



Independent Auditor's Report

To the Members of **MANOJ JEWELLERS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **MANOJ JEWELLERS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 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 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 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 31st March, 2022, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

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

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 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 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.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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 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.

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.





Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 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.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) 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.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements 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;
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.





- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,
 - a) no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - b) no funds have been received by the company from any person(s) or entity (ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - c) Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- V. The Company has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.

Place:-CHENNAI
Date: 16/06/2022
UDIN: 22216139ALRJKP6247

For DINESH KUMAR JAIN
Chartered Accountants

Dinesh Kumar Jain

DINESH KUMAR JAIN
(INDIVIDUAL)

Membership No. 216139





Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- i.
 - a.
 - i) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - ii) The company is maintaining proper records showing full particulars of intangible assets.
 - b. According to the information and explanations given to us and the records examined by us, we report that, these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification.
 - c. The company does not hold any property in its name hence the clause 3(i)(c) is not applicable
 - 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. According to the information and explanations given to us, 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 thereunder. Accordingly, paragraph 3 (i) (e) of the Order is not applicable
- ii. a) As explained to us, the inventory has been physically verified by the management during the year except for inventories lying with third parties. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have been confirmed by them as at 31st March, 2022 and discrepancies of 10% or more in aggregate for each class of inventory were not noticed in respect of such confirmations. Discrepancies of 10% or more in aggregate for each class of inventory have been properly dealt with in the books of account.





- b) the Company has not been sanctioned working capital limits in excess of Rupees five crores in aggregate from banks and/or financial institutions during hence the reporting under clause 3(ii) (b) is not applicable.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b), (c), (d), (e) and (f) of the order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, no loans, investments, guarantees, and securities have been given by the company to concerns which are covered under the provisions of section 185 and 186 of the Companies Act, 2013
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii.
- a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- viii. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as





income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

- ix. a) In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- b) Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company. Term loans were applied for the purpose for which the loans were obtained.
- c) On an overall examination of the financial statements of the Company, no funds raised on short term basis have been used for long-term purposes by the Company.
- d) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- e) On an overall examination of the financial statements of the Company, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case.
- f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix) (f) of the Order is not applicable to the Company.
- x. a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x) (a) of the Order is not applicable to the Company.
- b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x) (b) of the Order is not applicable to the Company.
- xi. a) No fraud/ material fraud by the Company or no fraud / material fraud on the Company has been noticed or reported during the year.





- b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year
- xii. a) The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) (a) of the Order is not applicable to the Company.
- b) The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) (b) of the Order is not applicable to the Company.
- c) The Company is not a nidhi company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) (c) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The Company does not have an internal audit system commensurate with the size and nature of its business.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- xvi. a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.





d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company

xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

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, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) As per the explanations and information given to us Clause 3(xx) is not applicable to the company.

xxi) As per the explanations and information given to us Clause 3(xxi) is not applicable to the company.

Place:-CHENNAI
Date:-16/06/2022
UDIN:-22216139ALRJKP6247

For DINESH KUMAR JAIN
Chartered Accountants

Dinesh Kumar Jain

DINESH KUMAR JAIN
(INDIVIDUAL)
Membership No. 216139





Annexure 'B'

Report on Internal Financial Controls with reference to financial statements

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

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

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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





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

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

Meaning of Internal Financial Controls over Financial Reporting

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

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future 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 our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were



DINESH KUMAR JAIN
Chartered Accountants



NO.72,, CHOLAI HIGH ROAD,
SIDDARTH SRIYAJI APPTS, 3RD FLR,
CHOLAI, CHENNAI 600112

operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For DINESH KUMAR JAIN
Chartered Accountants



Dinesh Kumar Jain

DINESH KUMAR JAIN
(INDIVIDUAL)
Membership No. 216139

Place:-CHENNAI
Date:-16/06/2022
UDIN:- 22216139ALRJKP6247

MANOJ JEWELLERS PRIVATE LIMITED
CIN NO. U52393TN2007PTC064834
BALANCE SHEET AS AT 31st MARCH, 2022

Particulars	Note	As at 31st March 2022	As at 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,66,75,000	1,66,75,000
(b) Reserves and Surplus	2	83,32,375	47,21,748
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	10,11,51,576	10,39,78,994
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(4) Current Liabilities			
(a) Short-term borrowings	4	1,89,30,502	1,71,17,156
(b) Trade payables	5	8,07,703	71,08,811
(c) Other current liabilities	6	44,73,960	24,82,316
(d) Short-term provisions	7	11,34,471	1,77,258
Total		15,15,05,587	15,22,61,284
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	31,39,681	43,77,656
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	9	6,69,345	6,43,601
(d) Long term loans and advances	10	20,09,942	20,09,942
(e) Other non-current assets	11	3,90,678	4,65,492
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	12	14,26,70,925	14,17,92,669
(c) Trade Receivable	13	-	2,18,833
(d) Cash and bank balances	14	18,68,772	16,51,045
(e) Short-term loans and advances	15	-	3,51,359
(f) Other current assets	16	7,56,243	7,50,687
		15,15,05,587	15,22,61,284
See accompanying notes forming part of financial statements 1 to 37			

As per our report of even date attached

For DINESH KUMAR JAIN
CHARTERED ACCOUNTANTS

(DINESH KUMAR JAIN)
M NO.216139



S.MANOJ KUMAR
Managing Director
(DIN NO.01730747)

S.SUNIL
Director
(DIN NO.01730790)

DATE : 16/06/2022
PLACE : CHENNAI
UDIN:22216139ALRJKP6247

MANOJ JEWELLERS PRIVATE LIMITED
CIN NO. U52393TN2007PTC064834

Profit and Loss statement for the year ended 31st March, 2022

Particulars	Note	For the year ended 31-03-2022	For the year ended 31-03-2021
Revenue from operations	17	6,75,17,565	6,96,51,297
Other Income	18	63,947	38,265
Total Revenue		6,75,81,512	6,96,89,562
<u>Expenses:</u>			
Cost of Materials consumed	19	4,46,28,501	5,98,19,170
Changes in inventories of finished Goods, Work-in-progress and stock-in-trade	20	(8,78,255)	(1,30,67,360)
Employee benefit expense	21	27,25,426	35,46,937
Finance cost	22	1,01,52,905	1,08,81,335
Other operating expenses	23	45,32,120	58,19,506
Depreciation & Other Amortization Expenses	8	13,00,051	18,55,021
Provision, losses & other charges		-	-
Total Expenses		6,24,60,747	6,88,54,609
Profit before exceptional items and tax		51,20,765	8,34,953
Exceptional Items		-	-
Profit before tax		51,20,765	8,34,953
Tax expense:			
(1) Current year tax Provision		12,80,191	2,08,738
(2) Prior years adjustment		2,55,692	15,481
(3) Deferred tax		(25,744)	(1,53,723)
TOTAL TAXES		15,10,139	70,497
Profit/(Loss) for the period after Tax		36,10,626	7,64,457
Earning per equity share:			
(1) Basic		2.17	0.46
(2) Diluted		2.17	0.46

See accompanying notes forming part of financial statements 1 to 37

As per our report of even date attached

For DINESH KUMAR JAIN
CHARTERED ACCOUNTANTS

For and on behalf of the Board

Dinesh Kumar Jain



(DINESH KUMAR JAIN)
M.NO.216139
DATE : 16/06/2022
PLACE : CHENNAI
UDIN:22216139ALRJKP6247

S. Manoj Kumar
S.MANOJ KUMAR
Managing Director

(DIN NO.01730747)

S. Sunil

S.SUNIL
Director

(DIN NO.01730790)

MANOJ JEWELLERS PRIVATE LIMITED

CIN NO. U52393TN2007PTC064834

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

in rupees

PARTICULARS	31st March 2022	31st March 2021
A. Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	51,20,765	8,34,953
Adjustments for non cash/ non trade items:		
Depreciation & Amortization Expenses	13,00,051	18,55,021
Finance Cost	1,01,52,905	1,08,81,335
Interest received	-63,947	-38,072
Operating profits before Working Capital Changes	1,65,09,774	1,35,33,236
Adjusted For:		
Decrease (increase) in trade receivables	2,18,833	15,01,286
Adjustments for decrease (increase) in inventories	-8,78,255	-1,30,67,360
Adjustments for increase (decrease) in other current liabilities	19,91,644	89,682
Adjustments for increase (decrease) in Short Term Provisions	9,57,213	1,36,975
Adjustments for increase (decrease) in Trade Payable	-63,01,108	3,83,844
Increase/Decrease in Short Term Loans & Advances	3,51,359	1,07,224
Increase/Decrease in Long Term Loans & Advances	0	0
Adjustments for decrease (increase) in other current assets	-5,556	-38,368
Adjustments for decrease (increase) in other current assets	74,814	4,30,788
Cash generated from Operations	1,29,18,716	30,77,307
Income Tax paid/(refund)	-15,35,883	-2,24,219
Net cash flow from operating activities before extraordinary items	1,13,82,833	28,53,088
Net Cash flow from Operating Activities(A)	1,13,82,833	28,53,088
B. Cash Flow From Investing Activities		
Purchase of tangible assets	-62,076	-46,461
Sale of Tangible assets	0	
Interest Received	63,947	38,072
Net cash flow from investing activities before extraordinary items	1,871	-8,389
Net Cash used in Investing Activities(B)	1,871	-8,389
C. Cash Flow From Financing Activities		
Finance Cost	-1,01,52,905	-1,08,81,335
Increase in/Repayment of Short term Borrowings	18,13,347	-20,07,005
Repayment/Increase of Long term borrowings	-28,27,418	1,00,59,260
Increase/decrease in share capital		
Net cash flow from financing activities before extraordinary items	-1,11,66,976	-28,29,080
Net Cash used in Financing Activities(C)	-1,11,66,976	-28,29,080
D. Net increase/decrease in Cash & Cash Equivalents(A+B+C)	2,17,728	15,620
E. Cash & Cash Equivalents at Beginning of period	16,51,045	16,35,425
F. Cash & Cash Equivalents at End of period	18,68,772	16,51,045
G. Net increase/decrease in Cash & Cash Equivalents(F-E)	2,17,728	15,620

As per our report of even date attached

For DINESH KUMAR JAIN

CHARTERED ACCOUNTANTS

Dinesh Kumar Jain

(DINESH KUMAR JAIN)

M NO.216139

DATE : 16-06-2022

PLACE : CHENNAI

UDIN :22216139ALRJPK6247



For Manoj Jewellers Private Limited For and on behalf of the Board

S. Manoj Kumar
Director / Authorized Signatory

S. MANOJ KUMAR

Managing Director

(DIN NO.01730747)

S. Sunil
Director / Authorized Signatory

S.SUNIL

Director

(DIN NO.01730790)

MANOJ JEWELLERS PRIVATE LIMITED		FINANCIAL YEAR : 2021-2022			
Notes forming part of Financial Statements for the year ended		31st March,2022			
1.	SHARE CAPITAL	As at 31-03-2022		As at 31-03-2021	
1.1	Authorised Share Capital				
	57,00,000 Equity Shares Of Rs.10/- Each	5,70,00,000		5,70,00,000	
	Issued,Subscribed & paid up:				
	16,67,500 Equity Shares Of Rs.10/- Each	1,66,75,000		1,66,75,000	
1.2	Rights, Preferences and restrictions attached to equity shares The company has issued only one class of equity shares having a par value of Rs.10 per share. Each share holder of equity shares is entitled to one vote per share held. There in no fresh issue or buyback of shares during the year. There in no change in the pattern of share holding during the year. It is same as last year. Till date company has not declared any dividend.				
1.3	Reconciliation of the shares outstanding at the beginning and at the end of the reporting year				
		2021-2022		2020-2021	
		No. of Shares	Rs.	No. of Shares	Rs.
	At the beginning of the year	16,67,500	1,66,75,000	16,67,500	1,66,75,000
	Bonus Shares Issued during the year	-	-	-	-
	Bought back during the year	-	-	-	-
	Outstanding at the end of the year	16,67,500	1,66,75,000	16,67,500	1,66,75,000
1.4	The details of Share holding more than 5% shares	As at 31-03-2022		As at 31-03-2021	
	Name of the Shareholder	No of Shares, % held		No of Shares, % held	
	S. Manoj Kumar	7,36,950	44.20%	4,36,950	26.21%
	S. Sunil Kumar	3,33,550	20.00%	3,33,550	20.00%
	Rajkumari	2,30,000	13.79%	2,30,000	13.79%
	Shalu	3,33,500	20.00%	3,33,500	20.00%
	Damayanthi Bai	3,500	00.21%	3,33,500	20.00%
1.5	The company has issued 11,500 equity shares of Rs.10 each in the capital of the company for consideration other than cash and at par to Mr.S.Sunil.				
1.6	Shares held by the promoters at the end of the year ended March 2022				
	Promoter Name	No. of Shares	% of shares	% change during the previous year	
	S. Manoj Kumar	7,36,950	44.20%	17.98	
	M. Rajkumari	2,30,000	13.79%		
	Shares held by the promoters at the end of the year ended March 2021				
	Promoter Name	No. of Shares	% of shares	% change during the previous year	
	S. Manoj Kumar	4,36,950	26.21%	-	
	S. Sunil Kumar	3,33,550	20.00%	-	
2.	RESERVES AND SURPLUS	As at 31-03-2022		As at 31-03-2021	
2.1	Surplus in the Statement of Profit & Loss				
	As per Balance Sheet	47,21,749		39,57,292	
	Add: Net Profit after tax transferred from statement	36,10,626	83,32,375	7,64,457	47,21,749
	TOTAL		83,32,375		47,21,749
3.	LONG TERM BORROWINGS	As at 31-03-2022		As at 31-03-2021	
	Secured				
	Axis Bank Car Loan		8,32,808		15,76,137
	Daimler Financial Services India Pvt Ltd		11,17,286		16,98,060
	Unsecured				
	HDFC	1,55,29,900		2,19,16,789	
	Karur Vysya Bank Ltd	4,59,77,545		5,02,18,857	
	Loan from Directors	3,76,94,037	9,92,01,482	2,85,69,151	10,07,04,798
	TOTAL		10,11,51,576		10,39,78,994

MANOJ JEWELLERS PRIVATE LIMITED		FINANCIAL YEAR : 2021-2022	
3.1	Details of terms of Repayment and securities provided in respect of Secured/Unsecured Long term Borrowings are as under		
		As at 31-03-2022	As at 31-03-2021
	(A)Secured Term loan from Axis Bank Secured by way of hypothecation of the Vehicle of Company Repayable in 60/48/37/48 monthly installments commencing from Jan 2020 and ending in Dec 2022. Jan 2020 and ending in Dec 2023. Apr 2020 and ending in Apr 2022. Jul 2020 and ending in Jun 2023.	8,32,808	15,76,137
	(B)Secured Term loan from Dialmer Financial Services P Ltd Secured by way of hypothecation of the Vehicle of Company Repayable in 60 monthly installments commencing from Feb 2020 and ending in Jan 2024.	11,17,286	16,98,060
	(C)unsecured Term loan from HDFC is personally guaranteed by all directors and is mortgaged by personal property of directors. The term loan in repayable in 96 Monthly Installments commencing from February 2015 and ending in March 2023.	1,55,29,900	2,19,16,789
	(D)unsecured Term loan from Karur Vysya Bank is personally guaranteed by all directors and is mortgaged by personal property of directors. The term loan in repayable in 120 Monthly Installments commencing from February 2022 and ending in January 2030.	4,59,77,545	5,02,18,857
	(E)Loan from Directors is the amount inducted from Promoter	3,76,94,037	2,85,69,151
	(F) The company does not have any continuing defaults in repayment of loans and interest as at the reporting date.		
4.	SHORT TERM BORROWINGS	As at 31-03-2022	As at 31-03-2021
	Secured		
	Axis Bank	1,89,30,502	1,71,17,156
4.1	Details of terms of Repayment and securities provided in respect of Secured Short term Borrowings are as under		
		As at 31-03-2022	As at 31-03-2021
	(A)Axis Bank Loan is Overdraft loan granted on personal bank guarantee of directors and by equitable mortgage on personal property of the directors and one UDC Cheque of Loan amount. And First and exclusive charge by way of hypothecation of entire current assets of the company, both present and future and hypothecation of entire movable fixed assets of the company except those funded by other banks/NBFCs.	1,89,30,502	1,71,17,156
	(B)The tenure of Overdraft is 1 year and is repayable on demand		
	(c) The company does not have any continuing defaults in repayment of loans and interest as at the reporting date.		

MANOJ JEWELLERS PRIVATE LIMITED		FINANCIAL YEAR : 2021-2022			
Notes on Financial Statements for the year ended		31st March, 2022			
5	TRADE PAYABLE Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises		8,07,703 8,07,703		71,08,811 71,08,811
5.1	Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected				
5.2	Trade Payables ageing schedule: As at 31st March, 2022				
	Particulars	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				
	(ii) Others	7,77,152.00	30,551.00		
	(iii) Disputed dues- MSME				
	(iv) Disputed dues - Others				
5.3	Trade Payables ageing schedule: As at 31st March, 2021				
	Particulars	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				
	(ii) Others	68,68,260.00	2,40,551.00		
	(iii) Disputed dues- MSME				
	(iv) Disputed dues - Others				
6	OTHER CURRENT LIABILITIES Advance from customer <i>Other Payables</i> Employee related liabilities Statutory Due payable Others	30,97,957 2,70,907 11,05,096	44,73,960 44,73,960	19,08,331 2,32,806 3,41,179	- 24,82,316 24,82,316
7	SHORT TERM PROVISIONS Provision of Tax (Net of Advance Tax & Provision)		11,34,466		1,77,258
9	DEFERRED TAX ASSET Tax impact of Difference between carrying amount of fixed assets in the financial statements and the Income tax return.		6,69,345 6,69,345		6,43,601 6,43,601
10	LONG TERM LOANS & ADVANCES Security Deposits Rental Advance		9,942 20,00,000 20,09,942		9,942 20,00,000 20,09,942
11	NON CURRENT ASSETS Income Tax Refund Other Receivable		31,455 3,59,223 3,90,678		31,455 4,34,037 4,65,492
12	INVENTORIES Raw Materials Finished Good		14,26,70,906.09 14,26,70,906		14,17,92,669 14,17,92,669
13	TRADE RECEIVABLES (I) Outstanding for more than six months a) Secured, considered good b) Unsecured, considered good c) Doubtful (II) Others a) Secured, considered good b) Unsecured, considered good c) Doubtful		- - - -		- 2,18,833 2,18,833

MANOJ JEWELLERS PRIVATE LIMITED		FINANCIAL YEAR : 2021-2022			
Trade Receivables ageing schedule as at 31st March, 2022		Outstanding for following periods from due date of payment			
Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	
(i) Undisputed Trade receivables -considered good	-	-	-	-	
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	
(iii) Disputed trade receivables considered good	-	-	-	-	
(iv) Disputed trade receivables considered doubtful	-	-	-	-	
Trade Receivables ageing schedule as at 31st March, 2021		Outstanding for following periods from due date of payment			
Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	
(i) Undisputed Trade receivables -considered good	2,18,833.00	-	-	-	
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	
(iii) Disputed trade receivables considered good	-	-	-	-	
(iv) Disputed trade receivables considered doubtful	-	-	-	-	
14	CASH & BANK BALANCES				
Cash in hand		5,55,651		2,33,747	
Balances with Banks					
In Current Accounts	95,944		2,57,093		
In Deposit Accounts	12,17,177	13,13,121	11,60,204	14,17,297	
		18,68,772		16,51,045	
15	SHORT TERM LOANS & ADVANCES				
Balance with Government Authorities - IT				32,200	
Balance with Government Authorities - GST		-		3,19,159	
		-		3,51,359	
16	OTHER CURRENT ASSETS				
Prepaid Expenses		7,56,243		7,50,687	
		7,56,243		7,50,687	
	Notes on Financial Statements for the year ended	31st March, 2022			
		As at 31-03-2022	As at 31-03-2021		
17	REVENUE FROM OPERATIONS				
Sales		6,75,17,565		6,96,23,047	
Job Work Charges		-		28,250	
Sales are net of Goods & Service Tax (GST)		6,75,17,565		6,96,51,297	
18	OTHER INCOME				
Interest received		63,947		38,072	
Misc.Income		-		193	
		63,947		38,265	
19	COST OF MATERIALS CONSUMED				
Opening Inventory		-		-	
Add: Purchases		4,46,28,501		5,98,19,170	
Less: Inventory at the end of the year		-		-	
		4,46,28,501		5,98,19,170	
20	CHANGES IN INVENTORIES OF FINISHED GOODS AND RAW MATERIALS				
<i>Inventories (At Close)</i>					
Finished Goods		14,26,70,906		14,17,92,669	
<i>Inventories (At Opening)</i>					
Finished Goods		14,17,92,669		12,87,25,309	
(Increase) / Decrease		(8,78,237)		(1,30,67,360)	
21	EMPLOYEE BENEFIT EXPENSES				
Salary Paid to Staffs		26,96,968.00		33,98,564	
Bonus		11,900.00			
Staff Welfare		11,262.00		1,25,522	
ESI Employer Contribution		5,296.00		22,851	
		27,25,426.00		35,46,937	
22	FINANCE COST				
Bank Charges		58,896.25		47,517.03	
Interest on TDS		3,019.00		-	
Interest paid others		18,66,540.00		14,19,420.00	
Finance Charges on Vehicle Loan		2,39,316.18		3,51,226.27	
Interest paid to HDFC		17,51,475.00		25,10,677.00	
Interest paid to Axis Bank		16,20,217.50		17,08,939.34	
Interest on ESI Late Payment		-		-	
Interstet on KVB Loan		44,69,050.00		45,97,672.00	
Registration Expenses		-		86,705.00	
Loan Closure Charges		-		-	
Processing Fees		1,44,390.70		1,59,177.96	
		1,01,52,904.63		1,08,81,335	

	MANOJ JEWELLERS PRIVATE LIMITED	FINANCIAL YEAR : 2021-2022	
23	OTHER OPERATING EXPENSES		
	Advertisement Expenses	2,39,000.00	5,97,820.00
	Audit Fees	25,000.00	25,000.00
	Business Promotion	-	2,47,070.00
	Courier Charges	1,125.00	-
	Bad Debts	-	7,43,541.00
	Computer Maintenance	-	-
	Electricity Charges	2,21,255.00	1,55,382.00
	Donation	10,000.00	-
	Exhibition Expenses	1,00,000.00	2,34,750.00
	Fees & Licenses	-	59,222.00
	Subscription Charges	19,694.92	7,500.00
	Professional Fees	73,850.00	1,84,755.00
	GST Late fees	900.00	800.00
	General Expenses	82,637.32	1,88,725.00
	Demat Charges	-	331.00
	Postage & Courier	-	19,903.42
	Packing Materials	1,78,372.00	88,245.00
	Rates & Taxes	33,750.00	2,599.16
	Rounding off	3,467.63	-
	Remuneration to Directors	14,00,000.00	18,00,000.00
	ROC Expenses	-	1,800.00
	Repairs & Maintenance	1,90,929.34	-
	Job work Charges paid	-	-
	Mackinq Charges Paid	5,66,651.00	28,153.28
	Melting Charges	1,934.15	959.73
	Repair Charges	-	1,04,605.20
	Rent	6,06,000.00	6,06,000.00
	Insurance Premium	91,450.70	1,39,730.00
	Security Charges	2,64,000.00	2,64,000.00
	Telephone Charges	53,752.46	54,190.44
	Travelling Expenses	78,500.50	2,226.70
	Vehicle Insurance	70,070.50	1,37,672.75
	Vehicle Maintenance	1,38,453.00	7,417.00
	Hallmarking Charges	65,975.00	-
	Freight	15,351.09	1,17,107.81
		<u>45,32,120</u>	<u>58,19,506</u>
24	Payment to Auditors		
	Statutory Audit Fees	20,000	20,000
	Gst Audit Fees	5,000	5,000
		<u>25,000</u>	<u>25,000</u>

MANOJ JEWELLERS PRIVATE LIMITED		FINANCIAL YEAR : 2021-2022	
	Notes on Financial Statements for the year ended	31st March,2022	
25	EARNING PER SHARE (EPS)		
		<u>2021-2022</u>	<u>2020-2021</u>
	a. Net profit after tax as per profit & loss	36,10,612	7,64,457
	b. Weighted average number of Equity Shares	16,67,500	16,67,500
	c. Basic & Diluted Earnings per share	2.17	0.46
	d. Face value of Equity shares	10	10
26	RELATED PARTY DISCLOSURES		
	SLN NAME OF THE RELATED PARTY	RELATION	
	1. S.Manoj Kumar	Managing Director	
	2. S.Shantilal	Director	
	3. S.Sunil	Director	
	TRANSACTIONS DURING THE YEAR		
	Sr.No. Name	Nature of Transaction	Key Managerial personnel
	1. S.Manoj Kumar	Remuneration	7,00,000
	2. S.Sunil	Remuneration	7,00,000
	3. S.Manoj Kumar	Interest	10,55,810
	5. S.Sunil	Interest	8,10,730
	6. Rajkumari	Salary	3,30,000
	7. Shalu	Salary	1,40,000
	8. Vanshika	Salary	85,000
27	SEGMENT REPORTING		
	At Present the company is operating in only one segment (i.e.) Jewellery division		
28	CONTINGENT LIABILITIES & COMMITMENTS		NIL
29	DUES TO MICRO , SMALL & MEDIUM ENTERPRISES		
	The company has not received the required information from any of the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 . Hence disclosures, if any, relating to amounts unpaid as the year end together with interest paid/ payable as required under the Act have not been made.		
30	Subsequent Events		
	There is no such events occurred after the date of Balance Sheet which needs to be disclosed in this account.		
31	Significant Accounting Policy to Financial Statements		
	(A) Basis of Accounting		
	The financial statements are prepared under historical cost convention, on the accrual basis of accounting and in accordance with generally accepted accounting principles generally accepted in India (Indian GAAP) and comply with mandatory accounting standards notified by the Central Government of India under the companies (Accounting Standards) Rules 2006 and the relevant provisions of the Companies Act,1956 to the extent applicable except for certain fixed assets which have been revalued. The accounting is on the basis of going concern concept.		
	(B)Fixed Assets		
	Fixed assets are stated at historical cost of acquisition less accumulated depreciation.		
	© Depreciation		
	Depreciation has been provided on Written down value Method, pro rata to the period of use of assets, at the rates specified in Schedule II to companies Act,2013.		
	(D) Inventories		
	Finished Goods and Raw Materials are valued at lower of cost & net realizable value. Valuation of inventory is done as per the requirements of Accounting Standard 2		
	(E)Revenue Recognition		
	The company recognizes sale of products when they are invoiced to customers. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists		
	(F)Taxes On Income		
	1. The Current tax for the year is determined as the amount of tax payable in respect of taxable income for the year.		
	2. Deferred tax is recognized, subject to consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods and measured using relevant enacted tax rates.		
	(G)Retirement Benefits		
	Retirement benefits to employees are charged to accounts as and when payments are made. No provision is made in the accounts in respect of future liability for gratuity and retirement benefits payable to the staff in accordance with the Accounting Standard 15 of the Institute of The Chartered Accountants of India		
	(H) Earnings Per Share		
	The earnings considered in ascertaining the company's earnings per share comprise of the net profit after tax for the year. The number of shares used in computing the basic earnings per share is the weighted average number of shares outstanding during the year.		
32	Previous Year's Figures Have Been Re- Grouped And Re-Classified Wherever Necessary, To Confirm To Current Year's Classification.		

Ratios

Ratio Analysis	Numerator	Rs in lakhs	Denominator	Rs in lakhs	31-Mar-22	31-Mar-21	Variation	Reason
1 Current Ratio	Current Assets		Current					
	Inventories	14,26,70,925	Creditors for goods and services	8,07,703				
	Trade Receivables	-	Short term loans					
	Cash and Bank balances	18,68,772	Bank Overdraft	1,89,30,502				
	Receivables/Accruals other	-	Cash Credit					
	Loans and Advances	-	Outstanding Expenses					
	Disposable Investments		Provision for taxation	11,34,471				
	Any other current assets	7,56,243	Proposed dividend	-				
			Unclaimed	-				
			Any other current liabilities	44,73,960				
		14,52,95,940		2,53,46,636	5.73	5.38	6%	
2 Debt Equity Ratio	Total Liabilities		Shareholder's Equity					
	Total Outside Liabilities	12,64,98,212	Total Shareholders Equity	2,50,07,375	5.06	6.12	-17%	
3 Debt Service Coverage Ratio	Net Operating Income		Debt Service					
	Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets etc.	-	Current Debt Obligation (Interest & Lease payment+ Principal Repayment.					
(For Ind AS Companies Profit before OCI)								
4 Return on Equity Ratio	Profit for the period		Avg. Shareholders Equity					
	Net Profit after taxes - preference dividend (if any)	15,10,139	(Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	1,66,75,000	0.09	0.004		Increase in profit due to increase in the prices
5 Inventory Turnover Ratio	Cost of Goods sold		Average Inventory					

For Manoj Jewellers Private Limited
 Director/Authorised Signatory.

For Manoj Jewellers Private Limited
 Director/Authorised Signatory.

		(Opening Stock + Purchases) - Closing Stock	4,46,28,501	(Opening Stock + Closing Stock)/2	14,22,31,797	0.31	0.44	Increase of purchase prices of stock -29%
6	Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	17,46,500	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	14,22,31,797	0.01	0.00	Decrease in credit sales due to more focus on cash sales 659%
7	Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	96,19,611	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	39,58,257	2.43	4.26	Decrease in credit purchases and majorly cash purchases -43%
8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	6,75,17,565	Average Working Capital Current Assets - Current Liabilities	11,99,49,304	0.56	0.59	-5%
9	Net Profit Ratio	Net Profit Profit After Tax	36,10,626	Net Sales Sales	6,75,17,565	0.05	0.01	Increase in profit due to increase in the prices 387%
10	Return on Capital employed	EBIT Profit before Interest and Taxes	1,52,73,670	Capital Employed *	12,61,58,951	0.12	0.09	Increase in profit due to increase in the prices 30%
11	Return on NetWorth	Return/Profit/Earnings	15,10,139	Investment ** Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	2,50,07,375	0.06	0.00	Increase in profit due to increase in the prices 1733%

For Manoj Jewellers Private Limited

For Manoj Jewellers Private Limited

Director / Authorised Signatory

Director / Authorised Signatory

	MANOJ JEWELLERS PRIVATE LIMITED	FINANCIAL YEAR : 2021-2022
32	In respect of certain Registration, Modification and Satisfaction of charges relating to the year under review, the Company is in the process of filing the necessary forms with the Registrar of Companies.	
34	The Company do not have any parent company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable for the year under	
35	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.	
36	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.	
37	Previous Year's Figures Have Been Re- Grouped And Re-Classified Wherever Necessary, To Confirm To Current Year's Classification.	

FIXED ASSETS & DEPRECIATION STATEMENTS AS PER BOOKS

NOTES *8*

ASSETS	GROSS BLOCK			DEPRECIATION					NET BLOCK	
	AS ON 01/04/2021	ADDITIONS	DELETION	TOTAL	UP TO 31/03/2021	FOR 31/03/2022	DEDUCTIONS	UP TO 31/03/2022	AS AT 31/03/2021	AS AT 31/03/2022
PAPER CUTTER	2,000.00		---	2,000.00	1,813.00	38.00	--	1,851.00	187.00	149.00
COMPUTERS	2,40,971.32	62,076.28	---	3,03,047.60	2,11,035.95	14,240.96	--	2,25,276.91	29,935.37	77,770.69
FURNITURE	16,91,709.00		---	16,91,709.00	12,65,961.01	1,06,527.19	--	13,72,488.20	4,25,747.99	3,19,220.80
MOTOR CARS	89,28,624.45		---	89,28,624.45	54,74,240.22	10,82,131.78	--	65,56,372.00	34,54,384.23	23,72,252.45
BICYCLE	12,901.79		---	12,901.79	998.00	3,089.00	--	4,087.00	11,903.79	8,814.79
GENERATOR	32,000.00		---	32,000.00	29,615.00	502.00	--	30,117.00	2,385.00	1,883.00
CALLER ID	10,400.00		---	10,400.00	9,633.00	162.00	--	9,795.00	767.00	605.00
ELECTRICAL FITTING	3,76,509.00		---	3,76,509.00	2,71,771.60	25,683.56	--	2,97,455.16	1,04,737.40	79,053.84
CASH COUNTING MACHINE	43,175.00		---	43,175.00	25,092.52	3,291.84	--	28,384.36	18,082.48	14,790.64
WEIGHING SCALE	1,33,436.00		---	1,33,436.00	1,05,044.80	5,288.80	--	1,10,333.60	28,391.20	23,102.40
BAR CODE PRINTER	19,600.00		---	19,600.00	13,758.00	1,057.00	--	14,815.00	5,842.00	4,785.00
AIR CONDITIONER	2,68,000.00		---	2,68,000.00	1,61,666.36	19,278.54	--	1,80,944.90	1,06,333.64	87,055.10
CAMERA	90,228.00		---	90,228.00	53,535.99	6,655.95	--	60,191.94	36,692.01	30,036.06
INVERTER	2,50,503.51		---	2,50,503.51	1,62,525.44	16,030.13	--	1,78,555.57	87,978.07	71,947.94
FIRE EXTINGUISHER	5,550.00		---	5,550.00	2,891.21	482.06	--	3,373.27	2,658.79	2,176.73
VEHICLE A/C	1,85,521.00		---	1,85,521.00	1,23,891.27	15,592.17	--	1,39,483.44	61,629.73	46,037.56
TOTAL	1,22,91,129.07	62,076.28	0.00	1,23,53,205.35	60,58,452.37	13,00,050.98	0.00	92,13,524.35	43,77,655.70	31,39,681.00

Previous Year

1,22,44,667.96	46,461.11	0.00	1,22,91,129.07	60,58,452.37	18,55,021.00	0.00	79,13,473.37	61,86,215.59	43,77,655.70
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For Manoj Jewellers Private Limited

For Manoj Jewellers Private Limited

Director / Authorised Signatory.

Director / Authorised Signatory.