CLIENT COPY

Acknowledgement Number:603147461141024 **Date of filing : 14-Oct-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AASCS6923M		
Name	M/S SUPERIOR LIME PRIVATE LIMITED		
Address	108, Hubtown Solaris, N. S. Phadke Marg, Andheri (East). , Mumbai , 19-Maharashtra, 91-INDIA, 400069		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	603147461141024

Taxable Income and Tax Details	Current Year business loss, if any	1	8,282
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by S A N J I V VASANT in the capacity of Director having PAN AABPV6716D from IP address 183.87.170.241 on 14-Oct-2024 15:11:07 at MUMBAI (Place) DSC Sl.No & Issuer 3005152 & 110642975052303CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated Barcode/QR Code

AASCS6923M06603147461141024d51909e7ee2fedc8b8c7b93e07a7846a8408567b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2024-2025

Name : M/s Superior Lime Private Limited

Address : 108
Hubtown Solaris
N. S. Phadke Marg
Andheri (East)., Mumbai - 400 069

Previous Year : 2023-2024
PAN : AASCS 6923 M

Date of Incorporation : 01-Feb-2013
Status : Domestic Company

Statement of Income

		Rs.	Rs.	Rs.
■ **Profits and gains of Business or Profession**				
Business-1				
Net Profit Before Tax as per P & L a/c			-8,282	
Income chargeable under the head "Business and Profession"				-8,282
Total				-8,282
Unabsorbed Losses - C/F	*1*			8,282
Less - Brought forward losses set off	*3*			0
■ **Total Income**				0
Tax on total income				0
Minimum Alternative Tax	*2*		0	

Schedule 1

Description	Unabsorbed Loss
Ordinary Business Loss	8,282

Schedule 2

Minimum alternative tax

Net profit after tax (A)	-8,282
Book Profit (A + B - C)	-8,282
Mat on book profit	0
Mat with SC & Cess on book profit	0
Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?	No
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c	Yes

Bank A/cs

Bank Accounts in India

Bank Name and Account No.	IFS Code	Type of Account
Axis Bank - 913020011217144	UTIB0000064	Current

For M/s Superior Lime Private Limited

Date : 06-Nov-2024
Place : Mumbai

Authorised Signatory

Name: M/s Superior Lime Private Limited **A. Y. 2024-2025**

Schedule 3

Brought forward losses set off

Brought forward losses	1	2	3	4	5	6	7	8	>8	Total loss
Asst.Year -->	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17		B/F
Date on which return filed	19-Oct-23	22-Oct-22								
Ordinary business loss	44,612	84,092								1,28,704

Losses set off and C/F	House Property	Speculative business	Specified business	Ordinary business	LTCG	STCG	Other sources	Total loss set off	Unabsorbed B/F loss - C/F
Ordinary business loss								0	1,28,704
Total								0	1,28,704

Sanjay Vasani

[M/S SUPERIOR LIME PRIVATE LIMITED]

Bharat Kanakia & Associates.
CHARTERED ACCOUNTANTS
602, Abhinandanswami CHS. Ltd.,
Plot No –21, Road N0-25,
Sion, Mumbai – 400 022.
Tel – 2401 8888

INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF
SUPERIOR LIME PRIVATE LIMITED

1. Report on the Financial Statements

We have audited the accompanying financial statements of **M/S. SUPERIOR LIME PRIVATE LIMITED** ('the Company') which comprise the balance sheet as at 31st March,2024, the statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in sub section (5) of Section 134 of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India, including Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under sub section (10) of section 143 of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the effectiveness of such controls. An Audit also includes evaluating the appropriateness

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of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(i) In the case of the balance sheet, of the state of affairs of the company as at 31st March 2024;

(ii) In the case of the statement of profit and loss, of the Profit/Loss for the year ended 31st March 2024;

5. Report on other Legal and Regulatory Requirements

I) This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the order"), as amended, issued by the central Government of India in terms of sub – section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, the said order is not applicable to the company.

II) As required by sub section (3) of section 143 of the act, we report that:

a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

c) the Balance Sheet, Statement of Profit and Loss Account dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of written representation received from the directors, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of section 164 (2) of the Act.

Bharat Kanakia & Associates
MUMBAI
F.R.N. 116361W
CHARTERED ACCOUNTANTS

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f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in ***"Annexure A".***

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigation which can impact the financial position of the Company in its financial statements.

ii. The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There is no such amount which is to be transferred to the Investor Education and Protection fund by the company during the year ended March 31, 2024.

For Bharat Kanakia & Associates
Chartered Accountants

Partner

Membership No. 109356
Firm Regn No. 116361W

Date: 06/09/2024
UDIN: 24109356BKEDJZ1150

Bharat Kanakia & Associates MUMBAI F.R.N. 116361W CHARTERED ACCOUNTANTS

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"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of SUPERIOR LIME PRIVATE LIMITED Company

1 **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **M/s. SUPERIOR LIME PVT LTD** Company ("the Company") as of 31st March, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

2 **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detention of frauds and errors, the accuracy and completeness of accounting records, and the timely preparation of the reliable financial information, as required under companies Act, 2013 ('the act").

3 **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note of Internal Financial controls over Financial Reporting (the "Guidance Note") and the standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial control and, both issued by the Institute of Chartered Accountants of India. Those standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining and understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based

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on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

4 Meaning of Internal financial controls over financial reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statements for external purpose in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

(I) Pertain to the maintenance of records that, in reasonable details, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(II) Provides reasonable assurance that transactions are recorded as necessary to permit preparations of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of the company are being made in accordance with authorizations of management and directors of the company; and

(III) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

5 Inherent Limitations of Internal Financial Controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

6 Opinion

In our opinion, according to the information and explanation provided to us, the company has, in all material respects, an adequate internal financial control system over financial reporting and such

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internal controls over financial reporting were operating effectively as at 31st March, 2024, based on the internal control over financial reporting criteria established by the company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over financial reporting issued by the Institute of Chartered Accountants of India.

7 Explanatory paragraph

We have also audited, in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India, as specified under section 143(10) of the Act, the financial Statements of the company, which comprises the balance sheet as at 31st March, 2024, and the related Profit & Loss Statement for the year then ended, and a summary of significant accounting policies and other explanatory information, and expressed unqualified opinion.

For Bharat Kanakia & Associates
Chartered Accountants

Partner

Membership No. 109356
Firm Regn No. 116361W

Date:06/09/2024
UDIN: 24109356BKEDJZ1150

Bharat Kanakia & Associates MUMBAI F.R.N. 116361W CHARTERED ACCOUNTANTS

M/S. SUPERIOR LIME PRIVATE LIMITED

Balance Sheet as at 31st March, 2024

Amount in (Thousand)

Particulars	Notes	As at 31.03.2024	As at 31.03.2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share Capital	3	100	100
Reserves and surplus	4	-4,392	-4,384
Non-current liabilities			
Long term borrowings	5	16,275	16,255
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		**11,983**	**11,971**
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	24	12
Short term loans & advances	18	-	-
Other Current Assets	19	-	-
TOTAL		**11,983**	**11,971**
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: 06/09/2024
Place : Mumbai
UDIN: 24109356BKEDJZ1150

Bharat Kanakia & Associates
Mumbai
F.R.N. 116361W
Chartered Accountants

For M/s Superior Lime Private Limited
CIN:U24200MH2013PTC240127

Sanjiv Vasant
Director
DIN No. 03036854

Date : 06/09/2024
Place : Mumbai

Shivam Vasant
Director
DIN No. 08512942

Date : 06/09/2024
Place : Mumbai

M/S. SUPERIOR LIME PRIVATE LIMITED

Profit and Loss Account for the year ended 31st March, 2024

Amount in (Thousand)

Particulars	Notes	Year Ended 31.03.2024	Year Ended 31.03.2023
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	8	45
Total Expenses		**8**	**45**
Profit before tax		-8	-45
Tax expense:			
(1) Current tax		0	0
(2) Deferred tax		-	-
(3) Short Provision		0	0
Profit (Loss) for the period after tax		**-8**	**-45**
Earnings per equity share of face value of Rs. 10 each			
Basic (in Rs.)	27	-0.83	-4.46
Dilluted (in Rs.)	27	-0.83	-4.46
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: 06/09/2024
Place : Mumbai
UDIN: 24109356BKEDJZ1150

Bharat Kanakia & Associates
Mumbai
F.R.N. 116361W
Chartered Accountants

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CIN:U24200MH2013PTC240127

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Director
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Date : 06/09/2024
Place : Mumbai

Shivam Vasant
Director
DIN No. 08512942
Date : 06/09/2024
Place : Mumbai

M/S. SUPERIOR LIME PRIVATE LIMTED

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 LIMTED

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 :

(Rs in Thousands)

Nature of Transactions	Associates	Key Management Personnel	Party Related toKey Management
Advances Given	-		
Payment made for Expenses		-	
- a) Salary		-	-
- b) Interest		-	-
- c) Rent		-	-
Balance outstanding as on March 31, 2024(Cr)	-	-	7,425
Balance outstanding as on March 31, 2024(Dr)	-	-	-

5 EARNING PER SHARE

Particulars	Current Year	Previous Year
Net Profit after Tax and before Extraordinary & Exceptional Items	-8,282	-44,612
Net Profit after Tax and after Extraordinary & Exceptional Items	-8,282	-44,612
Weighted Average Number of Equity Shares (Nos.)	10,000	10,000
Earnings Per Share - Basic and Diluted		
- Before Extraordinary & Exceptional Items (Rs.)	-1	-4
- After Extraordinary & Exceptional Items (Rs.)	-1	-4
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		

Bharat Kejriwal & Associates Mumbai F.R.N. 116361W Chartered Accountants

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 : 06/09/2024
UDIN: 24109356BKEDJZ1150

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

Sanjiv Vasant
Director
DIN: 03036854

Place : Mumbai
Date: 06/09/2024

Shivam Vasant
Director
DIN: 08512942

Place : Mumbai
Date: 06/09/2024

Bharat Kanakia & Associates
Mumbai
F.R.N. 116361W
Chartered Accountants

M/S. SUPERIOR LIME PRIVATE LIMITED

Notes to financial statements for the year ended 31st March, 2024

3. SHARE CAPITAL Amount in ₹ Thousand)

Particulars	31st March, 2024	31st March, 2023
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, 2024		31st March, 2023	
	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, 2024	31st March, 2023
NOT APPLICABLE		

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

Name of Shareholder	31st March, 2024		31st March, 2023	
	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, 2024	31st March, 2023
a. Surplus/(Deficit) in the statement of profit and loss		
Opening balance	-4,384	-4,340
(+) Net Profit/(Net Loss) For the current year	-8	-45
(-) Provision for tax for Previous Assessment Year	-	-
Closing Balance	**-4,392**	**-4,384**
Total	**-4,392**	**-4,384**

5 LONG TERM BORROWINGS

Particulars	31st March, 2024	31st March, 2023
Term Loans from Banks		
- Secured Loans from Banks	-	-
Unsecured Loans from Related Parties	16,275	16,255
Total	**16,275**	**16,255**

6. DEFERRED TAX ASSETS/(LIABILITIES)

Particulars	31st March, 2024	31st March, 2023
Opening	-	-
Changes During the Year:		
- Due to Timing difference in Depreciation	-	-
Total	-	-

7. Short Term Borrowings

Particulars	31st March, 2024	31st March, 2023
From Banks	0	0
Total	**0**	**0**

8. TRADE PAYABLES

Particulars	31st March, 2024	31st March, 2023
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 then 1 year	1-2 years	2-3 years	More then 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 then 1 year	1-2 years	2-3 years	More then 3 years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	-	-	-	-	-
(iii)	Disputed Due - MSME	-	-	-	-	-
(iv)	Disputed Due - Others	-	-	-	-	-

9. OTHER CURRENT LIABILITIES

Particulars	31st March, 2024	31st March, 2023
Statutory Tax Dues Payable	0	0
Total	**0**	**0**

10. SHORT TERM PROVISIONS

Particulars	31st March, 2024	31st March, 2023
Provision For Tax	0	0
Total	**0**	**0**

SUPERIOR LIME PRIVATE LIMITED

Notes to financial statements for the year ended 31st March, 2024

11. Property, Plant & Equipment

(Amount in Thousands)

Fixed Assets	Gross Block				Depreciation/Amortisation				Net Block	
	As at 1.04.2022	Additions	Deductions/ Adjustment	As at 31.03.2023	As at 01.04.2022	For the Year	Deductions/ Adjustment	As at 31.03.2023	As at 31.03.2023	As at 31.03.2022
Tangible Asset										
Land at Site Development	11,959	0	0	11,959	0	0	0	11,959	11,959	11,959
	11,959	**0**	**0**	**11,959**	**0**	**0**	**0**	**11,959**	**11,959**	**11,959**
Intangible Asset	0	0	0	0	0	0		0	0	0
Total	**11,959**	**0**	**0**	**11,959**	**0**	**0**	**0**	**11,959**	**11,959**	**11,959**
Previous Year										

12. Non Current Investments

Particulars	31st March, 2024	31st March, 2023
Other Non Current Investments	0	0
Total	**0**	**0**

13. DEFERRED TAX ASSETS/(LIABILITIES)

Particulars	31st March, 2024	31st March, 2023
Opening	-	-
Changes During the Year:		
- Due to Timing difference in Depreciation	-	-
Total	**0**	**-**

14.Other Non Current Assets

Particulars	31st March, 2024	31st March, 2023
Others	0	0
Total	**0**	**-**

15. TRADE RECEIVABLES

Particulars	31st March, 2024	31st March, 2023
Trade Receivables (Unsecured and considered good)	0	0
Total	**0**	**0**

2023

Sr No	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(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					
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(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, 2024	31st March, 2023
Opening stock	0	0
Less: Closing stock	0	0
Total	**0**	**0**

17. CASH AND CASH EQUIVALENTS

Particulars	31st March, 2024	31st March, 2023
a) Cash Balance		
Cash in hand	-	-
b) Balance with Bank :		
Bank	24	12
Total	**24**	**12**

18. SHORT TERM LOANS AND ADVANCES

Particulars	31st March, 2024	31st March, 2023
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, 2024	31st March, 2023
Advance to Employees	-	-
Export Refund	-	-
Total	**-**	**-**

Notes to financial statements for the year ended 31st March, 2024

20. REVENUE FROM OPERATIONS

Amount in (Thousands)

Particulars	31st March, 2024	31st March, 2023
Sales - Domestic	0	0
Total	**0**	**0**

21. OTHER INCOME

Particulars	31st March, 2024	31st March, 2023
Interest Income	0	0
Total	**0**	**0**

22. Purchase of Stock in Trade

Particulars	31st March, 2024	31st March, 2023
Purchases - Domestic	0	0
Total	**0**	**0**

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

Particulars	31st March, 2024	31st March, 2023
Opening stock	0	0
Less: Closing stock	-	-
(Increase) / Decrease in Inventory of Finished Goods	**0**	**0**

24. EMPLOYEE BENEFITS EXPENSE

Particulars	31st March, 2024	31st March, 2023
Salaries and Wages	0	0
Total	**0**	**0**

25. FINANCE COSTS

Particulars	31st March, 2024	31st March, 2023
Interest Paid to related parties	0	0
	0	**0**

26. OTHER EXPENSE

Particulars	31st March, 2024	31st March, 2023
Bank Charges	5	7
Professional Fees	-	38
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	0.00
Profession Tax	2.50	0.00
Total	**7**	**45**

Notes to financial statements for the year ended 31st March, 2024

26.1 Payments to the auditor as :

Particulars	31st March, 2024	31st March, 2023
(a)Auditor		
Statutory Audit Fees	0	0
Total	**0**	**0**

27.EARNINGS PER SHARE

of Chartered Accountants of India, there are no potential Equity shares and hence the basic and diluted Earnings per share are the same.

Particulars	31st March, 2024	31st March, 2023
Total operations for the year		
Profit/(Loss) attributable to equity shareholders	-8	-45
Weighted average number of equity shares in calculating basic and diluted EPS	10	10
Basic and Diluted Earnings per share	-0.83	-4.46
Face Value per equity share	10	10

M/S. SUPERIOR LIME PRIVATE LIMTED

GROUPINGS TO NOTES

Note-5 : Long Term Borrowings — Amount in (Thousands)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Loans and Advances from Related Parties :-		
Bhanu Makharia	8500	8500
Sanjiv Vasant	7425	7405
Gautam Makharia	350	350
TOTAL	**16,275**	**16,255**

Note-7 : Short Term Borrowings

Particulars	As at 31 March, 2024	As at 31 March, 2023
(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 LIMTED

Note-8 : Trade Payables — Amount in (Thousands)

Particulars	As at 31 March, 2024	As at 31 March, 2023
	0	0
	0	0
	0	0
TOTAL	-	-

Note-9 : Other Current Liabilities:

Particulars	As at 31 March, 2024	As at 31 March, 2023
	0	0
	0	0
	0	0
TOTAL	-	-

Note-10: Short Term Provisions

Particulars	As at 31 March, 2024	As at 31 March, 2023
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 LIMTED

GROUPINGS TO NOTES

Note-12 : Non Current Investment — Amount in (Thousands)

Particulars	As at 31 March, 2024	As at 31 March, 2023
Accrued Interest On FD With IndusInd Bank	0	0
TOTAL	-	-

Note-14 : Other Non Current Assets

Particulars	As at 31 March, 2024	As at 31 March, 2023
Others		
NSC for Rajasthan sales tax registation	0	0
TOTAL	-	-

GROUPINGS TO NOTES

Note-12 : Trade Receivables — Amount in (Thousands)

Particulars	As at 31 March, 2024	As at 31 March, 2023
	0	0
	0	0
TOTAL	-	-

Note-17 : Cash and Cash Equivalents

Particulars	As at 31 March, 2024	As at 31 March, 2023
A) Cash On Hand		
Cash Balance	0	0
TOTAL	-	-
B) Balances with Banks		
Axis Bank Ltd	24	12
TOTAL	**24**	**12**
TOTAL	**24**	**12**

M/S. SUPERIOR LIME PRIVATE LIMTED

GROUPINGS TO NOTES

Note-18 : Short Term Loans and Advances — Amount in (Thousands)

Particulars	As at 31 March, 2024	As at 31 March, 2023
A) Advance Paid to Creditors		
	0	0
	0	0
TOTAL	**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 — Amount in (Thousands)

Particulars	As at 31 March, 2024	As at 31 March, 2023
A) Advance to Employee		
		0
		0
TOTAL	**0**	**0**
B) Export Refund		
Export GST Refund	0	0
TOTAL	-	-