

RAJ POLYPACK PRIVATE LIMITED  
CIN: U25209GJ2021PTC126043  
7, Sarvoday Estate Isanpur Ahmedabad-382443  
Email Id.: amit8927@outlook.com

**Board's Report**

To  
The Members of  
**RAJ POLYPACK PRIVATE LIMITED**

Your Directors are pleased to present the Company's 01<sup>st</sup> Annual report and the audited accounts for the year ended 31<sup>st</sup> March, 2022.

**FINANCIAL HIGHLIGHTS ( in Rs. )**

Particulars	Year
	2021-2022
Total Revenue	25,718,679
Profit Before Depreciation, Interest and Tax	665,512
Depreciation	12,076
Finance Costs	-
<b>Profit Before Tax</b>	<b>653,436</b>
Current Tax	107,277
Deferred Tax	4,852
<b>Net Profit After Tax</b>	<b>541,306</b>
Balance of Profit brought forward	-
Balance available for appropriation	<b>541,306</b>
Long Term Loss on Sales of Equity Shares	-
Proposed Dividend on Equity Shares	-
Tax on proposed Dividend	-
Transfer to General Reserve	-
Security Premium	-
Surplus carried to Balance Sheet	<b>541,306</b>

**BUSINESS OPERATIONS AND FUTURE PROSPECTS:**

The First year under review has witnessed the change from difficult times to positive side and prospect of revival of the business in near future are expected. During the year Company's income from Manufacture of Plastic products.

**EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:**

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There are no material changes and commitments, affecting the financial position of the Company which has occurred between end of financial year i.e. March 31, 2022 and the date of Directors' Report i.e. 01/09/2022.

**NATURE OF BUSINESS:**

During the year under review, there is no change in nature of business of the Company.

**DIVIDEND**

Due to inadequate Profit during the year under review, the Board of Directors do not recommend declaration of any dividend for the year ended 31/03/2022.

**RESERVE:**

Your Company has not transferred any amount to the reserve During the Financial year 2021-2022.

**INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY**

Your Company does not have any Subsidiary, Joint venture or Associate Company

**EXTRACT OF ANNUAL RETURN**

As Per Notification issued by MCA dated 05th March, 2021, Your Company shall not be required to attach the extract of the annual return with the Board's Report in Form MGT-9.

**MEETINGS OF THE BOARD OF DIRECTORS**

During the Financial Year 2021-2022, the Company held 03 meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below the provisions of the Companies Act, 2013 were adhered to while considering the time gap between two meetings.

SN	Date of Meeting	Board Strength	No. of Directors Present
1	28/10/2021	03	03
2	31/12/2021	03	03
3	07/03/2022	03	03

**DIRECTORS' RESPONSIBILITY STATEMENT**

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Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) Company being unlisted sub clause (e) of section 134(3) is not applicable.
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### **AUDITORS AND RATIFICATION**

At the Annual General Meeting to be held on 24<sup>th</sup> September, 2022, M/s. H D S S & Associaes, Chartered Accountants (Firm Registration No: FRN W100649), Chartered Accountants, are proposed to be appointed as the Statutory Auditors of the Company for a term of 5 (Five) consecutive years to hold office until conclusion of the Annual General Meeting to be held in the year 2027.

Your Company has received a written confirmation from Statutory Auditors to the effect that their re-appointment as the Auditors of the Company, if made will be as per the requirements laid down under Sections 139 and 141 of the Companies Act, 2013, read with Rule 4 of the Companies (Audit and Auditors) Rules, 2014 and that they are not disqualified for re-appointment.

The observations of the Auditors and the relevant notes to the financial statement are self explanatory and therefore do not call for any further comments. The Auditor's Report does not contain any qualification, reservation or adverse remarks.

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Further, during the year in the course of performance of their duties as Auditor, no fraud was reported by them for which they reason to believe that an offence involving fraud has been committed against the Company by officers or employees of the Company.

**MAINTENANCE OF COST RECORDS IN ACCORDANCE WITH SECTION 148(1) OF THE COMPANIES ACT, 2013**

The Central Government has not specified the maintenance of cost records under section 148(1) of the Companies Act, 2013 for the products of the Company.

**LOANS, GUARANTEES AND INVESTMENTS**

Your Company has neither advanced any loans nor made any investments or had given any guarantees and/or providing any securities to anybody, whether directly or indirectly, within meaning of Section 185 of the Companies Act, 2013.

There were no guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

**RELATED PARTY TRANSACTIONS**

None of the transaction with any of the related parties were in conflict with the Company's interest. All related party transactions are on an arms-length basis and are during the ordinary course of business. Suitable disclosure as required by the Accounting Standard (AS 18) has been made in the notes to the Financial Statements

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:**

**(A) Conservation of Energy**

**1. Step taken/ impact on conservation of energy:**

The Company is not consuming any power so this clause will not be applicable to us.

**(B) Technology absorption:**

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The nature of the business operations of the company does not require any Technology absorption.

**(C) Foreign exchange earnings and Outgo]**

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
Earnings	N.A.	N.A.
<b>Outgo</b>		
Raw Materials	N.A.	N.A.
<b>Total</b>		

**RISK MANAGEMENT**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

**DIRECTORS and KMP**

During the current financial year under review No changes have occurred in the constitution of directors of the company.

Your Company is a Private Company and hence not required to appoint an Independent Director.

**DISCLOSURE OF VARIOUS COMMITTEES OF BOARD OF DIRECTORS:**  
**AUDIT COMMITTEE**

Your Company is a Private Company and hence not required to constitute an Audit Committee.

**NOMINATION AND REMUNERATION COMMITTEE**

Your Company is a Private Company and hence not required to constitute a Nomination And Remuneration Committee.

**CORPORATE SOCIAL RESPONSIBILITY**

The company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitute Corporate Social Responsibility Committee.

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### **DEPOSITS**

The Company has not accepted any deposits from public during the year and accordingly no amount was outstanding as on the date of balance sheet.

### **VIGIL MECHANISM**

As per Section 177(9) and (10) of the Companies Act, 2013, and, the company is not required to establish Vigil Mechanism for directors and employees to report genuine concerns and made provisions for direct access to the chairperson.

### **SHARES**

#### **a. SHARES**

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

#### **b. SWEAT EQUITY**

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

#### **c. BONUS SHARES**

No Bonus Shares were issued during the year under review.

### **ORDER OF COURT**

No significant and material orders have been passed by the regulators or courts or Tribunals impacting the going concern status and company's operation in future.

### **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, contractual, temporary, trainees) are covered under this policy.

No. of Complaints received: NIL

No. of Complaints disposed off: NIL

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**DISCLOSURE UNDER THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT (MSMED) ACT, 2006**

Your Directors hereby inform that the Company is neither purchasing goods nor obtaining any service from Micro, Small and Medium Enterprises. The Company is not a 'Specified Company' and MSMED Act, 2006 is not applicable to the Company.

**COMPLIANCE OF THE SECRETARIAL STANDARDS**

The company has generally complied with the provisions of Secretarial Standard 1 (relating to meetings of the Board of Directors) and Secretarial Standard 2 (relating to General meetings).

**VOLUNTARY REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT**

The company has not revised its financial statements or its Board's Report during the year under review.

**DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS**

Your company has established adequate internal financial control systems to ensure reliable financial reporting and compliance with laws and regulations.

**DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE**

During the year under the review, there were no applications made or proceedings pending in the name the company under the insolvency and bankruptcy code, 2016.

**DETAILS OF DIFFERENCE BETWEEN VALUTION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTONS**

During the year under the review, no loans taken from banks and financial institutions.

**ACKNOWLEDGEMENT**

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review.

For and on behalf of board of Directors,

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Chakshu Prakashbhai Rathi  
Director  
DIN: 09076041



Anilkumar Tuljaram Maheshwari  
Director  
DIN: 09342185

**DATE: 01/09/2022**  
**PLACE: AHMEDABAD**

## INDEPENDENT AUDITOR'S REPORT

To the Members of  
RAJ POLYPACK PRIVATE LIMITED.

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the Financial Statements of RAJ POLYPACK PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, (*statement of changes in equity*) for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

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 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, and its profit/loss, (*changes in equity*) for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the X 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 in the audit or otherwise appears to be materially misstated.

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

#### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (*changes in equity*) 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, the Board of Directors 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 the Board of Directors 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:

- a. 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.
- b. 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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.

#### **Report on Other Legal and Regulatory Requirements**

1. The provisions of 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 is not applicable to the Company since
  - (a) It is not a subsidiary or holding company of a public company;
  - (b) Its paid-up capital is not more than Rs.2 Crores as at the balance sheet date;
  - (c) Its turnover for the year is not more than Rs.20 Crores during the year.
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 [*and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*]
  - (c) [*The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*]
  - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in



Equity) dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us].

- (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.
- (f) 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.
- (g) 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 notification dated June 13, 2017;
- (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:
  - 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.
  - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - d.
    - i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been 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.
    - ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - iii. Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



- e The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

**For H D S S & ASSOCIATES**

**Chartered Accountants**

FRN: 0152623W



**Harshit P Dalal**  
Partner

Membership no.: 197028

Place: Ahmedabad

Date: 01/09/2022

UDIN: 22197028AUYVKC1183



**RAJ POLYPACK PRIVATE LIMITED**

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

(Figures in lakhs)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
<b>I Revenue from operations (gross)</b>	16	257.18	.00
Less: Excise Duty		.00	
Revenue from operations (net)		<b>257.18</b>	<b>.00</b>
<b>II Other Income</b>	17	.00	.00
<b>III Total Income (I+II)</b>		<b>257.19</b>	<b>.00</b>
<b>IV Expenses</b>			
(a) Cost of materials consumed	18	.00	.00
(b) Purchase of Stock in Trade		250.04	.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-45.05	.00
(d) Employee benefits expenses	20	13.71	.00
(e) Finance costs	21	.00	.00
(f) Depreciation and amortisation expenses		.12	.00
(g) Other expenses	22	31.83	.00
<b>Total Expenses</b>		<b>290.65</b>	<b>.00</b>
<b>V Profit before exceptional and extraordinary items and tax</b>		<b>6.53</b>	<b>.00</b>
<b>VI Exceptional items</b>		.00	.00
<b>VII Profit before extraordinary items and tax</b>		<b>6.53</b>	<b>.00</b>
<b>VIII Extraordinary Items</b>		.00	.00
<b>IX Profit before Tax</b>		<b>6.53</b>	<b>.00</b>
<b>X Tax Expense:</b>			
(a) Current tax expense		1.07	.00
(b) Deferred tax		.05	.00
<b>XI Profit / (Loss) for the period from continuing operations</b>		<b>5.41</b>	<b>.00</b>
<b>XII Profit / (Loss) from discontinuing operations</b>		<b>.00</b>	<b>.00</b>
<b>XIII Tax from discontinuing operations</b>		<b>.00</b>	<b>.00</b>
<b>XIV Profit / (Loss) from discontinuing operations</b>		<b>.00</b>	<b>.00</b>
<b>XV (Loss) for the Period</b>		<b>5.41</b>	<b>.00</b>
<b>XVI Earning per equity share:</b>			
(1) Basic		54.13	-
(2) Diluted		54.13	-

In terms of our report attached.  
**For H D S & ASSOCIATES**  
 Chartered Accountants  
 Membership No. : 197028  
 Firm Reg. No : 0152623W  
**Harshit P. Djalal**

  
 Partner  
 Place: Ahmedabad  
 Date: 01-09-2022  
 UDIN : 22197028AUYYKC1183

FOR RAJ POLYPACK PRIVATE LIMITED

  
**CHAKSHU PRAKASHBHAI RATH**  
 (DIRECTOR)  
 DIN-09076941

  
**ANILKUMAR TULJARAM MAHESHWARI**  
 (DIRECTOR)  
 DIN-09342185

RAJ POLYPACK PRIVATE LIMITED				
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET				
Note - I. SHARE CAPITAL				
Particulars	Amount at the end of current reporting period		Amount at the end of previous reporting period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 5000 Equity shares of Rs.10/- each with voting rights	5000	-	5000	-
(b) Issued, Subscribed and Paid up 5000 Equity shares of Rs.10/- each with voting rights	5000	1.00	5000	-
<b>Total</b>	<b>10,000.00</b>	<b>1.00</b>	-	-

  

List of Shareholders holding more than 1% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Ankuram T Mahabhoosni	3333	33.33%	10	33.33
Chakka Ann Mahabhoosni	1667	16.67%	10	16.67
Kavi Ann Mahabhoosni	1667	16.67%	10	16.67
<b>TOTAL</b>	<b>10,000.00</b>	<b>100.00%</b>		<b>1.00</b>

**NOTE 1A. SHARES HELD BY PROMOTORS**

Current Reporting Period				
Sr No.	Promoter's Name	No of Shares	% of total shares	% Change during the year
1	Ankuram T Mahabhoosni	3333	33.33%	0
2	Chakka Ann Mahabhoosni	1667	16.67%	0
3	Kavi Ann Mahabhoosni	1667	16.67%	0

  

Previous reporting Period				
Sr No.	Promoter's Name	No of Shares	% of total shares	% Change during the year
				0
				0

**NOTE 1B. STATEMENTS OF CHANGE IN EQUITY**

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Revised Balance at the beginning of the current reporting period	Changes in Equity Share Capital during	Balance at the end of the current reporting period
0	0	0	0	0

  

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Revised Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
0	0	0	0	0

In terms of our report attached  
**For B D S & ASSOCIATES**  
 Chartered Accountants  
 Membership No.: 197926  
 Firm Reg. No.: 61526230  
 Member ICAI  
  
 Partner  
 Place: Ahmednagar  
 Date: 01.09.2023

**FOR RAJ POLYPACK PRIVATE LIMITED**

  
**CHANDRASHEKHARA PATIL**  
 (DIRECTOR)  
 DIN: 09/09/2023

  
**ANKURAM T. MAHABHOOSNI**  
 (DIRECTOR)  
 DIN: 09/09/2023

**RAJ POLYPACK PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**Note 2 RESERVES AND SURPLUS**

Particulars	(Figures in lakhs)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	.00	
Closing balance	.00	.00
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	.00	.00
Add: Profit / (Loss) for the year	5.41	.00
Less:- Adjustment in Reserves & Surplus	.00	.00
<b>Closing balance</b>	<b>5.41</b>	<b>.00</b>
<b>Total</b>	<b>5.41</b>	<b>.00</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b><u>UNSECURED LOANS</u></b>		
<b><u>Loan from Director &amp; Relatives</u></b>		
Chakshu Maheshwari - Loan	5.05	.00
Narayan Maheshwari - Loan	.05	.00
Sushil Anil Kumar Maheshwari	.60	
<b>TOTAL</b>	<b>5.70</b>	<b>.00</b>

**Note 4 SHORT TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
OD A/C	.00	.00
CASH CREDIT	.00	.00
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	.00	.00
<b>TOTAL</b>	<b>.00</b>	<b>.00</b>



*Chakshu Maheshwari*

*AS*

**Note 6 OTHER CURRENT LIABILITIES**

(Figures in lakhs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Creditors For Expense	.00	
Interest Payable on TDS	.00	
Excess ITC claimed	.00	.00
<b>Total</b>	<b>.00</b>	<b>.00</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	.00	.00
ESI Employers Contribution Payable	.00	.00
Professional Tax		.00
Wages Payable	.00	.00
Salary Payable	.00	.00
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	.00	.00
Provision for Income Tax(Current Years)	1.07	.00
TDS Payable		.00
<b>(c) Provision - Others</b>		
Duties & Taxes	1.13	.00
Telephone Exp. Payable	.00	.00
GST Payable	.00	.00
Other Payables		.00
Audit Fees Payable	.00	.00
<b>Total</b>	<b>2.21</b>	<b>.00</b>

In terms of our report attached.

**For H D S S & ASSOCIATES****FOR RAJ POLYPACK PRIVATE LIMITED**

Chartered Accountants

Membership No. : 197028

Firm Reg. No : 0152623W

Harshit P Dalal



Partner

Place: Ahmedabad

Date: 01-09-2022

CHAKSHU PRAKASHBHAI RATHI

(DIRECTOR)

DIN-09076041

ANILKUMAR TULJARAM  
MAHESHWARI

(DIRECTOR)

DIN-09342185

**RAJ POLYPACK PRIVATE LIMITED**

**Note 9 NON CURRENT INVESTMENTS**

(Figures in lakhs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Deposit	.00	.00
<b>Total</b>	<b>.00</b>	<b>.00</b>

**Note 11 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	45.05	.00
Raw Material (including Packing Material)	.00	.00
WIP	.00	.00
Stock with Consignee	.00	.00
<b>Total</b>	<b>45.05</b>	<b>.00</b>

**Note 13 CASH AND CASH EQUIVALENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	.03	.00
B) Bank Balance	2.29	.00
<b>Total</b>	<b>2.32</b>	<b>.00</b>



*checked paper*

*MS*

**Note 14 SHORT TERM LOANS AND ADVANCES**

(Figures in lakhs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
GST INPUT	.00	.00
TDS Receivable	3.51	.00
TCS RECOVERBLE	.00	.00
<b>Total</b>	<b>3.51</b>	<b>.00</b>

**Note 15 OTHER CURRENT ASSETS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	.00	.00
B) fixed assets scrap	.00	.00
C) other	.00	.00
<b>Total</b>	<b>.00</b>	<b>.00</b>

In terms of our report attached.

**For H D S S & ASSOCIATES**

Chartered Accountants

Membership No. : 197028

Firm Reg. No : 0152623W

Harshit P Dalal



Partner

Place: Ahmedabad

Date: 01-09-2022

**FOR RAJ POLYPACK PRIVATE LIMITED**

CHAKSHU PRAKASHBHAI RATHE  
(DIRECTOR)  
DIN-09076041

ANILKUMAR  
TULJARAM  
MAHESHWARI  
(DIRECTOR)  
DIN-09342185

Note 5 TRADE PAYABLES

(Figures in lakhs)

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	.00	.00	.00	.00	.00
Others	191.89	.00	.00	.00	191.89
Dispute dues-MSME	.00	.00	.00	.00	.00
Dispute dues	.00	.00	.00	.00	.00
Others	.00	.00	.00	.00	.00
<b>Total</b>					191.89

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	.00	.00	.00	.00	.00
Others	.00	.00	.00	.00	.00
Dispute dues-MSME	.00	.00	.00	.00	.00
Dispute dues	.00	.00	.00	.00	.00
Others	.00	.00	.00	.00	.00
<b>Total</b>					.00

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	149.79	.00	.00	.00	.00	149.79
Undisputed Trade Receivables-Considered Doubtful	.00	.00	.00	.00	.00	.00
Disputed Trade Receivables-Considered Goods	.00	.00	.00	.00	.00	.00
Disputed Trade Receivables-Considered Doubtful	.00	.00	.00	.00	.00	.00
Others						.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	.00	.00	.00	.00	.00	.00
Undisputed Trade Receivables-Considered Doubtful	.00	.00	.00	.00	.00	.00
Disputed Trade Receivables-Considered Goods	.00	.00	.00	.00	.00	.00
Disputed Trade Receivables-Considered Doubtful	.00	.00	.00	.00	.00	.00
Others						.00



*checked paper*

*AS*

**RAJ POLYPACK PRIVATE LIMITED**  
**STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2022**

Note - 8

PARTICULARS	(Figures in lakhs)									
	G R O S S ----- B L O C K					D E P R E C I A T I O N			N E T - - B L O C K	
	A S O N 01-04-2021	A D D I T I O N S	D E D U C T I O N	S A L E during the year	A S O N 31.3.2022	U P T O 01.04.2021	F O R T H E Y E A R	A S O N 31.03.2022	A S O N 31.03.2022	A S O N 31.03.2021
LAND	.00	.00	.00	.00	.00	.00		.00	.00	.00
Freehold Office Equipment	.00	.95	.00	.00	.95	.00	.01	.01	.94	.00
PLANT & MACHINERY	.00	4.75	.00	.00	4.75	.00	.11	.11	4.64	.00
Freehold Furniture and Fixtures	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
COMPUTER	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
INTANGIBLE ASSETS										
SOFTWARE	.00				.00	.00		.00	.00	.00
<b>TOTAL</b>	<b>.00</b>	<b>5.70</b>	<b>.00</b>	<b>.00</b>	<b>5.70</b>	<b>.00</b>	<b>.12</b>	<b>.12</b>	<b>5.57</b>	<b>.00</b>

As per our report of even date attached

For H D S S & ASSOCIATES

Chartered Accountants

Membership No. : 197028

Firm Reg. No : 0152623W

Harshit P. Dahiya

FOR RAJ POLYPACK PRIVATE LIMITED

*Chakshu Prakash Rai*

CHAKSHU PRAKASH RAI RATHI  
(DIRECTOR)  
DIN-09076041

*Anilkumar Tuljaram Maheshwari*

ANILKUMAR TULJARAM MAHESHWARI  
(DIRECTOR)  
DIN-09342185



Partner:  
Place: Ahmedabad  
Date: 01-09-2022

Note 16 REVENUE FROM OPERATIONS			(Figures in lakhs)	
Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs.		Rs.	
Sale	257.18 .00		.00	
Total - Sales	257.18		.00	
Note 17 OTHER INCOME				
Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs.		Rs.	
Other Income	.00		.00	
Total	.00		.00	
Note 18 COST OF MATERIALS CONSUMED				
Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs.		Rs.	
Opening stock	.00		.00	
Add: Purchases				
Import	.00			
Domestic	.00		.00	
Less: Closing stock	.00			
Cost of material consumed	.00		.00	



*Chartered  
Accountant*

*CS*

**Note 19 CHANGE IN INVENTORIES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	45.05	.00
Work-in-progress	.00	
	<b>45.05</b>	<b>.00</b>
<b>Inventories at the beginning of the year:</b>		
Finished goods	.00	.00
Work-in-progress	.00	
	<b>.00</b>	<b>.00</b>
<b>Net (increase) / decrease</b>	<b>-45.05</b>	<b>.00</b>

**Note 20 EMPLOYEE BENEFIT EXPENSES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	13.71	.00
ESI Employees Contribution	.00	.00
Staff Welfare	.00	.00
Bonus	.00	.00
<b>Total</b>	<b>13.71</b>	<b>.00</b>

**Note 21 FINANCE COST**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	.00	.00
Interest on Unsecured loan	.00	.00
Bank Interest Expense	.00	.00
<b>Total</b>	<b>.00</b>	<b>.00</b>

In terms of our report attached,  
**For HDSS & ASSOCIATES**  
 Chartered Accountants  
 Membership No. : 197028  
 Firm Reg. No : 0152623W  
 Harshit P Dada



Partner:  
 Place: Ahmedabad  
 Date: 01-09-2022

FOR RAJ POLYPACK PRIVATE LIMITED

*Chakshu Prakashbhai Rathi*

**CHAKSHU PRAKASHBHAI RATHI**  
 (DIRECTOR)  
 DIN-09075041

*Anilkumar Tullaram Maheshwari*

**ANILKUMAR TULLARAM MAHESHWARI**  
 (DIRECTOR)  
 DIN-09342188

Note 22 OTHER EXPENSES

(Figures in lakhs)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
JOBWORK EXP	.00	.00
Freight Inward	.00	.00
Unloading & Handling charges	.00	.00
<b>Total (A)</b>	<b>.00</b>	<b>.00</b>
<b>(B) INDIRECT EXPENSES</b>		
Commission Expense	26.50	
Machinery Repairing Exp	.12	
MCA EXP	.02	
OFFICE EXP	1.04	
SOFTWARE EXPENSE	.16	
Travelling Expense	1.65	
Tea & Refreshment Expense	.73	
Electricity Expense	1.56	
Telephone Expense	.05	
	.00	
<b>Total (B)</b>	<b>31.83</b>	<b>.00</b>
<b>Total (A+B)</b>	<b>31.83</b>	<b>.00</b>

In terms of our report attached.

For H D S & ASSOCIATES

Chartered Accountants

Membership No. : 197028

Firm Reg. No : 0152623W

Harshit P. Patel



Partner

Place: Ahmedabad

Date: 01-09-2022

FOR RAJ POLYPACK PRIVATE LIMITED

*Chakshu Prakashbhai Rathi*

CHAKSHU PRAKASHBHAI RATHI

(DIRECTOR)

DIN-09076041

*Anilkumar Tuljaram Maheshwari*

ANILKUMAR TULJARAM

MAHESHWARI

(DIRECTOR)

DIN-09342185

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.00	0.00	0.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.00	0.00	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	541.31%	#DIV/0!	#DIV/0!
Inventory Turnover Ratio	COGS	Average Inventory	0.00%	#DIV/0!	#DIV/0!
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0.00	0.00	0.00
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.00%	#DIV/0!	#DIV/0!
Net capital turnover ratio	Sales	Working capital (CA-CL)	3904.38%	#DIV/0!	#DIV/0!
Net profit ratio	Net Profit	Sales	2.10%	#DIV/0!	#DIV/0!
Return on Capital employed	Earnings before interest and tax	Capital Employed	651.44%	#DIV/0!	#DIV/0!
Return on investment	Net Profit	Investment	0.00	0.00	0.00



*Chartered  
Accountant*

*SAS*

## RAJ POLYPACK PRIVATE LIMITED

### ACCOUNTING POLICIES & NOTES ON ACCOUNTS

#### 1. Accounting Policies

##### 1.1 Basis of preparation of financial statements :-

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the Accrual basis. Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

##### 1.2 Use of estimates:-

The preparation of the financial statements are in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liability as at the date of financial statements and reported amounts of income and expenses during the period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of the changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in notes to the financial statement.

##### 1.3 Revenue Recognition :-

The sales are recorded when company provides services in accordance with the terms of service agreement.

##### 1.4 Property, Plant & Equipments :-

Tangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date and impairment if any.

Intangible assets are stated at cost less accumulated amortization and impairment losses if any.

##### 1.5 Depreciation :-

Depreciation on Fixed Assets have been provided on written down value method till the end of financial year, on the wdv of Fixed Assets as per the rates prescribed in Schedule ii of the Companies Act, 2013. Further, in case of addition, depreciation has been provided on pro-rata basis commencing from the date on which the asset is commissioned.

##### 1.6 Investments :-

Investments are either classified as current or long term investments based on Management's intension at the time of purchase. Long term Investments are stated at their cost. Current investments are carried at the lower of cost and fair value of each investment individually. However, Company is not having any investments during the FY 2021-22.

##### 1.7 Provision for Current and deferred Tax:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. However, in view of business losses during current period, no provision for tax has been made.

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is reasonable certainty that

these would be realized in future. Deferred tax asset arising from carried forward business loss and unabsorbed depreciation is recognized only when there is virtual certainty supporting by convincing evidence that this will be realized in future. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date.

#### **1.8 Foreign Currency Transactions:-**

Foreign currency transactions are accounted on the rates prevailing on the date of transactions. Balances in the form of current assets and current liabilities in Foreign Currency, outstanding on the date of balance sheet are accounted at the rates of exchange prevailing on the date of balance sheet. The gain or losses resulting from such translations are included in the statement of profit and loss.

#### **1.9 Retirement Benefits :-**

No liabilities towards retirement benefits are accounted in accordance with AS -15 which cannot be determined with certainty during the year. The same will be accounted as and when it becomes due.

#### **1.10 Impairment of Assets:-**

An asset is impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the statement of profit and loss in the year in which an asset is determined as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. However, in the financial year 2021-22, the company has not impaired any assets.

#### **1.11 Provisions, Contingent Liabilities and Contingent Assets:-**

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date.

Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

#### **1.12 Earnings per share:-**

Earnings per ordinary share have been calculated by dividing the profit/ (loss) for the year attributable to equity shareholders of the company by the weighted average number of ordinary shares in issue during the year.

Diluted earnings per share have been calculated by dividing the net profit/ (loss) attributable to ordinary equity shareholders by the diluted weighted average number of ordinary shares outstanding during the year. Calculation of EPS is shown in notes to account.

## 2. Notes on Accounts for the Year Ended March 31, 2022

### 2.1 Related Party Disclosures:

#### Names of related parties and description of relationship:

Related parties with whom transactions has taken place during the year.

<b>Key Management Personnel and their Relatives</b>	Anilkumar T Maheshwari
	Chakshu Arun Maheshwari
	Kirti Amit Maheshwari

The details of related party transactions as at March 31, 2022 and March 31, 2021 are as follows:

Relationship	Nature of Transaction	As at	As at
		31/03/2022	31/03/2021
		₹	₹
	<b>Director Remuneration</b>		
<b>Director</b>	Anilkumar T Maheshwari	4,00,000	0

### 2.2 Contingent Liability\Asset:

There is no contingent liability or asset outstanding on the Balance Sheet date which can have a material adverse effect on the Company's financial position or results of operation.

### 2.3 Payments to Auditors:

Particulars	For the Year	For the Year
	ended on	ended on
	31/03/2022	31/03/2021
As Auditors- Statutory Audit	0.00	0.00
For Taxation Matters	-	-
For Company Law Matters	-	-
For Other Services	-	-
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

### 2.4 Impairment Loss:

The management has not assessed the impairment loss on the assets of the company.

## 2.5 Earnings Per Share (EPS):

Particulars	For the Year	For the Year
	ended on 31/03/2022	ended on 31/03/2021
i) Net Profit\Loss after tax as per Statement of Profit and Loss attributable to equity shareholders	5,41,306.16	0
ii) Weighted Average number of equity shares used as denominator for calculating EPS	10,000	0
iii) Basic and Diluted Earnings Per Share(₹)	54.13	0
iv) Face Value per Equity Share(₹)	10	

For, H D S S & ASSOCIATES  
Chartered Accountants



**Harshit P Dalal**  
Partner  
M. N.: 197028  
FRN : 0152623W  
Date: 01/09/2022  
Place: Ahmedabad

For and on behalf of Board of Directors  
RAJ POLYPACK PRIVATE LIMITED

CHAKSHU  
PRAKASHBHAI RATHI  
Director  
DIN-09076041

ANILKUMAR MAHESHWARI  
Director  
DIN-09342185

Date: 01/09/2022  
Place: Ahmedabad