



Independent Auditor's Report

TO THE MEMBERS OF M/S. PURV TECHNOPLAST PRIVATE LIMITED
(FORMERLY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/S. PURV TECHNOPLAST PRIVATE LIMITED (FORMERLY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED) ("the Company") which comprises the Balance Sheet as at September 30, 2021, the Statement of Profit and Loss and statement of Cash Flows for the period 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at September 30, 2021, and loss for the period ended on that date.

Basis for Opinion

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

Key audit matters

Key audit matters are those matters that in our professional judgment were of most significance of 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.



Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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.

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

Auditor's Responsibility 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, so far as applicable for half yearly audit, 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.

- a. 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.
- b. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



- c. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, are not applicable to the company.
- e. 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:
- w
- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund (IEPF) by the Company.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, We give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For D J A S & Co.
Chartered Accountants
(Firm Registration No. 329509E)



Anupam Sarda
Partner
(Membership No. 306550)
UDIN: 21306550AAAAMH8623

Place: Kolkata
Date: 29th December, 2021

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Purv Technoplast Private Limited [Formerly Known As Purv Agro Farms Private Limited] on even date)

- i. In respect of the Company's property, plant & equipment:
 - a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company does not have any property, plant & equipment, Accordingly clause (i)(a) to (i)(e) of the said Order are not applicable to the Company.
- ii. The Company does not have any Inventories, so reporting under clause (ii)(a) and (ii)(b) is not applicable to the Company.
- iii. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence the question of reporting whether the terms and conditions of such loans are prejudicial to the interest of the company, whether reasonable steps for recovery of overdue of such loans are taken does not arise.
- iv. In our opinion and according to the information and explanations given to us, the Company has not granted loans, made investments and provided guarantees and securities so compliance with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, are not applicable to the Company.
- v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at September 30, 2021 and therefore, the provisions of the clause 3 (v) of the said Order are not applicable to the Company.
- vi. According to the information and explanations provided by the management, the maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company, Thus reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - a) The Company has been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.
 - b) According to records, there are no dues of Income Tax, Sales Tax, Good and Services Tax, Value Added Tax, Excise Duty and Customs Duty which have not been deposited as on 30th September, 2021 on account of disputes.



- viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.
- ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.
- x. To the best of our knowledge and according to the information and explanations given to us-
- a) The company has not raised money by way of initial public offer or further public offer and hence clause 3(x) (a) of the Order is not applicable to the Company.
- b) The company has not made any preferential allotment or private placement of shares or convertible debenture during the period and hence clause 3(x) (b) of the Order is not applicable to the Company
- xi. 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 period and accordingly reporting under clause 3 (xi) (a) to clause 3 (xi) (c) of the Order is not applicable to the Company.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) (a) to clause 3 (xii) (c) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. The company does not have an internal audit system commensurate with the size and nature of its business and hence reporting under clause 3 (xiv) (b) of the Order is not applicable to the Company.
- xv. During the period, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- xvii. During the period and in the immediately preceding financial year the company has incurred cash losses.
- xviii. There has been no instance of any resignation of the statutory auditors occurred during the year.
- xix. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.



- xx. In respect of other than ongoing projects, the company has not transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.
- xxi. Reporting under clause 3 (xxi) of the Companies Auditor's Report Order is not applicable to the Company.

For D J A S & Co.
Chartered Accountants
(Firm Registration No. 329509E)



Anupam Sarda

Anupam Sarda
Partner
(Membership No. 306550)
UDIN : 21306550AAAAMH8623

Place : Kolkata
Date : 29th December, 2021

PURV TECHNOPLAST PRIVATE LIMITED
(FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
CIN : U25111WB2020PTC238179

ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
BALANCE SHEET AS AT 30TH SEPTEMBER, 2021

PARTICULARS	NOTE NO.	(Amount in Rs)	
		AS AT 30TH SEPTEMBER,	AS AT 31ST MARCH, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	1,00,000	1,00,000
(b) Reserves and Surplus	3	(76,803)	(36,285)
		23,197	63,715
(2) Current Liabilities			
(a) Short-Term Borrowings	4	51,335	5,000
(b) Trade Payables	5	50,634	17,413
(c) Other Current Liabilities	6	4,100	-
(d) Short Term Provisions	7	-	-
		1,06,069	22,413
Total Equity and Liability		1,29,266	86,128
II. ASSETS			
(1) Current Assets			
(a) Cash and Cash Equivalents	8	1,25,673	83,773
(b) Other Current Assets	9	3,593	2,355
		1,29,266	86,128
Total Assets		1,29,266	86,128

The accompanying notes 1 to 14 are an integral part of the Financial Statements.

As per our report of even date annexed
For M/s D J A S & Co.
Chartered Accountants
FRN 329509E



CA Anupam Sarda
Partner

Membership No. 306550
Place : Kolkata
Date : 29-12-2021

UDIN : 21306550AAAA MH8623

For and on behalf of the Board of directors



Rajeev Goenka
RAJEEV GOENKA
Director
DIN : 00181693



Vanshay Goenka
VANSHAY GOENKA
Director
DIN : 06444159

PURV TECHNOPLAST PRIVATE LIMITED
(FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
CIN : U25111WB2020PTC238179

ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
STATEMENT OF PROFIT AND LOSS FROM 01ST APRIL, 2021 TO 30TH SEPT, 2021

PARTICULARS	NOTE NO.	FROM 01ST APRIL, 2021 TO 30TH SEPT, 2021	FROM 19TH JULY, 2020 TO 31ST MARCH, 2021
1 Revenue From Operations		-	-
2 Other Income		-	-
Total Revenue (1 + 2)	10	1,238	854
3 Expenses		1,238	854
(a) Finance Cost	11	1,335	
(b) Other Expenses	12	40,421	37,139
Total Expenses (3)		41,756	37,139
4 Profit/(-) Loss before exceptional items and tax		(40,518)	(36,285)
5 Exceptional Expenses		-	-
6 Profit/(-) Loss Before Tax		(40,518)	(36,285)
7 Tax Expense :			
(a) Current Tax		-	-
Total Tax expense		-	-
Profit After Tax [6-7]		(40,518)	(36,285)

Earnings per Equity Share (Nominal value of Rs. 10 each)

Basic	13	(4.05)	(5.13)
Diluted	13	(4.05)	(5.13)

The accompanying notes 1 to 14 are an integral part of the Financial Statements.

As per our report of even date annexed
For M/s D J A S & Co.
Chartered Accountants
FRN 329509E

A Sarda
CA Anupam Sarda
Partner
Membership No. 306550

Place : Kolkata
Date : 29-12-2021

UDIN : 21306550AAAAMH8623

For and on behalf of the Board of Directors



Rajeev Goenka
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Director
DIN : 00181693



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PURV TECHNOPLAST PRIVATE LIMITED
(FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
CIN : U25111WB2020PTC238179
ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
CASH FLOW STATEMENT FOR 01ST APRIL, 2021 TO 30TH SEPT, 2021

PARTICULARS	(Amount in Rs.)	
	FROM 01ST APRIL, 2021 TO 30TH SEPT, 2021	FOR THE YEAR ENDED 31ST MARCH, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax as per statement of profit and loss	(40,518)	(36,285)
Adjustment for non cash and non operating items:		
Add: Depreciation	-	-
Interest on unsecured loan	-	-
Less: Interest on Fixed Deposit	1,238	854
Operating Profit before Working Capital Changes	(41,756)	(37,139)
Add: Increase in current liabilities-		
Trade Payables	33,221	17,413
Other current liabilities	4,100	-
Less: Increase in current assets-		
Other current assets	1,238	2,355
Cash Generated From Operations	(5,673)	(22,081)
Less: Direct Taxes Paid	-	-
Net Cash (Used in) / Generated from Operating Activities	(5,673)	(22,081)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment	-	-
Long term loans and advances	-	-
Interest income	1,238	854
Net Cash (Used in) / Generated from Investing Activities	1,238	854
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity Shares	-	1,00,000
Proceeds from Short-Term Borrowings (Net)	46,335	5,000
Interest Expenses	-	-
Net Cash (Used in) / Generated from Financing Activities	46,335	1,05,000
Net Increase / (Decrease) in Cash & Cash Equivalents	41,900	83,773
Cash & Cash Equivalents at the beginning of the period	83,773	-
Cash & Cash Equivalents at the end of the period	1,25,673	83,773

As per our report of even date annexed
For D J A S & Co
Chartered Accountants
FRN 329509E



Anupam Sarda
Partner
Membership No. 307158
Place : Kolkata
Date : 29-12-2021
UDIN : 21306550AAAAMH8623

For and on behalf of the Board of Directors



Rajeev Goenka
RAJEEV GOENKA
Director
DIN : 00181693



Vanshay Goenka
VANSHAY GOENKA
Director
DIN : 00644159

PURV TECHNOPLAST PRIVATE LIMITED
(FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)

ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
CIN : U25111WB2020PTC238179

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2021

1.1 Corporate information
PURV TECHNOPLAST PRIVATE LIMITED (formerly known as Purv Agro Farms Private Limited) (the "Company") is a private company domiciled in India incorporated on 19th July, 2020. The object of the Company is to carry on business of manufacture, process, design, develop, moulding, and other allied process made of plastics, HDPE, PVC, Polystyrene, nylon and other allied materials.
1.2 Basis of preparation
The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.
1.3 Summary of Significant Accounting Policies
(a) Use of Estimates
The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period and the results from operations during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.
(b) Revenue Recognition
(i) Interest income is recognised on a time proportion basis taking into account the amount outstanding and rate applicable. (ii) Other items of income and expenses are recognised on accrual basis.
(c) Preliminary Expenditure
Expenditure incurred for incorporation of business has been shown as preliminary expenditure and it will be amortised in 5 equal installments and over a period of 5 years commencing from the year in which the company commences its operations. Preliminary expenses are amortised at the end of the year and no impact for the same are incorporated during interim financial reporting.
(d) Earnings Per Share
Basic Earning per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted number of equity shares outstanding during the period.
(e) Cash and Cash Equivalents
Cash and cash equivalents in the cash flow statement comprise of cash at bank and on hand. Other Bank Balance includes fixed deposit with bank having original maturity of less than twelve months.



Rajeev Goenka
Upenka

PURV TECHNOPLAST PRIVATE LIMITED
 (FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
 CIN : U25111WB2020PTC238179
 ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2021

Note 2	AS AT 30TH SEPTEMBER, 2021	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021	AS AT 31ST MARCH, 2021
	Number	Amount (Rs.)	Number	Amount (Rs.)
Share Capital				
Authorised (1,50,000 Equity Shares of Rs. 10/- each)				
Issued (10,000 Equity Shares of Rs. 10/- each)	1,50,000	15,00,000	1,50,000	15,00,000
Subscribed and Paid Up (10,000 Equity Shares of Rs. 10/- each)	10,000	1,00,000	10,000	1,00,000
	10,000	1,00,000	10,000	1,00,000
	10,000	1,00,000	10,000	1,00,000

Note 2(a) : Reconciliation of number of Shares

Particulars	AS AT 30TH SEPTEMBER, 2021		AS AT 31ST MARCH, 2021	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	10,000	1,00,000	-	-
Add : Shares issued during the year	-	-	10,000	1,00,000
Less: Shares bought back during the year	-	-	-	-
Less: Shares forfeited during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

Note 2(b) : Details of Equity Shares held by Holding Company :

Name of the Shareholder	AS AT 30TH SEPTEMBER, 2021		AS AT 31ST MARCH, 2021	
	Number of shares held	Percentage of Holding (%)	Number of shares held	Percentage of Holding (%)
Cool Caps Industries Limited*	10,000	100.00%	10,000	100.00%
Total	10,000	100.00%	10,000	100.00%

*10 Shares held by Rajeev Goenka as Nominee Shareholder of Cool Caps Industries Private Limited

Note 2(c) : Equity Shares of more than 5% of Equity Shares are held by :

Name of the Shareholder	AS AT 30TH SEPTEMBER, 2021		AS AT 31ST MARCH, 2021	
	Number of shares held	Percentage of Holding (%)	Number of shares held	Percentage of Holding (%)
Cool Caps Industries Limited*	10,000	100.00%	10,000	100.00%
Total	10,000	100.00%	10,000	100.00%

*10 Shares held by Rajeev Goenka as Nominee Shareholder of Cool Caps Industries Private Limited

Note 2(d) : Terms and Rights attached to Equity Shares

The Company has one class of equity shares having a par value of Rs. 10 per share, rank pari passu in all respect including voting rights and entitlement to dividend.

Particulars	AS AT 30TH SEPTEMBER, 2021		AS AT 31ST MARCH, 2021	
	Amount (Rs.)		Amount (Rs.)	
Reserves & Surplus				
Surplus/(Deficit) in Statement of Profit and Loss				
Opening Balance				
Add : Profit/(-) Loss after Tax		-36285		-
Closing Balance		-40518		-36285
		-76803		-36285
Total		-76803.38		-36285.00



Rajeev Goenka
Goenka

PURV TECHNOPLAST PRIVATE LIMITED
 (FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
 ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
 CIN : U25111WB2020PTC238179
 NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

PARTICULARS	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021
Note 4		
Current Liabilities	Amount (Rs)	Amount (Rs)
<u>Short Term Borrowings</u>		
<u>Unsecured</u>		
Loan from Related Party	51,335	5,000
Total	51,335	5,000

PARTICULARS	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021
Note 5		
Current Liabilities	Amount (Rs)	Amount (Rs)
<u>Trade Payables</u>		
<u>Undisputed</u>		
MSME	-	-
Other than MSME		
Less than 1 years	49,621	17,413
1-2 years	1,013	-
More than 2 years	-	-
Total	50,634	17,413

PARTICULARS	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021
Note 6		
Current Liabilities	Amount (Rs)	Amount (Rs)
<u>Other Current Liabilities</u>		
TDS Payable	4,100	-
Total	4,100	-



Rajeev Goenka
Goenka

PARTICULARS	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021
Note 7	Amount (Rs)	Amount (Rs)
Current Liabilities		
Short Term Provisions		
Provision for Income Tax	-	-
Total	-	-

PARTICULARS	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021
Note 8	Amount (Rs)	Amount (Rs)
Current Assets		
Cash and cash equivalents		
Balance with Banks		
Cash on Hand	75,137	31,707
Other Bank Balances (held as margin money)	536	2,066
	50,000	50,000
Total	1,25,673	83,773

PARTICULARS	AS AT 30TH SEPTEMBER, 2021	AS AT 31ST MARCH, 2021
Note 9	Amount (Rs)	Amount (Rs)
Current Assets		
Other Current Assets		
Accrued Interest on Fixed Deposits	2,092	854
Preliminary Expenditure	1,501	1,501
Total	3,593	2,355



Rajeev Coenur
Majumdar

PURV TECHNOPLAST PRIVATE LIMITED
(FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
CIN : U25111WB2020PTC238179

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

PARTICULARS	FROM 01ST APRIL, 2021 TO 30TH SEPTEMBER, 2021	FROM 19TH JULY, 2020 TO 31ST MARCH, 2021
Note 10	Amount (Rs.)	Amount (Rs.)
Other Income		
Interest Income	1,238	854
Total	1,238	854

PARTICULARS	Amount (Rs.)	Amount (Rs.)
Note 11		
Finance Cost		
Interest Paid	1,335	-
Total	1,335	-

PARTICULARS	Amount(Rs.)	Amount(Rs.)
Note 12		
Other Expenses		
Payment to Auditors		
Communication Charges	14,500	15,000
Domain Charges	-	1,959
Filing Fees	734	-
General Charges	2,821	1,800
Printing & Stationery Expenses	1,191	60
Professional Fees	2,295	1,210
	18,880	17,110
Total	40,421	37,139
Payment to Auditors		
Audit Fees	14,500	15,000
Other Certification Fee	18,880	17,110
	33,380	32,110



Rajeev Coenka
Signature

PURV TECHNOPLAST PRIVATE LIMITED
(FORMELY KNOWN AS PURV AGRO FARMS PRIVATE LIMITED)
ANNAPURNA APARTMENT FLAT 1B 1ST FLOOR, 23 SARAT BOSE ROAD KOLKATA-700020
CIN : U25111WB2020PTC238179

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2021

13 Earning per Share:

- a) Profit / Loss after Tax in Rs.
b) Number of Equity Shares - (Face value Rs.10/-)
c) Weighted Average Number of Equity Shares
d) Basic Earning Per Share (Rs.)
e) Diluted Earning Per Share (Rs.)

	As at 30th September, 2021	As at 31st March, 2021
	(40,518)	(36,285)
	10,000	10,000
	10,000	7,068
	(4.05)	(5.13)
	(4.05)	(5.13)

14 Disclosure of Related Parties/ Related Parties Transaction

1) Key Management Personnel (K.M.P.)

Rajeev Goenka
Vanshay Goenka

2) Holding Company

Cool Caps Industries Limited

3) Entities in which KMP / relatives of KMP have significant influence

Purv Flexipack Private Limited

4) Related Parties Transactions

Name	Nature of Transactions	As on 30th September 2021	As on 31st March 2021
Cool Caps Industries Ltd	Unsecured Loan taken (including interest)	46,335	5,000
Purv Flexipack Private imited	Reimbursement of Expenses	-	18,082

5) Outstanding Balance as at year end

Name	Head	As on 30th September 2021	As at 31st March 2021
Cool Caps Industries Ltd	Short Term Borrowing	51,335	5,000

15 Contingent Liabilities & Commitments

Contingent Liabilities

(i) The Company has no obligation of contingent liability. (Previous Year: Nil)

Capital Commitments

(i) The company has not entered into any such contract that may give rise to commitments.

16 Provision for retirement benefits has not been made as there being no employees having served for minimum qualifying period of service for entitlement of the benefits.

As per our report of even date annexed

For M/s D J A S & Co.

Chartered Accountants

FRN 329509E



CA Anupam Sarda

Partner

Membership No. 306550

Place : Kolkata

Date : 29-12-2021

UDIN : 21306550AAAAMH 8623



For and on behalf of the Board of directors





RAJEEV GOENKA

Director

DIN : 00181693



VANSHAY GOENKA

Director

DIN : 06444159

