

# **SUPERIOR LIME PRIVATE LIMITED**

CIN: U24200MH2013PTC240127

Regd. Add.: 108, Hubtown Solaris, NS Phadke Marg, Saiwadi, Andheri (East) Mumbai 400069.

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## **NOTICE**

Notice is hereby given that the Ninth Annual General Meeting of the members of **SUPERIOR LIME PRIVATE LIMITED** will be held on Saturday 30<sup>th</sup> September, 2023 at 108, Hubtown Solaris, NS Phadke Marg, Saiwadi, Andheri(East) Mumbai 400069 at 2:00 P.M

To transact the following businesses:

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### **ORDINARY BUSINESS:**

#### **1. Annual Financial Statements:**

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** to consider and adopt the Audited Balance Sheet of the Company as on 31st March, 2023 and the Profit and Loss Account along with necessary Accounting Policies, Schedules, explanatory notes attached to and forming part of annual financial statements for the year ended 31st March, 2023 and the reports of the Board of Directors and Auditors thereon”.

**By Order of the Board,  
SUPERIOR LIME PRIVATE LIMITED**

*Sanjiv Vasant*

**Sanjiv Girdhalal Vasant  
Director  
DIN: 03036854**



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## **NOTES:**

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. A route map including the landmark pursuant to Secretarial Standard 2 (SS-2) on "General Meetings" for the venue of the meeting is annexed.

**Regd. Off. :** 108, Hubtown Solaris, NS Phadke Marg, Saiwadi, Andheri (E) Mumbai 400069.

Date: 05/09/2023  
Place: Mumbai



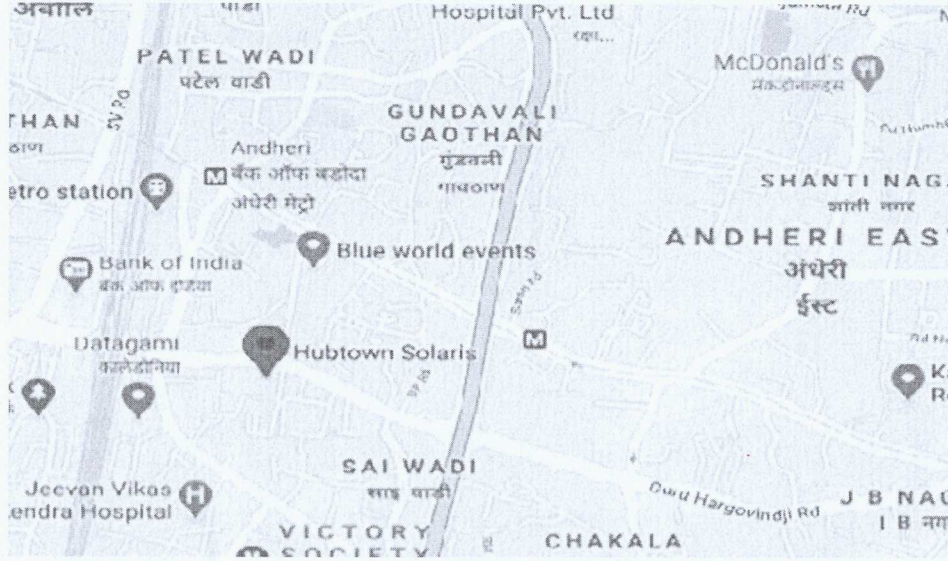
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## **ROUTE MAP FOR VENUE OF ANNUAL GENERAL MEETING**



### **Registered Office Address:**

#### **SUPERIOR LIME PRIVATE LIMITED**

108, Hubtown Solaris, NS Phadke Marg, Saiwadi, Andheri (E) Mumbai 400069.



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## **DIRECTORS' REPORT**

To,  
The Members,  
**SUPERIOR LIME PRIVATE LIMITED**  
108, Hubtown Solaris, NS Phadke Marg, Saiwadi, Andheri (E) Mumbai 400069.

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2023.

### **1. FINANCIAL SUMMARY:**

(in thousand)

<b>Particulars</b>	<b>2022-2023</b>	<b>2021-2022</b>
Profit/Loss Before interest, Depreciation & Tax	(45)	(84)
Less: Finance Cost	-	-
Less: Depreciation & Amortization Expense	-	-
Profit/Loss before Tax	(45)	(84)
Provision for Tax	-	(14)
Income Tax (JV)	-	-
Deferred Tax	-	-
Profit/Loss after Tax	(45)	(98)
Less : Proposed Dividend & Tax thereon	-	-
Balance carried to Balance Sheet	(45)	(98)

### **2. DIVIDEND:**

No Dividend was declared for the current financial year.

### **3. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

### **4. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:**

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

### **5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF**



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## **THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:**

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate on the date of this report.

## **6. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

### **Conservation of Energy**

(i)	the steps taken or impact on conservation of energy	Company's operation does not consume significant amount of energy.
(ii)	the steps taken by the company for utilizing alternate sources of energy.	Not applicable, in view of comments in clause (i)
(iii)	the capital investment on energy conservation equipment	Not applicable, in view of comments in clause (i)

### **Technology absorption**

(i)	the effort made towards technology absorption	Nil
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	Nil
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	Nil
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	Nil

### **Foreign Exchange earnings and Outgo:**



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During the year, there was no foreign exchange used or earned.

**7. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

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

**8. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:**

The said provisions of development and implementation of any Corporate Social Responsibility initiatives are not applicable to your Company.

**9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:**

There were no loans and advance, guarantees or investment made by the Company under Section 186 of the Companies Act, 2013 during the year under review.

**10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:**

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under reviews. However, there were Related Party transactions as mentioned in Note no 4 forming part of Additional Notes to Financial Statement attached with the Balance Sheet.

**11. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS:**

The observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

**12. COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGING THEIR DUTIES:**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

**13. ANNUAL RETURN**



# **SUPERIOR LIME PRIVATE LIMITED**

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Since the Company does not have website, it is not required to attach extract of annual return (MGT-9) with its Board's Report.

## **14. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDERREVIEW**

The Company has conducted 05 (Five) Board meetings during the financial year under review. The maximum gap between any two Board Meetings were less than One Hundred and Twentydays.

## **15. DIRECTORS RESPONSIBILITY STATEMENT:**

- a) In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:  
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 have 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;
- e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

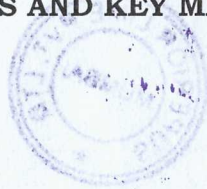
## **16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

## **17. DEPOSITS:**

The Company has neither accepted nor renewed any deposits during the year under review.

## **18. DIRECTORS AND KEY MANAGERIAL PERSONNEL:**



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There was no Director who was appointed/ceased/reelected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

## **19. DECLARATION OF INDEPENDENT DIRECTORS**

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

## **20. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS**

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

## **21. STATUTORY AUDITORS:**

Auditors of the Company M/s Bharat Kanakia & Associates, Chartered Accountants, (Firm Registration No. 116361W), continues to hold office till the expiry of its term.

## **22. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

## **23. SHARES:**

During the year under review, the Company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

## **24. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.





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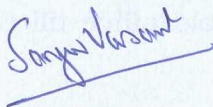
25. **PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:**

The Company is committed to provide a safe and conducive work environment to its employees. Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

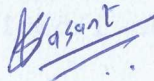
26. **ACKNOWLEDGEMENTS:**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**For And Behalf Of The Board Of Directors Of  
SUPERIOR LIME PRIVATE LIMITED**



**Sanjiv Girdharlal Vasant**  
**Director**  
**DIN: 03036854**



**Shivam Sanjiv Vasant**  
**Director**  
**DIN: 08512942**

**Date:** 05/09/2023  
**Place:** Mumbai



**M/S. SUPERIOR LIME PRIVATE LIMITED**

Balance Sheet as at 31st March, 2023

Amount in ( Thousand)

Particulars	Notes	As at 31.03.2023	As at 31.03.2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share Capital	3	100	100
Reserves and surplus	4	-4,384	-4,340
<b>Non-current liabilities</b>			
Long term borrowings	5	16,255	16,216
Deferred Tax Liability	6	-	-
<b>Current liabilities</b>			
Short term borrowings	7	-	-
Trade payables			
a) Total outstanding dues of Micro Enterprise and Small Enterprises		-	-
b) Total outstanding dues of creditors other than Micro Enterprise and Small Enterprise	8	-	-
Other current liabilities	9	-	-
Short term provisions	10	-	-
<b>TOTAL</b>		<b>11,971</b>	<b>11,976</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible Assets	11		
(i) Property, Plant and Equipment		11,959	11,959
(ii) Intangible assets		-	-
Non-current Investments	12	-	-
Deferred tax asset	13	-	-
Other non current assets	14	-	-
<b>Current assets</b>			
Trade receivables	15	-	-
Inventories	16	-	-
Cash and cash equivalents	17	12	17
Short term loans & advances	18	-	-
Other Current Assets	19	-	-
<b>TOTAL</b>		<b>11,971</b>	<b>11,976</b>
The accompanying notes are an integral part of the financial statements	1 to 27		

For Bharat Kanakia & Associates  
Chartered Accountants  
Membership No: 116361W

Keval Vasant Shah  
(Partner)

Date: 05/09/2023  
Place : Mumbai

UDIN:

For M/s Superior Lime Private Limited  
CIN:U24200MH2013PTC240127



Sanjiv Vasant  
Director  
DIN No. 03036854

Date : 05/09/2023  
Place : Mumbai



Shivam Vasant  
Director  
DIN No. 08512942

Date : 05/09/2023  
Place : Mumbai

## M/S. SUPERIOR LIME PRIVATE LIMITED

Profit and Loss Account for the year ended 31st March, 2023

Amount in ( Thousand)

Particulars	Notes	Year Ended 31.03.2023	Year Ended 31.03.2022
<b>INCOME</b>			
Revenue from operations	20	0	0
Other income	21	0	0
<b>Total Income</b>		<b>0</b>	<b>0</b>
<b>EXPENDITURE</b>			
Purchase of stock in trade	22	0	0
Changes in Inventories of Finished Goods, WIP, Stock in trade	23	0	0
Employee benefits expenses	24	0	0
Finance Costs	25	0	0
Depreciation and amortization expenses	11	0	0
Other expenses	26	45	84
<b>Total Expenses</b>		<b>45</b>	<b>84</b>
<b>Profit before tax</b>		-45	-84
Tax expense:			
(1) Current tax		0	0
(2) Deferred tax		-	-
(3) Short Provision		0	-14
<b>Profit (Loss) for the period after tax</b>		<b>-45</b>	<b>-98</b>
<b>Earnings per equity share of face value of Rs. 10 each</b>			
Basic (in Rs.)	27	-4.46	-9.82
Dilluted (in Rs.)	27	-4.46	-9.82
The accompanying notes are an integral part of the financial statements	1 to 27		

**For Bharat Kanakia & Associates**

Chartered Accountants

Membership No: 116361W

**Keval Vasant Shah**

(Partner)

Date: 05/09/2023

Place : Mumbai

**UDIN:**

**For M/s Superior Lime Private Limited**

CIN:U24200MH2013PTC240127



**Sanjiv Vasant**

Director

DIN No. 03036854

Date : 05/09/2023

Place : Mumbai



**Shivam Vasant**

Director

DIN No. 08512942

Date : 05/09/2023

Place : Mumbai

## M/S. SUPERIOR LIME PRIVATE LIMITED

### NOTE-1: ADDITIONAL NOTES TO FINANCIAL STATEMENTS

#### A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY COMPANY

##### 1 COMPANY INFORMATION

M/s. Superior Lime Private Limited, the company incorporated as on 1st February 2013. Company is engaged in the business of Manufacturing of chemical products.

##### 2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply all material aspects with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Revised Schedule VI to the Companies Act, 2013. Based on the nature of activity carried out by the company and the period between acquisition of assets and their realization into cash or cash equivalent, the company has considered its normal operating cycle as 12 months.

##### 3 SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE COMPANY:

###### 3.1. SYSTEM OF ACCOUNTING:

i) The Company generally follows the mercantile system of accounting. The accounting policies adopted in preparation of Financial Statement are consistent with those followed in the preceding previous year.

ii) Financial statements are based on historical cost.

iii) The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumption that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. The differences between the actual results and the estimates are recognised in the periods in which the results are known / materialize as change in accounting estimate as per AS-5.

###### 3.2. INVESTMENTS

There is no investments held in the books of the company .

###### 3.4. CASH & CASH EQUIVALENT [ FOR THE PURPOSE OF CASH FLOW STATEMENT ] :

Cash comprises of cash in hand & balance with bank.

###### 3.5. FIXED ASSETS AND DEPRECIATION:

###### A. FIXED ASSETS:

Fixed Assets are carried at cost of acquisition or construction less accumulated depreciation less impairment losses, if any. Cost of fixed assets include all duties, non-refundable taxes, levies and costs incurred which are directly attributable for bringing assets into working condition for its intended use.

###### 3.6. REVENUE RECOGNITION :

The Entity recognizes revenue and Cost both on accrual basis. Sale of goods is recognized on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of applicable Taxes. Similarly Cost or expenditure is recognised on receipt of material or services.

###### 3.7. FOREIGN CURRENCY TRANSLATIONS

The Company has not entered into foreign currency transactions during the year

###### 3.8. EARNINGS PER SHARE / DILUTED EARNING PER SHARE:

Basic earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares if any.

###### 3.9. TAXATION:

Provision for Taxation is made on the basis of the taxable profits computed for the current accounting period in accordance with the Income Tax Act, 1961. Deferred tax resulting from timing difference between book profits and tax profits is accounted using the tax rate & tax laws enacted or substantially enacted as on the balance sheet date. Deferred tax Assets determine & carried forward only to the extent that there is virtual certainty that there would be adequate future taxable income against which deferred tax assets can be realized.

###### 3.10. IMPAIRMENT OF ASSETS:

Carrying value of assets at balance sheet date reviewed for impairment & none of the assets have been impaired.

###### 3.11. PROVISIONS & CONTINGENT LIABILITIES:

Necessary provisions are made for present obligations that arise out of past events prior to the Balance Sheet date entailing future outflow of economic resources. Such provisions reflect best estimates based on available information.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

###### 3.12. RETIREMENT BENEFITS

Liabilities in respect of retirement benefits, gratuities shall be paid as per the payment of Gratuities Act, 1972 and shall be accounted for on payment basis. The Company has not employed required number of employees hence no retirement benefits have been provided for.

The company has not provided for gratuity and other retirement benefits as there are no employees who have put in the required number of years of service.

###### 3.13. BORROWING COSTS

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or for sale. All other borrowing costs are recognized as an expense in the period in which they are incurred.

###### 3.14 GOING CONCERN

The financial accounts of the Company are prepared on the assumption of going concern concept.

###### 3.15 ACCOUNTING POLICY

These have been consistently followed as per normal accounting practices.

**M/S. SUPERIOR LIME PRIVATE LIMITED**

**NOTE 2: ADDITIONAL NOTES TO FINANCIAL STATEMENTS**

**B OTHER ADDITIONAL NOTES TO FINANCIAL STATEMENTS**

**4 RELATED PARTY DISCLOSURE:**

(a) List of Related Parties :

Nature of Relationship	Name of Related Parties
Associates	M/s.Shivam Chemical Pvt Ltd
Key Management Personnel	
Party related to Key Management Personnel	Sanjiv Girdharlal Vasant Shivam Sanjiv Vasant

(b) Details of Related Parties Transactions :

Nature of Transactions	(Rs in Thousands)		
	Associates	Key Management Personnel	Party Related to Key Management Personnel
Advances Given	-		
Payment made for Expenses		-	
- a) Salary		-	-
- b) Interest		-	-
- c) Rent		-	-
Balance outstanding as on March 31, 2023 (Cr)	-	-	7,405
Balance outstanding as on March 31, 2023 (Dr)	-	-	-

**5 EARNING PER SHARE**

Particulars	Current Year	Previous Year
Net Profit after Tax and before Extraordinary & Exceptional Items	(44,612)	(98,152)
Net Profit after Tax and after Extraordinary & Exceptional Items	(44,612)	(98,152)
Weighted Average Number of Equity Shares ( Nos. )	10,000	10,000
Earnings Per Share - Basic and Diluted		
- Before Extraordinary & Exceptional Items ( Rs. )	(4)	(10)
- After Extraordinary & Exceptional Items ( Rs. )	(4)	(10)
Face Value per Share ( Rs. )	10	10

**6 PROVISIONS**

Necessary provisions are made for present obligations that arise out of past events prior to the Balance Sheet date entailing future outflow of economic resources. Such provisions reflect best estimates based on available information.

7 There is no contingent liability to be provided.

**8 AUDITORS REMUNERATION:**

Particulars	Current Year	Previous Year
Audit Fees	-	-

9 There is no expenditure of personal nature debited statement of profit and loss.

**10 INFORMATION OF NON RESIDENT SHAREHOLDERS:**

Particulars	Current Year	Previous Year
NIL		

**11 ACCOUNTS PAYABLE & RECEIVABLE**

Sundry debtors and Sundry Creditors and Advances are as per books and subject to confirmation and reconciliation.

**12 CAPITAL AND OTHER COMMITMENTS:**

i. Estimated number of contracts remaining to be executed on capital account and not provided for is Rs. Nil. (Previous year Rs. Nil)

ii. For commitments related to lease arrangements (Nil).

iii. There are no contingent liabilities such as claims against the company, guarantees and other money for which the company is contingently liable for the year ended 31st March, 2023.

13 Previous Year figures are regrouped and rearranged wherever is necessary, to make them comparable with those of the current year's presentation.

**32 PREVIOUS YEAR'S FIGURES**

Previous year figures have been regrouped / rearranged / recast wherever necessary.

As per our report of even date attached  
For M/s. BHARAT KANAKIA & ASSOCIATES  
Chartered Accountants  
Firm Registration No. 116361W

Keval Vasant Shah  
( Partner )

Place : Mumbai  
Date : 05/09/2023  
UDIN:

For M/s. SUPERIOR LIME PRIVATE LIMITED  
CIN: U24200MH2013PTC240127

Sanjiv Vasant  
Director  
DIN: 03036854

Place : Mumbai  
Date:

Shivam Vasant  
Director  
DIN: 08512942

Place : Mumbai  
Date:

**M/S. SUPERIOR LIME PRIVATE LIMITED**

Notes to financial statements for the year ended 31st March, 2023

**3. SHARE CAPITAL**

Amount in ₹ Thousand)

Particulars	Amount in ₹ Thousand)	
	31st March, 2023	31st March, 2022
<b>Authorised</b>		
10,000 Equity shares of Rs.10/- each	100	100
<b>Issued, Subscribed &amp; Paid up</b>		
10,000 Equity shares of Rs.10/- each, fully paid-up	100	100
<b>Total</b>	<b>100</b>	<b>100</b>

**3.1 Reconciliation of shares outstanding at the beginning and at the end of the reporting period**

**Equity Shares**

Particulars	31st March, 2023		31st March, 2022	
	No. of Shares	Amount (in Thousands)	No. of Shares	Amount (in Thousands)
Shares outstanding at the beginning of the year	10,000	100	10,000	100
<b>Shares outstanding at the end of the year</b>	<b>10,000</b>	<b>100</b>	<b>10,000</b>	<b>100</b>

**3.2 Terms/Rights attached to Equity Shares**

"The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share", except as otherwise stated.

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be proportionate to the number of equity shares held by the shareholders.

**3.3 Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:**

Out of the equity shares issued by the company, shares held by its holding company, are as below :

Name of Shareholder	31st March, 2023	31st March, 2022
<b>NOT APPLICABLE</b>		

**3.4 Details of shareholders holding more than 5% shares in the company**

Name of Shareholder	31st March, 2023		31st March, 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sanjiv Vasant	2,500	25%	2,500	25%
Soham Vasant	2,500	25.0%	2,500	25.0%
Gautam Gopikishan Makharia	5,000	50.0%	5,000	50.0%
<b>Total</b>	<b>10,000</b>	<b>100%</b>	<b>10,000</b>	<b>100%</b>

**3.5 Shareholding of Promoters**

Shares held by promoters at the end of the year

Promoter Name	No of Shares	% of Total Shares	% Change During the year
Sanjiv Vasant	2,500	25.00%	0%
Soham Vasant	2,500	25.00%	0%
Gautam Gopikishan Makharia	5,000	50.00%	0%
<b>Total</b>	<b>10,000</b>	<b>100%</b>	<b>0%</b>

**4. RESERVES AND SURPLUS**

Particulars	31st March, 2023	31st March, 2022
<b>a. Surplus/(Deficit) in the statement of profit and loss</b>		
Opening balance	-4,340	-
(+) Net Profit/(Net Loss) For the current year	-45	-4,340
(-) Provision for tax for Previous Assessment Year	-	-
Closing Balance	-4,384	-4,340
<b>Total</b>	<b>-4,384</b>	<b>-4,340</b>

**5 LONG TERM BORROWINGS**

Particulars	31st March, 2023	31st March, 2022
<b>Term Loans from Banks</b>		
- Secured Loans from Banks	-	-
Unsecured Loans from Related Parties	16,255	16,216
<b>Total</b>	<b>16,255</b>	<b>16,216</b>

**6. DEFERRED TAX ASSETS/(LIABILITIES)**

Particulars	31st March, 2023	31st March, 2022
Opening	-	-
Changes During the Year:		
- Due to Timing difference in Depreciation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7. Short Term Borrowings**

Particulars	31st March, 2023	31st March, 2022
From Banks	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**8. TRADE PAYABLES**

Particulars	31st March, 2023	31st March, 2022
<b>Trade Payables</b>		
a) Total outstanding dues of Micro, Small and Medium Enterprises	-	-
b) Total outstanding dues of creditors other than MSME	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Due - MSME	-	-	-	-	-
(iv) Disputed Due - Others	-	-	-	-	-

2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Due - MSME	-	-	-	-	-
(iv) Disputed Due - Others	-	-	-	-	-

**9. OTHER CURRENT LIABILITIES**

Particulars	31st March, 2023	31st March, 2022
Statutory Tax Dues Payable	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**10. SHORT TERM PROVISIONS**

Particulars	31st March, 2023	31st March, 2022
Provision For Tax	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



**12. Non Current Investments**

Particulars	31st March, 2023	31st March, 2022
Other Non Current Investments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**13. DEFERRED TAX ASSETS/(LIABILITIES)**

Particulars	31st March, 2023	31st March, 2022
Opening	-	-
Changes During the Year:		
- Due to Timing difference in Depreciation	-	-
<b>Total</b>	<b>0</b>	<b>-</b>

**14. Other Non Current Assets**

Particulars	31st March, 2023	31st March, 2022
Others	0	0
<b>Total</b>	<b>0</b>	<b>-</b>

**15. TRADE RECEIVABLES**

Particulars	31st March, 2023	31st March, 2022
Trade Receivables (Unsecured and considered good)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**2023**

Sr No	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 years	
(i)	Undisputed Trade Receivables – considered good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables – considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables – considered good	-	-	-	-	-	-

**2022**

Sr No	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 years	
(i)	Undisputed Trade Receivables – considered good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables – considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables – considered good	-	-	-	-	-	-

**16. INVENTORY**

Particulars	31st March, 2023	31st March, 2022
Opening stock	0	0
Less: Closing stock	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**17. CASH AND CASH EQUIVALENTS**

Particulars	31st March, 2023	31st March, 2022
a) Cash Balance		
Cash in hand	-	-
b) Balance with Bank :		
Bank	12	17
<b>Total</b>	<b>12</b>	<b>17</b>

**18. SHORT TERM LOANS AND ADVANCES**

Particulars	31st March, 2023	31st March, 2022
Advance to Creditors for Goods	-	-
Loans & advances to Related Parties-Superior Chemicals & Minerals Pvt Ltd	-	-
Advance tax	-	-
TDS Receivable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19. OTHER CURRENT ASSETS**

Particulars	31st March, 2023	31st March, 2022
Advance to Employees	-	-
Export Refund	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to financial statements for the year ended 31st March, 2023

**20. REVENUE FROM OPERATIONS**

Amount in (Thousands)

Particulars	31st March, 2023	31st March, 2022
Sales - Domestic	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**21. OTHER INCOME**

Particulars	31st March, 2023	31st March, 2022
Interest Income	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**22. Purchase of Stock in Trade**

Particulars	31st March, 2023	31st March, 2022
Purchases - Domestic	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**23. Changes Inventories of Raw Material, WIP, Finished Goods**

Particulars	31st March, 2023	31st March, 2022
Opening stock	0	0
Less: Closing stock	-	-
<b>(Increase) / Decrease in Inventory of Finished Goods</b>	<b>0</b>	<b>0</b>

**24. EMPLOYEE BENEFITS EXPENSE**

Particulars	31st March, 2023	31st March, 2022
Salaries and Wages	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**25. FINANCE COSTS**

Particulars	31st March, 2023	31st March, 2022
Interest Paid to related parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Notes to financial statements for the year ended 31st March, 2023

26. OTHER EXPENSE

Particulars	31st March, 2023	31st March, 2022
Bank Charges	7	4
Professional Fees	38	60
Preliminary & Pre Operative Exp at Mumbai W/O	-	-
Preliminary & Pre Operative Expenses at Khimsar W/O	-	-
Preliminary & Pre Operative Expenses at Sojat W/O	-	-
Preliminary & Pre Operative Financial Expense W/O	-	-
Preliminary & Pre Operative Financial Expense W/O	0.00	0.00
Advances Written Off	0.00	0.00
Sushil Vaishnav Salary A/c	0.00	20.00
<b>Total</b>	<b>45</b>	<b>84</b>

26.1 Payments to the auditor as :

Particulars	31st March, 2023	31st March, 2022
<b>(a) Auditor</b>		
Statutory Audit Fees	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

27. EARNINGS PER SHARE

In accordance with the pronouncements of Accounting Standard 20: Earning per share issued by the Institute of Chartered Accountants of India, there are no potential Equity shares and hence the basic and diluted

Particulars	31st March, 2023	31st March, 2022
<b>Total operations for the year</b>		
Profit/(Loss) attributable to equity shareholders	-45	-98
Weighted average number of equity shares in calculating basic and diluted EPS	10	10
Basic and Diluted Earnings per share	-4.46	-9.82
Face Value per equity share	10	10

M/S. SUPERIOR LIME PRIVATE LIMITED

GROUPINGS TO NOTES

**Note-5 : Long Term Borrowings**

**Amount in ( Thousands)**

Particulars	As at 31 March, 2023	As at 31 March, 2022
<b>Loans and Advances from Related Parties :-</b>		
Bhanu Makharia	8500	8500
Sanjiv Vasant	7405	7366
Gautam Makharia	350	350
<b>TOTAL</b>	<b>16,255</b>	<b>16,216</b>

**Note-7 : Short Term Borrowings**

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Loans repayable on demand		
From Bank-IndusInd Bank Ltd. 650008343915	0	0
Indusind Bank CC A/C	0	0
<b>TOTAL</b>	<b>-</b>	<b>-</b>

M/S. SUPERIOR LIME PRIVATE LIMITED

**Note-8 : Trade Payables**

**Amount in ( Thousands)**

Particulars	As at 31 March, 2023	As at 31 March, 2022
	0	0
	0	0
	0	0
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note-9 : Other Current Liabilities:**

Particulars	As at 31 March, 2023	As at 31 March, 2022
	0	0
	0	0
	0	0
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note-10: Short Term Provisions**

Particulars	As at 31 March, 2023	As at 31 March, 2022
<b>Provision for Taxes</b>		
Provision for Tax A.Y. 2022 - 2023		0
Provision for Tax A.Y. 2023 - 2024	0	
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**M/S. SUPERIOR LIME PRIVATE LIMITED**

**GROUPINGS TO NOTES**

Particulars	Amount in (Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
Accrued Interest On FD With Indusind Bank	0	0	-	-
<b>TOTAL</b>	-	-	-	-

**Note-14 : Other Non Current Assets**

Particulars	Amount in (Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
Others				
NSC for Rajasthan sales tax registration	0	0	-	-
<b>TOTAL</b>	-	-	-	-

**GROUPINGS TO NOTES**

**Note-12 : Trade Receivables**

Particulars	Amount in (Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
	0	0	-	-
	0	0	-	-
<b>TOTAL</b>	-	-	-	-

**Note-17 : Cash and Cash Equivalents**

Particulars	Amount in (Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
<b>A) Cash On Hand</b>				
Cash Balance	0	0	-	-
<b>TOTAL</b>	-	-	-	-
<b>B) Balances with Banks</b>				
Axis Bank Ltd	12	17	11,784	17,396
<b>TOTAL</b>	12	17	11,784	17,396
<b>TOTAL</b>	12	17	11,784	17,396

**M/S. SUPERIOR LIME PRIVATE LIMITED**

**GROUPINGS TO NOTES**

**Note-18 : Short Term Loans and Advances**

Particulars	Amount in (Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
<b>A) Advance Paid to Creditors</b>				
	0	0	-	-
	0	0	-	-
<b>TOTAL</b>	0	0	0	0
<b>B) Loans &amp; advances to Related Parties</b>				
	0	0	-	-
<b>TOTAL</b>	0	0	-	-
<b>C) Advance Tax</b>				
Advance Tax A.Y. 2022-23	0	0	-	-
Advance Tax A.Y. 2023-24	0	0	-	-
<b>TOTAL</b>	-	-	-	-
<b>D) Loans and Advances Others</b>				
	0	0	-	-
<b>TOTAL</b>	-	-	-	-

**GROUPINGS TO NOTES**

**Note-19 : Other Current Assets**

Particulars	Amount in (Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
<b>A) Advance to Employee</b>				
		0	-	-
		0	-	-
<b>TOTAL</b>	0	0	-	-
<b>B) Export Refund</b>				
Export GST Refund	0	0	-	-
<b>TOTAL</b>	-	-	-	-

M/S. SUPERIOR LIME PRIVATE LIMITED

GROUPINGS TO NOTES

Note 20 :- Revenue from Operations

Particulars	Amount in ( Thousands)		Amount in ( ` )	
	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
Gain on Sale of Investment	0	0	-	-
<b>TOTAL</b>	-	-	-	-

Note 22 :- Cost of Materials Consumed

Particulars	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2023	As at 31 March, 2022
	Purchases			-
<b>TOTAL</b>	-	-	-	-

