

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2022 OF NAYSAA SECURITIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI( LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

**TO THE BOARD OF DIRECTORS  
NAYSAA SECURITIES LIMITED**

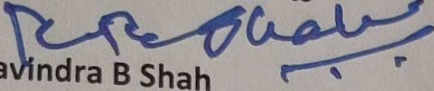
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of NAYSAA SECURITIES LIMITED ("the Company"), for the six months ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





For Ravindra B Shah & Co.

Chartered Accountants

  
Ravindra B Shah

(Proprietor)

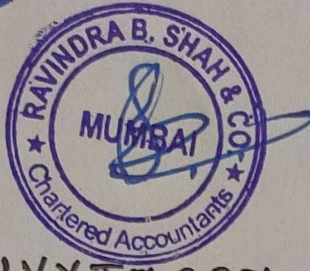
M.No. 013882

FRN: 108769W

UDIN: 22013882BCUVYT7237

Place: Mumbai

Date: 11<sup>th</sup> November 2022



**NAYSAA SECURITIES LIMITED**  
**CIN NO. U67120MH2007PLC175208**  
**BALANCE SHEET AS AT SEPTEMBER 30, 2022**

( Amount in INR)


			Particulars	e	As at September 30,2022			As at March 31,2022	
I. EQUITY AND LIABILITIES									
Shareholders' Funds									
(a) Share Capital				2	4,34,47,500			3,47,67,500	
(b) Other Equity				3	7,65,53,550			(12,845)	
						12,00,01,050			3,47,54,655
Non -Current Liabilities									
(a) Financial Liabilities									
Long Term Borrowing				4	15,55,416			15,55,416	
(b) Lease Liabilities					-			-	
						15,55,416			15,55,416
Current Liabilities									
(a) Financial Liabilities									
Short Term Borrowing				5	1,25,73,640			1,52,16,018	
Trade payables				7	3,81,29,800			71,62,034	
(b) Other current liabilities				8	9,98,495			11,48,799	
( c ) Current Tax Liabilities				9	6,62,523			6,62,523	
(d) Lease Liabilities					-			-	
						5,23,64,458			2,41,89,374
TOTAL						17,39,20,924			6,04,99,445
II. ASSETS									
Non - current assets									
Property , Plant and Equipment and									
(a) Intangible Assets									
(i) Tangible assets				10	25,98,962			30,35,466	
(ii) Intangible assets				10	22,160			28,542	
					26,21,122			30,64,008	
(b) Deferred Tax Assets (Net)				6	2,51,332			3,11,231	
( c ) Financial Assets									
Non -Current Investment				11	5,000			68,30,626	
Other Non -Current Assets				12	24,77,510			15,93,000	
						53,54,964			1,17,98,865
Current Assets									
(a) Financial Assets									
Cash and cash equivalents				15	53,42,093			1,20,08,744	
Short-Term Laons and Advances				16	91,09,017			79,67,558	
Other current assets				17	-			-	
(b) Inventories				13	14,66,51,730			2,82,61,878	
(c) Trade receivables				14	74,63,120			4,62,400	
						16,85,65,960			4,87,00,580
TOTAL						17,39,20,924			6,04,99,445
Significant Accounting Policies				1					

The notes attached form an integral part of the financial statements  
As per our report of even date

**For Ravindra B Shah & Co.**  
**Chartered Accountants**

**For and on behalf of Board**

For NAYSAA SECURITIES LTD.

 Director

NAYSAA SECURITIES LIMITED  
CIN NO. U67120MH2007PLC175208

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED SEPTEMBER 30, 2022**

( Amount in INR)

Particulars	Note No.	As at September 30, 2022		As at March 31, 2022	
Income from Operations	18		3,86,59,379		9,91,58,391
Other Income	19		8,66,893		1,23,14,099
<b>Total revenue (I + II)</b>			<b>3,95,26,272</b>		<b>11,14,72,490</b>
Expenses					
Purchase of Stock in Trade			15,35,86,452		9,51,71,218
Changes in inventories of stock in trade	20		(11,83,89,852)		25,24,014
Employee benefits expense	21		12,96,467		32,57,815
Finance Cost	22		9,59,684		17,77,070
Depreciation and amortization expense	23		4,82,886		13,79,563
Other expenses	24		14,21,548		25,85,566
<b>Total Expenses</b>			<b>3,93,57,184</b>		<b>10,66,95,246</b>
<b>Profit before tax (III-IV)</b>			<b>1,69,088</b>		<b>47,77,244</b>
Tax expense:					
(1) Current tax				7,00,000	
Less Mat Credit Entitlements/Adjustments				-	
(2) Deferred tax		59,899		(82,403)	
(3) Tax Adjustments for Earlier Years			59,899	93,225	7,10,822
<b>Profit After Tax for the year from Continuing Operations</b>			<b>1,09,189</b>		<b>40,66,422</b>
<b>There are no Exceptional Items, Extra Ordinary Items and Discontinuing Operations</b>					
Earning per equity share:					
(1) Basic & Diluted	25		<b>0.03</b>		<b>1.17</b>
Significant Accounting Policies	1				

The notes attached form an integral part of the financial statements  
As per our report of even date

For NAYSAA SECURITIES LTD.

 Director

**NAYSAA SECURITIES LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30,2022**

**2 Share Capital:**

( Amount in INR)

	Particulars	As at September 30, 2022			As at March 31,2022
		Number	Amount in Rs	Number	Amount in Rs
	<b>Authorized:</b>				
	Equity shares of Rs.10 /- each	44,00,000	4,40,00,000	44,00,000	4,40,00,000
			4,40,00,000		4,40,00,000
	<b>Issued, subscribed and fully paid up:</b>				
	<i>Equity shares of Rs.10 /- each</i>				
	At the beginning of the year	34,76,750	3,47,67,500	34,76,750	3,47,67,500
	Issued during the year	8,68,000	86,80,000	-	-
	Bouns Share	-	-	-	-
	Bought back during the year	-	-	-	-
	At the end of the year	<b>43,44,750</b>	<b>4,34,47,500</b>	<b>34,76,750</b>	<b>3,47,67,500</b>
	<b>Disclosures:</b>				
	<b>Disclosure of Promoters Shareholding</b>	<b>Shares held by promotors at the end of the year</b>			<b>% of change during the year</b>
	Promoters Name	No.of Shares			No. of Shares
a.	Vikram J Lodha	9,47,700	27.26		-
b.	Jayantilal H Lodha	4,75,000	13.66		-
c.	Manju Jayantilal lodha	1,00,000	2.88		-
d	Megna Vikram Lodha	66,700	1.92		-
e	isshan Vikram Lodha	9,000	0.26		-
f	Naysaa Vikram Lidha	12,000	0.35		-
g	Vikram Lodha HUF	33,000	0.94		-
h	Vikram Shares & Stock Brokers Pvt. Ltd.	13,000	0.37		-
	<b>Total</b>	16,56,400	47.64		-

The company has only one class of equity share having par value of Rs 10/- each per share. Each holder of equity shares is entitled to one vote per share and also to dividend , if declared /approved by the shareholders.

<b>3 Reserves and Surplus:</b>				
	Particulars	Securities Premium Account	Reserve Fund	Surplus i.e. balance in Statement of Profit & Loss
	At the beginning of the year	1,53,83,750	-	(1,53,96,595)
	Received during the Year	-		-
	Transferred from/to Profit & Loss Account	-	-	1,09,189
	Add received during the year from Right Issue(Net of Right Issue Expenses	7,64,57,206	-	-
	Allocation towards allotment of bonus shares	-	-	-
	Proposed Dividends	-	-	-
	distribution tax	-	-	-
	At the end of the year	<b>9,18,40,956</b>	-	<b>(1,52,87,406)</b>
	At the end of the previous year	<b>1,53,83,750</b>	-	<b>(1,53,96,595)</b>

**NAYSAA SECURITIES LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2022**

( Amount in INR)

	Particulars	As at September 30, 2022	As at March 31, 2022	
4	Long Term Borrowing			
	1 Secured Loan :			
	a) Term Loans			
	i) Vehicle Loan			
	from Bank	17,93,988	20,22,886	
	from Others	-	-	
	Less : Amount Disclosed under the Head " other Current Liabilities "( Note : 8)	17,93,988 2,38,572	20,22,886 4,67,470	
	Total Secured Loan	15,55,416	15,55,416	
	Additional Information :			
	Vehicle loan is secured against hypothecation of Vehicles			
5	Short Term Borrowing			
	1 Unsecured Loan			
	i) From Directors	5,45,000	38,70,000	
	ii) Others	1,20,28,640	1,13,46,018	
	Total Unsecured Loan	1,25,73,640	1,52,16,018	
6	Deffered Taxes : The Company recognized deffered tax assets for the year ended September 30, 2022, since the management is reasonably /virtually certain of its profitable operations in future. As per Accounting Stantard 22 "Accounting for Taxes on Income ", the timing differences mainly relates to following items and result in a Net Deffered Tax Asset.			
i)	Deferred tax Liabilities:			
	a) Difference between accounting and tax depreciation	-	-	
	b) On account of timming Difference in recognition of ...	-	-	
	Total Deffered Tax Liability	-	-	
	ii) Deffered Taxes Assets			
		a) Difference between accounting and tax depreciation	2,51,332	1,30,273
		b) Unabsored Losses and others	-	1,80,958
		Total Deffered Tax Assets	2,51,332	3,11,231
		Deffered Tax Assets (Net)	2,51,332	3,11,231
	7	Trade Payables		
i) To Micro, Small and Medium Enterprises		-	-	
Others (Amt Due to Clients, Margin & Exchange)		3,81,29,800	71,62,034	
		3,81,29,800	71,62,034	
	Disclosures:			
	Trade Payables Ageing Schedule			
	Particulars	Outstanding for Following Periods from due date of Payment		
		Less Than 1 Year	1-2 Years	
	1. MSME	-	-	
	2. Others	3,80,99,928	-	
	3. Disputed Dues-MSME	-	-	
	4. Disputed Dues-Others	-	-	
8	Other current liabilities:			
	(a) Current Maturities of Long Term Borrowing			
	(i) Vehicle Loan			
	from Bank	2,38,572	4,67,470	
	from Others	-	-	
		2,38,572	4,67,470	
	a) Creditors for Expenses	5,90,997	5,44,709	
	b) Statutory Liabilities	1,68,925	1,36,620	
	9,98,495	11,48,799		
9	Short Term Provision			
	a) Provision for Taxation	7,00,000	7,00,000	
	Less: Advance Tax, TDS, S.A. Tax	37,477	37,477	
		6,62,523	6,62,523	

**NYASSA SECURITIES LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**10 Property , Plant and Equipment and Intangible Assets:**

( Amount in INR)

Particulars	GROSS BLOCK (AT COST)				DEPRECIATION			NET BLOCK		
	Balance as at 1 April , 2022	Additions	Deducti ons	Balance as at 30 th September 2022	Balance as at 1 April , 2022	Depreciatio n/amortisati on expenses for the year	Deduc tions /(writt en off from retain	Balance as at 30 th September 2022	Balance as at 30 th September 2022	Balance as at 31 March, 2022
<b>Tangible Assets</b>										
<b>Own assets</b>										
Computers	373079	0		3,73,079	331859	7,671	-	3,39,530	33,549	41220
Printers	40000	40,000		80,000	38000	2,769	-	40,769	39,231	2,000
Vehicles	5468853			54,68,853	2520626	4,60,366	-	29,80,992	24,87,861	29,48,227
furnitue & fixture	26271			26,271	13833	1,610		15,443	10,828	12,438
Electric Installation and	94,609	-		94,609	63,028	4,088	-	67,116	27,493	31,581
	<b>60,02,812</b>	<b>40,000</b>	<b>-</b>	<b>60,42,812</b>	<b>29,67,346</b>	<b>4,76,504</b>	<b>-</b>	<b>34,43,850</b>	<b>25,98,962</b>	<b>30,35,466</b>
<b>Intangible Assets</b>										
Computer Software	2,02,683			2,02,683	1,74,141	6,382	-	1,80,523	22,160	28,542
	2,02,683	-	-	2,02,683	1,74,141	6,382	-	1,80,523	22,160	28,542
<b>TOTAL</b>	<b>62,05,495</b>	<b>40,000</b>	<b>-</b>	<b>62,45,495</b>	<b>31,41,487</b>	<b>4,82,886</b>	<b>-</b>	<b>36,24,373</b>	<b>26,21,122</b>	<b>30,64,008</b>
<b>Previous Year</b>	<b>61,10,386</b>	<b>95,109</b>	<b>-</b>	<b>62,05,495</b>	<b>1761924</b>	<b>1379563</b>	<b>-</b>	<b>31,41,487</b>	<b>30,64,008</b>	

**NAYSAA SECURITIES LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30,2022**

( Amount in INR)

	Particulars	As at September 30,2022	As at March 31, 2022
<b>11</b>	<b>Non Current Investment :</b>		
	<b>Investment in Equity Investment (Quoted)</b>		
	Parag Milk Ltd.( Qty 88146, P.Y198118 )		
	Face Value Rs.10	-	68,25,626
	<b>Investment in Equity Investment (UnQuoted)</b>		
	Investment in Mutual Fund	5,000	<b>5,000</b>
	<b>Total</b>	<b>5,000</b>	<b>68,30,626</b>
	<b>Additional Information</b>		
	Aggregate Value of Quoted Investment :		
	Cost	-	68,25,626
	Market Value	-	85,01,682
<b>12</b>	<b>Other Non- Current Assets</b>		
(a)	<b>Deposits(Unsecured Considered good)</b>		
	Related Parties		
	Deposits against Rent	3,18,000	3,18,000
	<b>Total</b>	<b>3,18,000</b>	<b>3,18,000</b>
	<b>Others Deposits</b>		
i)	Deposit with BSE( for Trading Membership)	11,25,000	11,25,000
ii)	Deposits With BSE(for IPOand Rights Issue)	10,18,000	1,50,000
(iii)	Deposits with Tata Power	16,510	
	<b>Total</b>	21,59,510	12,75,000
	<b>Total Deposits (A)</b>	<b>24,77,510</b>	<b>15,93,000</b>
<b>13</b>	<b>Inventories:</b>		
i)	Stock in trade( Shares)	14,66,51,730	2,82,61,878
	(valued at lower of cost or market value )	-	-
		<b>14,66,51,730</b>	<b>2,82,61,878</b>



**NAYSAA SECURITIES LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
(Amount in INR)

	Particulars	As at September 30, 2022	As at March 31, 2022
14	<b>Trade receivables:</b>		
i)	Trade receivables exceeding six months	2,12,400	2,12,400
ii)	others	72,50,720	2,50,000
		<b>74,63,120</b>	<b>4,62,400</b>
	Less: Provision for doubtful debts	-	-
		<b>74,63,120</b>	<b>4,62,400</b>

**Disclosures:**

**Trade Receivables Ageing Schedule**

Particulars	Outstanding for Following Periods from due date of Payment					Total
	Less Than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3	
1. Undisputed Trade Receivable-Considered Good	7250720	0.00	0.00	212400		<b>7463120</b>
2. Undisputed Trade Receivable-Which have Significant increase in credit risk	0	0	0	0	0	<b>0</b>
3. Undisputed Trade Receivable-Credit Impaired	0	0	0	0	0	<b>0</b>
4. Disputed Trade Receivables- Considered Good	0	0	0	0	0	<b>0</b>
4. Disputed Trade Receivables- Considered Good	0	0	0	0	0	<b>0</b>
5. Disputed Trade Receivables- Which have Significant increase in credit risk	0	0	0	0	0	<b>0</b>
6. Disputed Trade Receivables- Credit Impaired	0	0	0	0	0	<b>0</b>

15	<b>Cash and cash equivalents:</b>		
i)	Balances with banks		
	In Current Account	15,27,844	81,83,673
	In Term Deposi Account	29,19,717	28,96,210
iii)	Cash on hand	8,94,532	9,28,861
		<b>53,42,093</b>	<b>1,20,08,744</b>

Note:-  
Deposits with banks of Rs. 2919717(P.Y. 2896210) has maturity of less than 12 months and lodged with Exchange for trade Exposure.

	Particulars	As at September 30, 2022	As at March 31, 2022
16	<b>Short term loans and advances:</b>		
	<b>Unsecured , Considered Good</b>		
i)	Advance Income Tax,TDS(Net of provision of Income Tax)	1,35,194	1,19,393
ii)	Advances Recoverable in cash or in kind or for value to be received	7791668	6293454
iii)	Staff Advances & loan	219700	861600
(iv)	Prepaid Expenses	58,750	1,06,130
(v)	GST RECEIVABLES	9,03,706	5,86,981
		<b>9109017</b>	<b>7967558</b>

**Disclosures:**

**Discloure of Loans & advances in the nature of Loan Outstanding**

Typr of Borrower	As at September 30,2022		As at March 31,2022	
	Amt of Loan or Advances in the nature of Loan Outstanding	% to the total loan and advances in the nature of Loans	Amt of Loan or Advances in the nature of Loan Outstanding	% to the total loan and advances in the nature of Loans
1 Promoter	-	-	-	-
2 Directors	-	-	-	-
3 KMPS	-	-	-	-
4 Related Parties	-	-	-	-
5 Body corporates	-	-	-	-
6 Staff Loan	2,19,700	100	8,61,600	100
7 Others	-	-	-	-
<b>Total</b>	<b>2,19,700</b>	<b>100</b>	<b>8,61,600</b>	<b>100</b>

17	Other Current Assets			
	a)			
			-	-
			-	-
18	Income from operations:			
	i)	Sale of Shares	3,86,44,765	9,88,25,603
	ii)	Sale of services		
	a)	Brokerage & related Income	14,614	82,788
	(iii)	Other Operating Income		
	b)	Market Maker Fees		2,50,000
			3,86,59,379	9,91,58,391

**NAYSAA SECURITIES LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2022**

( Amount in INR)

	Particulars	As at September 30,2022	As at March 31, 2022
<b>19</b>	<b>Other Income:</b>		
	i) Interest Income Comprises		
	-Interest on Bank deposits	73,931	1,48,425
	-Other Interest	80,778	1,58,760
	ii) Dividend Income		
	- from long term investments	3,300	1,05,133
	iii) Income from Share Trading & Future & Option	(9,05,448)	69,99,960
	(iv) Speculation gain	(25,163)	(4,223)
	v) Short Term Capital Gain/(Loss)		-
	vi) Long Term Capital Gain/(Loss)	16,39,494	49,01,155
	vii) Interrst on IT Refund		-
	viii) Misc. Income		4,890
		<b>8,66,893</b>	<b>1,23,14,099</b>
<b>20</b>	<b>Changes in inventories of stock in trade:</b>		
	Inventories at the end of the year		
	Shares	14,66,51,730	2,82,61,878
	Inventories at the beginning of the year		
	Shares	2,82,61,878	3,07,85,892
	Net(increase)/Decrease in Inventories	<b>(11,83,89,852)</b>	<b>25,24,014</b>
<b>21</b>	<b>Employee Benefit Expenses:</b>		
	i) Salaries , wages and Bonus	10,69,238	27,24,315
	ii) Director Remuneration	2,10,000	4,20,000
	iii) Staff Welfare	17,229	1,13,500
		<b>12,96,467</b>	<b>32,57,815</b>
<b>22</b>	<b>Finance Cost</b>		
	i) Interest Paid to Bank	80,108	1,87,688
	ii) Interest paid to Others	8,79,576	15,89,382
		<b>9,59,684</b>	<b>17,77,070</b>
<b>23</b>	<b>Depreciation and amortization:</b>		
	i) Depreciation	4,82,886	13,79,563
	ii) Amortization of intangible assets		
	iii) Amortization of Expenses	-	-
		<b>4,82,886</b>	<b>13,79,563</b>
<b>24</b>	<b>Other expenses:</b>		
	i) Exchange Charges	1,56,372	1,65,127
	ii) Annual Membership Fees & Subscription	57,500	1,11,848
	iii) Repairs & Maintenance	2,54,643	3,26,513
	iv) Dmate Charges	21,314	49,760
	v) Payment to the auditors		
	- Audit Fees	45,000	90,000
	- For Tax Matters		-
	- For Other Matters		-
	vi) Commision		-
	vii) Telephone & Internet Expenses	60,343	1,62,323
	viii) Share Trading Expenses	2,91,509	3,61,624
	ix) Motor Car Expenses	46,475	1,53,061
	x) Electricity Charges	30,868	1,04,478
	xi) Bank Charges	7,527	11,842
	xii) Conveyance	17,100	90,580
	xiii) Postage & Telegraph	638	1,281
	xiv) Printing & Stationary	26,290	23,512
	xv) Legal and professional charges	1,05,500	3,36,399
	xvi) Rent	1,80,000	3,70,200
	xvii) ROC Expenses	3,600	2,400
	xviii) listing & custodian fees	54,000	48,500
	xix) Travelling	8,428	1,00,364
	xx) Miscellaneous expenses	54,440	75,754
		<b>14,21,548</b>	<b>25,85,566</b>

**NAYSAA SECURITIES LIMITED**  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Particulars	As at September 30,2022	As at March 31,2022
<b>25</b>	<b>Earnings per share:</b>		
	After extraordinary item:		
	Profit for the year after tax expense	1,09,189	40,66,422
	Weighted average number of equity shares	43,44,750	34,76,750
	<b>Earning per share</b>	<b>0.03</b>	<b>1.17</b>
	Before extraordinary item:		
	Profit for the year after tax expense	1,09,189	40,66,422
	<b>Adjustment for</b>		
	Extraordinary item (net of tax)	-	-
		1,09,189	40,66,422
	Weighted average number of equity shares	43,44,750	34,76,750
	<b>Earning per share</b>	<b>0.03</b>	<b>1.17</b>

**26** In the opinion of Board of Directors , the assets other than Property , Plant and Equipment , Intangible assets and non current investments have value on realisation in the ordinary course of business at least equal to the amount at which they are stated as otherwise stated . The Provisions for all known liabilities is adequate and not in excess of the amount reasonably necessary.

**27** Contingent Liabilities and Commitment (to the extent not provided for):

(i) Capital Commitments: Estimated amount of contracts remaining to be excuted on Capital Account and not provided for Rs NIL ( Previous Year Rs NIL ) against which advance paid Rs . NIL ( Previous Year NIL Lacs)

(ii) Contigent Liabilities :The Company has not acknowledged the Income Tax demand of Rs 36.84 Crores for Assessment year 2018-19 and preferred an appeal before CIT (A), Mumbai.

**28/ Related Parties Disclosures(wher transaction have taken place )**

Key Management Personnel (i)	Associates Company and Related Entities (ii)	Management Personnel (iii)
Vikram J Lodha -Whole Time Director	Viram Jayantilal HUF)	Megna Lodha( Wife of Vikram J Lodha)
Jayantilal H Lodha -Whole Time Director cum CFO	Manju Consultancy	Ishaan Lodha(Son of V akram J Lodha )
Manju Lodha -Director	Ishaan Investments	Naysaa Lodha( Daughter of Vikram J Lodha)
	Vikram Shares & Stock Broking (P) Ltd.	
	Jayanti Construction Co.	
	Jayanti Investments	
	Jayantilal Hansraj HUF	



**28B Transactions during the year with related parties**

Pervious Year Figure are in bracket)

Sr. No.	Particulars	Key Managerial Personnel	Associates Company and Related Entities	RelativeS of Key Management Personnel
1	<b>Manegerial Remuneration &amp; Salary</b>			
a.	<b>Salary</b> Vikram J Lodha	420000 ( 420000)		
b.	<b>Rent Paid</b> Jayantilal H Lodha Jayantilal H HUF	180000(180000)	180000(180000)	
c.	Loan Taken from directors during the year Jayantilal H Lodha Manju Lodha Vikram J Lodha	8155000(70570000) 6585000(12200000) 4045056(22200000)		
d.	<b>Loan Repaid</b> Jayantilal H Lodha Manju Lodha Vikram J Lodha	45683210(48941790) 4615000(14100000) 50195056(29450000)		
e.	<b>Brokerage Received</b> Jayantilal H Lodha Manju J Lodha Megna Lodha Jayantilal Hansraj HUF Vikram J Lodha HUF	19901(155798) 26033(59173)	NIL(31) 1157(8939) 6988(56044)	
j.	<b>Loan Payable at the end of the year</b> Vikram J Lodha Jayantilal H Lodha Manju Lodha	600000(46750000) 1200000(38728210) 2070000(100000)		
L.	<b>Rent Deposit Outstanding</b> Jayantilal H Lodha	318000(318000)		

**29 Additional information of Part II of Schedule III of the Companies Act,2013**

<b>Director Remuneration</b>	<b>2022-23</b>	<b>2021-22</b>
Salary	4,20,000	4,20,000

Others information are either Nil or Not Applicable

**30 Balance of Loan & Advances ,Debitors & Creditors are subject to confirmation and reconciliation.**
**31 Disclosures as required under the Micro Small and Medium Enterprise Development Act, 2006.**

This Information and that given in Note 7 – Trade Payables regarding Micro and Small Enterprise has been determined to the extent such parties have been identified on the basis of information available with the company.

**32 The Previous year's figures have been regrouped/rearranged/reclassified wherever necessary.**
**33 Figures have been rounded off to the nearest rupees.**
**34 34. Analytical Ratio**

Particulars	March 31,2022	March 31,2021
A) Current Ratio	2.04895	1.10806
b) Debt Equity Ratio	0.04474	0.06592
c) Debt Services Coverage Ratio	2.55279	16.9924
d) Return on Equity Ratio	11.699	13.896
e) Inventory Turnover Ratio	3.309	0.128
f) Trade Receivables Turnover Ratio	N.A.	N.A.
g) Trade Payable Turnover Ratio	N.A.	N.A.
h) Net Capital Turnover Ratio	2.85306	0.3953
i) Net Profit Ratio	0.012879267	2.35037
j) Return on Capital Employed	0.172300759	49.05