

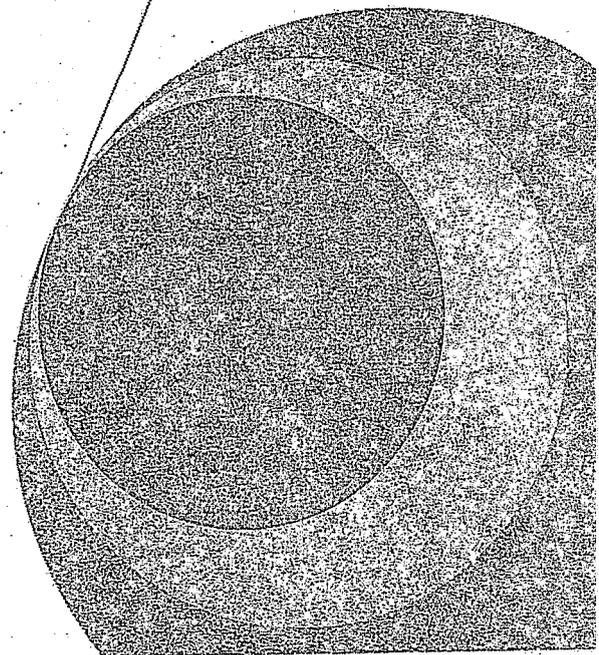
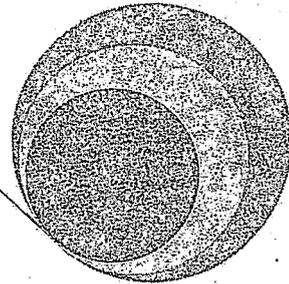
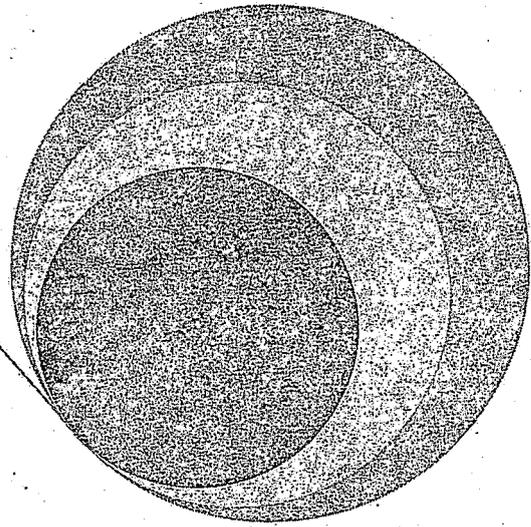
ANNUAL REPORT

JUPAX VANIJYA PRIVATE LIMITED

FINANCIAL YEAR: - 2023-2024



RATHI NAWAL & CO
P-38 INDIA EXCHANGE PLACE,
ARUN CHAMBER, 5TH FLOOR,
KOLKATA-700001
Office: 033-40086233



Director's Report

To,
The Members of
JUPAX VANIJYA PVT LTD
132 COTTON STREET FIRST FLOOR, P S BURRA BAZAR
KOLKATA - 700007 West Bengal

Your directors have pleasure in presenting the Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2024.

FINANCIAL SUMMARY AND HIGHLIGHTS

Particulars		Current year	Previous Year
Revenue from Operations		₹ 1,30,29,36,429.42	₹ 1,10,64,52,412.33
Other Income		₹ 50,59,374.53	₹ 3,31,770.26
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense		₹ 4,99,72,737.74	₹ 2,73,03,089.05
Less: Depreciation/ Amortization/ Impairment		₹ 10,51,892.00	₹ 12,49,260.00
Profit/loss before Finance Costs, Exceptional items and Tax Expense		₹ 4,89,20,845.74	₹ 2,60,53,829.05
Less: Finance Costs		₹ 3,83,43,549.65	₹ 1,83,98,363.30
Less: Other Operating & Non-Operating Expenses		₹ 0.00	₹ 0.00
Profit/loss before Exceptional items and Tax Expense		₹ 1,05,77,296.09	₹ 76,55,465.75
Add/(less): Exceptional items		₹ 0.00	₹ 0.00
Profit/loss before Tax Expense		₹ 1,05,77,296.09	₹ 76,55,465.75
Less: Tax Expense	Current Tax/Income Tax Earlier Years/TDS Demand	₹ 25,77,484.98	₹ 17,77,532.00
	Deferred Tax	₹ 23,309.00	₹ (70,744.86)
Profit/loss for the year (1)		₹ 79,76,502.11	₹ 59,48,678.61
Total Comprehensive Income/loss (2)		₹ 0.00	₹ 0.00
Total (1+2)		₹ 79,76,502.11	₹ 59,48,678.61
Balance of profit/loss for earlier years		₹ 4,58,99,241.69	₹ 3,99,50,563.08
Transfer to Debenture Redemption Reserve		₹ 0.00	₹ 0.00
Transfer to Reserves		₹ 0.00	₹ 0.00
Dividend paid on Equity Shares		₹ 0.00	₹ 0.00
Dividend paid on Preference Shares		₹ 0.00	₹ 0.00
Dividend Distribution Tax		₹ 0.00	₹ 0.00

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

For the financial year ended 31st March, 2024, the Company had not transferred any sum to Reserve Account. Therefore, your Company remained the balance of profit to Profit and Loss Accounts of the Company to Surplus Account.

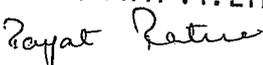
FINAL DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the year under review.

JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director

STATE OF COMPANY'S AFFAIRS

i	Segment-wise position of business and its operations	The Company is engaged in the business of Trading of Plastic Granules, PP Fabrics and PVC Resin and during the year under review, the total Income of the Company was ₹ 1,30,79,95,803.95/- against ₹ 1,10,64,52,412.33 in the previous year. During the period, The Company has earned a Profit after tax of ₹ ₹ 79,76,502.11/- compared to ₹ 59,48,678.61 in the previous year.
ii	Change in status of the company	NA
iii	Key business developments	NA
iv	Change in the financial year	NA
v	Capital expenditure programmes	NA
vi	Details and status of acquisition, merger, expansion, modernization and diversification	NA
vii	Developments, acquisition and assignment of material Intellectual Property Rights	NA
viii	Any other material event having an impact on the affairs of the company	NA

COMMENCEMENT OF ANY NEW BUSINESS

During the financial year under review no new business commenced by the company.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

DETAILS OF REVISION OF FINANCIAL STATEMENT OR ANNUAL REPORT

No revision of the financial statement or Annual report has been revised during Financial Year 2023-2024 for any of the three Preceding financial year.

SHARE CAPITAL STRUCTURE OF THE COMPANY:

a) Authorized Capital:

Rs. 20000000/- (Rs. Two Crore Only (in words)) divided into 2000000 Equity Shares of Rs. 10 /- each.

b) Issued Capital:

Rs. 19443500/- (Rs. One Crore Ninety Four Lac Forty Three Thousand Five Hundred Only (in words)) divided into 1944350 Equity Shares of Rs. 10 /- each.

c) Subscribed and Paid-up Capital:

Rs. 19443500/- (Rs. One Crore Ninety Four Lac Forty Three Thousand Five Hundred Only (in words)) divided into 1944350 Equity Shares of Rs. 10 /- each.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

JUPAX VANIJYA PVT. LTD.

Rajesh
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Rajat Rastogi
Auth. Sign./ Director

BOARD OF DIRECTORS

The board of directors of the company duly constituted and there was change in the composition of Board of Directors.

Name	Designation	Date of Appointment
Rajat Rateria	Director	05.12.2023
Ramanshu Rateria	Director	27.12.2023

Name	Designation	Date of Retirement
Ramesh Kumar Rateria	Director	27.12.2023
Ashok Kumar Rateria	Director	27.12.2023

APPOINTMENT OF INDEPENDENT DIRECTORS IN THE BOARD AND DECLARATION UNDER SECTION 149(6)

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

COMPOSITION OF AUDIT COMMITTEE

The provision of section 177 relating to Audit committee is not applicable on the company.

CONSTITUTION OF NOMINATION AND REMUNERATION COMMITTEE

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2023-24:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	07/06/2023	2	2
2	26/08/2023	2	2
3	05/12/2023	3	3
4	27/12/2023	4	4
5	29/03/2024	2	2

PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS

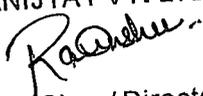
SN	Name of Director	Board Meeting			Committee Meeting			AGM
		No of Meeting held	No of Meeting attended	%	No of Meeting held	No of Meeting attended	%	
1	ASHOK KUMAR AGARWAL	4	4	100.00	0	0	0	Yes
2	RAMESH KUMAR RATERIA	4	4	100.00	0	0	0	Yes
3	RAJAT RATERIA	2	2	100.00	0	0	0	No
4	RAMANSHU RATERIA	2	2	100.00	0	0	0	No

BOARD EVALUATION

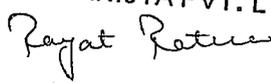
The Board evaluated the effectiveness of its functioning and that of the Committees and of individual directors by seeking their inputs on various aspects of Board/Committee Governance.

The aspects covered in the evaluation included the contribution to and monitoring of corporate governance practices, participation in the long-term strategic planning and the fulfillment of Directors' obligations and

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Auth. Sign./ Director

fiduciary responsibilities, including but not limited to, active participation at the Board and Committee meetings. The Chairman of the Board had one-on-one meetings with the Independent Directors and the Chairman of the Nomination and Remuneration Committee had one-on-one meetings with the Executive and Non-Executive Directors. These meetings were intended to obtain Directors' inputs on effectiveness of Board/Committee processes. The Board considered and discussed the inputs received from the Directors. Further, the Independent Directors at their meeting, reviewed the performance of Board, Chairman of the Board and of Non-Executive Directors.

PARTICULARS OF EMPLOYEES

Provision related to the particulars of the employees employed by the company falling within Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) 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 had 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; and
- (e) Company being a unlisted company, the said para is not applicable.
- (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.

INTERNAL FINANCIAL CONTROLS

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

1. The internal financial control systems are commensurate with the size and nature of its operations.
2. All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.
3. Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.
4. The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Board of Directors for review and necessary action.

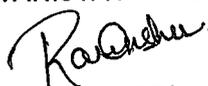
REPORTING OF FRAUDS BY AUDITORS

For the Financial year 2023-2024, the Statutory Auditor has not reported any instances of frauds committed in the Company by its Officers or Employees.

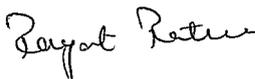
INFORMATION ABOUT SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

Company does not have any Subsidiary, Joint venture or Associate Company.

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Auth. Sign./ Director

DEPOSITS

The company has not accepted deposits from public within the meaning of Section 73 of the Companies Act, 2013 also no unsecured loan accepted from its directors and relative of directors under sub rule 1 clause (C) sub clause (Viii) of rule 2 of Companies (Acceptance of Deposits) Rules 2014.

LOANS, GUARANTEES AND INVESTMENTS

The Company has not made / given / advanced any Loan, guarantee but have Investment during the financial year of which outstanding balance as on 31st March 2024 is Rs.25,10,000.00/-

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company. Particulars of Transactions with Related party with noted on accounts forming part of the Financial Statements.

Further all the necessary details of transaction entered with the related parties as defined under Section 188 of the Companies Act, as defined under Section 2 (76) of the said Act are attached herewith in form no. AOC-2 for your kind perusal and information.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

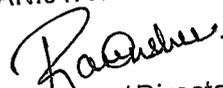
The Company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

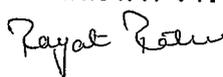
Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

PARTICULARS	REMARKS
A) CONSERVATION OF ENERGY:	
> the steps taken or impact on conservation of energy;	The Corporation is taking due care for using electricity in the office and its branches. The Corporation usually takes care for optimum utilization of energy. No capital investment on energy Conservation equipment made during the financial year.
> the steps taken by the company for utilizing alternate sources of energy;	
> the capital investment on energy conservation equipments;	
B) TECHNOLOGY ABSORPTION:	
> the efforts made towards technology absorption;	If any
> the benefits derived like product improvement, cost reduction, product development or import substitution;	If any
> in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	If any
(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; Not applicable since 5	

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years period is over	
> the expenditure incurred on Research and Development	If any
(c) FOREIGN EXCHANGE EARNINGS AND OUTGO:	
> The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	\$3464229.75 on account of Import purchase

RISK MANAGEMENT

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company is not required to form such policy.

REGULATORY ACTION

There are no significant and material orders passed by the regulators or courts or Tribunals that could impact the going concern status and operations of the company in future.

STATUTORY AUDITORS AND THEIR REPORT

At the Annual General Meeting held on 30.09.2023, M/s. Rathi Nawal and Co., Chartered Accountants (FRN No. 323873E) was appointed as statutory auditors of the company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2024. In terms of the first proviso to Section 139 of the Companies Act, 2013.

Company has received certificate from the Auditors to the effect they are not disqualified to continue as statutory auditors under the provisions of applicable laws.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

SECRETARIAL AUDITORS

The Secretarial Audit is not applicable on the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

COST RECORDS

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the company.

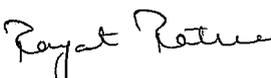
CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

No such process initiated during the period under review under the Insolvency and Bankruptcy Code, 2016 (IBC)

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Auth. Sign./ Director

FAILURE TO IMPLEMENT ANY CORPORATE ACTION

All the corporate action taken during financial year 2023-2024 and reporting for the same with the concerned department has been completed within specified time limit.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Your Directors 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.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company takes pride in the commitment, competence and dedication of its employees in all areas of the business. The Company has a structured induction process at all locations and management development programs to upgrade skills of managers. Objective appraisal systems based on key result areas (KRAs) are in place for senior management staff.

The Company is committed to nurturing, enhancing and retaining its top talent through superior learning and organizational development. This is a part of our Corporate HR function and is a critical pillar to support the organization's growth.

HEALTH, SAFETY AND ENVIRONMENT PROTECTION

Company's Health and Safety Policy commits to comply with applicable legal and other requirements connected with occupational Health, Safety and Environment matters and provide a healthy and safe work environment to all employees of the Company.

SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings of the Company.

APPRECIATION AND ACKNOWLEDGEMENT

Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation, your company has been receiving from its Suppliers, Retailers, Dealers & Distributors and others associated with the Company. The Directors also take this opportunity to thank all Clients, Vendors, Banks, Government and Regulatory Authorities for their continued support.

Date 20.08.2024

Place Kolkata
JUPAX VANIJYA PVT. LTD.

Rajat Rateria
Auth. Sign./ Director

RAJAT RATERIA
DIN : 03620890
(Director)

For & on behalf of the Board of Directors
JUPAX VANIJYA PVT. LTD.

Ramanshu Rateria

Auth. Sign./ Director
RAMANSHU RATERIA
DIN : 09854540
(Director)

JUPAX VANIJYA PVT LTD
132 COTTON STREET FIRST FLOOR, P S BURRA BAZAR, KOLKATA - 700007 West Bengal
Phone : 03322705824, Fax : 22698585, E-Mail : jupaxvanijya19@gmail.com
CIN : U51109WB1995PTC072666

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

SN	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/trans actions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

SN	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
1	Rateria Laminators Pvt Ltd, Group Concern	Purchase of Goods/ Finance Charges, Quantity Discount	Long Term			
2	Hind Polyfibs Pvt Ltd, Group Concern	Sale of Goods	Long Term			
3	Rajat Rateria, Director	Directors Remuneration	Long Term			
4	Ashok Kumar Agarwal, Director	Directors Remuneration	Long Term			
5	Injecto Polymers pvt ltd, Group Concern	Sale of Goods	Long Term			
6	Maruti Packagers Pvt Ltd, Group Concern	Sale of Goods	Long Term			

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Auth. Sign./ Director

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Auth. Sign./ Director



INDEPENDENT AUDITOR'S REPORT

To the Members of
JUPAX VANIJYA PVT LTD.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of JUPAX VANIJYA PVT LTD ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises but does not include the Financial Statements and our auditor's report thereon.

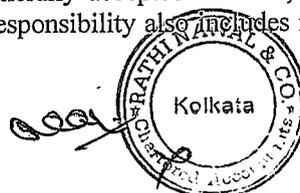
Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) 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, financial performance, (*changes in equity*) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting



records in accordance with the provisions of the Act for safeguarding of 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.

In preparing the Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

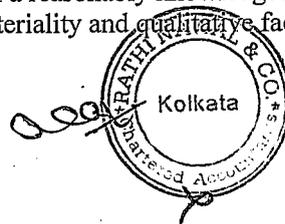
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in



- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) 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 purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Company does not have any branch offices to be audited under Section 143(8) of the Act.
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (e) 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.
 - (f) On the basis of the written representations received from the directors as on 31st March, 2024 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.
 - (g) 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".



- (h) 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 litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with

Place: **Kolkata**

Dated: **20.08.2024**

RATHI NAWAL AND CO
Chartered Accountant

ERN : 323873E



CA NAWAL KISHOR RATHI
(Partner)

Membership No. 059265

UDIN: 24059265BKABGD3950

ANNEXURE - TO THE AUDITORS' REPORT

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 JUPAX VANIJYA PVT LTD. ("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.

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 ('ICAI'). 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 company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

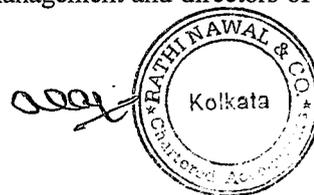
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls 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 controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an 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 on the assessed risk. The procedures selected depend 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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 financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company;



and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, F.Y. Ending Year 2024, 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.

Place: **Kolkata**

Dated: **20.08.2024**

RATHI NAWAL AND CO
Chartered Accountant
FRN : 323873E



NAWAL KISHOR RATHI
Partner
Membership No. 059265

(Handwritten mark)

ANNEXURE TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF JUPAX VANIJYA PRIVATE LIMITED FOR THE YEAR ENDED 31ST MARCH 2024

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- 1) (A) (I) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and right of use assets.

(II) The Company has not any intangible assets so reporting under this clause is not applicable.

(B) The Company has a regular program of physical verification of its property, plant and equipment and right of use assets under which the assets are physically verified in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain property, plant and equipment and right of use assets were verified during the year and no material discrepancies were noticed on such verification.

(C) The Company has not any intangible assets so reporting under this clause is not applicable.

(D) The Company has not revalued its property, plant and equipment and right of use assets or intangible assets during the year

(E) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

- 2) (a) The inventory has been physically verified during the year by the management. In our opinion the frequency of verification, coverage & procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification.

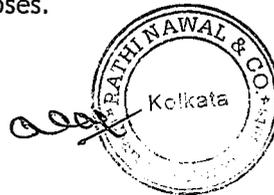
(b) The Company has been sanctioned working capital limits Rs. 28.00 crores in aggregate from Banks/financial institutions on the basis of security of current assets. Quarterly returns / statements filed with such Banks/ financial institutions are in agreement with the books of account.

- 3) (a) The Company has made any investment in, provided any security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year.

Particular	Balance as on 31.3.2024 (Amount)
Investment in Mutual Fund	25.10Lakh



- 4) In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of section 186 of the Act in respect of loans, investments, guarantees and security, as applicable. Further, the Company has not entered into any transaction covered under section 185.
- 5) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.
- 6) The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- 7) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.
- (b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) above that have not been deposited with the appropriate authorities on account of any dispute.
- 8) According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
- 9) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority
- (c) In our opinion and according to the information explanation provided to us, money was raised by way of term loans and same is used for the purpose intended.
- (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes.



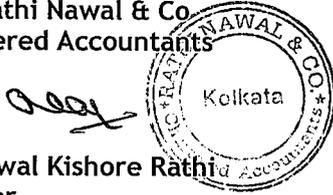
8

- (e) According to the information and explanations given to us, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(e) and clause 3(ix)(f) of the Order is not applicable to the Company.
- 10) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.
- 11) (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.
- (b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
- (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- 12) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.
- 13) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the financial statements, as required under Accounting Standard.
- 14) In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.
- 15) According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.
- 16) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company
- 17) Based on the overall review of standalone¹ financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.

- 18) There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company
- 19) According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the standalone¹ financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- 20) According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- 21) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report

For Rathi Nawal & Co
Chartered Accountants



CA Nawal Kishore Rathi
Partner
M.No:- 059265
FRN:- 323873E

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JUPAX VANIJYA PRIVATE LIMITED

PODDAR COURT, 18, RABINDRA SARANI, 5TH FLOOR, GATE NO.3, ROOM NO.2,KOLKATA - 700001

CIN NO :-U51109WB1995PTC072666

Email ID :- jupaxvanijya19@gmail.com

Balance Sheet as at 31 March,2024

Amount in INR Hundreds

Particulars	Note No	As at 31 March,2024	As at 31 March,2023
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	₹ 1,94,435.00	₹ 1,94,435.00
(b) Reserves and surplus	4	₹ 10,42,750.64	₹ 9,62,985.62
2 Non-current liabilities			
(a) Long-term borrowings	5	₹ 1,43,189.24	₹ 2,66,034.77
(b) Deferred tax liabilities (net)		₹ 0.00	₹ 0.00
3 Current liabilities			
(a) Short-term borrowings	6	₹ 25,56,313.61	₹ 13,10,718.82
(b) Trade payables	7	₹ 29,57,441.64	₹ 5,45,961.97
(i) Total outstanding dues of creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	8	₹ 1,95,592.65	₹ 2,85,727.19
(d) Short-term provisions	9	₹ 26,348.31	₹ 20,943.95
TOTAL		₹ 71,16,071.08	₹ 35,86,807.31
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	10	₹ 76,012.55	₹ 85,779.10
(b) Deferred tax assets (net)		₹ 75.39	₹ 308.48
(c) Other non-current assets	11	₹ 3,158.90	₹ 1,838.90
2 Current assets			
(a) Current investments	12	₹ 25,100.00	₹ 32,946.37
(b) Inventories	13	₹ 29,58,396.11	₹ 11,56,474.04
(c) Trade receivables	14	₹ 32,06,223.52	₹ 20,50,760.19
(d) Cash and cash equivalents	15	₹ 3,74,018.93	₹ 33,000.02
(e) Short-term loans and advances	16	₹ 3,595.87	₹ 3,595.87
(f) Other current assets	17	₹ 4,69,489.82	₹ 2,22,104.35
TOTAL		₹ 71,16,071.08	₹ 35,86,807.31

The accompanying notes 3 to 17 are an integral part of these financial statements

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)



CA Nawal Kishore Rathi
(Partner)

(Partner)

Membership No - 059265

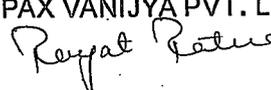
UDIN: 24059265BKABGD3950

Place: Kolkata

Date:20.08.2024

For and on behalf of Board of Directors

JUPAX VANIJYA PVT. LTD.



Auth. Sign./ Director

Rajat Rateria

Director

DIN:00612987

JUPAX VANIJYA PVT. LTD.



Auth. Sign./ Director

Ramanshu Rateria

Director

DIN:00615103

JUPAX VANIJYA PRIVATE LIMITED
PODDAR COURT, 18, RABINDRA SARANI, 5TH FLOOR, GATE NO.3, ROOM NO.2,KOLKATA - 700001
CIN NO :-U51109WB1995PTC072666
Email ID :- jupaxvanijya19@gmail.com

Statement Of Profit & Loss Account For The Year Ended 31 March,2024

Amount in INR Hundreds

Particulars	Note No.	For the year ended 31 March 2024	For the year ended 31 March 2023
INCOME			
I Revenue from operations	18	₹ 1,30,29,364.29	₹ 1,10,64,524.12
II Other Income	19	₹ 50,593.75	₹ 5,257.43
III TOTAL INCOME (I + II)		₹ 1,30,79,958.04	₹ 1,10,69,781.55
IV EXPENSES			
(a) Purchases of Stock In Trade		₹ 1,35,69,165.86	₹ 1,01,50,248.61
(b) Changes in inventories of finished goods,	20	₹ (13,71,248.83)	₹ 3,66,691.62
(c) Employee benefits expenses	21	₹ 19,980.88	₹ 13,294.58
(d) Depreciation and amortisation expenses	22	₹ 10,518.92	₹ 12,492.60
(e) Finance costs	23	₹ 3,83,435.50	₹ 1,85,923.36
(f) Other expenses	24	₹ 3,62,332.76	₹ 2,64,576.12
TOTAL EXPENSES		₹ 1,29,74,185.08	₹ 1,09,93,226.89
V Profit before exceptional and extraordinary items and tax (III-IV)		₹ 1,05,772.96	₹ 76,554.66
VI Exceptional items		₹ 0.00	₹ 0.00
VII Profit before extraordinary items and tax (V- VI)		₹ 0.00	₹ 0.00
VIII Extraordinary Items		₹ 0.00	₹ 0.00
IX Profit before tax (VII-VIII)		₹ 1,05,772.96	₹ 76,554.66
X Tax Expense:			
(a) Current tax expense		₹ 26,348.31	₹ 20,943.95
(b)Income Tax for Earlier Years		₹ (573.46)	₹ (4,618.39)
(c)Interest on Income Tax/TDS		₹ 0.00	₹ 514.45
(d)TDS Demand For Earlier Years		₹ 0.00	₹ 935.31
(e)Deffered Tax		₹ 233.09	₹ (707.45)
XI Profit / (Loss) from continuing operations (VII-VIII)		₹ 79,765.02	₹ 59,486.79
XII Profit/(loss) from discontinuing operations		₹ 0.00	₹ 0.00
XIII Tax expense of discontinuing operations		₹ 0.00	₹ 0.00
XIV Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)		₹ 0.00	₹ 0.00
XV Profit/ (Loss) (XI+XIV)		₹ 79,765.02	₹ 59,486.79
XVI Earning per equity share:			
(1) Basic		₹ 4.10	₹ 3.06
(2) Diluted		₹ 4.10	₹ 3.06

The accompanying notes 18 to 24 are an integral part of these financial statements

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)



 CA Nawal Kishore Rathi
 (Partner)

Membership No - 059265

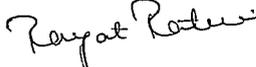
UDIN: 24059265BKABGD3950

Place: Kolkata

Date:20.08.2024

For and on behalf of Board of Directors

JUPAX VANIJYA PVT. LTD.


 Auth. Sign./ Director

Rajat Rateria
 Director
 DIN:00612987

JUPAX VANIJYA PVT. LTD.


 Auth. Sign./ Director

Ramanshu Rateria
 Director
 DIN:00615103

JUPAX VANIJYA PRIVATE LIMITED
PODDAR COURT, 18, RABINDRA SARANI, 5TH FLOOR, GATE NO.3, ROOM
NO.2,KOLKATA - 700001

CIN NO :-U51109WB1995PTC072666

Cash Flow Statement for the Year Ended 31 March,2024

Amount in INR Hundreds

PARTICULAR	As at 31 March, 2024	As at 31 March, 2023
Cash flows from operating activities		
Profit before taxation	₹ 1,05,772.96	₹ 76,554.66
<i>Adjustments for:</i>		
Depreciation	₹ 10,518.92	₹ 12,492.60
Interest on Fixed Deposit	₹ (15,099.32)	₹ (925.04)
Profit on Sale of Fixed Assets	₹ 0.00	₹ 0.00
Profit on Redemption of Mutual Funds	₹ (2,256.17)	₹ 0.00
Interest expense	₹ 3,83,435.50	₹ 1,83,983.63
Operating Profit before Working Capital Changes	₹ 4,82,371.89	₹ 2,72,105.85
<i>Working capital changes:</i>		
(Increase) / Decrease in trade and other receivables	₹ (11,55,463.33)	₹ 1,08,079.16
(Increase) / Decrease in Inventories	₹ (18,01,922.07)	₹ 3,20,095.87
Increase / (Decrease) in trade payables	₹ 24,11,479.68	₹ (10,565.57)
Increase/(Decrease) in other Current Liabilities	₹ (90,134.54)	₹ (19,492.00)
(Increase)/Decrease in other Current Assets	₹ (2,47,385.47)	₹ (6,006.44)
(Increase)/Decrease in Short Term Loans & Advances	₹ 0.00	₹ 0.00
Cash generated from operations	₹ (4,01,053.85)	₹ 6,64,216.88
Income taxes paid	₹ (20,370.49)	₹ (24,284.47)
Net cash from operating activities	₹ (4,21,424.34)	₹ 6,39,932.40
Cash flows from investing activities		
Purchase of property, plant and equipment	₹ (752.37)	₹ 0.00
Sale of property, plant and equipment	₹ 0.00	₹ 0.00
Purchase of Mutual Funds	₹ (29,900.00)	₹ (27,700.00)
Sale of Mutual Funds	₹ 40,002.54	₹ 0.00
Increase in Long Term Loans and Advances	₹ 0.00	₹ 0.00
Interest on FD	₹ 15,099.32	₹ 925.04
Increase in Security Deposits	₹ (1,320.00)	₹ 0.00
Net cash used in investing activities	₹ 23,129.48	₹ (26,774.96)
Cash flows from financing activities		
Interest expense	₹ (3,83,435.50)	₹ (1,83,983.63)
Proceeds/(Repayment) from/of Long Term Borrowings	₹ (1,22,845.53)	₹ (8,70,324.76)
Proceeds/(Repayment) from/of Short Term Borrowings	₹ 12,45,594.79	₹ 4,36,450.21
Other Inflows	₹ 0.00	₹ 0.00
Net cash used in financing activities	₹ 7,39,313.76	₹ (6,17,858.18)
Net increase in cash and cash equivalents	₹ 3,41,018.91	₹ (4,700.73)
Cash and cash equivalents at beginning of period	₹ 33,000.02	₹ 37,700.75
Cash and cash equivalents at end of period	₹ 3,74,018.93	₹ 33,000.02

Date: 20.08.2024

Place :- Kolkata

For Rathi Nawal & Co
Chartered Accountants

(FRN: 323873E)

Kolkata

JUPAX VANIJYA PVT. LTD.

R. K. Rathi
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD. CA Nawal Kishor Rathi
(Partner)

Rajat Rathi
Auth. Sign./ Director

Membership No - 059265

JUPAX VANIJYA PRIVATE LIMITED
PODDAR COURT, 18, RABINDRA SARANI, 5TH FLOOR, GATE NO.3, ROOM
NO.2, KOLKATA - 700001
CIN NO: U51109WB1995PTC072666
Email ID: jupaxvanijya19@gmail.com
Balance Sheet as at 31st March, 2024

Note- 1 (Company Information)

JUPAX VANIJYA PRIVATE LIMITED is a Private Limited Company incorporated on 06.07.1995 with registered office at PODDAR COURT, 18, RABINDRA SARANI, 5TH FLOOR, GATE NO.3, ROOM NO.2, KOLKATA - 700001. Company is in the business of Supply of Non-Food Items-Plastic Goods.

Note- 2 (Significant Accounting Policies)

Basis of preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director



Tangible Fixed Assets

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

Intangible Fixed Assets:

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.

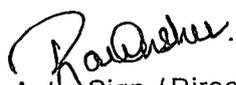
Impairment of Assets:

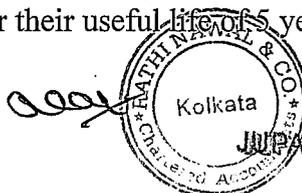
- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.
- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life

Depreciation and Amortization:

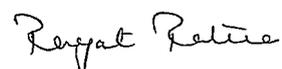
- Depreciation on the fixed assets is provided under WDV as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:
 - (i) Assets costing up to ` Rs5, 000/- are fully depreciated in the year of acquisition.
 - (ii) Leasehold land and leasehold improvements are amortized over the primary period of lease.
 - (iii) Intangible assets are amortized over their useful life of 5 years.

JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director



JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director

Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

- On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.
- Current investments are carried at the lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term investments.
- On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

Employee Benefits:

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences.

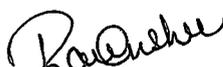
Inventories:

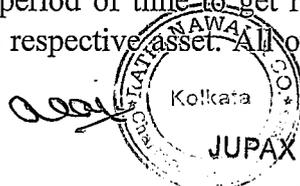
Stock in trade, stores and spares are valued at the lower of the cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost of stock in trade procured for specific projects is assigned by specific identification of individual costs of each item. Costs of stock in trade, that are interchangeable and not specific to any project is determined using the weighted average cost formula. Cost of stores and spare parts is determined using weighted average cost.

Borrowing Costs:

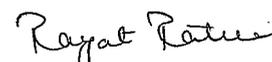
Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in

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Auth. Sign./ Director

the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

Revenue Recognition:

Revenue from Operations

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but exclude sales tax and value added tax.
- Sale of services are recognised when services are rendered and related costs are incurred.
- Profit from partnership firms which are in the same line of operation is considered as operating Income.
- Revenue from job work services is recognised based on the services rendered in accordance with the terms of contracts.
- Export benefit are accounted for in the year of exports based on eligibility and when there is no.
- Uncertainty in receiving the same.

Revenue Recognition

Other income

- Interest income is recognised on time proportion basis taking into account the amount outstanding
- and the rate applicable.
- Dividend income is recognised when right to receive is established.
- Rent income is booked as per terms of contracts.

Taxation:

Tax expense comprises current and deferred tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and tax expense

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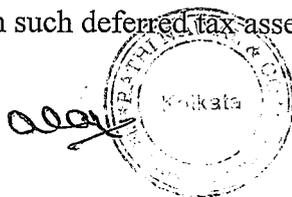

Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director

relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.
- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.
- At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.



JUPAX VANIJYA PVT. LTD.

Raushan
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Royal Patra
Auth. Sign./ Director

- **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

Earnings per share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

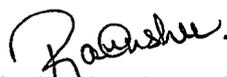
Provisions:

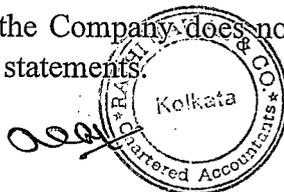
A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities:

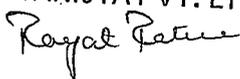
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the Company does not recognize a contingent liability but discloses its existence in the financial statements.

JUPAX VANIJYA PVT. LTD.


Authn Sign./ Director



JUPAX VANIJYA PVT. LTD.


Auth. Sign./ Director

Cash and cash equivalent:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term deposits with banks with an original maturity of three months or less.

Details of Related Party Transaction during the FY 2023-24 (Related to profit and Loss Accounts)

Name	Relation	Nature of Transaction	Amount
Ashok Kumar Agarwal	Director	Director Remuneration	405000.00
Rajat Rateria	Director	Director Remuneration	157500.00
Ramanshu Rateria	Director	Loan Given	200000.00
Rateria Laminators Pvt Ltd	Group Company	Quantity Discount	19315932.00
Rateria Laminators Pvt Ltd	Group Company	Purchases (On Behalf of Principle)	220534089.00
Rateria Laminators Pvt Ltd	Group Company	Finance Charges	7963949.24.00
Injecto Polymers Pvt Ltd	Group Company	Sales	39762423.00
Hind Polyfabs Pvt Ltd	Group Company	Sales	33106930.00
Maruti Packagers Pvt Ltd	Group Company	Sales	36154611.00

Details of Related Party Transaction during the FY 2023-24 (Related to Balance Sheet)

Name	Relation	Outstanding Balance as on 31.03.2024
Maruti Packagers Pvt Ltd	Group Company	441968.04
Rajat Rateria	Director	45000.00
Rateria Laminators Pvt LTD (On the behalf of GAIL & BCPL)	Group Company	208803308.29
Ashok Kumar Agarwal	Director	135000.00

For Rathi Nawal & Co
Chartered Accountants



CA Nawal Kishor Rathi
Partner
M.No- 059265
FRN: - 323873E

JUPAX VANIJYA PVT. LTD.

Ramesh
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Rajat Rateria
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

NOTE 3 - SHARE CAPITAL

Amount in INR Hundreds

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Authorised share capital				
Equity shares of Rs.10/- each with voting rights	2000000	₹ 2,00,000.00	2000000	₹ 2,00,000.00
(b) Issued				
Subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights	1944350	₹ 1,94,435.00	1944350	₹ 1,94,435.00
Total	1944350	₹ 1,94,435.00	1944350	₹ 1,94,435.00

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Balance as at the beginning of the year	19,44,350	₹ 1,94,435.00	19,44,350	₹ 1,94,435.00
Add : Shares issued	-	₹ 0.00	-	₹ 0.00
Less : Shares Redeemed	-	₹ 0.00	-	₹ 0.00
Less : Shares Cancelled	-	₹ 0.00	-	₹ 0.00
Add / Less : Others	-	₹ 0.00	-	₹ 0.00
Balance as at the end of the year	19,44,350	₹ 1,94,435.00	19,44,350	₹ 1,94,435.00

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Nivedeeka Commercial Pvt. Ltd.	3,53,300	18.17%	₹ 10.00	₹ 35,330.00
Suman Financial Advisory Pvt. Ltd.	2,61,250	13.44%	₹ 10.00	₹ 26,125.00
Bhagyashri Trading Pvt. Ltd.	3,75,000	19.28%	₹ 10.00	₹ 37,500.00
Shipra Retailer Pvt. Ltd.	1,43,200	7.36%	₹ 10.00	₹ 14,320.00
Shivam Laminators Pvt. Ltd.	2,12,500	10.93%	₹ 10.00	₹ 21,250.00
Nilkanath Commercial Pvt. Ltd.	2,12,500	10.93%	₹ 10.00	₹ 21,250.00
Vinayak Tie-Up Pvt. Ltd.	2,04,100	10.50%	₹ 10.00	₹ 20,410.00
TOTAL	17,61,850	90.61%		₹ 1,76,185.00

(c) Shareholding of Promoters (given for each class of shares seperately)

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year
Rajat Rateria	40,000	2.05	-
Ramanshu Rateria	-	-	-
TOTAL	40,000	2.05	-

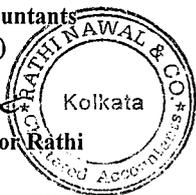
As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)

CA Nawal Kishor Rathi
(Partner)
Membership No - 059265



JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

NOTE 4 - RESERVES AND SURPLUS

Amount in INR Hundreds

Particulars	As at 31 March,2024	As at 31 March,2023
(A) Securities premium account		
Opening balance	₹ 5,03,993.20	₹ 5,03,993.20
Add : Additions during the year	₹ 0.00	₹ 0.00
Less : Utilisation during the year	₹ 0.00	₹ 0.00
Closing balance	₹ 5,03,993.20	₹ 5,03,993.20
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	₹ 4,58,992.42	₹ 3,99,505.63
Profit / (Loss) for the year	₹ 79,765.02	₹ 59,486.79
Closing balance	₹ 5,38,757.44	₹ 4,58,992.42
Total	₹ 10,42,750.64	₹ 9,62,985.62

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)



CA Nawal Kishor Rathi
(Partner)

Membership No - 059265

JUPAX VANIJYA PVT. LTD.

Rathin
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Rajat Kumar
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

NOTE 5 - LONG-TERM BORROWINGS

Amount in INR Hundreds

Particulars	As at 31 March, 2024	As at 31 March, 2023
(A) Secured		
(i) From Banks.		
Repayments Due Above One Year		
Standard Chartered Bank (GECL Loan)	₹ 0.00	₹ 71,782.16
Standard Chartered Bank (GECL Loan 2)	₹ 1,42,500.00	₹ 1,90,000.00
Car Loan From Yes Bank	₹ 343.06	₹ 4,252.61
Secured Loans	₹ 1,42,843.06	₹ 2,66,034.77
(B) Unsecured		
(a) from body corporates	₹ 346.18	₹ 0.00
Unsecured Loans	₹ 346.18	₹ 0.00
Total	₹ 1,43,189.24	₹ 2,66,034.77

NOTE 6 - SHORT-TERM BORROWINGS

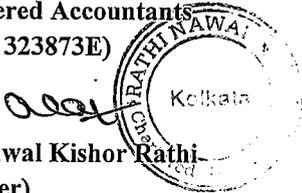
Particulars	As at 31 March, 2024	As at 31 March, 2023
(A) Secured		
(i) From Banks.		
Loans Repayable On Demand		
Cash Credit Limit from Union Bank Of India	₹ 13,03,200.28	₹ 0.00
FCNR Limit from Standard Chartered Bank	₹ 8,96,887.32	₹ 0.00
Cash Credit Limit from Standard Chartered Bank	₹ 2,43,727.35	₹ 11,90,461.88
Repayments Due With In One Year		
ICICI Bank	₹ 0.00	₹ (4,900.52)
Standard Chartered Bank (GECL Loan)	₹ 61,089.11	₹ 1,21,666.68
Standard Chartered Bank (GECL Loan 2)	₹ 47,500.00	₹ 0.00
Yes Bank Car Loan	₹ 3,909.55	₹ 3,490.78
Secured Total	₹ 25,56,313.61	₹ 13,10,718.82
Total	₹ 25,56,313.61	₹ 13,10,718.82

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)



CA Nawal Kishor Rathi
(Partner)

Membership No - 059265

JUPAX VANIJYA PVT. LTD.

Rajal Rathi
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Rajal Rathi
Auth. Sign./ Director

Nature of Security and Terms of Repayment

Particulars

Standard Chartered Bank (GECL Loan)
Standard Chartered Bank (GECL Loan 2)
FCNR Limit from Standard Chartered Bank
Cash Credit Limit from Standard Chartered Bank

Secured by: 1) Hypothecation of entire present & future current assets of the company, 2) EM of residential property located at plot no 232 in block BE in sector 1 of Norther Salt Lake City Kolkata - 700064. West Bengal Owned BY Ramesh Kumar Rateria & Rupam Rateria

Car Loan From Yes Bank

Secured by: Hypthecation against Motor Car

Cash Credit Limit from Union Bank Of India

Secured by: 1) Hypothecation of first charge on pari passu basis with other member banks under multiple banking arrangements of the entire current assets of the company comprising of stocks & receivables (Existing as well as future); RM, SIP, FG, Stock In Transit and all other miscellaneous current assets and receivables of the company. 2) Exclusive Charge on all that office space measuring Super Built up area of 843 sq ft more or less situated on the 7th floor office no 'J' of the building "Poddar Court" at Premises no. 18 Rabindra Sarani, Bowbazar, Kolkata 700001. 3) Liquid Securities in the form DRIC (exclusive)

For Rathi Nawal & Co

Chartered Accountants
(FRN: 323873E)



CA Nawal Kishor Rathi
(Partner)
Membership No - 059265

JUPAX VANIJYA PVT. LTD.

Ramesh
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Rajal Retiree
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

NOTE 7 - TRADE PAYABLES

Amount in INR Hundreds

Particulars	As at 31 March 2024	As at 31 March 2023
For Goods	₹ 8,14,675.27	₹ 5,39,471.02
For Expenses	₹ 21,42,766.37	₹ 6,490.95
Total	₹ 29,57,441.64	₹ 5,45,961.97

Ageing for trade payables from the due date of payment for each of the category as at 31 March,2024

Particulars	As at 31 March 2024					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(ii) Undisputed dues - Others	₹ 0.00	₹ 29,55,988.02	₹ 1,453.62	₹ 0.00	₹ 0.00	₹ 29,57,441.64
Total	₹ 0.00	₹ 29,55,988.02	₹ 1,453.62	₹ 0.00	₹ 0.00	₹ 29,57,441.64

Ageing for trade payables from the due date of payment for each of the category as at 31 March,2023

Particulars	As at 31 March 2023					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(ii) Undisputed dues - Others	₹ 0.00	₹ 5,31,906.14	₹ 0.00	₹ 14,05,582.40	₹ 0.00	₹ 19,37,488.54
Total	₹ 0.00	₹ 5,31,906.14	₹ 0.00	14,05,582.40	₹ 0.00	₹ 19,37,488.54

As per our report of even date attached

NOTE 8 - OTHER CURRENT LIABILITIES

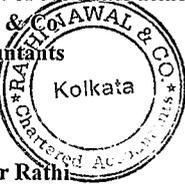
Particulars	As at 31 March 2024	As at 31 March 2023
Advance from Customers	₹ 1,82,387.63	₹ 2,37,253.34
Statutory Dues		
TDS and TCS Payable	₹ 6,712.84	₹ 4,421.83
Salary & Bonus Payable	₹ 759.68	₹ 0.00
GST Payable	₹ 80.48	₹ 38,400.00
Other Payable	₹ 5,652.02	₹ 5,652.02
Total	₹ 1,95,592.65	₹ 2,85,727.19

NOTE 9 - LONG-TERM PROVISIONS AND SHORT-TERM PROVISIONS

Particulars	As at 31 March 2024		As at 31 March 2023	
	Long-term	Short-term	Long-term	Short-term
Provision For Income Tax	₹ 0.00	₹ 26,348.31	₹ 0.00	₹ 20,943.95
Total	₹ 0.00	₹ 26,348.31	₹ 0.00	₹ 20,943.95

As per our report of even date attached

For Rathinawal & Co.
Chartered Accountants
(FRN: 323873E)



CA Nawal Kishor Rathin
(Partner)
Membership No - 059265

JUPAX VANIJYA PVT. LTD.

Rajendra
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Rajat Rathin
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

NOTE 10 - PROPERTY PLANT AND EQUIPMENT

a. Details of PPE

Particulars	Amount in INR Hundreds									
	Commercial Office RS.	Computer RS.	Furniture & Fixtures RS.	Office Equipment RS.	Motor Car RS.	Air Conditioner RS.	CCTV RS.	Plant & Machinery RS.	Mobile Phone RS.	Total Tangible Assets RS.
Balance as at 31 March, 2023	₹ 84,084.59	₹ 2,910.68	₹ 1,398.31	₹ 321.79	₹ 29,036.84	₹ 1,634.09	₹ 155.85	₹ 0.00	₹ 57.80	₹ 1,19,599.95
Additions	₹ 0.00	₹ 542.37	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 210.00	₹ 0.00	₹ 752.37
Acquisition through Business Combinations	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Other Adjustments	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
- Exchange Difference	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
- Change Due to Revaluation	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Disposals	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Capitalised	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Balance as at 31 March, 2024	₹ 84,084.59	₹ 3,453.05	₹ 1,398.31	₹ 321.79	₹ 29,036.84	₹ 1,634.09	₹ 155.85	₹ 210.00	₹ 57.80	₹ 1,20,352.32
Accumulated Depreciation										
Balance as at 31 March, 2023	₹ 8,958.53	₹ 2,715.94	₹ 950.74	₹ 206.35	₹ 19,988.30	₹ 866.80	₹ 76.37	₹ 0.00	₹ 57.80	₹ 33,820.83
Charge for the Year	₹ 7,136.98	₹ 382.02	₹ 115.88	₹ 29.89	₹ 2,678.66	₹ 138.88	₹ 14.39	₹ 22.22	₹ 0.00	₹ 10,518.92
Disposals for the Year	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Changes due to Revaluation	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Balance as at 31 March, 2024	₹ 16,095.51	₹ 3,097.96	₹ 1,066.62	₹ 236.24	₹ 22,666.96	₹ 1,005.68	₹ 90.76	₹ 22.22	₹ 57.80	₹ 44,339.75
Carrying Amounts (Net)										
As at 31 March, 2023	₹ 75,126.06	₹ 194.74	₹ 447.57	₹ 115.44	₹ 9,048.54	₹ 767.29	₹ 79.48	₹ 0.00	₹ 0.00	₹ 85,779.10
As at 31 March, 2024	₹ 67,989.08	₹ 355.09	₹ 331.69	₹ 85.55	₹ 6,369.88	₹ 628.41	₹ 65.09	₹ 187.78	₹ 0.00	₹ 76,012.55

As per our report of even date attached.

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)



CA Nawal Kishor Rathi

CA Nawal Kishor Rathi
(Partner)

Membership No - 059265

JUPAX VANIJYA PVT. LTD.

JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

Rajat Palua

Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

Note 11 Other Non Current Assets

Amount in INR Hundreds

Particulars	As at 31 March, 2024	As at 31 March, 2023
Security Deposit for Rent	₹ 898.90	₹ 898.90
Security Deposit for Reimbursement	₹ 1,220.00	₹ 0.00
Security Deposit(Nsdl)	₹ 100.00	₹ 0.00
Security Deposit for Shipping Line (Recoverable in cash or kind or for which value to be received)	₹ 940.00	₹ 940.00
Total	₹ 3,158.90	₹ 1,838.90

Note 12 CURRENT INVESTMENTS

Particulars	As at 31 March, 2024	As at 31 March, 2023
Investments in Mutual Funds Market Value In Rs. 2893121.95/- As On 31.03.2024	₹ 25,100.00	₹ 32,946.37
Total	₹ 25,100.00	₹ 32,946.37

Note 13 INVENTORIES

Particulars	As at 31 March, 2024	As at 31 March, 2023
In Stock		
Finished Goods	₹ 24,81,127.12	₹ 11,56,474.04
Stock-In-Transit	₹ 4,77,268.99	₹ 0.00
Total	₹ 29,58,396.11	₹ 11,56,474.04

As per our report of even date attached

For Rathi Nawal &
Chartered Accountants
(FRN: 323873E)

CA Nawal Kishor Rathi
(Partner)
Membership No - 059265



JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

JUPAX VANIJA PRIVATE LIMITED

CIN NO :- U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March, 2024

Note 14 TRADE RECEIVABLES

Particulars	Amount in INR Hundreds	
	As at 31 March, 2024	As at 31 March, 2023
Trade Receivables		
Unsecured - Considered Good		
b) Less than six months	₹ 30,01,767.16	₹ 16,97,952.76
a) More than six months	₹ 2,04,456.36	₹ 3,52,807.42
Total	₹ 32,06,223.52	₹ 20,50,760.19

Trade Receivables Aging Schedule As On 31 March, 2024

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	₹ 30,01,767.16	₹ 62,164.53	₹ 8,169.97	₹ 40,790.58	₹ 93,331.28	₹ 32,06,223.52
Total	₹ 30,01,767.16	₹ 62,164.53	₹ 8,169.97	₹ 40,790.58	₹ 93,331.28	₹ 32,06,223.52

Trade Receivables Aging Schedule As On 31 March, 2023

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	₹ 16,97,952.76	₹ 62,775.82	₹ 95,863.79	₹ 61,160.83	₹ 1,33,006.98	₹ 20,50,760.19
Total	₹ 16,97,952.76	₹ 62,775.82	₹ 95,863.79	₹ 61,160.83	₹ 1,33,006.98	₹ 20,50,760.19

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)

Kolkata

CA Nawal Kishor Rathi

(Partner)

Membership No - 059265

JUPAX VANIJA PVT. LTD.

Rathin

Auth. Sign./ Director

JUPAX VANIJA PVT. LTD.

Rajat Rathin

Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

Note 15 CASH AND CASH EQUIVALENTS

Amount in INR Hundreds

Particulars	As at 31 March, 2024	As at 31 March, 2023
Balances with Banks		
<u>In Current A/c with</u>		
Union Bank Of India - CD 073021010000198	₹ 530.35	₹ 0.00
ICICI Bank Ltd, R. N. Mukerjee Branch (current account)	₹ 0.00	₹ (565.80)
Fixed Deposites with Banks		
ICICI Bank	₹ 0.00	₹ 2,001.53
Union Bank Of India	₹ 3,37,206.43	₹ 0.00
Standard Chartered Bank	₹ 20,000.00	₹ 20,000.00
Cash In Hand	₹ 16,282.14	₹ 11,564.29
Total	₹ 3,74,018.93	₹ 33,000.02

Note 16 Short term Loans and Advances

Particulars	As at 31 March, 2024	As at 31 March, 2023
Abhinandan Papers Products	₹ 3,000.00	₹ 3,000.00
Poddar Udyog Limited	₹ 595.87	₹ 595.87
Total	₹ 3,595.87	₹ 3,595.87

Note 17 Other Current Assets

Particulars	As at 31 March, 2024	As at 31 March, 2023
Balances With Income Tax		
Advance Tax & TDS (AY 2023-2024)	₹ 0.00	₹ 13,238.18
Income Tax for Appeal (AY 2018-19)	₹ 10,000.00	₹ 10,000.00
Refundable Income Tax (AY 22-23)	₹ 6,324.83	₹ 6,324.83
Unclaimed Income Tax (AY 21-22)	₹ 3,476.27	₹ 3,476.27
Advance Tax, TDS & TCS (AY 24-25)	₹ 23,959.58	₹ 0.00
Advance Tax for Earlier Years	₹ 1,844.80	₹ 1,844.80
TCS Receivable (AY 23-24)	₹ 0.00	₹ 0.00
TDS & TCS Receivable	₹ 0.00	₹ 0.00
GST Input	₹ 3,00,773.19	₹ 0.00
GST Input In Transit	₹ 86,551.44	₹ 0.00
Balances with GST Department	₹ 6,442.24	₹ 84,582.06
Other Current Assets		
Accrued Interest on Standard Chartered Bank FDR	₹ 153.74	₹ 109.78
Prepaid Insurance Charges	₹ 2,610.33	₹ 2,151.18
Advances to Suppliers	₹ 27,353.41	₹ 99,157.26
Security Deposit for Reimbursement	₹ 0.00	₹ 1,220.00
Total	₹ 4,69,489.82	₹ 2,22,104.35

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)



(Signature)

(NAWAL KISHORE RATHI)

PARTNER

JUPAX VANIJYA PVT. LTD.

(Signature)

Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

(Signature)

Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

Note 18 REVENUE FROM OPERATIONS

Amount in INR Hundreds

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Sale of Products	₹ 1,30,29,364.29	₹ 1,10,64,524.12
Total	₹ 1,30,29,364.29	₹ 1,10,64,524.12

Note 19 OTHER INCOME

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest on Fixed Deposit	₹ 15,099.32	₹ 925.04
Discount Received	₹ 265.99	₹ 0.00
Claim Shortage	₹ 161.19	₹ 0.00
Long Term Capital Gain on MF	₹ 1,115.26	₹ 0.00
Short Term Capital Gain on MF	₹ 1,140.91	₹ 0.00
Finance Charges (Income)	₹ 747.40	₹ 2,392.66
Foreign Exchange Fluctuation Gain	₹ 32,063.68	₹ 1,939.72
Total	₹ 50,593.75	₹ 5,257.43

Note 20 Changes in Inventory of Finished Goods

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Opening Inventories Finished Goods	₹ 11,09,878.29	₹ 14,76,569.91
Closing Inventories Finished Goods	₹ 24,81,127.12	₹ 11,09,878.29
Total	₹ (13,71,248.83)	₹ 3,66,691.62

Note 21 Employee Benefit Expenses

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Salaries , Wages,Bonus,& Allowances	₹ 16,576.88	₹ 9,946.26
Mutiya Majoori Expenses	₹ 1,052.00	₹ 1,048.20
Staff Welfare Expenses	₹ 2,352.00	₹ 2,300.12
Total	₹ 19,980.88	₹ 13,294.58

As per our report of even date attached

For Rathi Nawal & Co.
Chartered Accountants
(FRN: 323873E)



CA Nawal Kishor Rathi

PARTNER

JUPAX VANIJYA PVT. LTD.

Rathie
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Royal Rathi
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

Note 22 Depreciation and Amortisation Expenses

Amount in INR Hundreds

Particulars	For the year ended 31 March,2024	For the year ended 31 March,2023
Depreciation on property, plant and equipment (owned assets)	₹ 10,518.92	₹ 12,492.60
Total	₹ 10,518.92	₹ 12,492.60

Note 23 Finance Costs

Particulars	For the year ended 31 March,2024	For the year ended 31 March,2023
Interest Expenses		
Bank Interest	₹ 2,61,258.55	₹ 1,09,807.65
Bank Interest on ECLGS	₹ 29,383.09	₹ 32,952.40
Finance Charge to Supplier	₹ 81,491.25	₹ 5,051.88
Interest on Loan	₹ 384.65	₹ 32,589.14
Interest on Car Loan	₹ 598.05	₹ 923.17
Other Borrowing Costs		
Bank Charges & Commission	₹ 10,319.92	₹ 4,599.11
Total	₹ 3,83,435.50	₹ 1,85,923.36

For Rathi Nawal & Co

Chartered Accountants
(FRN: 323873E)
Kolkata
CA Nawal Kishor Rathi
(Partner)
Membership No - 059265

JUPAX VANIJYA PVT. LTD.
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

JUPAX VANIJYA PRIVATE LIMITED

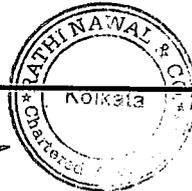
CIN NO :-U51109WB1995PTC072666

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Note 24 Other expenses

Amount in INR Hundreds

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Direct Expenses		
Assessment Charges	₹ 251.70	₹ 0.00
Clearing & Forwarding Expenses	₹ 98,759.93	₹ 82,652.23
Custom Duty Fees	₹ 5,631.99	₹ 3,095.06
Detention Charges	₹ 52,822.86	₹ 6,114.31
Lift off Charges	₹ 2,909.76	₹ 1,975.42
Stamping Charges	₹ 223.64	₹ 0.00
Storage Charges	₹ 7,977.06	₹ 5,229.99
Transportation Charges on Import	₹ 17,138.50	₹ 13,019.40
Administration Expenses		
Audit Fees	₹ 1,000.00	₹ 1,000.00
Books & Periodicals Expenses	₹ 3,443.02	₹ 2,012.59
Car Expenses	₹ 3,963.25	₹ 3,014.25
Computer Maintenance Expenses	₹ 0.00	₹ 15.00
Conveyance Expenses	₹ 3,651.80	₹ 5,005.00
COVID 19 Expenses	₹ 0.00	₹ 1,429.01
CST Demand	₹ 435.30	₹ 0.00
Demat Custody Charges	₹ 285.00	₹ 0.00
Directors Remuneration	₹ 6,250.00	₹ 6,000.00
Electricity Expense	₹ 421.42	₹ 376.40
Filling Fees	₹ 71.24	₹ 24.00
General Expenses	₹ 4,139.15	₹ 6,054.21
Gst Fine/Penalty & Late Fee	₹ 8,843.08	₹ 0.00
Insurance Charges	₹ 6,044.65	₹ 4,984.93
Interest on GST	₹ 0.00	₹ 798.23
Late Fees on TDS	₹ 0.00	₹ 95.00
Legal Expenses	₹ 0.00	₹ 200.00
Membership & Subscription	₹ 33.27	₹ 0.00
Miscellaneous Expenses	₹ 4,414.34	₹ 5,226.43
Office Expense	₹ 4,238.84	₹ 4,704.57
Printing & Stationery Expenses	₹ 3,725.05	₹ 2,084.05
Profession Tax	₹ 25.00	₹ 25.00
Professional Fees & Other Services	₹ 1,985.00	₹ 738.00
Rates & Taxes	₹ 638.59	₹ 333.44
Repair & Maintance Expense	₹ 79.93	₹ 167.88
Round Off	₹ 1.56	₹ 162.17
STT	₹ 2.52	₹ 0.00
Sunbscription & Donation	₹ 0.00	₹ 500.00
Telephone Expenses	₹ 0.00	₹ 179.16
Testing Expense	₹ 665.00	₹ 1,900.00
Travelling Expenses	₹ 1,433.03	₹ 1,326.17
VAT Demand 2017-18	₹ 112.86	₹ 0.00
CF	₹ 2,41,618.35	₹ 1,60,441.91



JUPAX VANIJYA PVT. LTD.

Ravishree
Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Royal Potee
Auth. Sign./ Director

JUPAX VANIJYA PRIVATE LIMITED

CIN NO :-U51109WB1995PTC072666

Notes To The Financial Statements For The Year Ended 31 March,2024

	₹ 2,41,618.35	₹ 1,60,441.91
Selling & Distribution Expenses		
Claim and Discount	₹ 0.00	₹ 1,516.22
Commission & Brokerage Expenses	₹ 0.00	₹ 41.37
Loading & Unloading Charges	₹ 21,342.95	₹ 6,157.40
Lorry Hire Charges	₹ 2,860.85	₹ 4,261.10
Rate Difference	₹ 373.31	₹ 302.53
Rent	₹ 10,826.80	₹ 8,523.00
Sales Promotion Expenses	₹ 3,855.50	₹ 5,549.90
Sundry Balance Written Off	₹ 496.16	₹ 4,090.73
Trade Discount	₹ 0.00	₹ 120.00
Transportation Charges	₹ 80,958.85	₹ 73,571.96
Total	₹ 3,62,332.76	₹ 2,64,576.12
Of above, payment to Auditors		
Statutory Audit	₹ 1,000.00	₹ 1,000.00
Taxation matters	-	-
Company law matters	-	-
Management Services	-	-
Other Services	-	-
Reimbursement of expenses	-	-

As per our report of even date attached

For Rathi Nawal & Co

Chartered Accountants

(FRN: 323873E)

CA Nawal Kishor Rathi
(Partner)

Membership No - 059265



JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

JUPAX VANIJYA PVT. LTD.

Auth. Sign./ Director

Ratios	2023		2022		2021		2020		2019		2018		2017		2016		2015		2014		2013		2012		2011		2010		2009		2008		2007		2006		2005		2004		2003		2002		2001		2000		1999		1998		1997		1996		1995		1994		1993		1992		1991		1990		1989		1988		1987		1986		1985		1984		1983		1982		1981		1980		1979		1978		1977		1976		1975		1974		1973		1972		1971		1970		1969		1968		1967		1966		1965		1964		1963		1962		1961		1960		1959		1958		1957		1956		1955		1954		1953		1952		1951		1950		1949		1948		1947		1946		1945		1944		1943		1942		1941		1940		1939		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495		1494		1493		1492		1491		1490		1489		1488		1487		1486		1485		1484		1483		1482		1481		1480		1479		1478		1477		1476		1475		1474		1473		1472		1471		1470		1469		1468		1467		1466		1465		1464		1463		1462		1461		1460		1459		1458		1457		1456		1455		1454		1453		1452		1451		1450		1449		1448		1447		1446		1445		1444		1443		1442		1441		1440		1439		1438		1437		1436		1435		1434		1433		1432		1431		1430		1429		1428		1427		1426		1425		1424		1423		1422		1421		1420		1419		1418		1417		1416		1415		1414		1413		1412		1411		1410		1409		1408		1407		1406		1405		1404		1403		1402		1401		1400		1399		1398		1397		1396		1395		1394		1393		1392		1391		1390		1389		1388		1387		1386		1385		1384		1383		1382		1381		1380		1379		1378		1377		1376		1375		1374		1373		1372		1371		1370		1369		1368		1367		1366		1365		1364		1363		1362		1361		1360		1359		1358		1357		1356		1355		1354		1353		1352		1351		1350		1349		1348		1347		1346		1345		1344		1343		1342		1341		1340		1339		1338		1337		1336		1335		1334		1333		1332		1331		1330		1329		1328		1327		1326		1325		1324		1323		1322		1321		1320		1319		1318		1317		1316		1315		1314		1313		1312		1311		1310		1309		1308		1307		1306		1305		1304		1303		1302		1301		1300		1299		1298		1297		1296		1295		1294		1293		1292		1291		1290		1289		1288		1287		1286		1285		1284		1283		1282		1281		1280		1279		1278		1277		1276		1275		1274		1273		1272		1271		1270		1269		1268		1267		1266		1265		1264		1263		1262		1261		1260		1259		1258		1257		1256		1255		1254		1253		1252		1251		1250		1249		1248		1247		1246		1245		1244		1243		1242		1241		1240		1239		1238		1237		1236		1235		1234		1233		1232		1231		1230		1229		1228		1227		1226		1225		1224		1223		1222		1221		1220		1219		1218		1217		1216		1215		1214		1213		1212		1211		1210		1209		1208		1207		1206		1205		1204		1203		1202		1201		1200		1199		1198		1197		1196		1195		1194		1193		1192		1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