



AJAY K. KAPOOR & COMPANY CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

(On The Accounts of Company for the Year Ended 31st March, 2024)

TO
THE MEMBERS,
GOPI RAM FLOUR MILLS PRIVATE LIMITED
E-37, KIRTI NAGAR,
NEW DELHI-110015

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **GOPI RAM FLOUR MILLS PRIVATE LIMITED**, which comprise the **Balance Sheet as at 31st March 2024**, and the Statement of Profit and Loss 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, 2024, its Loss 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.

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 Annexure 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 of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of director 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. 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

Requirements 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 Act, are not applicable on the Company being a private limited company with a paid up capital & reserves not exceeding Rs. 100 Crore and does not have loan outstanding of Rs. 1.00 Crore or more from any bank or financial institution and does not have a turnover exceeding Rs.10.00 Crores

i. As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31st March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024, from being appointed as a director in terms of Section 164(2), of the Act.
- f) 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;
- g) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act; and
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses; and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (1) 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;

(2) 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; and

(3) Based on audit procedures which we 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 misstatement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except in respect of maintenance of property, plant and equipment records wherein the accounting software did not have the audit trail feature enabled throughout the year. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

PLACE: GHAZIABAD

DATE: 08/08/2024

UDIN: 24092423BJZYKN6115

FOR AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS,



FRN: 013788N

AJAY KAPOOR

(PARTNER)

M. NO.: 092423

GOPIL RAM FLOUR MILLS PRIVATE LIMITED

CIN: U74899RJ1995PTC09404

BALANCE SHEET AS AT 31st MARCH, 2024

(in ₹ '000s)

PARTICULARS	Note No.	As at 31.03.2024	As at 31.03.2023
EQUITY & LIABILITIES			
1) Shareholders' Funds			
Share Capital	3	470.300	470.300
Reserve & Surplus	4	-170.149	-364.069
		<u>100.151</u>	<u>106.231</u>
2) Share Application Money (pending allotment)	6	-	-
3) Non-current Liabilities			
Long Term Borrowing	5	-	-
Deferred Tax Liabilities (net)	8	-	-
Other Long Term Liabilities	7	-	-
Long Term Provisions	8	-	-
		<u>-</u>	<u>-</u>
4) Current Liabilities			
Short Term Borrowings	9	-	-
Trade Payables	10	-	-
- dues of micro and small enterprises		-	-
- dues other than micro and small enterprises		-	-
Other Current Liabilities	11	5.100	5.100
Short Term Provisions	12	-	-
		<u>5.100</u>	<u>5.100</u>
TOTAL		<u><u>105.251</u></u>	<u><u>111.331</u></u>
ASSETS			
1) Non-current Assets			
<u>Property, Plant and Equipment & Intangible Assets</u>	13		
Property, Plant and Equipment		-	-
Intangible Assets		-	-
Capital Work In Progress		-	-
		<u>-</u>	<u>-</u>
Non-current Investments	14	-	-
Deferred Tax Assets (net)	15	-	-
Long Term Loans & Advances	16	-	-
Other non-current Assets	17	-	-
		<u>-</u>	<u>-</u>
2) Current Assets			
Current Investments	18	-	-
Inventories	19	-	-
Trade Receivables	20	-	-
Cash & Cash Equivalents	21	105.251	111.331
Short Term Loans & Advances	22	-	-
Other Current Assets	23	-	-
		<u>105.251</u>	<u>111.331</u>
TOTAL		<u><u>105.251</u></u>	<u><u>111.331</u></u>

As per our Audit Report of even date
FOR AJAY K KAPOOR & COMPANY
CHARTERED ACCOUNTANTS
 PRN 013788N
 Ghaziabad
 (AJAY K KAPOOR)
 F.C.A.
 M.N.-092423

Place: Ghaziabad
 Dated: 08/08/2024
 UDIN: 24092423BJZYKN6115

For & On Behalf of Board of Directors

Gopi Ram Flour Mills Pvt. Ltd.

Gopi Ram Flour Mills Pvt. Ltd.

Praveen Goel
PRAVEEN GOEL
 Director

DIN : 01914107

Director

Urmila Devi Goel
URMILA DEVI GOEL
 Director

DIN : 01914121

Director

GOPI RAM FLOUR MILLS PRIVATE LIMITED

CIN: U74899DL1995PTC066804

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH, 2024

(in ₹ '000s)

PARTICULARS	Note No.	For the year ended 31.03.2024	For the year ended 31.03.2023
REVENUE			
Revenue from Operations	25	-	-
Other Incomes	26	-	-
Total Income		-	-
EXPENSES			
Cost of Materials Consumed	27	-	-
Purchases of Stock-in-Trade	28	-	-
Changes in inventories of Finished Goods, Work-in-Progress, & Stock-in-Trade	29	-	-
Employees Benefit Expenses	30	-	-
Finance Costs	31	-	-
Depreciation & Amortisation Expense	#	-	-
Other Expenses	32	6.080	6.110
Total Expenses		6.080	6.110
Profit/(Loss) before Exceptional & Extraordinary items		-6.080	-6.110
Exceptional items		-	-
Extraordinary Items		-	-
Profit/(Loss) before Tax Expense		-6.080	-6.110
Current Tax		-	-
Deferred Tax		-	-
Tax relating to prior year		-	-
Profit/(Loss) for the Period		-6.080	-6.110
Earning Per Equity Share	33		
Basic		-0.608	-0.611
Diluted		-0.608	-0.611

The accompanying Notes form an integral part of the Financial Statements.

As per our Audit Report of even date

FOR AJAY K KAPOOR & COMPANY

CHARTERED ACCOUNTANTS

FRN 013788N

(AJAY K. KAPOOR)

F.C.A

M.N.-092423

PLACE: GHAZIABAD

Dated : 08/08/2024

UDIN: 24092423BJZYKN6115

For & On Behalf of Board of Directors

Gopi Ram Flour Mills Pvt. Ltd.

Gopi Ram Flour Mills Pvt. Ltd.

Praveen Goel
Director

PRAVEEN GOEL

Director

DIN : 01914107

Urmila Devi Goel
Director

URMILA DEVI GOEL

Director

DIN : 01914121

GOPI RAM FLOUR MILLS PRIVATE LIMITED**NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH, 2024****1 CORPORATE INFORMATION**

The Company is engaged in the business of Flour & Rice Mills but business is yet to start.. Its registered office is situated at E - 37 KIRTI NAGAR NEW DELHI DL 110015 and its place of business is situated at E - 37 KIRTI NAGAR NEW DELHI DL 110015

- 2 The previous years' figures have been recasted, regrouped and re-classified wherever necessary to confirm to the current year presentation.

(In ₹ '000s)

PARTICULARS	As at 31.03.2024	As at 31.03.2023
3 SHARE CAPITAL		
<u>Authorised Capital</u>	500,000	500,000
50,000 Equity shares of Rs.10/- each		
<u>Issued, Subscribed & Paid-up Capital</u>		
47,030 Equity shares of Rs.10/- each	470,300	470,300
	<u>470,300</u>	<u>470,300</u>
<u>Reconciliation of number of shares outstanding at the beginning & at the end of reporting period</u>		
Number of shares outstanding as at the beginning of the year	47,030	47,030
Add : Number of shares allotted during the year/period	-	-
Number of shares outstanding as at the end of the year	<u>47,030</u>	<u>47,030</u>

Details of Shareholders holding more than 5% shares in the company-

Name of Shareholder	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
Mahesh Chandra Goel	20,000.00	42.53%	5.00	0.01%
Praveen Goel	1,010.00	2.15%	1.01	0.00%
Urmila Goel	26,010.00	55.31%	26.01	0.06%
Anju Chamarla	10.00	0.02%	5.00	0.01%

Shares held by the promoters at the end of the year-

Name of Promoter	No. of Shares	%age	% change during the year
Praveen Goel	1,010.00	2.15%	

4 RESERVES & SURPLUS

Surplus/(Deficit) in the Statement of Profit & Loss

Opening Balance	-364.069	-357.959
Add : Profit/(Loss) for the year	-6.080	-6.110
Closing Balance	<u>-370.149</u>	<u>-364.069</u>



Gopi Ram Flour Mills Pvt. Ltd.

Director

Gopi Ram Flour Mills Pvt. Ltd.

Director

GOPI RAM FLOUR MILLS PRIVATE LIMITED

5	LONG TERM BORROWINGS	NIL	NIL
6	DEFERRED TAX LIABILITIES (NET)	NIL	NIL
7	OTHER LONG TERM LIABILITIES	NIL	NIL
8	LONG TERM PROVISIONS	NIL	NIL
9	SHORT TERM BORROWINGS	NIL	NIL
10	TRADE PAYABLES	NIL	NIL
11	OTHER CURRENT LIABILITIES		
	Audit Fee Payable	5.100	5.100
		<u>5.100</u>	<u>5.100</u>
12	SHORT TERM PROVISIONS	NIL	NIL
14	NON-CURRENT INVESTMENTS	NIL	NIL
15	DEFERRED TAX ASSETS (NET)	NIL	NIL
16	LONG TERM LOANS & ADVANCES	NIL	NIL
17	OTHER NON- CURRENT ASSETS	NIL	NIL
19	INVENTORIES	NIL	NIL
20	TRADE RECEIVABLES	NIL	NIL
21	CASH & CASH EQUIVALENTS		
	Cash in Hand	105.251	111.331
		<u>105.251</u>	<u>111.331</u>
22	SHORT TERM LOANS & ADVANCES (unsecured)	NIL	NIL
23	OTHER CURRENT ASSETS	NIL	NIL
24	DEFERRED TAX LIABILITIES (NET)	NIL	NIL
25	REVENUE FROM OPERATIONS	NIL	NIL



Gopi Ram Flour Mills Pvt. Ltd.

[Signature]
Director

Gopi Ram Flour Mills Pvt. Ltd.

[Signature]
Director

GOPI RAM FLOUR MILLS PRIVATE LIMITED

26	OTHER INCOME	NIL	NIL
27	COST OF MATERIALS CONSUMED	NIL	NIL
28	PURCHASES OF STOCK-IN-TRADE	NIL	NIL
29	CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	NIL	NIL
30	EMPLOYEES BENEFIT EXPENSES	NIL	NIL
31	FINANCE COST	NIL	NIL
32	OTHER EXPENSES		
	Miscellaneous Exp.	0.180	0.210
		<u>0.180</u>	<u>0.210</u>
	<u>Administrative Expenses</u>		
	ROC Fees	0.800	0.800
	Audit Fee	5.100	5.100
		<u>6.080</u>	<u>6.110</u>
33	EARNING PER SHARE		
	Profit/(Loss) after Tax	-6.080	-6.110
	Total Equity Share Outstanding at the year end	47,030	47,030
	Basic Earning Per Share	-0.129	-0.130
	Diluted Earning Per Share	-0.129	-0.130
34	CONTINGENT LIABILITIES AND COMMITMENTS	NIL	NIL



Gopi Ram Flour Mills Pvt. Ltd.

[Signature]
Director

Gopi Ram Flour Mills Pvt. Ltd.

[Signature]
Director

GOPI RAM FLOUR MILLS PRIVATE LIMITED

SIGNIFICANT POLICIES & NOTES FORMING PART OF THE ACCOUNTS

CORPORATE INFORMATION

GOPI RAM FLOUR MILLS PRIVATE LIMITED is incorporated on 27.03.1995 having its registered office at E-37, Kirti Nagar, New Delhi-110015. The company is engaged in the business of Flour & Rice Mills.

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements

These financial statements have been prepared under the historical cost convention on a going concern and accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013 and pronouncements of the Institute of Chartered Accountants of India and other accounting principle generally accepted in India to the extent applicable. The Financial Statements are presented in Indian Rupees.

2. Revenue Recognition

Revenue is recognized based on the nature of activity when consideration can be reasonably measured and there exists reasonable certainty of its recovery.

- Revenue from sale of goods is recognized when the substantial risks and rewards of ownership are transferred to the buyer under the terms of the contract.
- Other income is recognized on accrual basis and as when right to receive arises.

3. Expenditures

Expenses are accounted for on an accrual basis and provisions are made for all known probable losses and liabilities.

4. Going Concern

In view of going economic conditions of the business, the management is of the view that the company shall be able to continue as a going concern. Accordingly, management considers it appropriate to prepare these financial statements on a going concern basis, i.e., the assets and liabilities are recorded on the basis that the company will be able to use or realize its assets and discharge its liabilities in the normal course of business.

5. Use of estimates

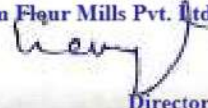
The preparation of the financial statements in conformity with GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the

Gopi Ram Flour Mills Pvt. Ltd.

 
Director



Gopi Ram Flour Mills Pvt. Ltd.


Director

date of the financial statements. Estimates and underlying assumptions are reviewed on an on-going basis and any revisions recognized prospectively in current and future periods. The Management believes that the estimates used in preparation of financial statements are prudent and reasonable.

6. Property, plant and equipment and depreciation

Property, plant & equipment are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost comprises its purchase price, borrowing cost if capitalization criteria met, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use.

Tangible property, plant & equipment under construction are disclosed as capital work-in-progress.

A property, plant & equipment is eliminated from financial statements on disposal or when no further benefits is expected from its use and disposal and losses arising from retirement or gains/ losses arising from disposal of property, plant & equipment which are carried at cost are recognized in the Statement of Profit and Loss.

7. Depreciation on Tangible Assets

Depreciation on fixed assets is provided under Written Down Value Method over the useful lives of assets as per Part C of Schedule II of the Companies Act, 2013.

8. Employee benefit obligations

All employee benefits payable/ available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service and no Provision has been made for ESIC, EPF and Gratuity in the Books of Accounts.

9. Foreign currency transactions

There are no foreign currency transactions during the year under review.

10. Taxation

Income-tax expense comprises current tax i.e., amount of tax for the period determined in accordance with the income tax law. Income tax expense is recognized in Statement of Profit or Loss except that tax expense related to items recognized directly in reserves is also recognized in those reserves.

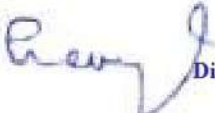
Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.

11. Impairment of assets

An asset is treated as impaired, when carrying cost of assets exceeds its recoverable amount. An impaired loss is charged to profit & loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a charge in the estimate of the recoverable amount.



Gopi Ram Flour Mills Pvt. Ltd.


Director

Gopi Ram Flour Mills Pvt. Ltd.

12. Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when an enterprise has

- (1) A present obligation as a result of past events.
- (2) It is probable that an outflow of resources will be required to settle the obligation.
- (3) In present of which a reliable estimate can be made.

Provisions are determined based on the best estimates required to fulfill the obligation on the balance sheet date. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

13. Cash and Cash equivalents

Cash and cash equivalent in the balance sheet comprises cash at bank, Cash in hand & short term investments.

14. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividend & taxes) by the weighted average number of equity shares outstanding during the year.

15. Related Party Disclosures as per AS- 18

(I) List of Related parties where control exists & related parties with whom transactions have taken place & relationships.

NAME OF RELATED PARTIES	RELATIONSHIP
1. PRAVEEN GOEL 2. URMILA DEVI GOEL	KEY MANAGEMENT PERSONNEL
1. ULTIMATE PLYWOOD TRADING (INDIA) PRIVATE LIMITED 2. MUNDRA COKE LIMITED 3. YASHO ENERGY PRIVATE LIMITED 4. NFP SAMPOORNA FOODS LIMITED	ASSOCIATES ENTERPRISES

(II) Transaction during the year with related parties-NIL

16. Previous Period Figures:

Previous period figures have been regrouped and rearranged to the extent considered necessary.



Gopi Ram Flour Mills Pvt. Ltd.

[Signature]
Director

Gopi Ram Flour Mills Pvt. Ltd.

[Signature]

Director

OTHER DISCLOSURES:

- i. Title deeds of all the immovable properties are held in the name of the Company.
- ii. The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
- iii. No proceedings have been initiated during the year or are pending against the Company as on March 31, 2024 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- iv. RATIOS ENCLOSED: - The Company has disclosed the ratios in Annexure-A to Notes to Accounts.
- v. The Company has not defaulted in the repayment of any loans or in the payment of interest thereon to any lender.
- vi. The company is not availing any Working Capital Limit over Rs 500 Lakhs. Therefore, this clause is not applicable.
- vii. As per information collected from online search The company has no transaction with companies struck-off under provisions of Companies Act 2013.
- viii. There were no charges or satisfaction thereof pending to be registered with registrar of companies beyond the statutory period.
- ix. The company does not have any layer of companies.
- x. There was no scheme of arrangements during the year.
- xi. The company was not dealing in Crypto.
- xii. There was no transaction that has been surrendered or disclosed as income during the year in tax assessments under the IT Act.
- xiii. Company is not covered under the provision of Sec 135 of the Companies Act 2013.



Gopi Ram Flour Mills Pvt. Ltd.


Director

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Director