

INDEPENDENT AUDITORS' REPORT

To
The Members of Lloyds Logistics Private Limited

Report on the Audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Lloyds Logistics Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including other comprehensive income, the Statement of Cash Flows, the Statement of Changes in Equity for the year ended on that date, and a summary of the 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 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its loss, cash flows, total comprehensive income and changes in equity for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Act (SAs). 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 Act and the rules made 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 audit opinion.

Key Audit 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 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 Management Discussion and Analysis, Board's Report including annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's information, 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 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 responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 safe guarding 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The 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:

- Identify and assess the risks of material misstatement of the financial statement, 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 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, but we are not 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 management.
- 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.



- 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 matter. 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

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"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. 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 balance sheet, the statement of profit and loss including Other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity dealt with by this report are in agreement with the relevant books of account;

(d) In our opinion, the aforesaid financial statements comply with the Ind As 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, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



(g) With respect to the others matter to be included in the Auditor's Report under section 197(16) of the Act:

In our opinion and the best of our information and according to the explanations given to us, the provision of section 197 of the Act. relating to remuneration paid by the company to its directors is not applicable as the company is a private limited company.

(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) Amendment Rules, 2021, as amended, 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; and

iii. There were no amounts which were required to be transferred to the Investor Education and Protection fund as such the question of delay in transferring such sums does not arise.

iv.(a) 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 person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;


(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures that we have 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 (i) & (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company has not declared or paid any dividend during the year, therefore compliance with section 123 of the Companies Act, 2013 is not applicable.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction in the software. Further during the course of our audit we did not come across any instance of audit trial feature being tampered with.

For S.K.Naredi & Co
Chartered Accountants
Firm Regn. No.003333C


(Rahul Naredi)

Partner
Membership No. 302632
UDIN: 24302632BKBXRT5635
Place: Jamshedpur
Date: 16-04-2024



ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Lloyds Logistics Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) As per information & explanation given by the management and on the basis of the examination of the records of the company, the company does not own any Property, Plant and Equipment and Intangible Assets. Hence the requirement of clause (i) of the said order is not applicable to the company.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii.
 - (a) As per information & explanation given by the management and on the basis of the examination of the records of the company, the company does not have any inventories. Hence the requirement of clause (ii) of the said order is not applicable to the company.
 - (b) The Company has not been sanctioned working capital limits in excess of Rs 5 Crores during the year from banks on the basis of security of current assets of the company. Hence, reporting under this order is not applicable.
- iii. The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause (iii) of the Order is not applicable:
- iv. The Company has not granted any loans, made investments or provided guarantees or securities and hence reporting under clause (iv) of the Order is not applicable.
- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.
- vi. As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act 2013.
- vii. In respect of statutory dues:
 - (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.



- (b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited with the appropriate authorities on account of any disputes.
- viii. According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. (a) In our opinion, the Company has not defaulted in the repayment dues of any loan or borrowing from any lender.
- (b) 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 and explanations given to us, no term loan were raised during the year, hence reporting under this order is not applicable.
- (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.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiary or joint ventures and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (Including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (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.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. The Company is not required to appoint an internal auditor in terms of section 138 read with Rule 13 and hence reporting under clause ((xiv) of the Order is not applicable.



- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. a) In our opinion, the Company is not required to be registered under section 45- IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.
- b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. The Company is not required to comply with the terms of section 135 relating to Corporate Social Responsibility (CSR) and hence reporting under clause ((xiv) of the Order is not applicable.

For S.K. Naredi & Co
Chartered Accountants
Firm Regn. No.003333C



(Rahul Naredi)
Partner
Membership No. 302632

UDIN: 24302632BKBXRT5635
Place: Jamshedpur
Date: 16-04-2024

LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)

ASST YEAR - 2024-25
PAN No :- AAHCT8662P

COMPUTATION OF TOTAL INCOME

PART- A

Income From Business or Profession	(1,614,567)
Profit as per Statement of Profit & Loss	
Add: Depreciation of Right of Use assets	1,096,178
Add: Interest on Lease Liability	379,133
Add: Interest on late TDS payment	1,350
Add: Preliminary Expenses Written Off	-
	(137,906)
	1,145,507
Less : Rent	48,228
Less: Interest income on Security Deposit (RoU)	3,346
Less: Deduction for Preliminary Expenses (1/5th)	-
	(1,334,987)
	(1,334,987)
Total Profit	-
Less: Loss of Last Year	-
Total Taxable Income	(1,334,987)
Tax	-
Less: TDS	-
Refund:	-

Opt U/s 115BAA - Therefore NO MAT

PART - B

Computation of Tax U/s 115JB

NIL

Loss to be carried forward	Amount	Set off	Balance	Nature of Loss
Asst year				
2024-25	1,334,987	-	1,334,987	Business loss
2023-24	381,572	-	381,572	Business loss
	1,716,559	-	1,716,559	

LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	NOTE	(Rs. in thousands)	
		31st March, 2024	31st March, 2023
(I) ASSETS			
(1) Non Current Assets :-			
(a) Right to Use Account	2	9,331.23	-
(b) Deferred Tax asset	3	432.87	1.69
(2) Current Assets :-			
(a) Financial Assets			
(i) Cash and Cash Equivalents	4	850.72	180.64
(b) Other Current Assets	5	2,208.69	3,041.08
TOTAL		12,823.50	3,223.40
(II) EQUITY AND LIABILITIES			
EQUITY :-			
(a) Equity Share Capital	6	100.00	100.00
(b) Other Equity	7	245.13	1,428.51
LIABILITIES :-			
(1) Non Current Liabilities :-			
(a) Financial current liabilities			
(i) Lease Liabilities	2	7,539.44	-
(2) Current Liabilities :-			
(a) Financial current liabilities			
(i) Trade Payables	8	159.67	-
(ii) Lease Liabilities	2	1,746.07	-
(b) Other Current Liabilities	9	3,033.19	1,694.89
TOTAL		12,823.50	3,223.40

As per our Report of even date attached

For S.K. Naredi & Co.
Chartered Accountants
Firm Reg.No:- 003333C



(Rahul Naredi)
Partner
M.N. 302632
Place :- Jamshedpur
Dated :- 16.04.2024

For and on behalf of Board
LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)



B. Prabhakaran
B. PRABHAKARAN
Director
DIN : 01428366


Mukesh R Gupta
MUKESH R GUPTA
Director
DIN : 00028347

LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH'24


PARTICULARS		NOTE	(Rs. in thousands)	
			31st March, 2024	31st March, 2023
I	Revenue From Operations	10	-	-
II	Other Income		209.28	-
III	Total Income (I + II)	11	209.28	-
IV	Expenses :			
	Finance Costs	12	379.13	-
	Depreciation and Amortization Expense	2	1,096.18	-
	Other Expenses	13	348.54	378.23
	Total Expenses (IV)		1,823.85	378.23
V	Profit Before Exceptional Items and Tax (III-IV)		(1,614.57)	(378.23)
VI	Exceptional Items		-	-
VII	Profit Before Tax (V - VI)		(1,614.57)	(378.23)
VIII	Tax Expense :			
	(1) Current Tax		-	-
	(2) Deferred Tax	3	(431.18)	0.84
IX	Profit/(Loss) for the Period (VII-VIII)		(1,183.39)	(379.07)
X	Other Comprehensive Income:			
	(i) Items that will not be reclassified to Profit and Loss		-	-
	(a) Fair value changes of investments in equity shares & MF		-	-
	(ii) Income Tax relating to items that will not be reclassified to P &		-	-
XI	Total Comprehensive Income for the period (IX+X)		(1,183.39)	(379.07)
XII	Earnings Per Equity Share:			
	(1) Basic (in figures)	14	(118.34)	(37.91)

As per our Report of even date attached

For S.K. Naredi & Co.
Chartered Accountants
Firm Reg.No:- 003333C


(Rahul Naredi)
Partner
M.N. 302632
Place :- Jamshedpur
Dated :- 16.04.2024





B. PRABHAKARAN
Director
DIN : 01428366

For and on behalf of Board
LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)



MUKESH R GUPTA
Director
DIN : 00028347



LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2024

A. Equity Share Capital

PARTICULARS	(Rs. In thousands)	
	No. of shares	Amount
Balance as at March 31, 2022	10,000.00	100.00
Changes in equity share capital during the period		
Balance as at March 31, 2023	10,000.00	100.00
Changes in equity share capital during the period		
Balance as at March 31, 2024	10,000.00	100.00

B. Other Equity

PARTICULARS	(Rs. In thousands)	
	Reserve and Surplus	Total
Balance as at March 31, 2022		
Profit for the period	1,807.58	1,807.58
Other Comprehensive Income for the period	(379.07)	(379.07)
Bonus share issued		-
Balance as at March 31, 2023		-
Profit for the period	1,428.51	1,428.51
Other Comprehensive Income for the period	(1,183.39)	(1,183.39)
Bonus share issued		-
Balance as at March 31, 2024	245.13	245.13

As per our Report of even date attached

For S.K. Naredi & Co.
Chartered Accountants
Firm Reg.No:- 003333C

(Rahul Naredi)
Partner

M.N. 302632
Place :- Jamshedpur

Dated :- 16.04.2024



For and on behalf of Board
LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)

B. PRABHAKARAN
Director
DIN : 01428366



MUKESH R GUPTA
Director
DIN : 00028347

M. R. Gupta

LLOYDS LOGISTICS PRIVATE LIMITED

(Formerly known as Thriveni Lloyds Mining Private Limited)

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2024.

NOTE – 1

1. Corporate Information

The Company is a Private Limited Company CIN: U14290MH2020PTC340076, having its Registered Office in the State of Maharashtra. The company is incorporated to carry on transportation, mining and other allied activities.

2. Basis of preparation of financial statements

2.1 Statement of Compliance

These financial statements are prepared in accordance and in compliance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.

Ind AS financial statements is applicable to the company as IND —AS is mandatorily applicable to its Parent Company i.e. "M/s Lloyd Metal and Energy Limited" (Co- Venturer Shareholder of the company) a listed company.

2.2 Accounting convention

The financial statements have been prepared on historical cost basis, accrual and going concern basis. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in Companies Act, 2013. Based on the nature and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2.3 Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual result could differ from these estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

3. Significant Accounting Policies

3.1 Taxation

Income Tax Expense represents the sum of the tax currently payable and deferred tax.



Current Tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from Profit before tax as reported in the statement of profit & loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for current and prior periods, to the extent unpaid, is recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods (assessment year wise and not cumulative), the excess shall be recognized as an asset.

Since the excess tax paid may not be recovered / realized within one year from the balance sheet date, the same is presented under non-current assets.

Deferred Tax

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred Tax Assets are not recognized if there is probable chance that future taxable Profit will not be available in near future against which they can be realized.

3.2 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Contingent Liabilities are not recognized but are disclosed in the notes based on the judgement of the management. Contingencies the likelihood of which is remote are not disclosed in the Financial Statements. Contingent Assets are not recognized until the contingency has been resolved and amounts are received or receivable.

3.3 Financial Instruments

Financial Assets and Liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial Assets and Liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and liabilities at fair value through Profit/Loss A/c) are added to or deducted from the fair value of the Financial Assets or financial Liabilities, as appropriate on initial recognition.

Financial Assets

A financial asset is subsequently measured at amortized, if any, cost if it is held within a business model whose objective is to hold the asset in order to collect contractual Cash Flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset which is not classified in any of the above categories is measured at Fair value through Profit or Loss A/c.

The Company derecognizes financial assets when the contractual right to the Cash Flow from the financial assets expires, or it transfers the contractual rights to receive the cash flow from the asset, if any.



Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss.

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

3.4 Equity Instruments

Equity Shares

Ordinary Shares: Ordinary shares are classified as equity.

3.5 Earning Per Share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year /period.

3.6 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company as a Lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced



for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments.

The Company's lease obligations are presented on the face of the Balance Sheet.

Short-term leases and leases of low value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the lease of low-value assets recognition exemption to leases of assets that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

For and on behalf of Board

Lloyds Logistics Private Limited

(Formerly known as Thriveni Lloyds Mining Private Limited)



B. PRABHAKARAN

Director

DIN: 01428366



MUKESH R GUPTA

Director

DIN: 00028347



LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

NOTE - 2 RIGHT OF USE ASSETS

This note provides information for leases where the Company is a lessee.

The Company has taken on lease various offices, warehouses other spaces for its uses. Rental contracts typically ranges from 1 year to 5 years.

A The changes in the carrying value of Right of Use assets :

Particulars	(Rs. in thousands)	
	31st March, 2024	31st March, 2023
Gross Block		
Opening Balance	-	-
Additions during the period	-	-
Deletions/cancellation/modification during the period	10,427.41	-
Closing Balance	-	-
Accumulated Amortisation		
Opening Balance	10,427.41	-
Additions during the period	-	-
Deletions/cancellation/modification during the period	1,096.18	-
Closing Balance	-	-
Net carrying amount as at Balance sheet date	1,096.18	-
	9,331.23	-

B Movement in lease liabilities :

Particulars	(Rs. in thousands)	
	31st March, 2024	31st March, 2023
Opening Balance		
Additions during the period	-	-
Deletions during the period	10,051.89	-
Finance cost accrued during the period	-	-
Payment of lease liabilities	379.13	-
Closing Balance	1,145.51	-
	9,285.51	-

C The break-up of current and non-current lease liabilities as at the year end:

Particulars	(Rs. in thousands)	
	31st March, 2024	31st March, 2023
Current		
Non-current	1,746.07	-
Total	7,539.44	-
	9,285.51	-

D The details of contractual maturities of lease liabilities as at the year end on undiscounted basis are as follows:

Particulars	(Rs. in thousands)	
	31st March, 2024	31st March, 2023
Less than one year		
One to five years	1,746.07	-
More than five years	7,539.44	-
Total	-	-
	9,285.51	-

NOTE - 3 DEFERRED TAX ASSET

Particulars	(Rs. in thousands)	
	31st March, 2024	31st March, 2023
Deferred Tax Assets		
Opening Deferred Tax Asset	-	2.53
Less : Deferred tax liability on account of Preliminary Expenses	1.69	(0.84)
Add : Business Loss carried forward	(0.84)	-
Closing Deferred Tax Asset*	432.02	1.69
	432.87	-



LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

NOTE - 4 CASH AND CASH EQUIVALENTS		(Rs. in thousands)	
	31st March, 2024	31st March, 2023	
Balance with Banks			
-----Current Account			
Cash in hand	849.72		180.64
Total	850.72		180.64

NOTE - 5 OTHER CURRENT ASSETS		31st March, 2024	31st March, 2023
----- Advance for Expenses		-	5.00
----- Security Deposits		885.83	-
----- GST Receivable		1,322.86	1,158.82
----- Income Tax Refundable		-	1,877.26
Total		2,208.69	3,041.08

NOTE - 6 SHARE CAPITAL		31st March, 2024	31st March, 2023
Authorized Share capital			
10,000 Equity Share of Rs. 10/- each		100.00	100.00
ISSUED SUBSCRIBED AND PAID UP SHARE CAPITAL			
10,000 Equity Shares of Rs. 10/- Each fully paid up		100.00	100.00
Total		100.00	100.00

Terms / rights attached to equity Shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of

Detailed of Shareholder's holding more than Five percent Equity Shares				
Name of Shareholder's	As on 31.03.2024		As on 31.03.2023	
		%held		% held
Thriveni Earthmovers (P) Ltd	-	-	-	-
Lloyds Metals & Energy Ltd	9,999	99.99%	9,999.00	10.00
Total	9,999	99.99%	9,999.00	10.00

Shareholding of Promoters are as below :-

Share held by promoters at the end of the year

Promoter Name	No. of Share	% of total shares	% Change during the year
Rajesh Rajnarayan Gupta (Held a nominee shareholder on behalf of Lloyds Metals & energy Ltd)	1	0.01%	-
Lloyds Metals & Energy Ltd	9,999	99.99%	-



LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

NOTE - 7 OTHER EQUITY	(Rs. in thousands)	
RESERVES AND SURPLUS	31st March, 2024	31st March, 2023
(A) Surplus - opening Balance		
Add :-		
-----Transfer from Statement of Profit & Loss	1,428.51	1,807.58
Total	(1,183.39)	(379.07)
	245.13	1,428.51

NOTE - 8 TRADE PAYABLE	31st March, 2024	31st March, 2023
(a) Total outstanding dues of micro enterprises and small enterprises		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	159.67	-
Total	159.67	-

NOTE - 8(a) Ageing of Trade Payables*	As at 31st March, 2024			
	Less Than 1 year	1 - 2 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-
(ii) Undisputed - Others	159.67	-	-	-
(iii) Disputed dues-MSME	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-
Total	160	-	-	-

*Note: There were no Trade payables due as on 31st March, 2023

NOTE - 9 OTHER CURRENT LIABILITIES	31st March, 2024	31st March, 2023
-----Liabilities for Expenses	1,689.89	1,684.89
-----Statutory Liability	43.30	10.00
-----Other Current liabilities	1,300.00	-
Total	3,033.19	1,694.89

CONTINGENT LIABILITIES AND COMMITMENTS	31st March, 2024	31st March, 2023
Contingent Liabilities and Capital Commitments	Nil	Nil

NOTE - 10 REVENUE FROM OPERATIONS:-	31st March, 2024	31st March, 2023
Mining & Allied Services		
Total	-	-

NOTE - 11 OTHER INCOME :-	31st March, 2024	31st March, 2023
Interest on IT refund		
Unwinding of Interest on Security deposit	161.05	-
Total	48.23	-
	209.28	-

NOTE - 12 FINANCE COST :-	31st March, 2024	31st March, 2023
Interest on Lease liability		
Total	379.13	-
	379.13	-

NOTE - 13 OTHER EXPENSES :-	31st March, 2024	31st March, 2023
Audit fees		
Interest on Statutory Payments	50.00	50.00
Consultancy charges	1.35	313.10
Bank Charges	60.00	10.00
Printing & Stationery	12.68	0.65
Rates & Taxes	-	3.78
Brokerage Charges	-	0.70
Other Expenses	144.00	-
Total	80.51	-
	348.54	378.23



LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

NOTE - 14 ACCOMPANYING NOTES TO FINANCIAL STATEMENT		31st March, 2024	31st March, 2023
1 Earning Per Share (i.e. Basic EPS)			
Particulars			
Number of Equity Share at the incorporation of the company/beginning of the year (No.)		10,000.00	10,000.00
Number of Equity Share at the end of the year (No.)		10,000.00	10,000.00
Weighted Average Number of Equity Shares Outstanding during the year (A)		10,000.00	10,000.00
Face Value of Equity Share each (Rs.)		10.00	10.00
Profit After Tax available for Equity Shareholders (B) (Rs. in thousand)		(1,183.39)	(379.07)
Basic Earning Per Share (B/A) (Rs. Per share)		(118.34)	(37.91)

2 Payment made to Auditor		(Rs. in thousands)	
Particulars	31st March, 2024	31st March, 2023	
Audit Fees	50.00	50.00	
Other matters	30.00	-	
Total	50.00	50.00	

3 Related party Relationship and Transaction

a List of Related Party and Relationships

Enterprise in which Key Management Personnel have substantial interest

Thriveni Earthmovers Pvt Ltd
Llyod Metals & Energy Ltd

(i) a director or his relative:

Mukesh Rajnarayan Gupta		Renu Gupta	Spouse
Balsubramanian Prabhakaran		Madhur Gupta	Son
Balsubramanian Karthikeyan		Tulsi Gupta	Son's wife
Abha Gupta	Spouse	Priyanka Maheshwari	Daughter
Rajnarayan Gupta	Father	Harsh Maheshwari	Daughter's husband
Chitralakha Gupta	Mother	Prabhakaran Kiruthika	Spouse
Krishna Gupta	Son	Palanivelugounder Balasubramania	Father
Vandini Gupta	Son's wife	Balsubramanian Vasuki	Mother
Dipti Mundhra	Daughter	Prabhakaran Sooryanarayanan	Son
Akhil Mundhra	Daughter's husband	Balsubramanian Karthikeyan	Brother
Rajesh Gupta	Brother		
Laxmi Jain	Sister		
Karthikeyan S Vardhan	Brother		
Karthikeyan Vishnu Vardhan	Sister		
Premalatha	Brothers Wife		

(iii) a firm, in which a director, manager or his relative is a partner;

Teamwork Properties Developments LLP	Shri Senthil VIP Promoters LLP
Blossom Trade & Interchange LLP	Naval Foods & Beverages LLP
Lloyds Steels Industries	Naaval Properties and Developers LLP
Shree Global Tradefin	Safe and Sound Holdings Private Limited
Triumph Trade & Properties Developers Pvt Ltd	Prakar Estates and Holdings Private Limited
Plutus Trade & Commodities LLP	Growaxis Trading LLP
Aeon Trading LLP	Visiofy Trading LLP
Lloyds Metals & Minerals Trading LLP	Prosperplus Trading LLP
Sky United LLP	Skv United LLP
Lloyds Palmis Spa LLP	Snowwhite Realty Developers LLP
Snowwhite Realty Developers LLP	Plutus Trade & Commodities LLP
Lloyds Health & Beauty Pvt Ltd	Agro-Orgo Farming LLP
Cheerful Trade & Realty Developers Pvt Ltd	Usha Pavers & Processors LLP
Beyond Mango Pvt Ltd	AEON Trading LLP
Lloyds Luxuries Ltd	Mahaprabhu Services Pvt Ltd
ASP technologies Pvt Ltd	Aashirvachan Infra And Mining Pvt Ltd
Babhari Properties Pvt Ltd	Lloyds Logistics Pvt Ltd
Hemdil Estates Pvt Ltd	Niladri Minerals Pvt Ltd
Reliable Trade & Realty Developers Pvt Ltd	Thriveni Sainik Pbnw Pvt Ltd
Triumph Trade and Properties Developers Pvt Ltd	Kjs Pellets & Power Pvt Ltd
Trofi Chain Factory Pvt Ltd	Mahaprabhu Ventures Pvt Ltd
Sri Navaladivan Estates LLP	Mahaprabhu Projects Pvt Ltd
Streamland Estate LLP	Prakar Automotive India Pvt Ltd
Thriveni Car Company Pvt Ltd	Thriveni Earthmovers Pvt Ltd
Safe and Sound Holdings Pvt Ltd	Indravati Projects Pvt Ltd
Prakar Estates and Holdings Pvt Ltd	Geomysore Services India Pvt Ltd
Naaval Properties and Developers LLP	Thriveni Sainik Mining Pvt Ltd
Prakar Automotive India Pvt Ltd	Sompuri Infrastructures Pvt Ltd
Indrajit Properties Pvt Ltd	Mandovi River Pellets Pvt Ltd
Lloyds Health & Beauty Pvt Ltd	Cunni Realty and Developers Pvt Ltd
Hemdil Estates Pvt Ltd	Sompuri Natural Resources Pvt Ltd
Trofi Chain Factory Pvt Ltd	Mahaprabhu Natural Resources Pvt Ltd
Amvak Pvt Ltd	Thriveni Metals Pvt Ltd
Babhari Properties Pvt Ltd	Baitarani Mining Pvt Ltd



LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveni Lloyds Mining Private Limited)
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

b Related Party Transaction for the year ended 31ST MARCH, 2024

		(Rs. in thousands)	
		31st March, 2024	31st March, 2023
THRIVENI EARTHMOVERS PVT. LTD.	Mining Expenses	-	-
	Outstanding as on balance sheet date	(1,639.89)	(1,639.89)
M/s LLOYDS METALS AND ENERGY LTD	Mining Receipts	-	-
	Outstanding as on balance sheet date	(1,300.00)	-

- 4 The company has passed Special Resolution in the Annual/Extra Ordinary General Meeting held on 22/03/2023 in order to alter the provisions of its Memorandum of Association with respect to its objects and complied with the Section 13(1) of the Companies Act, 2013
- 5 The Balance Sheet has been made in Compliance with the Companies (Indian Accounting Standards) Rules 2015
- 6 GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after audit under the provisions of GST Laws shall be accounted for in the year in which the audit is completed. In the opinion of the management/assessee there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the company/assessee.
- 7 On the basis of replies received by the Company in response to enquiries made, there are no dues payable as at the year end to Micro, Small and Medium Enterprises nor are there
- 8 The Company has only one business segment and hence segment reporting is not applicable.
- 9 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 10 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
- 11 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 12 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the
 - (a) directly or indirectly lend or invest in other persons 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
- 13 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or
 - (a) directly or indirectly lend or invest in other persons 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 on behalf of the Ultimate Beneficiaries.
- 14 The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments
- 15 The Company has not been sanctioned working capital limits during the year from banks or financial institutions on the basis of security of current assets of the company.
- 16 Corporate Social Responsibility (CSR) is not applicable to the Company as per the provision of Section 135 of the Companies Act, 2013.



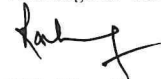
LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveri Lloyds Mining Private Limited)
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

Note 15 Disclosures of Ratios		FY 2023 - 24	FY 2022 - 23	% Variances	Reasons
a	Current Ratio Current Assets/Current Liabilities	0.62	1.90	-67.41%	The Company does not have any operations in Current Financial Year.
b	Debt-Equity Ratio Total Debts/Shareholders Fund	NA	NA	NA	NA
c	Debt Services Coverage Ratio Net Profit before interest & taxes/Interest & Lease payments + Principal Repayments	NA	NA	NA	NA
d	Return on Equity Ratio Net Profit after taxes - Pref. Dividend/Average Shareholders Equity	(1.18)	(3.79)	-68.78%	The Company does not have any operations in Current Financial Year.
e	Inventory Turnover Ratio Turnover or Cost of Goods Sold/Average Inventory	NA	NA	NA	NA
f	Trade Receivables Turnover Ratio Net Credit Sales (Gross Sales - Sale Return)/Average Trade Receivables	NA	NA	NA	NA
g	Trade Payables Turnover Ratio Net Credit Purchase (Gross Purchase - Purchase Return)/Average Trade Payables	NA	NA	NA	NA
h	Net Capital Turnover Ratio Net Sales (Total Sales - Sale Return)/Average Working Capital (Current Assets - Current Liabilities)	NA	-	NA	NA
i	Net Profit Ratio Net Profit after tax/Net Sales (Total Sales - Sale Return)	NA	NA	NA	NA
j	Return on Capital Employed Earning before interest and taxes/Capital Employed Capital Employed = Tangible Net Worth + Total Debts + Deferred Tax Liability	(0.15)	(0.25)	-39.35%	The Company does not have any operations in Current Financial Year.
k	Return on Investment Net Profit after Interest and taxes/Shareholder Fund	(3.43)	(0.25)	1282.60%	The Company does not have any operations in Current Financial Year.

- 16 The company had not made any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- 17 No proceeding have been initiated or pending against the company under the Benami Transactions (Prohibitions) Act, 1988.
- 18 The Company had not given any loans/ advance to its directors/KMP/related parties during the year.
- 19 These financial statements are presented in Indian Rupee (Rs) which is also the Company functional currency. All amounts are rounded-off to nearest thousands or decimals thereof, unless otherwise indicated.
- 20 Previous year's figure have been regrouped/reclassified wherever necessary to correspond with current year's classification/ disclosure.

Signature to Note 1 to 20

For S.K. Naredi & Co.
Chartered Accountants
Firm Reg.No:- 003333C


(Rahul Naredi)
Partner

M.N. 302632
Place :- Jamshedpur
Dated :- 16.04.2024



For and on behalf of Board
LLOYDS LOGISTICS PRIVATE LIMITED
(Formerly known as Thriveri Lloyds Mining Private Limited)


B. PRABHAKARAN
Director
DIN : 01428366




MUKESH R GUPTA
Director
DIN : 00028347