



Statement Date : 2024-05-03 09:47:12
 Statement 2024-02-03 to 2024-05-03
 Branch : CHUNYA BRANCH

Account No	0150878141900
Account Name	DILIP KUMAR JAIN
Total Debit	72,878,582.65
Total Credit	74,258,000.00
Currency	TZS

SN	TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
1	2024-05-03	REF:18f3d33ee1c46b69 CHARGE: STATEMENT FOR 3 MONTH VIA SIMAPP	SIMAPP	2024-05-03	1,186.44		1,379,417.35
2	2024-05-03	REF:18f3d33b2eeb9834 CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-05-03	381.00		1,380,603.79
3	2024-04-30	REF:18f2dd98c1d869bc SIMAPP FT FROM DILIP KUMAR JAIN TO MINELABS N/A	SIMAPP	2024-04-30	1,000,000.00		1,380,984.79
4	2024-04-29	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-04-29	68.58		2,380,984.79
5	2024-04-29	REF:18f2a9b346f77af8 CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-04-29	381.00		2,381,053.37
6	2024-04-24	REF:18f0eb115d2b2ae1 SIMAPP GePG BIL 991351125327 REC 924115245954996 DILIP KUMAR JAIN	SIMAPP	2024-04-24	600,000.00		2,381,434.37
7	2024-04-22	REF:18f054c20b95e8c8 SIMAPP FT FROM DILIP KUMAR JAIN TO YONA	SIMAPP	2024-04-22	300,000.00		2,981,434.37
8	2024-04-22	REF:18f05474de518a8a SIMAPP FT FROM DILIP KUMAR JAIN TO VIOLETH	SIMAPP	2024-04-22	300,000.00		3,281,434.37
9	2024-04-22	REF:18f04df76e53aa44 SIMAPP FT FROM DILIP KUMAR JAIN TO NEEMA	SIMAPP	2024-04-22	1,000,000.00		3,581,434.37
10	2024-04-22	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH147591713768295	TMS	2024-04-22		3,120,000.00	4,581,434.37
11	2024-04-19	REF:18ef5d2de4192935 SIMAPP FT FROM DILIP KUMAR JAIN TO UAMSHO	SIMAPP	2024-04-19	2,500,000.00		1,461,434.37
12	2024-04-19	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH263991713513009	TMS	2024-04-19		3,120,000.00	3,961,434.37
13	2024-04-16	REF:18ee6b91986a39ef SIMAPP FT FROM DILIP KUMAR JAIN TO VIOLETH	SIMAPP	2024-04-16	323,126.00		841,434.37

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14	2024-04-16	REF:18ee6b7d576b096d SIMAPP GePG BIL 995020777406 REC 924107244599269 DILIP KUMAR JAIN	SIMAPP	2024-04-16	20,822,400.00		1,164,560.37
15	2024-04-16	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH137121713252410	TMS	2024-04-16		13,230,000.00	21,986,960.37
16	2024-04-13	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	UXP	2024-04-13	2,340.00		8,756,960.37
17	2024-04-13	Monthly Maintenance Fee	UXP	2024-04-13	13,000.00		8,759,300.37
18	2024-04-11	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-04-11	68.58		8,772,300.37
19	2024-04-10	REF:18ec8e5b3f1a68a8 CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-04-10	381.00		8,772,368.95
20	2024-04-08	REF:18ebd14202489b17 SIMAPP FT FROM DILIP KUMAR JAIN TO VIOLETH	SIMAPP	2024-04-08	650,000.00		8,772,749.95
21	2024-04-08	REF:18ebc760af21f969 SIMAPP FT FROM DILIP KUMAR JAIN TO NEEMA	SIMAPP	2024-04-08	1,000,000.00		9,422,749.95
22	2024-04-08	REF:18ebc7534e190a50 SIMAPP FT FROM DILIP KUMAR JAIN TO POLYCARP	SIMAPP	2024-04-08	500,000.00		10,422,749.95
23	2024-04-08	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH728391712558189	TMS	2024-04-08		6,237,000.00	10,922,749.95
24	2024-04-04	REF:18ea765153f8e828 SIMAPP FT FROM DILIP KUMAR JAIN TO GEOFREY	SIMAPP	2024-04-04	5,656,000.00		4,685,749.95
25	2024-04-03	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH964061712124510	TMS	2024-04-03		3,120,000.00	10,341,749.95
26	2024-04-03	REF:18ea2516c92eb92e SIMAPP FT FROM DILIP KUMAR JAIN TO GEOFREY	SIMAPP	2024-04-03	5,000,000.00		7,221,749.95
27	2024-04-02	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-04-02	68.58		12,221,749.95
28	2024-04-02	REF:18e9e5fb3f1be93a SIMAPP FT FROM DILIP KUMAR JAIN TO GEOFREY	SIMAPP	2024-04-02	5,000,000.00		12,221,818.53
29	2024-04-02	REF:18e9e5bed5686be1 SIMAPP FT FROM DILIP KUMAR JAIN TO GEOFREY Mbegawa Advance 1400	SIMAPP	2024-04-02	5,000,000.00		17,221,818.53
30	2024-04-02	REF:18e9e561c2bdc8a0 CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-04-02	381.00		22,221,818.53
31	2024-04-02	TMS CASH DEPOSIT DIP dp REF:FH350781712051230	TMS	2024-04-02		4,000,000.00	22,222,199.53
32	2024-04-02	TMS CASH DEPOSIT DIP dp REF:FH285861712051205	TMS	2024-04-02		6,000,000.00	18,222,199.53

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33	2024-04-02	TMS CASH DEPOSIT DIP dp REF:FH340531712051186	TMS	2024-04-02		8,711,000.00	12,222,199.53
34	2024-04-01	REF:18e997169acc4b9c SIMAPP GePG BIL 994720095364 REC 924092242039250 DILIP KUMAR JAIN	SIMAPP	2024-04-01	200,000.00		3,511,199.53
35	2024-03-30	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-30	68.58		3,711,199.53
36	2024-03-30	REF:18e8e318ab3d78bf SIMAPP FT FROM DILIP KUMAR JAIN TO NEXON	SIMAPP	2024-03-30	100,000.00		3,711,268.11
37	2024-03-30	REF:18e8e30031568a74 CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-03-30	381.00		3,811,268.11
38	2024-03-29	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-29	91.52		3,811,649.11
39	2024-03-29	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-29	68.58		3,811,740.63
40	2024-03-29	REF:18e890c6e4a20bf6 CHARGE: STATEMENT FOR 0 MONTH VIA SIMAPP	SIMAPP	2024-03-29	508.47		3,811,809.21
41	2024-03-29	REF:18e890bdcf9589ca CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-03-29	381.00		3,812,317.68
42	2024-03-28	TMS GOV LEVY REF: BranchTeller- 0000411619032415380545866- 1318e56b9d901QUE	TMS	2024-03-28	2,000.00		3,812,698.68
43	2024-03-28	TMS GOV LEVY REF: BranchTeller- 0000411619032415360545864- 1318e56b7108d3VM	TMS	2024-03-28	1,700.00		3,814,698.68
44	2024-03-28	REF:18e84c35965f189f SIMAPP FT FROM DILIP KUMAR JAIN TO VIOLETH	SIMAPP	2024-03-28	1,000,000.00		3,816,398.68
45	2024-03-28	REF:18e84bf6cbd689d3 SIMAPP FT FROM DILIP KUMAR JAIN TO NEEMA	SIMAPP	2024-03-28	1,000,000.00		4,816,398.68
46	2024-03-28	REF:18e84bbf408cd8c8 SIMAPP FT FROM DILIP KUMAR JAIN TO GEOFREY	SIMAPP	2024-03-28	2,575,000.00		5,816,398.68
47	2024-03-28	REF:18e84b7eafb90be6 SIMAPP FT FROM DILIP KUMAR JAIN TO RENOLD	SIMAPP	2024-03-28	1,500,000.00		8,391,398.68
48	2024-03-28	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH430331711623473	TMS	2024-03-28		9,450,000.00	9,891,398.68
49	2024-03-25	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-25	68.58		441,398.68
50	2024-03-25	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-25	68.58		441,467.26
51	2024-03-25	REF:18e75e1b6388f83f CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-03-25	381.00		441,535.84

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52	2024-03-25	REF:18e75e0a2911e858 SIMAPP FT FROM DILIP KUMAR JAIN TO RENOLD	SIMAPP	2024-03-25	1,500,000.00		441,916.84
53	2024-03-25	REF:18e75d344a32297a CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-03-25	381.00		1,941,916.84
54	2024-03-25	IB42620925032413 OMNFT FROM AURUM TO DILIP KUMAR JAIN TRANSFER BACK SILVER	BPWR	2024-03-25		1,000,000.00	1,942,297.84
55	2024-03-24	REF:18e6f35ca7e9892d SIMAPP FT FROM DILIP KUMAR JAIN TO NEEMA	SIMAPP	2024-03-24	1,000,000.00		942,297.84
56	2024-03-24	REF:18e6f30a27a06a32 SIMAPP FT FROM DILIP KUMAR JAIN TO POLYCARP	SIMAPP	2024-03-24	500,000.00		1,942,297.84
57	2024-03-22	REF:18e6660027420a22 SIMAPP FT FROM DILIP KUMAR JAIN TO POLYCARP	SIMAPP	2024-03-22	990,000.00		2,442,297.84
58	2024-03-22	REF:18e665b5cc370972 SIMAPP FT FROM DILIP KUMAR JAIN TO POLYCARP	SIMAPP	2024-03-22	10,000.00		3,432,297.84
59	2024-03-21	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-21	68.58		3,442,297.84
60	2024-03-21	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-21	68.58		3,442,366.42
61	2024-03-21	REF:18e5fd8039f67ab3 CHARGE: MIN STATEMENT VIA SIMAPP	SIMAPP	2024-03-21	381.00		3,442,435.00
62	2024-03-21	REF:18e5fd6492cedb47 CHARGE: BALANCE VIA SIMUSSD	SIMUSSD	2024-03-21	381.00		3,442,816.00
63	2024-03-21	TMS GePG BIL:991351102499 REC:924081239748958 VIOLETH EDMUND REF:FB34071711004145	TMS	2024-03-21	512,200.00		3,443,197.00
64	2024-03-19	FUND TRANS TO NEEMA WILBERT FYULI	BranchTeller	2024-03-19	4,000,000.00		3,955,397.00
65	2024-03-19	FUND TRANS TO AURUM SEVENTY NINE LTD	BranchTeller	2024-03-19	1,000,000.00		7,955,397.00
66	2024-03-19	FUND TRANS TO VIOLETH EDMUND MAHUGI	BranchTeller	2024-03-19	766,000.00		8,955,397.00
67	2024-03-19	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH151661710837244	TMS	2024-03-19		9,450,000.00	9,721,397.00
68	2024-03-19	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-19	1,220.34		271,397.00
69	2024-03-19	TMS GOV LEVY REF: TMS- FB73991710835107	TMS	2024-03-19	1,776.00		272,617.34
70	2024-03-19	TMS CHARGE WITHDRAW REF:FB73991710835107	TMS	2024-03-19	6,779.66		274,393.34

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71	2024-03-19	TMS CASH WITHDRAW DESC:dilip	TMS	2024-03-19	1,000,000.00		281,173.00
72	2024-03-19	TMS GePG BIL:991351099957 REC:924079239280569 VIOLETH EDMUND REF:FB25221710835023	TMS	2024-03-19	50,000.00		1,281,173.00
73	2024-03-18	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-18	900.00		1,331,173.00
74	2024-03-18	CARD REPLACEMENT FEE FOR 0150878141900 - CARDS_NEW	SAVVY	2024-03-18	5,000.00		1,332,073.00
75	2024-03-18	TMS TRANSFER 0150878141900 TO 0152422429300 p.Z6155174 REF:F REF:FB54441710745647	TMS	2024-03-18	651,000.00		1,337,073.00
76	2024-03-15	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-15	1,220.34		1,988,073.00
77	2024-03-15	TMS GOV LEVY REF: BranchTeller- 0000411615032411250543819- 1318e41387e22pnW	TMS	2024-03-15	1,875.00		1,989,293.34
78	2024-03-15	0762958601	BranchTeller	2024-03-15	2,550,000.00		1,991,168.34
79	2024-03-15	TMS GOV LEVY REF: BranchTeller- 0000411615032411170543817- 1318e41305fe3osY	TMS	2024-03-15	1,776.00		4,541,168.34
80	2024-03-15	Cash withdrawal charges	BranchTeller	2024-03-15	6,779.66		4,542,944.34
81	2024-03-15	CASH W/DRAW dilip CRDB BANK PLC	BranchTeller	2024-03-15	1,000,000.00		4,549,724.00
82	2024-03-14	VAT (18%) PAYABLE ON COMMISSION AND FEES : FULL	SCH	2024-03-14	1,220.34		5,549,724.00
83	2024-03-14	TMS GOV LEVY REF: BranchTeller- 0000411614032410530543405- 1318e3bf4211fwBa	TMS	2024-03-14	1,776.00		5,550,944.34
84	2024-03-14	Cash withdrawal charges	BranchTeller	2024-03-14	6,779.66		5,552,720.34
85	2024-03-14	CASH W/DRAW DILIP CRDB BANK PLC	BranchTeller	2024-03-14	1,000,000.00		5,559,500.00
86	2024-03-14	TMS FOREX SELL USD 100 AT 2605 DILIP JAIN KUMAR REF:FX71371710402723	TMS	2024-03-14	260,500.00		6,559,500.00
87	2024-03-14	TMS CASH DEPOSIT dilip REF:FB37861710402134	TMS	2024-03-14		100,000.00	6,820,000.00
88	2024-03-13	TMS CASH DEPOSIT DILIP KUMAR JAIN Business REF:FH656981710342754	TMS	2024-03-13		6,720,000.00	6,720,000.00
89	2024-03-13	CREDIT INTEREST RATE CHANGE	SCH	2024-03-13			

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90	2024-03-13	CREDIT INTEREST RATE CHANGE	SCH	2024-03-13			
91	2024-03-13	CREDIT INTEREST RATE CHANGE	SCH	2024-03-13			
92	2024-03-13	CREDIT INTEREST RATE CHANGE	SCH	2024-03-13			
93	2024-03-13	CREDIT INTEREST RATE CHANGE	SVR	2024-03-13			
94	2024-03-13	CREDIT INTEREST RATE CHANGE	SVR	2024-03-13			

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INDEPENDENT AUDITOR'S REPORT

To the Members of Chandan Diamonds Tools Private Limited

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Financial Statements of Chandan Diamonds Tools Private Limited ("the Company"), which comprise the Balance sheet as at March 31, 2023, the statement of Profit and Loss Account for the year ended on March 31, 2023, and Notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information ("the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") 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, 2023, and its Profit and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act 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 obtained us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Key Audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Standalone Financial Statements and Auditors' Report thereon



Company's Management and Board of Directors are responsible for the other information. The information comprises the information included in the Board's report and Business

Information other than the Standalone Financial Statements and Auditors' Report thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report and Business Responsibility Report, but does not include the standalone Financial Statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Financial Statements or our knowledge obtained during the course of our 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 Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, 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 Standalone Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Management and Board of Directors are 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

These Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone Financial Statements.



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

- Identify and assess the risks of material misstatement of the standalone 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.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the Standalone Financial Statements 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 standalone 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.
- Evaluate the overall presentation, structure, and content of the standalone Financial Statements, including the disclosures, and whether the standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Standalone Financial Statements for the financial year ended March 31, 2023 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 Section 143 (11) of the Act, we report that the said order does not apply to the company.

2. (A) 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 Standalone Balance Sheet and the Standalone Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on **March 31, 2023** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2023** from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) The reporting on the adequacy of the internal financial controls over financial reporting of the Company with reference to these Standalone Financial Statements and the operating effectiveness of such controls is not applicable to the company.

- (B) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - a) The Company does not have any pending litigations which would impact its financial position.
 - b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.
 - d)
 - i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or



- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- i) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- ii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d) (i) and (d) (ii) contain any material misstatement.
- c) The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.
- (C) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:
- The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the company.



For A.S. Bohara & Co.
Chartered Accountants
ICAI Firm Reg. Number: 0251328

Akash Kumar Siddhraj Bohara
Akashkumar Siddhraj Bohara
Proprietor
Membership No. 158509

Place: Bangalore
Date: 15/08/2023

UDIN: 2315850980300412790

Chandan Diamond Tools Private Limited
Balance Sheet as at March 31, 2023

(All amounts in Rs. lakhs, unless otherwise stated)

	Notes	March 31, 2023	March 31, 2022
Assets			
Non-current assets			
Property, plant and equipment	3	17.51	19.65
Intangible assets		-	-
Financial assets			
Loans	4	0.36	2.00
Other financial assets	5	8.62	8.62
Deferred tax assets, net	25	2.01	2.01
		<u>28.50</u>	<u>32.28</u>
Current assets			
Inventories	6	159.06	182.06
Financial assets			
Loans		-	-
Other financial assets	5	1.05	3.26
Trade receivables	7	6.83	8.27
Cash and cash equivalent	8	1.99	2.51
Other current assets	9	0.20	0.07
		<u>169.13</u>	<u>196.16</u>
		<u>197.63</u>	<u>228.44</u>
Total assets			
Equity and liabilities			
Equity			
Equity share capital	10	1.02	1.02
Other equity	11	(2.77)	(3.11)
Total equity		<u>(1.75)</u>	<u>(2.09)</u>
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings		-	-
		<u>-</u>	<u>-</u>
Current liabilities			
Financial liabilities			
Borrowings	12	182.33	209.52
Trade payables	13	-	-
- total outstanding dues of micro enterprises and small		-	-
- total outstanding dues of creditors other than micro		13.10	13.43
and small enterprises		-	-
Other financial liabilities		-	-
Provisions	14	3.56	6.89
Other current liabilities	15	0.39	0.70
		<u>199.38</u>	<u>230.53</u>
		<u>199.38</u>	<u>230.53</u>
		<u>197.63</u>	<u>228.44</u>
Total liabilities			
Total equity and liabilities			

The accompanying notes are integral part of financial statements 2

As per our report of even date

For A S Bohara & Co.

Chartered Accountants

Registration number : 0251325


Anshuman Sudhraj Bohara
Membership Number : 158509

Place: Bengaluru

Date : 15.09.2023

UDIN :- 2315850980XW3H2790

For and on behalf of the Board of Directors of
Chandan Diamond Tools Private Limited

CIN : U45201KA1996PT000113

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED


Bilal Kumar Jain

Director

DIN: 01949734

Place: Bengaluru

Date : 15.09.2023

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED


Rekha Jain

Director

DIN: 02000255

Place: Bengaluru

Date : 15.09.2023

Chandan Diamond Tools Private Limited
Statement of Profit and Loss for the year ended March 31, 2023
 (All amounts in Rs. lakhs, unless otherwise stated)

	Notes	March 31, 2023	March 31, 2021
Income			
Revenue from contracts with customers	16	91.36	122.60
Other income	17	0.10	1.00
Total income		91.45	123.60
Expenses			
Cost of materials consumed	18	78.17	133.27
Changes in inventory of finished goods and materials	19	(9.19)	(8.63)
Employee benefits expense	20	7.96	7.94
Finance cost	21	0.12	10.43
Depreciation and amortisation expense	22	4.66	3.66
Other expenses	23	9.92	8.19
Total expenses		91.04	154.86
Profit before tax		0.40	(31.26)
Tax expense:			
Current tax	25	0.06	-
Adjustment of tax relating to earlier years		-	-
Deferred tax credit		-	0.23
Total tax expense		0.06	0.23
Profit for the year		0.34	(31.49)
Total comprehensive income for the year, net of tax			
		0.34	(31.49)
Earning per share (nominal value of Share Rs. 10 (March 31, 2022 : Rs. 10))			
Basic and Diluted		3.35	(308.70)

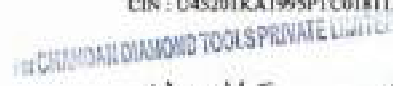
The accompanying notes are integral part of financial statements 2

As per our report of even date
 For A S Bhatara & Co.
 Chartered Accountants
 ICAI Firm Registration number : 0251328



Ashokumar Siddharaj Bhatara
 Proprietor
 Membership Number : 158569
 Place: Bengaluru
 Date : 15.09.2023
 UDIN :- 23158508DGCXWXH2790

For and on behalf of the Board of Directors of Chandan
 Diamond Tools Private Limited
 CIN : U45201KA1995PTC018113



Ajain
 Director

Dilip Kumar Jain
 Director
 DIN 01689714
 Place: Bengaluru
 Date : 15.09.2023



Rekha Jain
 Director

Rekha Jain
 Director
 DIN 02000255
 Place: Bengaluru
 Date : 15.09.2023

Chandan Diamond Tools Private Limited
 Statement of Changes in Equity for the year ended March 31, 2023
 (All amounts in Rs. lakhs, unless otherwise stated)

A. Equity share capital

Equity shares of Rs. 10 each, issued, subscribed and fully paid-up	Number	Amount
As at April 01, 2021	0.10	1.02
Issued during the year	-	-
As Balance at April 01, 2022	0.10	1.02
Issued during the year	-	-
As at March 31, 2023	0.10	1.02

B. Reserve & Surplus

	Amount
Balance as at April 01, 2021	28.36
Profit for the year	(31.48)
Balance as at March 31, 2022	(3.11)
Profit for the year	0.34
Balance as at March 31, 2023	(2.77)

The accompanying notes are integral part of financial statements.


For A S Bohara & Co.
 Chartered Accountants
 ICAI Firm Registration number : 0251328


 Akash Kumar Sodhraj Bohara
 Partner
 Membership Number : 158509

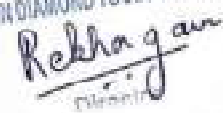
Place: Bengaluru
 Date : 15.09.2023

For and on behalf of the Board of Directors of
 Chandan Diamonds Tools Private Limited

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED


 Dilip Kumar Jain
 Director
 DIN:01989734

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED


 Rekha Jain
 Director
 DIN:02009255

Place: Bengaluru Place: Bengaluru
 Date : 15.09.2023 Date : 15.09.2023

Chandus Diamond Tools Private Limited
 Notes to financial statements for the year ended March 31, 2023
 (All amounts in Ru. lakhs, unless otherwise stated)

Note 3

Property, Plant & Equipment

Particular	Gross Block			Accumulated Depreciation		Net Block	
	Balance as at April 1, 2022	Additions during the year	Decisions during the year	Balance as at April 1, 2022	Depreciation charge for the year	Balance as at April 1, 2022	Balance as at March 31, 2023
Tangible Assets							
Plant & Machinery	76.35	1.92	-	66.24	2.99	13.11	12.64
Furniture and Fixtures	0.08	-	-	0.79	0.07	0.86	0.92
Vehicles	21.82	-	-	19.19	0.59	2.63	2.64
Computer	2.23	-	-	2.06	0.05	0.17	0.12
Office Renovation	3.82	-	-	0.16	6.36	3.66	3.39
Grand Total	108.10	1.92	-	88.44	4.06	19.65	17.51

Note : 3.1 Depreciation is provided on WDV Method and as per the estimated useful life of the Assets as prescribed in Schedule II of the Companies Act, 2013.

3.2 Pursuant to the enactment of Companies Act 2013, The Company has applied the estimated useful lives as specified in schedule II.

Accordingly the unamortised carrying value is being depreciated/amortised over the revised remaining useful lives.



for CHANDUS DIAMOND TOOLS & PRIVATE LIMITED
W. D. S.
 Director

for CHANDUS DIAMOND TOOLS & PRIVATE LIMITED
R. Singh
 Director

Chandan Diamond Tools Private Limited
Notes to financial statements for the year ended March 31, 2023
 (All amounts in Rs. lakhs, unless otherwise stated)

	March 31, 2023	March 31, 2022
4 Loans		
Non-current		
Unsecured, considered good	0.36	2.00
	0.36	2.00
Current		
Unsecured, considered good	-	-
	-	-
5 Other Financial Assets		
Non-current		
(Unsecured, considered good)		
Security deposits	8.62	8.62
	8.62	8.62
Current		
(Unsecured, considered good)		
Security deposits	1.05	3.26
Other Advances	-	-
	1.05	3.26
6 Inventories		
Raw Material (Valued at Cost)	112.94	145.12
Finished Goods (Valued at Cost)	46.12	36.93
	159.06	182.06

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For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Manu
 Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rehagan
 Director

Chandan Diamond Tools Private Limited
Notes to financial statements for the year ended March 31, 2022
 (All amounts in Rs. lakhs, unless otherwise stated)

	March 31, 2021	March 31, 2022
7 Trade receivables		
Receivables	6.83	8.27
	6.83	8.27

Trade receivables aging schedule as on March 31, 2021

Particulars	Outstanding for the following periods from the due date of payment						Total
	No Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables- Considered good	-	3.15	-	3.69	-	-	6.83
(ii) Undisputed trade receivables- which has significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed trade receivables- Credit impaired	-	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered doubtful	-	-	-	-	-	-	-
(v) Disputed trade receivables- which has significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed trade receivables- Credit impaired	-	-	-	-	-	-	-

Trade receivables aging schedule as on March 31, 2022

Particulars	Outstanding for the following periods from the due date of payment						Total
	No Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables- Considered good	-	2.80	-	5.47	-	-	8.27
(ii) Undisputed trade receivables- which has significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed trade receivables- Credit impaired	-	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered doubtful	-	-	-	-	-	-	-
(v) Disputed trade receivables- which has significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed trade receivables- Credit impaired	-	-	-	-	-	-	-

Break-up for security details-

	March 31, 2021	March 31, 2022
Secured, considered good	-	-
Unsecured, considered good	6.83	8.27
Trade Receivables which have significant increase in credit risk	-	-
Trade Receivables - credit impaired	-	-
	6.83	8.27

8 Cash and cash equivalent

	March 31, 2021	March 31, 2022
Balances with banks:		
On current account	0.46	0.19
Cash on hand	1.53	2.12
	1.99	2.51

9 Other current assets

	March 31, 2021	March 31, 2022
Receivables with Government authorities	0.20	0.07
	0.20	0.07



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FOR CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Manish
Director

FOR CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekhagan
Director

Chandan Diamond Tools Private Limited
Notes to financial statements for the year ended March 31, 2023
 (All amounts in Rs. lakhs, unless otherwise stated)

10 Equity share capital

	March 31, 2023		March 31, 2022	
	Number	Amount	Number	Amount
Authorized share capital				
Equity shares of Rs. 10 each (March 31, 2022 : Rs.10 each)	5.00	50.00	5.00	50.00
	5.00	50.00	5.00	50.00
Issued, subscribed and paid-up share capital				
Equity shares of Rs. 10 each (March 31, 2022 : Rs.10 each), fully paid-up Nos.10,200 Eq Shares	0.10	1.02	0.10	1.02
	0.10	1.02	0.10	1.02

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

	March 31, 2023		March 31, 2022	
	Number	Amount	Number	Amount
Equity shares				
At the beginning of the year	0.10	1.02	0.10	1.02
Add: Issued, subscribed and paid up during the year	-	-	-	-
Outstanding at the end of the year	0.10	1.02	0.10	1.02

(b) Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each share holder is entitled to one vote per share held.

The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting shall be payable in Indian rupees. In the event of liquidation of the Company, the shareholders will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Name of the share holders	March 31, 2023		March 31, 2022	
	Number	Percentage	Number	Percentage
Equity shares of Rs. 10 each, fully paid				
Dilip Kumar Jain	4,100.00	40.20%	4,100.00	40.20%
Shantilal Pataliya	2,000.00	19.61%	2,000.00	19.61%
Rekha Jain	4,100.00	40.20%	4,100.00	40.20%

(c) In the period of five years immediately preceding the balance sheet date, the Company has not issued any shares pursuant to contract without payment being received in cash or any bonus shares or has bought back any shares.

Details of Equity Shares held by promoter As at 31 March 2023

Sr. No	Promoter Name	No. of Shares at beginning of the year	Changes during the year	No. of Shares at end of the year	% of Total shares	% Changes during the year
1	Dilip Kumar Jain	4,100.00		4,100.00	40.20%	-
2	Shantilal Pataliya	2,000.00		2,000.00	19.61%	-
3	Rekha Jain	4,100.00		4,100.00	40.20%	-

Details of Equity Shares held by promoter As at 31 March 2022

Sr. No	Promoter Name	No. of Shares at beginning of the year	Changes during the year	No. of Shares at end of the year	% of Total shares	% Changes during the year
1	Dilip Kumar Jain	4,100.00		4,100.00	40.20%	-
2	Shantilal Pataliya	2,000.00		2,000.00	19.61%	-
3	Rekha Jain	4,100.00		4,100.00	40.20%	-

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For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Masaru
 Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekhagan
 Director

Chandan Diamond Tools Private Limited
Notes to financial statements for the year ended March 31, 2023
 (All amounts in Rs. lakhs, unless otherwise stated)

	March 31, 2023	March 31, 2022
11 Other equity		
Surplus in the Statement of Profit and Loss		
Balance at the beginning of the year	(3.11)	28.36
Add: Profit for the year	0.34	(31.49)
Balance at the end of the year	<u>(2.77)</u>	<u>(3.11)</u>

	March 31, 2023	March 31, 2022
12 Borrowings		
Non-Current		
Secured	-	-
Unsecured	-	-
Current		
From Financial Institutions		
From Directors and Shareholders & Relatives	182.33	209.52
	<u>182.33</u>	<u>209.52</u>

	March 31, 2023	March 31, 2022
13 Trade payables		
Trade payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises *	13.10	13.43
	<u>13.10</u>	<u>13.43</u>

Trade Payables ageing schedule as on March 31, 2023

Particulars	Outstanding for the following periods from the due date of payment					Total
	No Due	> 1 year	1-2 years	2-3 years	< 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	13.10	-	-	-	13.10
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-

Trade Payables ageing schedule as on March 31, 2022

Particulars	Outstanding for the following periods from the due date of payment					Total
	No Due	> 1 year	1-2 years	2-3 years	< 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	13.43	-	-	-	13.43
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-

	March 31, 2023	March 31, 2022
14 Short term provision		
Provision for Income Tax	-	-
Provision for Expenses and others	3.56	6.89
	<u>3.56</u>	<u>6.89</u>

	March 31, 2023	March 31, 2022
15 Other current liabilities		
Other Payables (Advance from Customers)	0.39	0.70
	<u>0.39</u>	<u>0.70</u>



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

(Signature)
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

(Signature)
Director

Chandan Diamond Tools Private Limited
Notes to financial statements for the year ended March 31, 2023
 (All amounts in Rs. lakhs, unless otherwise stated)

16 Revenue from contracts with customers

	March 31, 2023	March 31, 2022
Sale of Products- Indigenous	90.31	122.60
Sale of Products- Exports	1.05	-
	<u>91.36</u>	<u>122.60</u>

17 Other income

	March 31, 2023	March 31, 2022
Discount	0.10	1.00
Demurrage Charges Received	-	-
	<u>0.10</u>	<u>1.00</u>

18 Cost of Material Consumed

	March 31, 2023	March 31, 2022
Opening Stock	145.12	243.60
Add: Purchases-Indigenous	36.55	36.30
Add: Freight Inward	0.44	-
	<u>182.11</u>	<u>269.69</u>
Less: Closing stock	112.94	145.12
Total	<u>69.17</u>	<u>124.87</u>
Add: Job work charges	-	-
Add: Machine Maintenance	-	0.40
Add: Manufacturing Expenses	-	0.02
Add: Power & Fuel	9.00	7.98
Cost of material Consumed	<u>78.17</u>	<u>133.27</u>

19 Change in Inventory of Finished Goods

Inventory at the end of the year		
Finished Goods	46.12	36.93
Stock in Process	-	-
Inventory at the beginning of the year		
Finished Goods	36.93	28.30
Stock in Process	-	-
	<u>-9.19</u>	<u>-8.63</u>

20 Employee benefits expense

	March 31, 2023	March 31, 2022
Salaries, wages and bonus	7.73	7.68
Contribution to provident and other funds	0.23	0.26
	<u>7.96</u>	<u>7.94</u>

21 Finance cost

	March 31, 2023	March 31, 2022
Interest on Bank	0.03	10.39
Bank Charges	0.09	0.04
	<u>0.12</u>	<u>10.43</u>

22 Depreciation and amortisation expense

	March 31, 2023	March 31, 2022
Depreciation on property, plant and equipment	4.06	3.66
	<u>4.06</u>	<u>3.66</u>



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Arun
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain
Director

Chandan Diamond Tools Private Limited

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2023

(All amounts in Rs. lakhs, unless otherwise stated)

23 Other expenses

	March 31, 2023	March 31, 2022
Audit Fees	0.25	0.27
Advertisement Expense	0.99	-
Foreign Exchange Loss	0.01	-
Conveyance	-	0.11
Communication Charges	-	0.07
Interest on Late payment	0.20	0.09
Office Maintenance	0.03	0.11
Packing Material	-	0.01
Printing & Stationery	0.23	0.61
Rent	8.20	7.51
Rounding Off	0.00	0.00
Transportation Charges	-	0.01
	9.92	8.19

*** Payment to auditors**

	March 31, 2023	March 31, 2022
As an auditor		
Statutory audit fees	0.25	0.27
	0.25	0.27

24 Earnings per share (basic and diluted)

	March 31, 2023	March 31, 2022
The following reflects the income and share data use in basic and diluted EPS computation		
Profit after tax attributable to equity shareholders	0.34	-31.49
Weighted average number of equity shares		
Basic EPS	0.10	0.10
Diluted EPS	0.10	0.10
Basic earning per share Rs.	3.35	-308.70
Diluted earning per share Rs.	3.35	-308.70

25 Income taxes

The major components of income tax expense for the year ended March 31, 2023 and March 31, 2022 are:

Statements of Profit and loss :

	March 31, 2023	March 31, 2022
Current income tax		
- In respect of current year	0.06	-
- Adjustment of tax relating to earlier years	-	-
Deferred tax credit		
- Relating to the origination and reversal of temporary differences	-	0.23
Income tax expenses reported in the statement of profit and loss	0.06	0.23

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For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Mans
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain
Director

DIRECTORS' REPORT

[(Disclosure under Section 134(3) of the Companies Act, 2013)
(Read With Companies (Accounts) Rules, 2014)]

Dear Shareholders,

Your Directors are presenting herewith the 28th Annual Report of your Company and the Audited Financial Statements for the year ended 31st March, 2023.

1. Financial Summary or Highlights / Performance of the Company:

(Figures in lakhs)

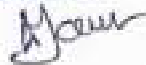
Particulars	For the year ended 31-03-2023	For the year ended 31-03-2022
Income	91.45	123.60
Expenditure	91.04	154.86
Profit before Depreciation & Tax	4.47	(27.60)
Less: Depreciation	4.06	3.66
Profit before Tax	0.40	(31.26)
Less: Tax Expenses	(0.06)	0.23
Profit/ (Loss) for the year carried to Balance Sheet	0.34	(31.49)

- Operation and Future Plan:** The Operations of the Company during the year under report were satisfactory. Your directors are pleased to inform you that Marble Business has started well and your directors are planning to expand import/export of Marble Block & Slabs, Granite business in coming year and Yours Directors are confident of Improving the results in coming years.
- Dividend:**
In order to conserve the resources, your directors do not recommend any dividend for the financial year 2022-23
- Reserves:**
The Board does not propose to carry any amount to Reserves Account.
- Deposits:** The Company has not accepted any public deposit during the year. Therefore, disclosure under Section 76 of the Companies Act 2013 regarding acceptance, remained unpaid or unclaimed and default in repayment or interest thereon, does not arise.

Disclosure Pursuant to Rule 2(1)(C) (viii) of the Companies (Acceptance of Deposits) Rule, 2014:

Particulars	2022-23 (INR Lakhs)	2021-22 (INR Lakhs)
Unsecured Loans from Directors and relatives	182.33	209.52

FOR CHANDAN DIAMOND TOOLS PRIVATE LIMITED



Director

6. **Change in the nature of business, if any:**

There was no change in nature of business.

7. **Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report:**

No material changes have occurred subsequent to the close of the financial year of the Company to which the Balance Sheet relates and the date of the report.

8. **Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future:**

There were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

9. **Details of Subsidiary / Joint Ventures / Associate Companies:**

The Company does not have any Subsidiary Company/Joint Venture/Associate Company during the year under review.

10. **Auditors:**

M/s. A S Bohara & Co., Chartered Accountants, Bengaluru, the Statutory Auditors of the Company, having FRN -025132S hold office until the conclusion of the next 5 year AGM subject to the ratification by the Members. The Company has received a certificate from the Statutory Auditors to the effect that their appointment, if made, would be within the limits prescribed and have given their consent to act as Statutory Auditors. Members are requested to appoint the Auditors and to fix their remuneration. The Company has appointed Auditor for 5 years starting from the Financial Year 2022-23.

There is no qualification, reservation or adverse remark or disclaimer made by the Statutory Auditors in its report and therefore, there are no further explanations to be provided for in this report.

11. **Extract of the Annual Return:**

In accordance with Section 134(3)(a) of the Companies Act, 2013, an extract of the Annual Return in Form MGT - 9 is appended as **Annexure-2** of the Board's Report.

12. **Conservation of energy, technology absorption and foreign exchange earnings and outgo:**

A. **Conservation of energy:**

- i. The steps taken or impact on conservation of energy:
- ii. The steps taken by the Company for utilizing alternate sources of energy:
- iii. The capital investment on energy conservation equipments:

B. **Technology absorption:**

- i. The efforts made towards technology absorption:
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution:
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):
- iv. The expenditure incurred on Research and Development:

The Company is with a view to conserve energy wherever possible and practicable, has implemented suitable plans and devices. As far as possible, natural light is used during the daytime. Further awareness is also created among the employees on the need to conserve the energy in their workplace.

PRAGATI DIAMOND TOOLS PRIVATE LIMITED



Director

6. Change in the nature of business, if any:

There was no change in nature of business.

7. Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report:

No material changes have occurred subsequent to the close of the financial year of the Company to which the Balance Sheet relates and the date of the report.

8. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future:

There were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

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10. Auditors:

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11. Extract of the Annual Return:

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12. Conservation of energy, technology absorption and foreign exchange earnings and outgo:

A. Conservation of energy:

- i. The steps taken or impact on conservation of energy:
- ii. The steps taken by the Company for utilizing alternate sources of energy:
- iii. The capital investment on energy conservation equipments:

B. Technology absorption:

- i. The efforts made towards technology absorption:
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution:
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):
- iv. The expenditure incurred on Research and Development:

The Company is with a view to conserve energy whatever possible and practicable, has implemented suitable plans and devices. As far as possible, natural light is used during the daytime. Further awareness is also created among the employees on the need to conserve the energy in their workplace.

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED



Director

The other provisions of Rule 8 of the Companies (Accounts) Rules, 2014 are not applicable.

13. Directors And Key Managerial Personnel:

A) Changes in Directors and Key Managerial Personnel -

There was no change in the List of Directors and Key Managerial Personnel.

B) Board Evaluation -

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, of Individual Directors.

14. Declaration by Independent Directors:

The Company was not required to appoint Independent Directors under section 149(4) of the Companies Act, 2013 read with Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and hence no declaration has been obtained.

15. Company's policy on Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters provided under sub-section (3) of section 178:

The Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

16. Board Meetings:

During the year under review, the Company has conducted 5 (Five) Board Meetings during the year.

17. Particulars of loans, guarantees or investments under Section 186:

During the year under review, the Company has not provided any loans, made investments, gave guarantees or subscribed / purchased securities under Section 186 of the Companies Act, 2013.

18. Particulars of contracts or arrangements with Related Party referred to in sub-section (1) of section 188:

The related party transactions during the year are disclosed in the financial statements.

FOR CHANDAN DIAMOND TOOLS PRIVATE LIMITED



Director

19. Directors' Responsibility Statement:

As stipulated under clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors subscribe to the Directors Responsibility Statement and state that:

- a) In preparation of the annual accounts, the applicable accounting standards had been followed and there are no material departures from them;
- 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 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 the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Directors had prepared the annual accounts on a going concern basis;
- e) the Directors had laid down internal financial controls to be followed by the Company & that such internal financial controls are adequate and were operating effectively; and
- f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. Managerial Remuneration:

- A) Details of the ratio of the remuneration of each director to the median employee's remuneration and other details as required pursuant to Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014-

The Company is not listed and hence the information required under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not furnished.

- B) Details of the every employee of the Company as required pursuant to 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014-

The Company has no such employee drawing remuneration more than that mentioned under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

21. Corporate Social Responsibility (CSR):

In line with the new provisions of the Companies Act, 2013 and the rules framed there under with respect to the Corporate Social Responsibility (CSR), your Company is not governed by the provisions of Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014. Hence, the Company is not required to formulate a policy on CSR and also has not constituted a CSR Committee.

FOR CHANDAN DIAMOND TOOLS PRIVATE LIMITED



Director

22. Internal Financial Control System and their Adequacy:

Adequate internal controls, systems, and checks are in place, commensurate with the size of the Company and the nature of its business. The management exercises financial control on the operations through a well-defined budget monitoring process and other standard operating procedures.

23. Risk Management Policy:

There is a continuous process for identifying, evaluating and managing significant risks faced through a risk management process designed to identify the key risks facing business. During the year, a risk analysis and assessment was conducted and no major risks were noticed.

24. Other Disclosures / Reporting:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:


- a) Details relating to deposits covered under Chapter V of the Act.
- b) Issue of equity shares with differential rights as to dividend, voting or otherwise.
- c) Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- d) Details of payment of remuneration or commission to Managing Director or Joint Managing Director of the Company from any of its subsidiaries as the Company does not have any Subsidiaries/Joint Venture/Associate Company.
- e) Voting rights which are not directly exercised by the employees in respect of shares for the subscription / purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Companies Act, 2013).

25. Acknowledgement:

Your Directors wish to place on record their appreciation for the co-operation extended by all the employees, bankers and stakeholders.

For and on behalf of the Board of Directors,
M CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Director


Director

Place: Bengaluru

Date: 15th September, 2023

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Nature of Operations

Chandan Diamond Tools Private Limited (Formerly- Chandan Properties Private Limited) is a Manufacturing Company and its main activities is Manufacturing of Cutting Tools, Segments, Blades, Processing of Marble & Granites and selling of Marble & Granites in raw form.

2. Statement of Significant Accounting Policies

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply in all material respects with the Standards notified under Section 211 (3C) of the Companies Act, 1956 (which continue to be applicable in respect Section 133 of the Companies Act, 2013 ("the 2013 Act") in terms of general circular 15/2013 dated 13th September 2013 of Ministry of Corporate Affairs) (as amended) and relevant provisions of the 1956 Act/ 2013 Act as applicable. The financial statements have been prepared under the historical cost convention on an accrual basis and the accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year.

- a. The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognised in accordance with the requirements of the respective accounting standard.

Fixed Assets

b. Tangible Assets:

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any other cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange, contracts and adjustments arising from exchange rate variations attributable the assets.

Subsequent expenditures to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

c. Intangible Assets:

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion and impairment loss, if any. The cost comprises purchase price,



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Abhishek
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain
Director

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

d. Depreciation/Amortisation:

Depreciation / Amortization on Fixed Assets is provided based on Written Down Value Method considering the useful life of asset and residual value as prescribed in Schedule II to the Companies Act, 2013.

In respect of additions or extensions forming an integral part of existing asset depreciation is provided as aforesaid over the residual life of the respective asset.

e. Inventories

Finished Goods

Inventories are valued at lower of cost or net realizable value, including necessary provision for obsolescence.

Cost comprises of purchase price and all incidental expenses incurred in bringing the inventory to its present location and condition. Cost is ascertained on First-In-First-Out (FIFO) basis.

Raw Materials

At Cost or Market Value whichever is Lower.

Work in Progress

Inventories of Work in Progress are valued in accordance with the percentage of Completion method.

f. Construction Contracts

The company accounts for income on the percentage to completion basis which necessarily involves technical estimates of percentage of completion, and cost to completion, of each contract/activity. On the basis of which profit / losses are accounted. Such estimates, made by the company and certified to the auditors, have been relied upon by them, as these are of a technical nature.

g. Revenue Recognition

Revenue from Sale:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The Company has been generally following accrual method of accounting in compliance with the provisions of the Companies Act, 2013.



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Ajay
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekhagan
Director

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

Interest Income:

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

h. Foreign Exchange Transaction

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Exchange differences arising on the settlement of monetary items or non monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

i. Retirement Benefits

Retirement benefits are accounted for in the year of payment. The actuarial value of such liability is not determined. Hence, the impact on the profit is not ascertainable.

j. Earnings per share

The Company reports basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20 on EPS. Basic earnings per share are computed by dividing the net profit / loss after tax for the year by the weighted average number of the equity shares outstanding during the year.

k. Taxes on income

Current Tax:

Income taxes are calculated using the tax effect accounting method where taxes are accrued in the same period the related revenues and expenses arise. A provision is made for income tax annually based on the tax liability computed after considering tax allowances and exemptions.

Deferred Tax:

The difference that result between the profit offered for income tax and the profit as per the financial statements are identified, and thereafter a deferred tax asset or liability is recorded for timing difference namely the differences that originate in one accounting period and get reversed in another based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted or substantially enacted regulations. Deferred tax assets/liability are



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Moumit
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekhagan
Director

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

recognised only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each balance sheet date.

l. Provisions

A provision is recognised when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

m. Investments

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost, less provision for diminution in value other than temporary. As on the date of Balance Sheet there are no investments held in the name of the Company

n. Related Party Disclosure

Names of Related Parties

Key Managerial Personnel	1) Dilip Kumar Jain – Director
	2) Rekha Jain – Director
	3) Shamilal Pitaliya – Director

a. Segment information

As the Company's business activity primarily falls within a single business and geographical segment, there are no additional disclosures to be provided under Accounting Standard 17 – Segment Reporting, other than those already provided in the financial statements.

p. Impairment of Assets:

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the profit and loss statement in the year in which an asset is identified as impaired.

26. Balance in Accounts Receivable, Payables & Loan & Advances are subject to confirmations.



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Moum
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain
Director

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

27. Earnings Per Share:

The EPS computed is as follows.

Particulars	2023	2022
a) Profit during the year (Rs.) (Amount in Lakhs)	0.34	(31.49)
b) Weighted average number of shares (Nos.)	10200	10200
c) Basic earnings per share (Rs.)	3.35	(308.70)

28. Auditor's Remuneration

(Amounts in lakhs)

Particulars	2023	2022
Audit fee	0.25	0.15
Tax Audit Fees	-	0.12
Total	0.25	0.27

29. Director's Remuneration

(Amounts in lakhs)

Particulars	2023	2022
Remuneration paid to directors	Nil	Nil
Total	-	-

30. Deferred Tax

(Amounts in lakhs)

Particulars	Amount	Timing Difference	
		DTA	DTL
Asset balance as per Income Tax Act	25.22		
Asset balance as per Companies Act	17.50	7.72	
	Total	7.72	
Future Tax Rate @ 20%		2.01	
Net Deferred Tax Assets to be carried forward			2.01
Less: Deferred tax Assets already provided in Books of Accounts			2.01
Effect on Profit & Loss Account			0.00



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Mojee
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rehgan
Director

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

31. Related Party Transactions:

(Amounts in Lakhs)

Name of Party	Nature of Transaction	2023	2022
Chandan Marble paradise	Purchase	-	0.30
	Sales	69.57	100.44
Shri Shantilal Pitaliya	Loan Repaid Back	10.00	-
Dilip Kumar Jain	Loan Taken	17.18	168.76
Dilip Kumar Jain	Loan Given Back	34.37	154.49
Rekha Jain	Loan Taken	-	2.00
Prema Kumari	Loan Given	-	0.80

32. Management has initiated the process of identifying enterprises, which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDA) and circularised the letters for this purpose. The company has received responses from certain enterprises, which qualify as micro or small enterprise under MSMEDA. However, there are no amounts due to them as at the year end and accordingly, the disclosure in respect of unpaid amounts are not applicable. Further, interest arising out of transactions during the current year, are not considered material and have not been provided for. The same, if claimed, will be paid at the time of settlement.

33. During the year under audit, there were no employees in receipt of remuneration of not less than Rs. 1.02 Crore per annum or Rs. 8.50 lakh per month.

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

M. S. Babbar
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain
Director



CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note. 34 : Ratio Analysis and its elements

Ratio	Numerator	Denominator	March 31, 2023	March 31, 2022	% Changes	Reason for Variances
Current Ratio	Current Asset	Current Liabilities	0.84	0.85	-1%	
Debt- Equity Ratio	Total Debt	Total Equity	NA	(100.03)	NA	Secured Loan Repaid During Last year
Debt Service Coverage Ratio	Earning for Debt = NP after tax + Non cash operating expenses	Debt Service = Interest & Lease Payment + Principle Payments	NA	(27.83)		Secured Loan Repaid During Last year
Return on equity ratio	Net Profit after taxes	Average equity	0.03	(30.87)	-100%	Other expenses are reduced comparatively
Trade receivables Turnover Ratio	Turnover	Average Trade Receivables	13.37	8.60	55%	Majorly amount received during the year
Trade Payable Turnover Ratio	Turnover	Average Trade Payable	6.97	10.92	-36%	Amount paid as per the Funds
Net Capital Turnover Ratio	Turnover	Average of (Current Assets - Current Liability)	(3.02)	(3.57)	-15%	Reduction of Current Assets
Net Profit Ratio	Net Profit after taxes	Turnover	0.00	(0.26)	-101%	Net Profit based on expenses incurred
Return on capital employes	Earning before interest and taxes	Capital employed	0.00	(21.04)	-100%	Loss incurred during the previous year
Return on Investments	Finance Income	Investments	NA	NA	NA	NA

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

D. Jaisankar
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Gan
Director



CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

35. Social Security

The Code on Social security 2020 ('Code') relating to employee benefits during the employment and post -employments benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However , the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

36. Other Statutory Information

- (i) The Company do not have any benami property , where any proceedings has been initiated or pending against the Group for holding any Benami property.
- (ii) The Company do not have any transactions with companies struck off.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company have not advanced or loaned or invested funds to any other persons or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall :
 - (a) directly or indirectly lend or invest in other person s or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries,
- (vi) The Company have not received any funds from any person(s) or entity(ies),including foreign entities (Funding)with the understanding (whether recorded in writing or
 - (a) directly or indirectly lend or invest in other person s or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries,
- (vii) The Company have not any such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax.



For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

A. S. Bahara
Director

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rohit Agarwal
Director

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

37. The Company's operations and financial statements have been impacted by the outbreak of Covid - 19 pandemic. The Full impact of COVID 19 still remains uncertain and could be different from the estimates considered while preparing these financial statements. The Company will continue to closely monitor any material changes to future economic conditions.

38. Prior year comparatives

Figures for the previous year has been regrouped or rearranged so as to make them comparable with the figures of the current Year.

Signatures to Notes 1 to 37

For

A S Bohara & Co.

Chartered Accountants



Akashkumar Siddhraj Bohara

Proprietor

Membership No: 158509

Place: Bangalore

Date: 15.09.2023

UDIN:-23158509BGXWXH2796

For and on behalf of board

Chandan Diamond Tools Private Limited

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Director

Dilip Kumar Jain

Director

DIN: 01989734

Date: - 15.09.2023

For CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain

Director

DIN :02000255

Date: -15.09.2023

CHANDAN DIAMOND TOOLS PRIVATE LIMITED
CIN: U45201KA1995PTCO18113
NO. 9A, 2NDPHASE, PEENYA INDUSTRIAL AREA,
CHOKKSANDRAMAINROADBANGALORE-560058

List of shareholders as on 31.03.2022

Sl No.	Name and Address	No. Shares held	Nominal value Rs 10 each % of holding
1	Mr. Dilipkumar Shantilal Jain S/o. Shantilal Pitliya Chandavan Apartments, #6, 5th Main Road, Kumarapark West-560020	4100	40.20
2	Mrs. Rekha Jain W/o Dilip Kumar Jain Chandavan Apartments, #6, 5th Main Road, Kumarapark West-560020	4100	40.20
3	Mr. Shantilal Pitliya Chandavan Apartments, #6, 5th Main Road, Kumarapark West-560020	2000	19.60
	Total	10200	100

For Chandan Diamond Tools Private Limited

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Dilip Kumar Jain
Director

Dilip Kumar Jain

CHANDAN DIAMOND TOOLS PRIVATE LIMITED

Rekha Jain
Director

Rekha Jain