ii) Provident Fund:

Provident fund has been recorded in the books on actual liability basis.

iii) Gratuity and Leave Encashment: Gratuity and Leave encashment are being recorded on Payment basis.

11 Borrowing Cost

Borrowing costs, attributable to qualifying assets, are capitalized up to the date the assets are ready to put to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to statement of profit and loss.

12 Operating Lease

Lease Payments/ Rentals under operating leases are expensed with reference to the terms of lease and other considerations.

14 Accounting for Taxes on Income

- i) Provision for current tax is made on the basis of estimated tax payable on income for the relevant accounting year in accordance with the Income Tax Act, 1961.
- ii) The deferred tax liability on account of timing differences between the book profits and the taxable profits for the year is accounted for using the tax rates as applicable as on the balance sheet date.
- iii) Deferred tax assets arising from timing differences are recognised to the extent there is virtual certainty that these would be realised in future.

15 Earning Per Share

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits/consolidation and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

Particulars	Period Ended 31-Mar-22	Period Ended 31-Mar-21
Profit / (Loss) after tax (Rs.) – A	2,43,47,452	1,59,45,575
Number of Equity Shares at the end of the period – B	2,50,000	2,50,000
Nominal value of Equity Shares (Rs.)	10	10
Weighted Average Number of Equity Shares - C	2,50,000	2,50,000
Basic/Diluted Earnings Per Share (Rs.) – A/C	97.39	63.78

16 Provisions, Contingent Liabilities and Contingent Assets

- A present obligation, which could be reliably estimated, is provided for in the accounts, if it is probable that an outflow of resource embodying economic benefit will be required for its settlement.
- Contingent liabilities are disclosed by way of notes to the Balance Sheet.
- Contingent assets are neither recognized nor disclosed.

B-NOTES TO FINANCIAL STATEMENTS**17 Contingent liability**

- Estimated amount of Contracts remaining to be executed on capital account and not provided for - Rs. Nil
- Claims against the company not acknowledged as debts-Rs. Nil.

18 Commitments

Capital commitments: Rs. Nil (Previous period Rs. Nil).

19 Interest in joint ventures

The Company's interests, as a venture, in jointly controlled entities (Incorporated Joint Ventures) is NIL.

20 Information on Related Parties as required by Accounting Standard 18 "Related Party Disclosures" is as per Annexure attached.

21 In the opinion of the Board, the Current assets, Loans & Advances are realisable at a value, which is at least equal to the amount, at which these are stated, in the ordinary course of business.

22 Debtors and creditors and other bank balances are subject to reconciliation / confirmation. However, in the opinion of the management, these will not have any significant impact on the profit for the year and on the net worth of the Company as on balance sheet date.

23 As per the information and explanations provided to us the Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year-end together with interest paid / payable under the Act has not been given.

24 The Company does not have any liability for penalty under any law against which a provision is required to be made.

25 There is no significant change in accounting policies.

26 Figures of the financial statement has been rounded off to the nearest thousands except the Earning Per Share.

27 Ratio Analysis has been done as per the available data and figures. Note 18 of Ratio Analysis is form Part of the financials.

28 Age wise bifurcation of TRADE RECEIVABLES and TRADE PAYABLE form Part of the financials.

29 Previous year figures have been regrouped/reclassified wherever considered necessary to make them comparable with those of the current year .

For Sanjeev Arora & Associates
Chartered Accountants
Firm Registration number: 011330N

CA.Vijayendra
Partner
Membership No: 511050

Dated : 30/08/2022
Place: New Delhi



For and on behalf of the Board of
M/s. SUGS LLOYD PRIVATE LIMITED
For SUGS LLOYD PRIVATE LIMITED

(PRITI SHAH)
DIRECTOR
DIN NO :- 06553013

(KAPIL DEV MARWAH)
DIRECTOR
DIN NO :- 08739679

Director

Director