

**BALANCE SHEET AS AT MARCH 31, 2021**

(Amount in Rs.)

Particulars	Note No.	As at 31/03/2021 (As per IND AS)	As at 31/03/2020 (As per IND AS)
<b>(1) ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	7	4,866,728.04	5,247,635.70
(b) Capital work in progress			
(c) Investment property			
(d) Goodwill			
(e) Other Intangible Assets			
(b) Financial Assets			
(i) Investments	8	5,980,612.35	2,148,723.00
(ii) Loans			-
(iii) Others financial assets	9	461,172.00	425,942.00
(e) Deferred tax assets (net)	20		-
(c) Other non-current assets	10	10,288,797.11	10,420,711.59
<b>Current assets</b>			
(a) Inventories	11		-
(b) Financial Assets			-
(i) Investments			-
(ii) Trade receivables	12	766,527.80	1,826,592.80
(iii) Cash and cash equivalents	13	423,631.11	514,957.73
(iv) Bank balances other than (ii) above			-
(v) Loans	14	8,544,657.00	8,139,657.00
(vi) Others Financial Assets	15	40,000.00	40,000.00
(c) Current Tax Assets (Net)			-
(d) Other Current Assets	16	2,635,268.79	2,315,607.79
<b>Total Assets</b>		<b>34,007,394.20</b>	<b>31,079,827.61</b>
<b>(2) EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	17	30,000,000.00	30,000,000.00
(b) Other Equity	18	459,132.40	-5,803,508.45
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			-
(i) Borrowings	19	-	-
(ii) Other financial liabilities			-
(b) Provisions			-
(c) Deferred tax liabilities (Net)	20	444,190.00	411,467.00
(d) Other Non Current Liabilities			-
<b>Current liabilities</b>			
(a) Financial Liabilities			-
(i) Borrowings	21	285,752.00	5,047,585.00
(ii) Trade payables	22	87,883.00	203,071.00
(iii) Other financial liabilities	23	158,280.00	107,845.00
(b) Other current liabilities	24	983,489.80	259,361.06
(c) Provisions	25	1,588,667.00	854,007.00
(d) Current Tax Liabilities (Net)			-
<b>Total Equity and Liabilities</b>		<b>34,007,394.20</b>	<b>31,079,827.61</b>

The above Statement of Balance Sheet should be read in conjunction with accompanying notes

This is the Statement of Balance Sheet referred to in our report of even date

For and on Behalf of the Board of Directors

As per our separate report of even date attached

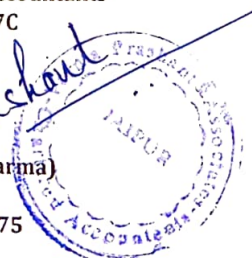
FOR MAYUR GLOBAL PVT LIMITED

For Varma Prashant & Associates  
Chartered Accountants  
FRN: 005787C

  
(Rajendra Kumar Poddar)  
Director  
DIN: 00143571

  
(Akhilesh Poddar)  
Director  
DIN: 5117029

  
(Prashant Varma)  
Partner  
M.NO.: 073775



PLACE: Jaipur  
DATE: 25.06.2021

Address: B-5, VRINDAVAN APARTMENT, VRINDAVAN VIHAR, KING'S ROAD, JAIPUR 302019

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2021**

(Amount in Rs.)

Particulars	Note No.	As at 31/03/2021 (As per IND AS)	As at 31/03/2020 (As per IND AS)
I. Revenue from operations	26		-
II. Other Income	27	4,654,858.00	4,654,520.00
<b>III. Total Revenue (I + II)</b>		<b>4,654,858.00</b>	<b>4,654,520.00</b>
IV. Expenses:			
Cost of materials consumed	28		-
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	29		-
Employees benefit expense	30	486,060.00	993,064.00
Finance cost	31	181,728.00	599,479.80
Depreciation and amortization expense	32	512,822.14	636,585.23
Other expenses	33	347,305.36	711,865.56
<b>Total Expenses</b>		<b>1,527,915.50</b>	<b>2,940,994.59</b>
<b>V. Profit before exceptional &amp; extraordinary items &amp; tax (III - IV)</b>		<b>3,126,942.50</b>	<b>1,713,525.41</b>
VI. Exceptional Items	34	-3,868,421.35	10,742,390.75
<b>IX. Profit before tax (VII - VIII)</b>		<b>6,995,363.85</b>	<b>-9,028,865.34</b>
X. Tax expense:			
(1) Current tax	35	700,000.00	490,000.00
(2) Deferred tax		32,723.00	304,808.00
(3) Short/(excess) provision reverses			-228,864.00
(4) MAT Provision			
<b>XI. Profit(Loss) for the period from continuing operations (IX-X)</b>		<b>6,262,640.85</b>	<b>-9,594,809.34</b>
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
<b>XIV. Profit/(Loss) from Discontinuing operations (after Tax) (XII - XIII)</b>			
<b>XV. Profit/(Loss) for the period (XI + XIV)</b>		<b>6,262,640.85</b>	<b>-9,594,809.34</b>
Other Comprehensive Income			
Income Tax Effect			
<b>Other Comprehensive Income, Net of Taxes</b>			
<b>Total Comprehensive Income</b>		<b>6,262,640.85</b>	<b>-9,594,809.34</b>
XVI. Earning per equity share:	42		
(1) Basic		2.41	-3.69
(2) Diluted		2.41	-3.69

The above Standalone Statement of Balance Sheet should be read in conjunction with accompanying notes

This is the Standalone Statement of Balance Sheet referred to in our report of even date

For and on Behalf of the Board of Directors


As per our separate report of even date attached

FOR MAYUR GLOBAL PVT LIMITED

For Varma Prashant & Associates  
Chartered Accountants  
FRN: 005787C

  
(Rajendra Kumar Poddar)  
Director  
DIN: 00143571

  
(Akhilesh Poddar)  
Director  
DIN: 5117029

  
(Prashant Varma)  
Partner  
M.NO.: 073775



PLACE: Jaipur  
DATE: 25.06.2021



**MAYUR GLOBAL PRIVATE LTD**  
**CIN: U19202RJ2013PTC041644**  
**Registered Office: B-5, VRINDAVAN APARTMENT, VRINDAVAN VIHAR, KING'S ROAD, JAIPUR Jaipur RJ 302019**

**Note No. 7 : Property, Plant and Equipment**

Particulars	Gross Carrying Amount			Accumulated Depreciation			Net Carrying Amount as at March 31, 2021
	As At April 1, 2020	Additions During the Period	Disposals During the Period	As at March 31, 2021	As At April 1, 2020	For the Year 2020-21	
Factory Land & Building	5,592,938.00	-	-	5,592,938.00	1,205,424.00	176,752.00	4,210,762.00
Plant & Machinery	647,325.87	-	-	647,325.87	441,509.60	63,072.80	142,743.44
Office Equipments	622,529.00	-	-	622,529.00	586,663.00	4,242.00	31,624.00
Motor Vehicles	-	-	-	-	-	-	-
Electric Installation	381,029.00	-	-	381,029.00	240,293.00	36,906.00	103,830.00
Furniture & Fixture	1,156,751.16	-	-	1,156,751.16	717,262.40	99,934.86	339,553.90
Computer	764,202.00	-	-	764,202.00	725,987.30	-	38,214.70
<b>TOTAL</b>	<b>9164775.03</b>	<b>0.00</b>	<b>0.00</b>	<b>9164775.03</b>	<b>3917139.30</b>	<b>380907.66</b>	<b>4866728.04</b>

**MAYUR GLOBAL PRIVATE LTD**

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RJ 302019

(Amount in Rs.)

**Note-8 Non- Current Investments**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	Mayur leather products limited 716241 equity shares@Rs 10 Each @8.35 MV as on 31/03/2021 & @3.00 as on 31/03/2020 respectively	5,980,612.35	2,148,723.00
<b>TOTAL</b>		<b>5,980,612.35</b>	<b>2,148,723.00</b>

**Note-9 Others Financial Assets**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Security Deposits</b>		
	Deposit with JvvnI	429,114.00	393,884.00
	Deposit with Water connection	1,440.00	1,440.00
	Security against Bank guarantee with Canara Bank		
	Deposit with Sales tax Department	30,618.00	30,618.00
	<b>TOTAL</b>	<b>461,172.00</b>	<b>425,942.00</b>

**Note-10 Other Non Current Asset**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
1	Lease Prepayment (Land)	10,288,797.11	10,420,711.59
	<b>TOTAL</b>	<b>10,288,797.11</b>	<b>10,420,711.59</b>

**Note-11 Inventories**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
1	Raw Material		
2	Work In process		
3	Finished Goods		
	<b>TOTAL</b>		-

(Refer Note 4.2 of accounting policy for valuation policy of inventories)

**Note-12 Trade Receivable**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Sundry Debtors</b>	<b>766,527.80</b>	<b>1,826,592.80</b>
	Meenakshi Mathur	400,000.00	400,000.00
	VARMA PRASHANT & ASSOCIATES		-
	Add on Safety	125,125.80	125,125.80
	DA CONSULTANTS		
	Josheph Leslie & co.LLP	9,232.00	9,232.00
	Mayur Leather products Ltd	232,170.00	1,292,235.00
	<b>Total Trade Receivables</b>		
	<b>TOTAL</b>	<b>766,527.80</b>	<b>1,826,592.80</b>



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RJ 302019**

(Amount in Rs.)

**Note-13 Cash & Cash Equivalent**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Cash &amp; Cash Equivalent</b>		
1	<b>Bank Balance</b>		
	- In Fixed Deposit		
	- In Current Account and Deposit Account	36,856.11	113,311.73
2	<b>-Cash on Hand</b>		
	In Local Currency	386,775.00	401,646.00
	<b>TOTAL</b>	<b>423,631.11</b>	<b>514,957.73</b>

**Note-14 Short Term Loans & Advances**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Unsecured, Considered Goods</b>		
1	HML Software Pvt Ltd	1,980,082.00	1,980,082.00
2	Jagdish Rai Doda		-
3	Seema Anand Upadhyay	2,217,534.00	2,082,534.00
4	Seema Gupta Upadyay	4,347,041.00	4,077,041.00
	<b>TOTAL</b>	<b>8,544,657.00</b>	<b>8,139,657.00</b>

**Note-15 Others Financial Assets**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	Accrued Dividend income		
	Interest receivable on FD and security deposit/loan		-
	Income Tax Deposit against Appeal F.Y. 2014-15	40,000.00	40,000.00
	<b>TOTAL</b>	<b>40,000.00</b>	<b>40,000.00</b>

**Note-16 Other Current Assets**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Advance to sundry creditors</b>		
	VAT Receivable	284,116.79	284,116.79
	TDS receivable	792,051.00	420,000.00
	Advance Tax/income tax refundable	1,055,950.00	1,111,340.00
	MAT Credit	352,651.00	352,651.00
	Advance Against Office Expenses/Purchases	145,000.00	145,000.00
	Prepaid Expenses	5,500.00	2,500.00
	Lease pre-payment		
	<b>TOTAL</b>	<b>2,635,268.79</b>	<b>2,315,607.79</b>

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302019

(Amount in Rs.)

**Note-17 Equity Share capital**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
1	<b>Authorised :</b>		
	3110000 (31,10,000) Equity Shares of Rs.10/- each	31,100,000.00	31,100,000.00
2	<b>Issued &amp; Subscribed</b>		
	2600000 (26,00,000) Equity shares of Rs.10 each/-	26,000,000.00	26,000,000.00
3	<b>Paid Up</b>		
	2600000 (26,00,000) Equity shares of Rs.10 each/-	26,000,000.00	26,000,000.00
4	<b>Forfeited Equity Shares</b>	4,000,000.00	4,000,000.00
	(* figures in bracket are of Previous Year)		
		<b>30,000,000.00</b>	<b>30,000,000.00</b>

**Note-18 Other Equity**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Reserves and Surplus</b>		
1	<b>General Reserve</b>		
	At the beginning of the year	200,000.00	200,000.00
	Add; Additions during the year		
	Less: withdrawals/transfer		
	Balance at the year end	<b>200,000.00</b>	<b>200,000.00</b>
2	<b>Security Premium Account</b>		
3	<b>Surplus</b>		
	At the beginning of the year	-6,003,508.45	3,591,300.89
	Add: Additions during the year	6,262,640.85	-9594809.34
	<b>Less: Appropriations</b>		
	Interim Dividend on Equity Shares for the Year		
	Proposed Dividend on Equity Shares for the Year		
	Dividend Distribution Tax		
	Transfer to General Reserve		
	<b>Add: Other Comprehensive Income</b>		
	Balance at the year end	<b>259,132.40</b>	<b>-6,003,508.45</b>
	<b>TOTAL</b>	<b>459,132.40</b>	<b>-5,803,508.45</b>

**Note-19 Non Current Borrowing**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
1	<b>Working Capital Loan repayable on demand from Banks :</b>		
	<b>Secured</b>		
	Canara Bank - Term Loan		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note-20 Deferred tax liabilities (Net)**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	Major components of deferred tax balances		
1	<b>Deferred Tax Liabilities</b>	<b>444,190.00</b>	<b>411,467.00</b>
	<b>TOTAL</b>	<b>444,190.00</b>	<b>411,467.00</b>



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302019

(Amount in Rs.)

**Note-21 Current Borrowing**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
<b>1</b>	<b>Secured</b>		
	Working Capital Loan Repayable on demand from Bank		
	Canara bank - FDB LIMIT		
	Canara bank - Packing Credit Limit (pc)		
<b>2</b>	<b>UnSecured</b>		
	Working Capital Loan from MLPL	285,752.00	5,047,585.00
<b>TOTAL</b>		<b>285,752.00</b>	<b>5,047,585.00</b>

**Note-22 Trade Payables**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	<b>Trade Payables</b>		
<b>1</b>	Sundry creditors for raw material		
<b>2</b>	Sundry creditors for expenses	87,883.00	203,071.00
<b>TOTAL</b>		<b>87,883.00</b>	<b>203,071.00</b>

**Note-23 Other Current Financial Liabilities**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
	Sundry Creditors for Capital Goods Purchased		
<b>1</b>	Outstanding Expenses	158,280.00	107,845.00
<b>TOTAL</b>		<b>158,280.00</b>	<b>107,845.00</b>

**Note-24 Other Current Liabilities**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
<b>1</b>	Government dues	983,489.80	259,361.06
<b>2</b>	Advance from Sundry Debtors		
<b>3</b>	Advance Against BUS Sale		
<b>TOTAL</b>		<b>983,489.80</b>	<b>259,361.06</b>

**Note-25 Provisions**

S.No.	Description	AS AT 31.03.21	AS AT 31.03.20
<b>1</b>	Provision for Income Tax	1,190,000.00	490,000.00
<b>2</b>	Proposed Dividend		
<b>3</b>	Leave encashment payable	201,262.00	201,262.00
<b>4</b>	Bonus Payable	190,443.00	154,910.00
<b>5</b>	Dividend Distribution Tax Payable		-
<b>6</b>	PF PAYABLE	6,962.00	7,835.00
<b>7</b>	MAT Credit		-
<b>TOTAL</b>		<b>1,588,667.00</b>	<b>854,007.00</b>

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RJ 302019

**Note 26 Revenue From Operations**

(Amount in Rs.)

	Particulars	AS AT 31.03.21	AS AT 31.03.20
(a)	<b>Sale of products</b>		
	Export		
	Domestic		
(b)	<b>Other Operating Income</b>		
	Job work charges received		
	Duty Drawback		
	Income from Meis		
	<b>Total</b>		-

**Note 27 Other Income**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	<b>Non operating revenue</b>		
	Interest on Fd /Security deposits	37,558.00	9,000.00
	Interest received		
	Interest From IT Refund	12,300.00	40,520.00
	Interest on loan	405,000.00	405,000.00
	Lease Rent	4,200,000.00	4,200,000.00
	<b>Total</b>	4,654,858.00	4,654,520.00

**Note 28 Cost of Material Consumed**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	<b>Raw Material Consumed</b>		
	Opening Stock		
	Add: Purchases		
	Freight inward		
	Insurance of Raw Material		
	Excise Duty		
	Less: Closing Stock		
	<b>Total</b>		-

**Note 29 Changes in inventories of Finished Goods & WIP**

(Amount in Rs.)

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	<b>Opening Inventories</b>		
	Finished Goods		
	Work in progress		
	<b>Closing Inventories</b>		
	Finished Goods		
	Work in progress		
	<b>INCREASE/(DECREASE)</b>		-



**MAYUR GLOBAL PRIVATE LTD**

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RJ 302019

**Note 30 Employee benefits expense**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
1	Processing charges		
2	Salary	421,380.00	698,080.00
3	Conveyance to Employees		
4	staff welfare expenses		17,730.00
6	Bonus	35,533.00	225,337.00
9	Group personal accidental insurance		
11	Provident fund	22,667.00	41,373.00
12	ESI	6,480.00	
14	Medical Reimburment		10,544.00
	<b>Total</b>	<b>486,060.00</b>	<b>993,064.00</b>

**Note 31 Financial expense**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
1	Bank Charges	169.00	2,163.80
6	Interest on Loan from mayur leather	181,559.00	597,316.00
	<b>Total</b>	<b>181,728.00</b>	<b>599,479.80</b>

**Note 32 Depreciation & Amortisation Expenses**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	Depreciation on Tangible Assets	380907.66	504,670.75
	Amortization of Leasehold Land	131914.48	131,914.48
	<b>Total</b>	<b>512,822.14</b>	<b>636,585.23</b>

**Note 33 Other expenses**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
<b>Manufacturing Expenses</b>			
(i)	Insurance Premium (Comprehensive & others)	0	5,323.00
<b>Repair &amp; Maintenance</b>			
	<b>Total(a)</b>	-	5,323.00
<b>SELLING EXPENSES</b>			
	Commission on Sales		
	<b>Total (b)</b>		-
<b>ADMINISTRATION EXPENSES</b>			
	Factory General Expenses	11,513.36	4,200.56
	Loan Processing fees		
	Legal & Professional Expenses	137,600.00	229,700.00
	Pooja Expenses		
	Donation		50,000.00
	Penalty for late deposit of Returns	72,956.00	219,127.00
	Interest on excise duty/TDS/incometax/GST/CDSL	6,988.00	15,977.00
	Rent of Factory Building & Office	81,648.00	81,648.00
	Membership & Subscription Charges	19,000.00	7,500.00
	Secratrial Compliance Expenses	17,600.00	98,390.00
	<b>RIICO MAINTANCE CHARGES</b>		
	<b>Total(c)</b>	<b>347,305.36</b>	<b>706,542.56</b>
	<b>Total</b>	<b>347,305.36</b>	<b>711,865.56</b>

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RJ 302019

**Note 34 Exceptional Items**

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	Loss on sale of Fixed Assets		-
	Profit on sale of Fixed Assets		-3,593.00
	Prior Period Item	-36,532.00	253,053.10
	Profit on revaluation of investment in share.	-3,831,889.35	10,492,930.65
	<b>Total</b>	<b>-3,868,421.35</b>	<b>10,742,390.75</b>

**Note 35 Income Tax Expenses**

Tax expense recognized in the Statement of Profit and Loss

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	<b>Current Tax</b>		
	Current Tax on taxable income for the year (Net of MAT)	700,000.00	490,000.00
	<b>Total Current Tax expense</b>	<b>700,000.00</b>	<b>490,000.00</b>
	<b>Deferred Tax</b>		
	Deferred Tax charge/(credit)	32,723.00	304,808.00
	<b>Total Deferred Income Tax expense/(benefit)</b>	<b>32,723.00</b>	<b>304,808.00</b>
	Tax in respect of earlier years		
	<b>Total income tax expense</b>	<b>732,723.00</b>	<b>794,808.00</b>

A reconciliation of the income tax expenses to the amount computed by applying the statutory

	Particulars	AS AT 31.03.21	AS AT 31.03.20
	Enacted income tax rate in India applicable to the Company		
	Profit before tax		-9,028,865.34
	Current tax expenses on Profit before tax expenses at	700,000.00	490,000.00
	<b>Tax effect of the amounts which are not</b>		
	Capital Gain on Sale of Asset (2400000)		-
	<b>Total income tax expense</b>	<b>700,000.00</b>	<b>490,000.00</b>