
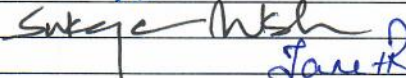
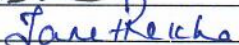


19th MEETING OF THE SHAREHOLDERS ROX TRADING AND SYSTEMS PRIVATE LIMITED WILL BE HELD ON TUESDAY THE 30.11.2021 AT 2.00 PM. AT THE REGISTERED OFFICE OF THE COMPANY AT OLD NO.101B, NEW NO.160, 1ST & 3RD FLOOR, MAHALINGAPURAM MAIN ROAD, NUNGAMBAKKAM, CHENNAI 600034.

ATTENDANCE SHEET

Name of the Shareholders	Signature
1. Jim Rakesh	
2. Sukanya Rakesh	
3. Ms. Janet Rekha	

For and on behalf of Board of Directors

ROX TRADING AND SYSTEMS PRIVATE LTD



Jim Rakesh

Chairman

Place: Chennai

ROX TRADING AND SYSTEMS PRIVATE LIMITED

Old No.101B, New No.160, 1st & 3rd Floor, Mahalingapuram Main Road,
Nungambakkam, Chennai- 600034

NOTICE

TO THE SHAREHOLDERS :

NOTICE is hereby given that the Nineteenth Annual General Meeting of the Company will be held on Tuesday, the 30th November, 2021 at 2.00 P.M. at the Registered Office of the Company at Old No.101B, New No.160, 1st & 3rd Floor, Mahalingapuram Main Road, Nungambakkam, Chennai- 600034, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31.3.2021 and the Profit & Loss a/c for the period ended 31.3.2021 and the Report of the Directors and Auditors thereon.
2. To appoint auditor and fix their remuneration

RESOLVED THAT pursuant to the provisions of Section- 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed there under, as amended from time to time M/s SUNDARESAN AND SUBRAMANIAN LLP, Chartered Accountants be and are hereby appointed as Auditors of the Company to hold office for five years from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting of the Company for 2025-2026, at such remuneration as may be agreed upon between the Board of Directors and Statutory Auditors.

By Order of the Board
For ROX TRADING AND SYSTEMS PRIVATE LIMITED



Jim Rakesh
Managing Director

Chennai
08-11-2021

Notes :

- (i.) A member entitled to attend and vote in the meeting is entitled to appoint a proxy and the proxy need not be a member. Proxy to be effective, be submitted to the Registered Office of the Company not less than 48 hours before the meeting.

ROX TRADING AND SYSTEMS PRIVATE LIMITED

Old No.101B, New No.160, 1st & 3rd Floor, Mahalingapuram Main Road,
Nungambakkam, Chennai- 600034

DIRECTORS' REPORT

To the Shareholders :

Your Board of Directors have great pleasure in presenting their Nineteenth Annual Report together with the Audited Accounts for the period ended 31st March, 2021.

FINANCIAL RESULTS

(Rs. in Lakhs)

	For the year 2020 - 21	For the year 2019 - 20
Revenue from operations (net)	7314.82	6856.42
Profit Before Depreciation	128.14	87.82
Depreciation	14.86	16.47
Profit before Tax	113.28	71.35
Extraordinary items	--	--
Provision for Taxation (including Deferred Tax)	29.69	18.55
Profit after Tax	83.59	52.80
Basic EPS in `	2.57	1.70

DIVIDEND

Your Directors do not recommend payment of any dividend on Equity Shares,

SHARE CAPITAL

250000 Equity Shares were issued as Bonus Shares during the financial year.

DIRECTORS

There were no changes in the Board of Directors and the company has no key managerial personnel.

DISCLOSURES

In accordance with Companies (Accounts) Rules 2014, the following additional disclosures are made

- 1.The company has no subsidiaries, joint ventures or associates;
- 2.the company has not accepted any deposits;
3. There are no material changes and commitments affecting the financial position of the company which have occurred which have occurred between the end of financial year of the Company to which the financial statement relate and the date of the report.;
4. no orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future;
5. the company has adequate internal financial controls with reference to financial statements, commensurate with its size and operations.

STATUTORY AUDITORS

The current Statutory Auditors, Sundaresan & Subramanian, Chartered Accountants, Chennai, were resigned during the year and M/s Sundaresan And Subramanian LLP, Chartered Accountants were appointed under section 139 (1) of the Company's Act 2013, as the Statutory Auditor of the company for the casual vacancy raised due to the resignation of the previous auditor till the conclusion of the ensuing Annual General Meeting of the company.

M/s Sundaresan And Subramanian LLP, Chartered Accountants were offered themselves for appointment of Statutory auditor for five years and the necessary resolution is being placed before the ensuing Annual General Meeting.

The Company has received a certificate from the above Auditors to the effect that their appointment would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

AUDITORS' REPORT

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

SECRETARIAL AUDIT

The provisions under Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, relating to submission of Secretarial Audit Report is not applicable to the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO.

There are no particulars to be furnished in this report as required by Sec.134 (3) (m) of Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of CSR are not applicable to the company.

LOANS, GUARANTEES, INVESTMENTS

The Company has not given any loans or guarantees or made investment in securities.

CONTRACTS WITH RELATED PARTIES:

All contracts/arrangements/transactions entered by the company during the financial year with related parties were in the ordinary course of business and were on arm's length basis.

Your directors draw attention of the members to the relevant note to the Financial Statements which sets out related party disclosures.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Company had 13 Board meetings during the financial year under review on 03-06-2020, 08-06-2020, 08-07-2020, 21-07-2020, 20-08-2020, 18-11-2020, 04-12-2020, 16-12-2020, 01-02-2021, 17-02-2021, 10-03-2021, 18-03-2021 and 29-03-2021

DETAILS IN RESPECT OF FRAUDS REPORTING U/S 143(12) BY AUDITOR

There is no fraud is reported by auditors u/s 143(12).

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state 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 and loss 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. 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.

ACKNOWLEDGEMENTS

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

Date: 08-11-2021
Chennai


Jim Rakesh
Managing Director

By order of the Board


Sukanya Radhakrishnan
Director

ANNEXURE A
Form No. MGT-11
PROXY FORM

*[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies
(Management and Administration) Rules, 2014]*

CIN: UN51506TN2002PTC048598

Name of the company: ROX TRADING AND SYSTEMS PRIVATE LIMITED

Registered office: old no 101b, new no 160, mahalingapuram main road, mahalingapuram,
chennai 600034

Website:

Name of the Member (s) :

Registered address :

E-mail id :

Folio No. / Client Id :

I / We, being the member(s) of _____ of

, hereby appoint:

1. Name : _____:

Address: _____

: _____

E-mail Id: _____

Signature: _____, or failing him / her

2. Name : _____:

Address: _____

: _____

E-mail Id: _____

Signature: _____, or failing him / her

3. Name : _____:

Address: _____

: _____

E-mail Id: _____

Signature: : _____,

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the Extra-ordinary General Meeting of the Company, to be held on Tuesday, 30th November 2021 at 2.00 PM. (IST) at Old No.101B, New No.160 1st & 3rd Floor, Mahalingapuram Main Road, Nungambakkam, Chennai - 600034 to transact the following business, at any adjournment thereof, in respect of such resolution set out in the notice convening the meeting, as are indicated below:

I wish my above Proxy to vote in the manner as indicated in the Box Below:-

S. No.	Resolution:-	For	Against
1	To receive, consider and adopt the Audited Balance Sheet as at 31.3.2021 and the Profit & Loss a/c for the period ended 31.3.2021 and the Report of the Directors and Auditors thereon.		
2	To appoint auditor and fix their remuneration		

Signed this..... day of.....2021

Signature of shareholder

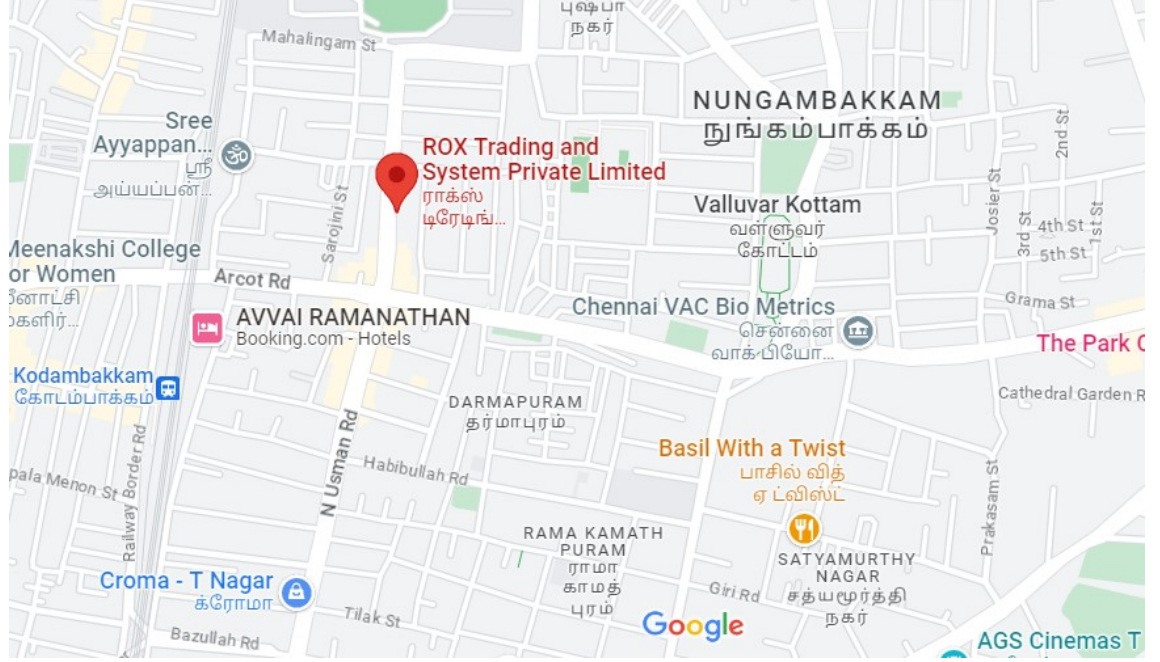
Signature of Proxy holder(s)

Note:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. A Proxy need not be a member of the Company.
3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
4. This is only optional. Please put a 'X' in the appropriate column against the resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.
5. Appointing a proxy does not prevent a member from attending the meeting in person if he so wishes.

ANNEXURE B

Route Map





Sundareshan & Subramanian LLP
Chartered Accountants

BRB Apartments, 'Swathi Complex'
No. 19/8, Bazullah Road,
T. Nagar, Chennai - 600 017.
Phone : 2815 2667
Mobile : 99400 82637
E-mail : subrabeca@yahoo.co.in
sundar.subrabeca@gmail.com

Date :

INDEPENDENT AUDITORS' REPORT

To

The Members of **ROX TRADING & SYSTEMS PRIVATE LIMITED**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **ROX TRADING & SYSTEMS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss and Cash Flow statement 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 Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its profit for the year ended on that date.

Basis for opinion

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

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

Key audit matters

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

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

Emphasis of Matter

We draw your attention to Schedule 16 'Revenue from Operations', where the gross receipts includes the amount of GST collected Rs. 9,07,64,13 which does not form part of revenue in accordance with the revenue recognition standards issued by the ICAI. Our opinion is not modified in relation to this matter.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's responsibility for the financial statements

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

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

The board of 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

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.

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

- 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;
- 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;
- The balance sheet, the statement of profit and loss, with by this report are in agreement with the books of account;
- 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;
- On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- Since the Company's turnover as per last audited financial statements is more 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; and
- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;



- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For Sundaresan & Subramanian LLP

Chartered Accountants

Firm Registration No.08922S



CA S. Subramanian

Designated Partner

Membership No. 015594

UDIN: 22015594AAAAAN6085



Place: Chennai

Date: 15-11-2021

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **ROX TRADING & SYSTEMS PRIVATE LIMITED** of even date)

1. In respect of the Company's fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
According to the information and explanations given to us, the records examined by us, we report that the Company does not hold any freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.
 - (c) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
2. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.
3. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
4. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
5. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
6. In respect of statutory dues:
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.
According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable
 - (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
7. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
8. The Company has not raised any money by way of initial public offer or further public offer
- 9.



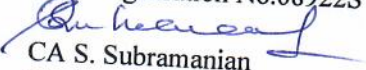
(including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Sundaresan & Subramanian LLP

Chartered Accountants

Firm Registration No.08922S


CA S. Subramanian

Designated Partner

Membership No. 015594

UDIN: 22015594AAAAAN6085



Place: Chennai

Date: 15-11-2021

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **ROX TRADING & SYSTEMS PRIVATE LIMITED** of even date)

Report on the internal financial controls over financial reporting 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 **ROX TRADING & SYSTEMS PRIVATE LIMITED** ("the Company") as at March 31, 2021, 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 board of directors of the Company 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, 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 internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 were 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 judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

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

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



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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Sundaresan & Subramanian LLP
Chartered Accountants
Firm Registration No.08922S



CA S. Subramanian
Designated Partner
Membership No. 015594
UDIN : 22015594AAAAAN6085



Place: Chennai
Date: 15-11-2021

ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Note No.	31-03-2021	31-03-2020
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital			
(b) Reserves and Surplus	01	3,25,00,000	3,00,00,000
(c) Money received against share warrants	02	4,23,18,158	3,64,59,506
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long Term Borrowings			
(b) Deferred Tax Liabilities (Net)	03	3,03,81,704	2,65,72,473
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short Term Borrowings			
(b) Trade Payables	04	8,31,49,920	1,66,02,039
(c) Other Current Liabilities	05	19,48,12,600	16,90,31,292
(d) Short Term Provisions	06	14,43,194	52,24,743
Total	07	35,71,254	9,38,114
		38,81,76,830	28,48,28,168
II ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	08	3,93,19,820	2,97,17,314
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long Term Loans and Advances		6,02,660	7,11,546
(e) Other Non Current Assets	09	87,58,400	66,88,782
(2) Current Assets			
(a) Current Investments			
(b) Inventories	10	-	-
(c) Trade Receivables	11	9,95,71,972	8,92,51,550
(d) Cash and Cash Equivalents	12	16,58,12,293	10,17,45,212
(e) Short Term Loans and Advances	13	3,37,36,635	2,53,04,199
(f) Other Current Assets	14	3,10,31,696	2,52,36,210
Total	15	93,43,354	61,73,355
		38,81,76,830	28,48,28,168

Schedules annexed herewith form an integral part of this financial statements.

As per our audit report attached
 For Sundaesan & Subramanian LLP
 Chartered Accountants

S Subramanian
 S Subramanian

Designated Partner

Membership No. 015594



UDIN: 22015594AAAAAN6085

For and On behalf of the Board

Jim Rakesh
 Jim Rakesh
 Managing Director

Sukanya Rakesh
 Sukanya Rakesh
 Director



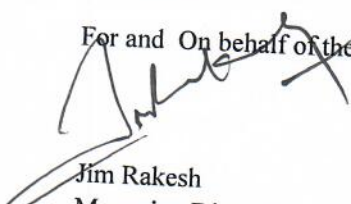
PLACE : CHENNAI
 DATE : 08-11-2021

ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	SCH	31-03-2021	31-03-2020
I Revenue from Operations			
II Other Income	16	73,14,82,396	68,56,42,840
III Total Revenue (I + II)	17	1,40,76,353	1,52,11,741
		74,55,58,749	70,08,54,581
IV Expenditure			
(a) Cost of Materials Consumed	18	68,57,90,677	62,61,67,924
(b) Purchases of Stock-in-trade		-	-
(c) Changes in Inventory		-	-
(d) Employee Benefits Expense	19	(1,03,20,421)	13,30,378
(e) Finance Costs	20	2,27,80,720	2,49,66,135
(f) Depreciation and Amortisation Expense	21	1,43,05,729	2,43,14,083
(g) Other Expenses	08	14,86,187	16,46,777
Total Expenses	22	2,01,87,806	1,52,94,682
		73,42,30,698	69,37,19,979
V Profit before Exceptional & Extraordinary Items and Tax (III - IV)		1,13,28,051	71,34,602
VI Exceptional Items		-	-
VII Profit before Extraordinary Items and Tax (V - VI)		1,13,28,051	71,34,602
VIII Extra ordinary Items		-	-
IX Profit Before Tax (VII - VIII)		1,13,28,051	71,34,602
X Tax Expenses			
(a) Current Tax		28,60,513	19,09,179
(b) Deferred Tax		1,08,886	(54,183)
(c) Tax on Previous Years		-	-
XI Profit (Loss) for the period from Continuing Operations (IX - X)		83,58,652	52,79,605
XII Profit (Loss) from Discontinuing Operations		-	-
XIII Tax Expenses of Discontinuing Operations		-	-
XIV Profit (Loss) from Discontinuing Operations (after tax) (XII - XIII)		-	-
XV Profit (Loss) for the Period (XI + XIV)		83,58,652	52,79,605
XVI Earnings per Equity Share			
(a) Basic		2,653.54	1,676.07
(b) Diluted		-	-

Schedules annexed herewith form an integral part of this financial statements.

For and On behalf of the Board

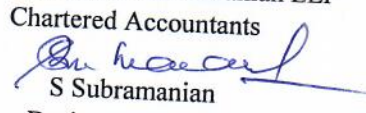

Jim Rakesh
 Managing Director


Sukanya Rakesh
 Director



As per our audit report attached
 For Sundaresan & Subramanian LLP

Chartered Accountants


S Subramanian

Designated Partner

Membership No. 015594



UDIN: 22015594AAAAAN6085

PLACE : CHENNAI
 DATE : 08-11-2021

ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
SCHEDULES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Sub Sch	31-03-2021 Rs	31-03-2020 Rs
Schedule 1 - Share Capital			
a <u>Authorised Capital</u> 3250000 Equity Shares of Rs. 10/- each		3,25,00,000	3,00,00,000
b <u>Issued, Subscribed and Paid up Capital</u> 3250000 Equity Shares of Rs. 10/- each		3,25,00,000	3,00,00,000
Total		3,25,00,000	3,00,00,000
Schedule 2 - Reserves and Surplus			
a Surplus from Profit & Loss account			
Opening balance		3,64,59,506	4,36,79,901
Add: Current year surplus		83,58,652	52,79,605
Less: Utilised for Bonus Shares		25,00,000	1,25,00,000
Closing balance		4,23,18,158	3,64,59,506
Schedule 3 - Long Term Borrowings			
a From banks			
b From others		3,03,81,704	2,65,72,473
		3,03,81,704	2,65,72,473
Schedule 4 - Short Term Borrowings			
a Loans repayable on demand from Banks			
Secured:			
HDFC o/d A/c		4,37,32,845	5,54,049
HDFC Bank - 31243		(22,40,955)	(35,49,140)
Secured againt Vehicles		69,29,620	16,45,952
Unsecured:			
Banks & Financial Institutions		3,47,28,409	1,79,51,178
		8,31,49,920	1,66,02,039
Schedule 5 - Trade Payables			
a Trade Payables		19,48,12,600	16,90,31,292
		19,48,12,600	16,90,31,292
Schedule 6 - Other Current Liabilities			
a Audit Fee Payable		3,00,000	3,00,000
b Rent Payable		11,800	-
c Others		11,31,394	49,24,743
		14,43,194	52,24,743
Schedule 7 - Short Term Provisions			
a Provision for Employee Benefits		92,135	1,35,747
b Provision for Income Tax		28,60,513	19,09,179
c Provision for TDS		5,29,409	1,90,945
d Provision for GST		97,384	(12,89,570)
e Provision for Service Tax / Swachh Bharath Cess		(8,187)	(8,187)
		35,71,254	9,38,114
Schedule 9 - Long Term Loans and Advances			
a Security deposits		69,78,809	57,79,808



ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
SCHEDULES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Sub Sch	31-03-2021 Rs	31-03-2020 Rs
b Fixed Deposit		17,79,591	9,08,974
		87,58,400	66,88,782
Schedule 10 - Current Investments			
a Fixed Deposits		-	-
		-	-
Schedule 11 - Inventories			
a Stock In Trade (in respect of goods acquired for trading)		9,95,71,972	8,92,51,550
		9,95,71,972	8,92,51,550
Schedule 12 - Trade Receivables			
a More than 6 months			
b Others			
(i) Secured			
(ii) Unsecured			
		16,58,12,293	10,17,45,212
		16,58,12,293	10,17,45,212
Schedule 13 - Cash and Cash Equivalents			
a Cash in Hand		4,29,278	5,41,164
b Cash at Bank		3,33,07,357	2,47,63,035
		3,37,36,635	2,53,04,199
Schedule 14 - Short Term Loans and Advances			
a Property Advance		80,49,411	80,49,411
b EMD Paid		25,92,625	60,37,556
c GST Input Credit		94,28,787	11,87,105
d TDS Receivable		61,62,507	49,61,648
e Amount Receivable in Cash or in kind		31,01,397	34,65,852
f Staff Advance		2,63,000	(6,663)
g Loans to Related parties - Rox Technology Pvt. Ltd		14,33,969	15,41,302
		3,10,31,696	2,52,36,210
Schedule 15 - Other Current Assets			
a Electricity Deposit		90,190	90,190
b Interest - WIP Property		24,56,683	20,90,549
c Caution Deposits		61,31,482	34,94,193
d Rent Advance		6,65,000	3,15,000
e TDS		-	1,83,424
		93,43,354	61,73,355
Schedule 16 - Revenue from Operations			
a Sale of Products		64,07,17,882	58,90,04,933
b GST output Tax		9,07,64,513	9,66,37,907
		73,14,82,396	68,56,42,840



ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
SCHEDULES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Sub Sch	31-03-2021 Rs	31-03-2020 Rs
<u>Schedule 17 - Other Income</u>			
a Interest Income		45,531	-
b Any other Income-BP Claims		1,39,59,322	1,50,22,272
c Agricultural Income		71,500	-
d Income From Other Sources		-	1,89,468
		1,40,76,353	1,52,11,741
<u>Schedule 18 - Cost of Materials Consumed</u>			
b Purchases		59,50,26,164	52,95,30,017
Add: GST Output Tax		9,07,64,513	9,66,37,907
		68,57,90,677	62,61,67,924
<u>Schedule 19 - Changes in Inventory</u>			
a Inventory at the beginning of the period			
Finished Goods		8,92,51,550	9,05,81,929
Work in Progress		-	-
		8,92,51,550	9,05,81,929
b Inventory at the end of the period			
Finished Goods		9,95,71,972	8,92,51,550
Work in Progress		-	-
		9,95,71,972	8,92,51,550
Changes in Inventory		(1,03,20,421)	13,30,378
<u>Schedule 20 - Employee Benefits Expense</u>			
a Basic Salary		89,82,991	93,78,409
b Conveyance Allowance		12,540	18,51,313
c Other Allowance		3,81,259	15,35,153
d Employer Contribution to Provident Fund		4,22,181	5,71,651
e Employer Contribution to ESI		28,946	69,664
f HRA Allowance		53,38,342	31,26,139
g Directors Remuneration		59,34,000	56,74,500
h Staff Welfare Expenses		16,80,461	9,59,404
i Staff Settlement		-	17,99,902
		2,27,80,720	2,49,66,135
<u>Schedule 21 - Finance Costs</u>			
a Interest - Borrowings, Trade payable, others			
Bank		52,45,484	49,48,347
Finance Charges		90,07,657	1,68,37,116
Interest - Others		52,588	2,28,619
		1,43,05,729	2,43,14,083



ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
SCHEDULES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Sub Sch	31-03-2021 Rs	31-03-2020 Rs
Schedule 22 - Other Expenses			
A) Direct Expenses			
a Air Freight Charges		2,21,888	-
b Carriage Inwards		3,23,772	-
d Electricity Charges		-	4,05,800
		5,45,660	4,05,800
B) Administrative & other Expenses			
a Audit Fee		3,00,000	3,00,000
b Bank Charges		-	9,660
c Courier Charges		79,513	53,247
d Conveyance - Staff		11,79,957	13,02,439
e Commission Expenses		92,53,311	26,78,861
f Consultancy Expenses		9,17,882	-
g Delivery Charges		6,13,465	8,35,587
h Electricity Charges		3,34,249	-
i General Expenses		2,90,104	-
j Hamali Charges		16,500	20,370
k Insurance		13,04,278	19,90,292
l Other Expenses		2,87,202	3,88,001
m Professional Fees		2,72,200	8,45,633
n Printing and Stationaries		80,244	88,151
o Packing & Forwarding		37,357	17,760
p Roc Fees paid		82,710	1,21,500
q Rate & Taxes		5,261	7,54,202
r Rent		12,47,693	15,48,300
s Repair and Maintenance - Others		5,69,555	1,88,859
t Repair and Maintenance - Vehicle		3,22,549	2,03,071
u Rounding Off		(1,111)	-
v Tender Charges		-	590
w Telephone Charges		2,86,262	2,78,261
x Transport Charges		2,00,400	1,36,370
y Security Charges		1,35,820	1,34,000
z Subscription Charges		5,73,652	8,90,175
Total (B)		1,83,89,053	1,27,85,330
C) Selling & Business Promotion Expenses			
a Advertisment Exp.		25,000	30,000
b Business Promotion		12,28,093	10,12,642
c Freight Charges		-	10,60,911
Total (C)		12,53,093	21,03,552
Total (A + B + C)		2,01,87,806	1,49,48,882



Schedule 8 - Fixed assets / Depreciation :

Assets	GROSS BLOCK			ACCUMULATED DEPRECIATION				NET BLOCK		
	As on 01-04-2020	Additions	Deletion	As on 31-03-2021	As on 01-04-2020	For the Yr	Deletion	As on 31-03-2021	As on 31-03-2021	As on 31-03-2020
Land	2,38,13,000.00	37,66,520.00	-	2,75,79,520.00	-	-	-	-	2,75,79,520.00	2,38,13,000.00
Plant and Machinery	73,000.00	-	-	73,000.00	64,764.67	4,585.33	-	69,350.00	3,650.00	8,235.33
Office Equipments	20,07,980.50	97,438.00	-	21,05,418.50	15,42,342.06	81,510.70	-	16,23,852.76	4,81,565.74	4,65,638.44
Furniture	33,67,686.86	90,021.90	-	34,57,708.76	27,31,264.59	2,72,862.11	-	30,04,126.70	4,53,582.06	6,36,422.27
Computer	49,10,067.82	4,10,499.00	-	53,20,566.82	46,15,916.91	89,342.44	-	47,05,259.35	6,15,307.47	2,94,150.91
Car	1,06,36,186.00	66,17,214.07	-	1,72,53,400.07	63,80,247.97	9,73,521.03	-	73,53,769.00	98,99,631.07	42,55,938.03
Electrical Fittings	1,88,572.00	-	-	1,88,572.00	1,27,280.39	11,780.76	-	1,39,061.15	49,510.85	61,291.61
Bike	2,27,770.00	-	-	2,27,770.00	1,53,164.60	19,280.25	-	1,72,444.85	55,325.15	74,605.40
Software	11,82,486.50	1,07,000.00	-	12,89,486.50	10,74,454.98	33,304.24	-	11,07,759.22	1,81,727.28	1,08,031.52
Grand Total	4,64,06,749.68	1,10,88,692.97	-	5,74,95,442.65	1,66,89,436.17	14,86,186.86	-	1,81,75,623.03	3,93,19,819.62	2,97,17,313.51



Schedule 26 : Significant Accounting Policies

1. Basis of Accounting

The financial statements are prepared under historical cost convention, on a going concern basis in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

2. Change in Accounting Policy

Effective from 01/04/2014, the company has retrospective effect changed its method of providing Depreciation on Fixed Assets from the " Block Method Specified under Income Tax Act 1961" to the "Straight Line Method" as per Schedule II to the Companies Act 2013. Management believes that this change will result in more appropriate presentation and will give a systematic basis of depreciation charge, representative of the time pattern in which the economic benefits will be derived from the use of these assets.

3. Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. Differences between actual results and estimates are recognized in the period in which they are known/materialize.

4. Fixed Assets

Fixed Assets are stated at cost net of CENVAT / Value Added Tax, rebates, less accumulated depreciation and impairment loss, if any.

Depreciation on fixed assets is provided on Straight Line Method as per Schedule II of the Companies Act, 2013.. Depreciation is provided on pro-rata basis from the date in which the assets have been put to use and up to the year end / the day in which assets have been disposed off in the year of sale.

5. Investments

A. Long Term Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary in the opinion of the management.

B. Current Investments are valued at lower of cost or market value.

C. Government securities are valued at lower of cost or redemption price.

6. Inventories

Raw Material and Stores and spare are valued at lower of cost or net realizable value. Cost is determined on weighted average cost.

7. Sale/Revenue Recognition

A. Sales are net of sales tax. Revenue from sales is recognized at the point of dispatch to the customer when risk and reward are transferred to the customers.

B. Services are net of service tax. Revenue from services is recognized when services are rendered and related costs are incurred.

C. Interest income is recognized on time proportion basis.

D. Dividend income is recognized, when the right to receive the dividend is established.

8. Employee Benefits

Contribution to Provident Fund and Superannuation is accounted for an accrual basis.

9. Provision, Contingent Liabilities and Contingent Assets

Provision involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the Notes to Accounts. Contingent assets are neither recognized nor disclosed in the financial statements



Notes of Accounts

1. Segment Reporting

Reporting as required under Accounting Standard – 17 is not applicable.

2. Related Party Disclosures as per AS – 18

Particulars	Amount	Key Managerial Personnel	Relationship Type
Remuneration	27,99,000	Jim Rakesh	
Remuneration	18,00,000	Sukanya Rakesh	

3. Earning Per Share (EPS) as per AS - 20

Particulars	31-03-2021	31-03-2020
Net Profit/(Loss) after Current and Deferred tax	83,58,652	52,79,605
Weighted Avg. No. of equity share of Rs.100 each	32,50,000	30,00,000
Basic and Diluted EPS	2.57	1.76

4. Deferred Tax as per AS - 22

Particulars	Amount
WDV of Assets as per Income Tax Act	4,17,30,459.00
WDV of Assets as per Books	3,93,19,819.62
Timing Difference	24,10,639.38
DTA as on 31-03-2021	6,02,659.84
DTA as on 01-04-2020	7,11,546.00
RDTA to be recognised in P&L	1,08,886.16

5. Remuneration to Directors

Particulars	31-03-2021	31-03-2020
Salaries & Allowances	45,99,000	-
Total	45,99,000	-

6. Remuneration to Auditors

Particulars	31-03-2021	31-03-2020
Audit Fees	3,00,000	3,00,000
Limited Review Fees	-	-
Total	3,00,000	3,00,000

Note : Fees is exclusive of GST.

Annexure to our Report of even date

For and On behalf of the Board

Jim Rakesh
Managing Director

Sukanya Rakesh
Director



For Sundaresan & Subramanian LLP
Chartered Accountants

S Subramanian
Designated Partner
Membership No. 015594



UDIN: 22015594AAAAAN6085

PLACE : CHENNAI
DATE : 08-11-2021

ROX TRADING AND SYSTEMS PRIVATE LIMITED
OLD NO 101-B, NEW NO 160, MAHALINGAPURAM MAIN ROAD, CHENNAI, 600034
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2021

	31-03-2021	31-03-2020
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit Before tax	1,13,28,051	71,34,602
Adjusted for		
Depreciation	14,86,187	16,46,777
Interest / Dividend Income	1,43,05,729	2,43,14,083
Interest on Borrowing	-	-
Operating Profit Before Working Capital Changes	2,71,19,967	3,30,95,461
Adjusted for		
(Increase)/Decrease in Current Assets		
Inventories	(1,03,20,421)	13,30,378
Trade Receivables	(6,40,67,081)	10,47,43,361
Other Current Assets		
Increase/(Decrease) in Current Liabilities		
Trade Payables	2,57,81,307	(2,97,02,789)
Other Current Liabilities	(37,81,549)	(44,222)
Short Term Provisions	26,33,140	(1,31,334)
Cash Generation from Operetation	(2,26,34,637)	10,92,90,855
Less: Income Tax Paid	28,60,513	19,09,179
Net Cash From Operating Activities	(2,54,95,150)	10,73,81,676
B CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(1,10,88,693)	(3,55,723)
Loans & Advances		
Other Income		
Net Cash From Investing Activities	(1,10,88,693)	(3,55,723)
CASH FLOW FROM FINANCING ACTIVITIES		
Conversion of Borrowings to Share Capital	-	25,00,000
Proceeds from Borrowings	5,93,22,008	(6,52,34,064)
Payment of Borrowings		
Interest on Borrowings	(1,43,05,729)	(2,43,14,083)
Net Cash From Financing Activities	4,50,16,279	(8,70,48,147)
Net Increase/(Decrease) in Cash and Cash Equivalents	84,32,436	1,99,77,806
Opening Balance of Cash and Cash Equivalents	2,53,04,199	53,26,393
Closing Balance of Cash and Cash Equivalents	3,37,36,635	2,53,04,199

For and On behalf of the Board

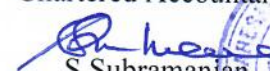
Jim Rakesh
Managing Director

Sukanya Rakesh
Director

PLACE : CHENNAI
DATE : 08-11-2021

As Per our Report of even date

For Sundaresan & Subramanian LLP
Chartered Accountants


S Subramanian
Designated Partner

Membership No. 015594

UDIN - 22015594 AAAAN 6085

