

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 |
|-----------------------------------------------------------------------------------------|---------|---------------------|---------------------|
| EQUITY AND LIABILITIES | | | |
| Shareholder's funds | | | |
| Share Capital | 3 | 100 | 100 |
| Reserves and surplus | 4 | -4,384 | -4,340 |
| Non-current liabilities | | | |
| Long term borrowings | 5 | 16,255 | 16,216 |
| Deferred Tax Liability | 6 | - | - |
| Current liabilities | | | |
| 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 | - | - |
| TOTAL | | 11,971 | 11,976 |
| ASSETS | | | |
| Non-current assets | | | |
| 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 | - | - |
| Current assets | | | |
| Trade receivables | 15 | - | - |
| Inventories | 16 | - | - |
| Cash and cash equivalents | 17 | 12 | 17 |
| Short term loans & advances | 18 | - | - |
| Other Current Assets | 19 | - | - |
| TOTAL | | 11,971 | 11,976 |
| 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 |
|-------------------------------------------------------------------------|---------|--------------------------|--------------------------|
| INCOME | | | |
| Revenue from operations | 20 | 0 | 0 |
| Other income | 21 | 0 | 0 |
| Total Income | | 0 | 0 |
| EXPENDITURE | | | |
| 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 |
| Total Expenses | | 45 | 84 |
| Profit before tax | | -45 | -84 |
| Tax expense: | | | |
| (1) Current tax | | 0 | 0 |
| (2) Deferred tax | | - | - |
| (3) Short Provision | | 0 | -14 |
| Profit (Loss) for the period after tax | | -45 | -98 |
| Earnings per equity share of face value of Rs. 10 each | | | |
| 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

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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 |
| Authorised | | |
| 10,000 Equity shares of Rs.10/- each | 100 | 100 |
| Issued, Subscribed & Paid up | | |
| 10,000 Equity shares of Rs.10/- each, fully paid-up | 100 | 100 |
| Total | 100 | 100 |

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 |
| Shares outstanding at the end of the year | 10,000 | 100 | 10,000 | 100 |

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 |
|-----------------------|------------------|------------------|
| NOT APPLICABLE | | |

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% |
| Total | 10,000 | 100% | 10,000 | 100% |

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% |
| Total | 10,000 | 100% | 0% |

4. RESERVES AND SURPLUS

| Particulars | 31st March, 2023 | 31st March, 2022 |
|-----------------------------------------------------------------|------------------|------------------|
| a. Surplus/(Deficit) in the statement of profit and loss | | |
| 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 |
| Total | -4,384 | -4,340 |

5 LONG TERM BORROWINGS

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

6. DEFERRED TAX ASSETS/(LIABILITIES)

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

7. Short Term Borrowings

| Particulars | 31st March, 2023 | 31st March, 2022 |
|--------------|------------------|------------------|
| From Banks | 0 | 0 |
| Total | 0 | 0 |

8. TRADE PAYABLES

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

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 |
| Total | 0 | 0 |

10. SHORT TERM PROVISIONS

| Particulars | 31st March, 2023 | 31st March, 2022 |
|-------------------|---------------------|---------------------|
| Provision For Tax | 0 | 0 |
| Total | 0 | 0 |

12. Non Current Investments

| Particulars | 31st March, 2023 | 31st March, 2022 |
|-------------------------------|------------------|------------------|
| Other Non Current Investments | 0 | 0 |
| Total | 0 | 0 |

13. DEFERRED TAX ASSETS/(LIABILITIES)

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

14. Other Non Current Assets

| Particulars | 31st March, 2023 | 31st March, 2022 |
|--------------|------------------|------------------|
| Others | 0 | 0 |
| Total | 0 | - |

15. TRADE RECEIVABLES

| Particulars | 31st March, 2023 | 31st March, 2022 |
|------------------------------------------------------|------------------|------------------|
| Trade Receivables (Unsecured and considered good) | 0 | 0 |
| Total | 0 | 0 |

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 |
| Total | 0 | 0 |

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 |
| Total | 12 | 17 |

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 | - | - |
| Total | - | - |

19. OTHER CURRENT ASSETS

| Particulars | 31st March, 2023 | 31st March, 2022 |
|----------------------|---------------------|---------------------|
| Advance to Employees | - | - |
| Export Refund | - | - |
| Total | - | - |

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 |
| Total | 0 | 0 |

21. OTHER INCOME

| Particulars | 31st March, 2023 | 31st March, 2022 |
|-----------------|---------------------|---------------------|
| Interest Income | 0 | 0 |
| Total | 0 | 0 |

22. Purchase of Stock in Trade

| Particulars | 31st March, 2023 | 31st March, 2022 |
|----------------------|---------------------|---------------------|
| Purchases - Domestic | 0 | 0 |
| Total | 0 | 0 |

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

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

24. EMPLOYEE BENEFITS EXPENSE

| Particulars | 31st March, 2023 | 31st March, 2022 |
|--------------------|---------------------|---------------------|
| Salaries and Wages | 0 | 0 |
| Total | 0 | 0 |

25. FINANCE COSTS

| Particulars | 31st March, 2023 | 31st March, 2022 |
|----------------------------------|---------------------|---------------------|
| Interest Paid to related parties | 0 | 0 |
| Total | 0 | 0 |

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 |
| Total | 45 | 84 |

26.1 Payments to the auditor as :

| Particulars | 31st March, 2023 | 31st March, 2022 |
|----------------------|---------------------|---------------------|
| (a) Auditor | | |
| Statutory Audit Fees | 0 | 0 |
| Total | 0 | 0 |

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 |
|-------------------------------------------------------------------------------|---------------------|---------------------|
| Total operations for the year | | |
| 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 |
|---------------------------------------------------|-------------------------|-------------------------|
| Loans and Advances from Related Parties :- | | |
| Bhanu Makharia | 8500 | 8500 |
| Sanjiv Vasant | 7405 | 7366 |
| Gautam Makharia | 350 | 350 |
| TOTAL | 16,255 | 16,216 |

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 |
| TOTAL | - | - |

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 |
| TOTAL | - | - |

Note-9 : Other Current Liabilities:

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|--------------|-------------------------|-------------------------|
| | 0 | 0 |
| | 0 | 0 |
| | 0 | 0 |
| TOTAL | - | - |

Note-10: Short Term Provisions

| Particulars | As at 31 March, 2023 | As at 31 March, 2022 |
|------------------------------------|-------------------------|-------------------------|
| Provision for Taxes | | |
| Provision for Tax A.Y. 2022 - 2023 | | 0 |
| Provision for Tax A.Y. 2023 - 2024 | 0 | |
| TOTAL | - | - |

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 | - | - |
| TOTAL | - | - | - | - |

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 | - | - |
| TOTAL | - | - | - | - |

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 | - | - |
| TOTAL | - | - | - | - |

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 |
| A) Cash On Hand | | | | |
| Cash Balance | 0 | 0 | - | - |
| TOTAL | - | - | - | - |
| B) Balances with Banks | | | | |
| Axis Bank Ltd | 12 | 17 | 11,784 | 17,396 |
| TOTAL | 12 | 17 | 11,784 | 17,396 |
| TOTAL | 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 |
| A) Advance Paid to Creditors | | | | |
| | 0 | 0 | - | - |
| | 0 | 0 | - | - |
| TOTAL | 0 | 0 | 0 | 0 |
| B) Loans & advances to Related Parties | | | | |
| | 0 | 0 | - | - |
| TOTAL | 0 | 0 | - | - |
| C) Advance Tax | | | | |
| Advance Tax A.Y. 2022-23 | 0 | 0 | - | - |
| Advance Tax A.Y. 2023-24 | 0 | 0 | - | - |
| TOTAL | - | - | - | - |
| D) Loans and Advances Others | | | | |
| | 0 | 0 | - | - |
| TOTAL | - | - | - | - |

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 |
| A) Advance to Employee | | | | |
| | | 0 | - | - |
| | | 0 | - | - |
| TOTAL | 0 | 0 | - | - |
| B) Export Refund | | | | |
| Export GST Refund | 0 | 0 | - | - |
| TOTAL | - | - | - | - |

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 | - | - |
| TOTAL | - | - | - | - |

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 | | | - |
| TOTAL | - | - | - | - |

