

INDEPENDENT AUDITOR'S REPORT

To the Members of
L.K.MEHTA POLYMERS LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of L.K.MEHTA POLYMERS LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

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

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

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

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

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

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

Management's Responsibility for the Financial Statements

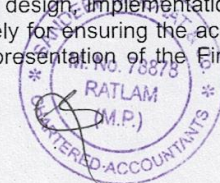
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (*changes in equity*) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



INDEPENDENT AUDITOR'S REPORT

To the Members of
L.K.MEHTA POLYMERS LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of L.K.MEHTA POLYMERS LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

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

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

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

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


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

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

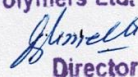
Management's Responsibility for the Financial Statements

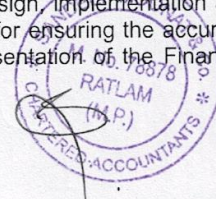
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (*changes in equity*) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial

For L.K. Mehta Polymers Ltd.


Director

For L.K. Mehta Polymers Ltd.


Director



Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

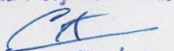
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

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

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

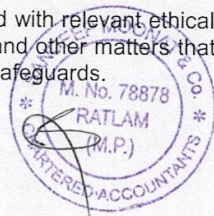
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For L.K. Mehta Polymers Ltd.


Director

For L.K. Mehta Polymers Ltd.


Director



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

Report on Other Legal and Regulatory Requirements

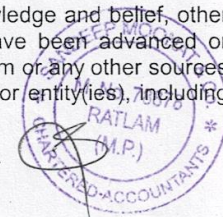
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books *[and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]*
 - (c) *[The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.]*
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account *[and with the returns received from the branches not visited by us].*
 - (e) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (f) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
 - (g) 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;
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - 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.
 - d. i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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(s) or entity(ies), including

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



foreign entities ("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.

- ii The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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;
 - iii Based on such audit procedures which 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) and (ii) contain any material mis-statement.
- e The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

For L.K. Mehta Polymers Ltd.



Director

For L.K. Mehta Polymers Ltd.



Director

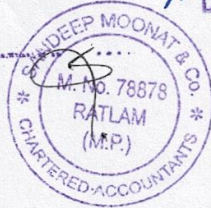
for Sandeep Moonat And Company
Chartered Accountants



Sandeep Moonat

97, SNEH-DEEP, RAJASVA COLONY,
RATLAM-457001 MADHYA PRADESH
0009171C

Place : RATLAM
Date : 05/09/2022



ANNEXURE TO THE AUDITORS' REPORT

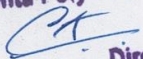
The Annexure referred to in our report to the members of L.K.MEHTA POLYMERS LIMITED for the year ended 31st March, 2022.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) A. the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- B. the company is maintaining proper records showing full particulars of intangible assets;
- (b) these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;
- (c) the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company, If not, provide the details thereof in the format below:-

Description of property	Gross carrying value	Held in The name of	Whether promoter, director or their relative or employee	Period held – indicate range, where appropriate	Reason for not being held in the name of the company*.
					*also indicate if in dispute

- (d) the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year
- (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions(Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the Company has appropriately disclosed the details in its financial statements;
2. (a) physical verification of inventory has been conducted at reasonable intervals by the management and in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; no any discrepancies of 10% or more in the aggregate for each class of inventory were noticed;
- (b) during any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets;
3. during the year the company has made investments in, provided any guarantee or security or

For L.K. Mehta Polymers Ltd.

 Director

For L.K. Mehta Polymers Ltd.

 Director



granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,-

(a) during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-

A. No such loans or advances and guarantees or security is given to subsidiaries, joint ventures and associates;

B. the aggregate amount of Rs.6975000/- during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates is Rs.6975000/-;

(b) the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) in respect of loans and advances in the nature of loans the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular;

(d) no amount is overdue

(e) no any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];

(f) the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;

4. in respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with, provide the details thereof;

5. in respect of deposits accepted by the company or amounts which are deemed to be deposits, the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;

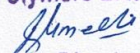
6. maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and such accounts and records have not been so made and maintained;

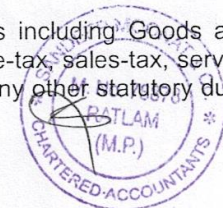
7. (a) the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax; cess and any other statutory dues

For L.J. Mehta Polymers Ltd.


Director

For L.J. Mehta Polymers Ltd.


Director



to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;

(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);

8. no such transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;

9. (a) the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	*lender wise details to be provided in case of defaults to banks, financial institutions and Government				

(b) the company is not a declared wilful defaulter by any bank or financial institution or other lender;

(c) term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;

(d) funds raised on short term basis have not been utilised for long term purposes, if yes, the nature and amount to be indicated;

(e) the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;

(f) the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;

10. (a) no moneys raised by way of initial public offer or further public offer (including debt instruments) during the year ;

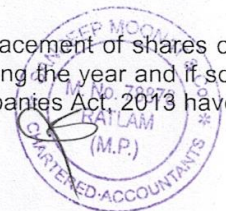
(b) the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;

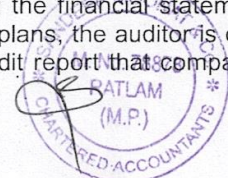
11. (a) no fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;
- (b) no any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) the auditor has considered whistle-blower complaints, if any, received during the year by the company;
12. (a) NA
13. all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;
14. (a) the company does not have an internal audit system commensurate with the size and nature of its business;
- (b) NA
15. the company has not entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;
16. (a) the company is required not to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;
- (b) the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
- (c) the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;
- (d) the Group does not have more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;
17. the company has not incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;
18. there has not been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;
19. 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, the auditor's knowledge of the Board of Directors and management plans, the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is

For L.K. Mehta Polymers Ltd.


Director

For L.K. Mehta Polymers Ltd.


Director



capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

20. (a) NA
(b) NA

21. there have not been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements,


For L.K. Mehta Polymers Ltd.



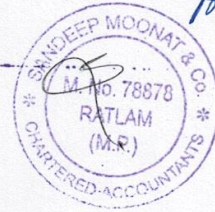
Director

Place : RATLAM
Date : 05/09/2022

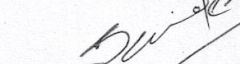
For L.K. Mehta Polymers Ltd.



Director



for Sandeep Moonat And Company
Chartered Accountants



Sandeep Moonat

97, SNEH-DEEP, RAJASVA COLONY,
RATLAM-457001 MADHYA PRADESH

**SANDEEP MOONAT AND COMPANY**

Chartered Accountants

97, Sneh-Deep, Rajasva Colony, Ratlam-457001 Madhya Pradesh

Phone : 9425104392, 07412-236613, E-Mail : casandeep1516@gmail.com

Form No 3CA**[See rule 6G(1)(a)]****Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law**

1. We report that the statutory audit of L.K.MEHTA POLYMERS LIMITED, 84, MEHTA SADAN, STATION ROAD, RATLAM, RATLAM, MADHYA PRADESH-457001. PAN - AAACL7204N was conducted by M/s Sandeep Moonat And Company in pursuance of the provisions of the Companies Act, 2013 Act, and We annex hereto a copy of our audit report dated 05/09/2022 along with a copy each of -
 - (a) the audited Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022
 - (b) the audited balance sheet as at 31st March, 2022
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observation/Qualification
1	Others	<ol style="list-style-type: none">1. Complete Vouchers of Some of the expenses were not prepared by assessee.2. Confirmation letter from Sundry Debtors, Sundry Creditors, Loans and Advances and Unsecured loan as on 31.03.2022 have not been produced before us for verification.3. In Clause No. 44, it is not possible for us to determine the breakup of total expenditure of entities registered or not under the GST as necessary information is not maintained by assessee in its books of accounts. In view of the above, we are unable to verify and report desired information in this clause.

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

DirectorFor SANDEEP MOONAT AND COMPANY
Chartered Accountants
Sandeep Moonat
(Partner)

M. No. : 078878

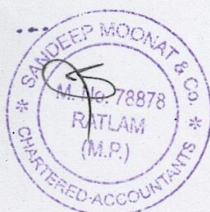
FRN : 0009171C

97, Sneh-Deep, Rajasva Colony, Ratlam-457001

Madhya Pradesh

Date : 05/09/2022

Place : Ratlam



FORM NO. 3CD
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1. Name of the Assessee : L.K.MEHTA POLYMERS LIMITED
2. Address : 84, MEHTA SADAN, STATION ROAD, RATLAM, RATALM, MADHYA PRADESH-457001
3. Permanent Account Number : AAACL7204N
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Goods and Services Tax (MADHYA PRADESH)	23AAACL7204N1ZK
2	Goods and Services Tax (MADHYA PRADESH)	23AAACL7204N3ZI

5. Status : Company
6. Previous year from : 01/04/2021 to 31/03/2022
7. Assessment year : 2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- (a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD? : No

Section under which option exercised :

PART-B

9. a. If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : NA
- b. If there is any change in the partners or members or in their profit-sharing ratio since the last date of the preceding year, the particulars of such Change. : NA

10. a. Nature of business or profession.

Sector	Sub sector	Code
MANUFACTURING	Other manufacturing n.e.c.(04097)	04097

- b. If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11. a. Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : No

Nil

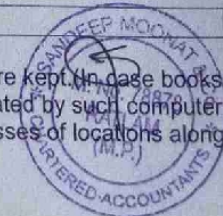
- b. List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along

For L.K. Mehta Polymers Ltd,

Director

For L.K. Mehta Polymers Ltd,

Director



with the details of books of accounts maintained at each location.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book, Bank Book, Sales Register, Purchase register, Journal, Ledger, Stock Register	INDIA	84, MEHTA SADAN	STATION ROAD, RATLAM	457001	RATLAM	MADHYA PRADESH

c. List of books of account and nature of relevant documents examined.

Cash Book, Bank Book, Sales Register, Purchase register, Journal, Ledger, Stock Register

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year.

: Mercantile system

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.

: No

c If answer to (b) above is in the affirmative, give details of such change and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).

: No

e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil

f Disclosure as per ICDS:

: AS PER ANNEXURE 'I'

14 a Method of valuation of closing stock employed in the previous year.

: Lower of Cost or Market rate

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.

: No

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

16. Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

For L.K. Mehta Polymers Ltd.
Director

For L.K. Mehta Polymers Ltd.
Director



- b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil(Nil)	Nil

- c Escalation claims accepted during the previous year.

Description	Amount
Nil	0

- d Any other item of income.

Description	Amount
Nil	0

- e Capital receipt, if any.

Description	Amount
Nil	0

- 17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect : **AS PER ANNEXURE 'II'** of each asset or block of assets, as the case may be, in the following Form :-

- 19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil

- 20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
Nil	0

- b Details of contributions received from employees for various funds as : **AS PER ANNEXURE 'III'** referred to in section 36(1)(va):

- 21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



Capital expenditure

Particulars	Amount
Nil	0

Personal expenditure

Particulars	Amount
Nil	0

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	0

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	0

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	0

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	0

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	0

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	0

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited if any

For L.K. Mehta Polymers Ltd.

For L.K. Mehta Polymers Ltd.

Director



Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
-----	-----	-----	-----	-----	-----	-----	-----	-----

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : 0

v. Wealth tax under sub-clause (iia) : 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : 0

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil

viii. Payment to PF/other fund etc. under sub-clause (iv) : 0

ix. Tax paid by employer for perquisites under sub-clause (v) : 0

c. Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

d. Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e. provision for payment of gratuity not allowable under section 40A(7) : 0

f. any sum paid by the assessee as an employer not allowable under section 40A(7) : 0

For L.K. Mehta Polymers Ltd.

For L.K. Mehta Polymers Ltd.

[Signature]
Director

[Signature]
Director



40A(9)

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	0

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount
Nil	0

i amount inadmissible under the proviso to section 36(1)(iii) : 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 : 0

23 Particulars of any payment made to persons specified under section 40A(2)(b). : AS PER ANNEXURE 'IV'

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
Nil	Nil	Nil

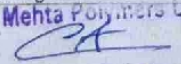
(b) Not paid on or before the aforesaid date.

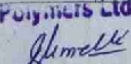
Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax, goods & services Tax, customs duty, excise duty : No or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) : No availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

CENVAT / ITC	Amount	Treatment in Profit & Loss Accounts
Opening Balance	Nil Nil	

For LK. Mehta Polymers Ltd.

 Director

For LK. Mehta Polymers Ltd.

 Director



Credit Availed	Nil	Nil
Credit Utilized	Nil	Nil
Closing / outstanding Balance	Nil	Nil

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a), if yes, please furnish the details of the same. : No

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii-b), if yes, please furnish the details of the same. : No

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

A Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) : No

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : No

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the	Expected date of repatriation of money

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



whom specified sum is received	whom specified sum is received	person from whom specified sum is received	person from whom specified sum is received	sum taken or accepted	sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil		Nil	Nil	Nil

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil		Nil	Nil	Nil

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil		Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil		Nil	Nil	Nil

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil		

c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

For L.K. Mehta Polymers Ltd.

CA
Director

For L.K. Mehta Polymers Ltd.

Jamshed
Director



NA	NA	NA	NA	NA	NA	NA	NA
----	----	----	----	----	----	----	----

d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
1	2015-16	Unabsorbed depreciation	631668	0	0	631668	NA	Nil
2	2016-17	Unabsorbed depreciation	623391	0	0	623391	NA	Nil
3	2017-18	Unabsorbed depreciation	390483	0	0	390483	NA	Nil
4	2018-19	Unabsorbed depreciation	7723	0	0	7723	NA	Nil
5	2019-20	Unabsorbed depreciation	9189	0	0	9189	NA	Nil

b Whether a change in shareholding of the company has taken place in the : **No**
previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

c Whether the assessee has incurred any speculation loss referred to in : **No**
section 73 during the previous year, If yes, please furnish the details of the same.
Nil

d Whether the assessee has incurred any loss referred to in section 73A in : **No**
respect of any specified business during the previous year.

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



e In case of a company, please state that whether the company is deemed : No
to be carrying on a speculation business as referred in explanation to
section 73.
Nil

33 Section-wise details of deductions, if any, admissible under Chapter VIA or : No
Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the : Yes
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
BPLL00304D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	9194472	9194472	9194472	9189	0	0	0

b Whether the assessee is required to furnish the statement of tax deducted : Yes
or tax collected, if yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
BPLL00304D	Form 27EQ	15-10-2021	15-10-2021	Yes	
BPLL00304D	Form 27EQ	15-01-2022	22-04-2022	Yes	
BPLL00304D	Form 27EQ	16-05-2022	22-04-2022	Yes	

c Whether the assessee is liable to pay interest under section 201(1A) or : Yes
section 206C(7). If yes, please furnish:

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



Tax deduction and Collection Account Number(TA N)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
BPLL00304 D	21	21	07-10-2021
BPLL00304 D	41	41	19-04-2022
BPLL00304 D	197	197	19-04-2022

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Gold	101-gms	30	5775	5582	223	0

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Packing material	102-kilograms	14708	6197	1767	0	19138	1767	100.00	
Plastic Granuels	102-kilograms	82584	770805	503590	188093	161707	770805	100.00	
Plastic Scrap	102-kilograms	0	167647	167647	0	0	167647	100.00	
Plastic Granuels Reprcess	102-kilograms	0	107150	32150	17150	58550	32150	100.00	

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
PLASTIC ROPE	102-kilograms	76831	75865	609454	684962	77189	0

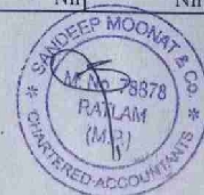
(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

36 A. Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please
For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.
[Signature]
Director



furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : No
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : No
in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	114375536			96596454		
Gross profit/turnover	3463113	11437553	3.03	4972104	96596454	5.15
		6				
Net profit/turnover	416118	11437553	0.36	250330	96596454	0.26
		6				
Stock-in-trade/turnover	29515656	11437553	25.81	19275146	96596454	19.95
		6				
Material consumed/Finished goods produced	0	0	0.00	Nil	Nil	Nil

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : No

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: No
if yes; please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due, please enter expected date of furnishing the report

Nil

44 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April, 2022)

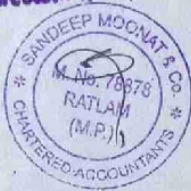
Total amount of Expenditure incurred during	Expenditure in respect of entities registered under GST
For L.K. Mehta Polymers Ltd.	For L.K. Mehta Polymers Ltd.
<i>[Signature]</i> Director	<i>[Signature]</i> Director



the year					registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities.	
	Nil	Nil	Nil	Nil	Nil

For L.K. Mehta Polymers Ltd.
For L.K. Mehta Polymers Ltd.
[Signature]
Director.

For SANDEEP MOONAT AND COMPANY
 Chartered Accountants



[Signature]
Sandeep Moonat
 Partner
 M. No. : 078878
 FRN : 0009171C
 97, Sneh-Deep, Rajasva Colony, Ratlam-457001
 Madhya Pradesh

Date : 05/09/2022
 Place : Ratlam

Annexure 'I'

Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis.
2	ICDS I-Accounting Policies	Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements.
3	ICDS I-Accounting Policies	Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of sales tax, GST and commercial tax.
4	ICDS II-Valuation of Inventories	Valuation of Stock has been taken at Cost or Net Realisable value, whichever is lower. The cost formula used is either 'first in first out', or 'specific identification', or the 'Weighted average cost' as applicable.
5	ICDS V-Tangible Fixed Assets	Tangible assets are carried at Cost of acquisition or construction less accumulated depreciation based on written down value method.

Annexure 'II'

Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115B AC/15BADD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset excluding Value of good will of business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year
							Purchase value	Adjustments on account of					
							CEN VAT	Change in rate of exchange	Subsidy/Grant				
For L.K. Mehta Polymers Ltd.							For L.K. Mehta Polymers Ltd.						

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



1	(18l) Building @ 10%- Sec 32(1)(ii)	10%	4937 71		4937 71						0	49377	444394		
2	(18r) Furnitur es & Fittings @ 10%- Sec 32(1)(ii)	10%	1062 47		1062 47						0	10625	95622		
3	(18a) Plant & Machine ry @ 15%- Sec 32(1)(ii)	15%	4834 855		4834 855					5055 000	0	0	0		
4	(18c) Plant & Machine ry @ 40%- Sec 32(1)(ii)	40%	5998		5998						0	2399	3599		
Total			5440 871	0	0	5440 871	0	0	0	0	0	5055 000	0	62401	543615

Deductions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of sale etc.	Amount
24/02/2022	1100000
21/02/2022	600000
30/12/2021	1355000
16/02/2022	800000
11/02/2022	250000
08/02/2022	150000
03/02/2022	800000
Total	5055000

Annexure 'III'

Details of contributions received from employees for various funds as referred to in section 36(1)(va)

S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Any Fund set up under the provisions of ESI Act , 1948	373	15/05/2021	1992	15/05/2021
2	Any Fund set up under the provisions of ESI Act , 1948	370	15/06/2021	1979	15/06/2021
3	Any Fund set up under the provisions of ESI Act , 1948	380	15/07/2021	2020	14/07/2021
4	Any Fund set up under the provisions of ESI Act , 1948	375	15/08/2021	1992	13/08/2021
5	Any Fund set up under the provisions of ESI Act , 1948	372	15/09/2021	1979	15/09/2021
6	Any Fund set up under the provisions of ESI Act , 1948	373	15/10/2021	1995	15/10/2021
7	Any Fund set up under the provisions of ESI Act , 1948	373	15/11/2021	1993	15/11/2021
8	Any Fund set up under the provisions of ESI Act , 1948	354	15/12/2021	1898	14/12/2021
9	Any Fund set up under the provisions of ESI Act , 1948	354	15/01/2022	1899	15/01/2022

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



10	Any Fund set up under the provisions of ESI Act, 1948	375	15/02/2022	2008	14/02/2022
11	Any Fund set up under the provisions of ESI Act, 1948	385	15/03/2022	2064	14/03/2022
12	Any Fund set up under the provisions of ESI Act, 1948	378	15/04/2022	2064	14/04/2022

Annexure 'IV'

Particulars of any payment made to persons specified under section 40A(2)(b).

S N	Name of Related Person	PAN	Aadhaar	Relation:	Nature of Transaction	Payment made (Amount):
1	RAJ KUMAR MEHTA (FOURTURE MARKETING)			DIRECTOR	PURCHASE	4529994
2	KAMLESH MEHTA			DIRECTORS BROTHER	PURCHASE	32869617
3	KAMLESH MEHTA			DIRECTORS BROTHER	SALARY	180000
4	ABHAY MEHTA (B.L. Industry)			DIRECTOR	PURCHASE	694194
5	LEELA BAI MEHTA			MOTHER OF DIRECTOR	RENT	180000
6	SS MARKETING (SURESH MEHTA)			DIRECTOR	PURCHASE	5706508

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director



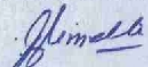
L.K.MEHTA POLYMERS LIMITED
CIN : U25206MP1995PLC008901
BALANCE SHEET AS AT 31/03/2022

Particulars	Note	In (Rs.)	
		31-03-22	31-03-21
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	6250000.00	6250000.00
Reserves and surplus	2.2	18317428.19	17828786.95
Money received against share warrants	2.3	0.00	0.00
		24567428.19	24078786.95
Share application money pending allotment	2.4	0.00	0.00
Non-current liabilities			
Long-term borrowings	2.5	0.00	0.00
Deferred tax liabilities (Net)	2.6	2140424.00	2283196.00
Other Long term liabilities	2.7	0.00	0.00
Long term provisions	2.8	0.00	0.00
		2140424.00	2283196.00
Current liabilities			
Short-term borrowings	2.9	43267020.87	44728876.7
Trade payables	3.0	875352.95	6059897.87
Other current liabilities	3.1	356515.00	350515
Short-term provisions	3.2	392887.00	65610.00
		44885775.82	50204899.57
TOTAL		71593628.01	76566882.52
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	3.3	12245081.62	15278845.62
Intangible assets	3.4	32057.00	32057.00
Capital work-in-progress	3.5	0.00	0.00
Intangible assets under development	3.6	0.00	0.00
		12277138.62	15310902.62
Non-current investments	3.7	0.00	0.00
Deferred tax assets (net)	3.8	0.00	0.00
Long-term loans and advances	3.9	0.00	0.00
Other non-current assets	4.0	0.00	0.00
		12277138.62	15310902.62
Current assets			
Current investments	4.1	0.00	0.00
Inventories	4.2	29515655.77	19275145.57
Trade receivables	4.3	17840241.66	35915911.5
Cash and cash equivalents	4.4	105002.28	770919.28
Short-term loans and advances	4.5	8709751.80	3179281.80
Other current assets	4.6	3145837.88	2114721.75
		59316489.39	61255979.90
TOTAL		71593628.01	76566882.52

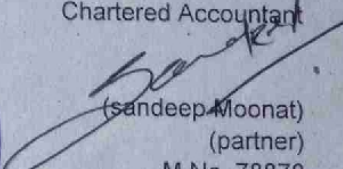
Date: 05/09/2022
Place: Ratlam

Subject To Our Report Of Even Date
For :SANDEEP MOONAT & COMPANY
Chartered Accountant

For: L.K. Mehta Polymers Ltd.


Suresh Kumar Mehta
(Director)




(sandeep Moonat)
(partner)
M.No. 78878

For L.K. Mehta Polymers Ltd.

Director

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

2.1 Share Capital

In (Rs.)

Particulars	31-03-22	31-03-21
Authorised		
650000 (650000) Equity Shares of 10/- Par Value	6500000.00	6500000.00
	6500000.00	6500000.00
Issued		
625000 (625000) Equity Shares of 10/- Par Value	6250000.00	6250000.00
	6250000.00	6250000.00
Subscribed		
625000 (625000) Equity Shares of 10/- Par Value	6250000.00	6250000.00
	6250000.00	6250000.00
Paidup		
625000 (625000) Equity Shares of 10/- Par Value Fully Paidup	6250000.00	6250000.00
	6250000.00	6250000.00

Holding More Than 5%

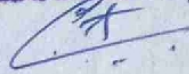
Particulars	31-03-22		31-03-21	
	Number of Share	% Held	Number of Share	% Held
Abhay Kumar Mehta	100	0.02	76600	12.26
Babulal Mehta	100	0.02	40900	6.54
Kamlesh Babulal Mehta Huf	68200	10.91	68200	10.91
Rajkumar Mehta	100	0.02	89900	14.38
Sudha Mehta	0	0.00	48450	7.75
Kamlesh Mehta	361900	57.90	99400	15.90
Reena Mehta	65100	10.42		
Suresh Babulal Mehta Huf	96600	15.46	96600	15.46

2.2 Reserve and Surplus

In (Rs.)

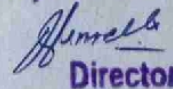
Particulars	31-03-22	31-03-21
General Reserve - Opening	8004255.56	8074827.64
Addition	0.01	0
Deduction	0.00	70572.08
	8004255.57	8004255.56
Securities Premium Opening	9464000.00	9464000.00
	9464000.00	9464000.00
Profit and Loss Opening	360531.39	203527.58
Amount Transferred From Statement of P&L	488641.23	157003.81
	849172.62	360531.39
	18317428.19	17828786.95

For L.K. Mehta Polymers Ltd.

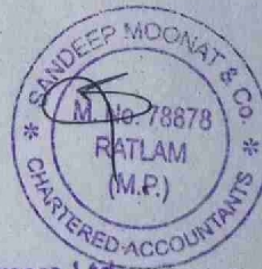


Director

For L.K. Mehta Polymers Ltd.



Director



2.3 Money Received Against Share Warrants

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

2.4 Share Application Money Pending Allotment

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

2.5 Long Term Borrowings

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

2.6 Deferred Taxes

In (Rs.)

Particulars	31-03-22	31-03-21
Deferred Tax Liabilities		
Depreciation	2140424.00	2283196.00
Other	0.00	0.00
	2140424.00	2283196.00

2.7 Other Long Term Liabilities

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

2.8 Long Term Provisions

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

2.9 Short Term Borrowings

In (Rs.)

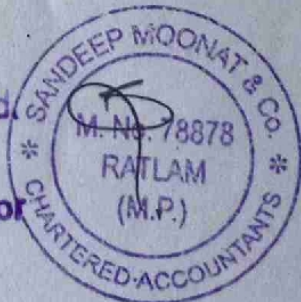
Particulars	31-03-22	31-03-21
Loans repayable on demand		
Banks		
Secured		
Central Bank of India	23496112.56	22582228.34
HDFC Bank Ltd.	19770908.31	22146650.36
	43267020.87	44728876.7

For L.K. Mehta Polymers Ltd.

For L.K. Mehta Polymers Ltd.

Director

L. Mehta
Director



3.0 Trade Payables

In (Rs.)

Particulars	31-03-22	31-03-21
Agrawal Auto Industries	345750.00	345750.00
Adinath Plastopack Baroda	0.00	33050.00
Jay Mahakali Electro Works	1770.00	1770.00
Luniya Brothers Ratlam	-700.00	3500.00
Balaji Enterprises Thane	25400.00	0.00
Bhaskar Resins P Ltd Indore	25400.00	25400.00
Infocity network	0.00	710.00
MK Spindle Manuf. LLP	0.00	248.00
Jeyaletshmi Machine Works	2349.80	0.00
JJ Poly Impex Pvt Ltd	497555.00	530640.00
Malwa steel Industries	705640.00	705640.00
Mohraj Jewellers	3834.00	3834.00
Nakoda Polymers	561354.60	561354.60
Sahaj Industries	335000.00	335000.00
Sai Kripa Sales	502680.00	502680.00
NRG and Co	0.00	-19250.00
Pankaj Infotech	0.00	-3500.00
Woodcraft	0.00	14704.00
Chawla Bearing Indore	0.00	531.00
Dev Enterprises	57824.00	-45555.00
Aditya Poly Film	0.00	22525.00
Maruti Plastic - Dhoraji	0.00	21712.00
Aaradhya Network Jaora	0.00	24672.00
A S Vora Company	0.00	-160525.00
NATIONAL PETROCHEMICALS	30501.00	30501.00
Maheshwari Packaging Rao	5950.00	0.00
Unique Plastic Industries/ WAHID	0.00	62430.00
Usha Marketing	17466.00	17466.00
Usha Industries	-492024.00	-936819.00
Vikas Polymers	0.00	14313.00
Tarachand Mukundram (Khandwa)	-43893.00	-37957.00
Lakshmi Narayan	102200.00	102200.00

For L.K. Mehta Polymers Ltd

For L.K. Mehta Polymers Ltd.

[Signature]

Director

[Signature]

Director



Indermal Samrathmal	27227.00	18917.00
Radhamohan Ind (Bhopal)	73505.00	59385.00
Kamlesh Mehta (Ind)	563715.29	999470.29
Kamlesh Industries	-9409590.20	
Kanhaiya Roadline	0.00	23500.00
Chhajed Printery Pvt Ltd	0.00	-13080.00
Shree Hari Industries	541619.88	541619.88
Shreyans Polysock	62422.82	31553.00
Sewalal Santosh Kumar	76666.00	76666.00
Bansal Polymers	-200000.00	-200000.00
Bhagul Ind (Thane)	-0.20	730476.30
Bhavik Enterprises	19975.00	-8885.00
Kavita Enterprises	-46987.12	-46987.12
RR Plastic	201938.00	201938.00
SR Polypex Pvt Ltd	5750.00	5750.00
Puma Enterprise Baroda	0.00	29500.00
R Umakant and co	16400.00	16400.00
S S Marketing	1504200.00	0.00
Shah Plastic Kanpur	32800.00	32800.00
Naveen Rope Store	129781.00	16720.00
Vini Plastic Centre (Indore)	254094.00	254094.00
Kera Max	117666.00	117666.00
Madhya Bharat Machinery Stores	-8560.00	0.00
AAA	2693.18	0.00
Mal Khan Singh - Sonu	-20000.00	0.00
Rahul Tawar	-40000.00	0.00
CK Plastic Udhog (Ratlam)	97633.00	0.00
Hanuman Plastic Udhog (Ratlam)	47200.00	0.00
H.D. Polymers (Mumbai)	521000.00	0.00
Magnum Polysure Pvt Ltd (Indore)	637200.00	0.00
Guru Kripa Packaging	-2436.00	0.00
Haryana Trading Co	2714948.00	0.00
Multi Chem Colourants Pvt Ltd	306608.00	0.00
KK Polymer	-15000.00	0.00
P. Chordia & Co.	18827.00	0.00
Yogesh Manager	-40000.00	0.00
Yanika Industries (AHM)	0.00	3474.00
UNIT II		
Kundan Aluminium Fabrication		11896.00
	875352.95	5059897.87

3.1 Other Current Liabilities

In (Rs.)

Particulars	31-03-22	31-03-21
Current maturities of long-term debt		
Other payables		
Tax Payable		
Sales Tax and GST		
Other Current Liabilities		
D.D. Enterprises Lucknow	348194.00	348194.00
Suresh Kumar Mehta	2321.00	2321.00
	350515	350515

3.2 Short Term Provisions

In (Rs.)

Particulars	31-03-22	31-03-21
Others		
Provisions For Income Tax	111884.00	41633.00
Provision For Audit Fees	-20000.00	22000.00
Provision For ESIC	0.00	1977.00
Provision For Electric	301003.00	0.00
	392887.00	65610.00

For L.K. Mehta Polymers Ltd.

 Director


 Director



Particulars	Gross				Depreciation				Impairment			Net			
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Opening	Closing
Land															
Free hold Land															
Lease Hold Land															
TOTAL	32743.00			32743.00	1656.00				1656.00					31088.00	31088.00
Building															
Factory Building															
UNIT I	266955.00			266955.00	203884.04	8685.00			213760.04					82155.98	92070.99
UNIT II	2505995.00			2505995.00	1154694.00	83701.00			1296395.00					1291600.00	1351901.00
TOTAL	2801850.00			2801850.00	1358578.04	93586.00	0.00		1452164.04					1349755.96	1443771.96
Plant and Machinery															
Plant & Machinery Unit I	15230878.85		4244080.00	16986598.85	6267708.74	417016.00	26660257.00		4024462.74					8962136.11	8962073.11
Plant & Machinery Unit II	7038059.40		924998.00	6113061.40	2352900.00	110817.00	108545.00		2335172.00					3777869.40	4705159.40
TOTAL	22,268,738.26		5,169,078.00	17,099,660.26	8626608.74	527,653.00	2,768,302.00		63,59634.74					10,740,025.51	13,881,344.51
Factory Equipments															
Computer Equipments															
Computer Unit I	69020.00			69020.00	53581.99	4356.00			58367.99					10632.01	15229.01
Computer Unit II	27355.00			27355.00	27355.00				27355.00					0.00	0.00
TOTAL	96375.00			96375.00	81348.99	4396.00	0.00		85742.99					10632.01	15229.01
Furniture and Fixtures															
Furniture Unit I	25300.00			25300.00	14256.00	572.00			14828.00					6472.00	9344.00
Furniture Unit II	161333.14			161333.14	49154.00	7101.00			66255.00					105078.14	112779.14
TOTAL	184633.14			184633.14	63410.00	7673.00	0.00		71083.00					113550.14	121223.14
Grand Total	25384439.39		5189078.00	20216361.39	10105593.77	633466.00	2768302.00	0.00	7970279.77	0.00	0.00	0.00	0.00	12245081.82	15278846.62
Previous	23925357.98	1469071.40	0.00	26386429.39	9405076.77	700517.00	0.00	0.00	10105593.77	0.00	0.00	0.00	0.00	15279945.82	14620944.22

1.4 Intangible assets

Particulars	Gross				Amortisation				Impairment			Net			
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Opening	Closing
Goodwill	21039.00	0.00	0.00	21039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21039.00	21039.00
Software	11018.00	0.00	0.00	11018.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11018.00	11018.00
Grand Total	32057.00	0.00	0.00	32057.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32057.00	32057.00
Previous	21039.00	11018.00	0.00	21059.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32057.00	21039.00

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



3.5 Capital work-in-progress

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

3.6 Intangible assets under development

In (Rs.)

Particulars	31-03-22	31-03-21
Development Cost Gross Opening	0.00	0.00
Addition	0.00	0.00
Deduction	0.00	0.00
Development Cost Gross Closing	0.00	0.00
Accumulated Amortisation Opening	0.00	0.00
Amortisation During Period	0.00	0.00
Deductions	0.00	0.00
Other Adjustments	0.00	0.00
Accumulated Amortisation During Period Closing	0.00	0.00
Accumulated Impairment Opening	0.00	0.00
Impairment During Period	0.00	0.00
Reversal Of Impairment	0.00	0.00
Accumulated Impairment During Period Closing	0.00	0.00
Development Cost Net Opening	0.00	0.00
	0.00	0.00

3.7 Non-current investments

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

3.9 Long-term loans and advances

In (Rs.)

Particulars	31-03-22	31-03-21
Loans and advances to others		
	0.00	0.00

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



4.0 Other non-current assets

In (Rs.)

Particulars	31-03-22	31-03-21
Trade Receivable		
Secured, Considered Good	0.00	0.00

4.1 Current investments

In (Rs.)

Particulars	31-03-22	31-03-21
	0.00	0.00

4.2 Inventories

In (Rs.)

Particulars	31-03-22	31-03-21
Stock in Trade		
UNIT I	23711711.12	15278589.57
UNIT II	5803944.65	3996556
	29515655.77	19275145.57

4.3 Trade receivables

In (Rs.)

Particulars	31-03-22	31-03-21
Trade Receivable		
Secured, considered good		
Within Six Months		
Ashish Plastic Machinery	0.00	10000.00
Anand Agro Plast	55470.00	55470.00
Arpan Traders	202.00	
A S Polywood Industries	930800.00	1430800.00
Balaji Enterprises- Mumbai	0.00	-33978.00
Gopal Dass And Sons (Delhi)	167535.00	167535.00
Sansam Polymers Pvt LTd	555339.00	555335.00
Jai Maa Kot Devi	-102960.00	-102960.00
Maa Durga Rope Store	-453138.00	-541238.00
Avm International Mumbai	2691714.00	4986714.00
Anil Plastic (Bhopal)	-23120.00	-23120.00
Jain Enterprise Meerut	-31000.00	44800.00

For L.K. Mehta Polymers Ltd.
L.K. Mehta Polymers Ltd.
[Signature]
Director

[Signature]
Director

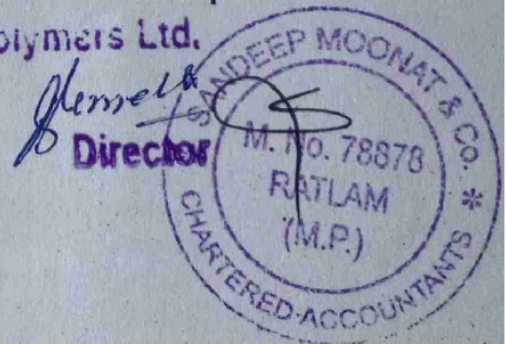


Jain Traders Merath	✓ 1804.00	1804.00
Jyoti Industries Ratlam		24190.00
Abdul Hussain Hasan Bhai Rassi Wala	✓ 37787.00	37787.00
Jain Rope & Plastic Centre Indore	✓ 70595.04	235472.04
Rishabh Industries Ratlam	✓ 76429.00	31565.00
Monu Stores	✓ 38057.00	38057.00
Shiv Kumar Raj Kumar (Varanasi)	✓ 716634.00	95170.00
Shree Ganesh Rope Store	✓ -244904.28	-244904.28
Fatemi Rope Centre	✓ 23078.00	17478.00
Shree Krishna Industries		3915.00
Shakti Woven Sack Pvt Ltd		381499.00
Gendamal Chunnilal (jammu)	✓ -1246.00	350.00
Maru Brothers	✓ 26800.00	26800.00
Chemtex Trading Co.		2692.00
Pramod Traders (Nagpur)		108545.00
Bhilwada Udyog	✓ 27181.00	51883.00
Sarla Trading co	✓ 112000.00	0.00
Vinod Kumar and sons	✓ 465631.00	1173337.00
Avadh Traders Agara	✓ 35517.00	35517.00
AVAM Technologies Pvt Ltd	✓ -74462.00	-74462.00
Chetan Moonat	✓ 100.10	774807.10
DHFL	✓ 5900.00	5900.00
D.D. Enterprises New	✓ 36750.00	36750.00
Kuber Rassi Bhandar	✓ -8000.00	-8000.00
New Jaiswal Traders	✓ 216224.00	
Hind Plastic	✓ -649000.00	-649000.00
Madhup Agencies (Bhilwada)	✓ 9348.80	172420.80
Prince Industries (Indore)	✓ 1270100.00	1270100.00
Picholiya Hardware	✓	11424.00
Anil Plastic (sahu ji)	✓ 19600.00	13600.00

For L.K. Mehta Polymers Ltd.

For L.K. Mehta Polymers Ltd.

Director



Arjundas Anandmal	9518.00	9518.00
Rope Traders	20715.28	100800.00
Satish Traders Satna	62467.00	48557.00
Jambu Kumar Jain		18788.00
Roopchand Buddalal	17920.00	84618.00
Star Traders Kola	147504.60	208561.60
Veesson Plastic Indore	36242.00	2686242.00
Mahendrakumar Narendrakumar ar	23520.00	26586.00
Shakti Plastic Bhopal	88248.00	44464.00
Shri Arjundas Anandmal New	23520.00	25325.00
Sudarshan Enterprise		43344.00
Chakresh Kirana & Journal Stores	87536.00	67536.00
Abdul Hussain Hasan Bhai (Indore)	8627.00	-12387.00
New		
Badshah Enterprise	1116.00	16716.00
Veekay Enterprise (Jabalpur)	146496.00	112768.52
Zero Waste Packing Material	32188.72	48908.72
Najmi Plastic	6720.00	0.00
Haji Nisar Ali Mohd	17466.00	37466.00
Yogita and sons	219071.00	24938.00
Gayatri sales agency		-37800.00
Nav Bharat Stores	22400.00	
Maruti Plastotech	100000.00	100000.00
Mittal Polygrains LLP	17528.00	17528.00
Vishwa Agri Marketing pvt.ltd	73700.00	73700.00
Radhekrishna Packaging	29500.00	29500.00
Anmol Enterprise	33750.00	33750.00
Bharat niwar industries	81543.00	58182.00
Uttamchand Sons		43727.00
Radheshyam and sons	6800.00	6800.00
Gangwal Plastic	12320.00	26208.00
Shantilal Jainendrakumar and sons		755.00
Dolatram Ramswaroop		17472.00
Kastunlal and Sons	28005.00	28560.00
Daily Shopping Centre	65210.00	21790.00
S. Dilip Kumar and co		350000.00
Sapna Sales	80640.00	80640.00
Kapoor Plastic	1104.00	14784.00
Sahu Hardwar	36904.00	36904.00
Kapil Traders Hoshangabad	17584.00	8064.00
Abdo Ali Abdul Karim	6720.00	6720.00
Mahak Enterprise Indore	646.00	6774.00
RK Rope Centre	24478.00	24478.00
Sundram Traders Jabalpur	17680.00	16800.00
Kulbi Traders Khandwa	18480.00	16434.00
National Rope Khandwa		49868.00
Jinendra Traders Ratlam	6132.00	3964.00
Ramlal Mansukhlal		16800.00
SPR Pumps Pvt Ltd		8160.00
Sharda Polymers Satna		3360.00
Balram Plastic	15655.00	15655.00
Bajrang Stores		9022.00
Nandini Enterprise		3919.00
Om Sai Traders	2691.00	4875.00
Parakh Polymers	1662.00	11844852.00
Shri Balaji Rope (Siwan)	51978.00	
Jangalaya ji Dhondba ji Enterprises, Nagpur	4000.00	
Govindram Ramprasad Bara	19092.00	
Shri Nath Tabacco Co. (Bhawanimandi)	13440.00	
Agrawal Rope Stores, Jodhpur	10080.00	
Mansharam Sehanlaj, Jodhpur	19320.00	
Chahak Industries Pvt.Ltd, Kanpur	268128.00	
Navin Rassi Bhandar, Kanpur	730292.00	
Gupta Traders, Gonda	33520.00	
Kamakhya Trading Co. (Guwahati)	43954.40	
M/S Dilip Fertilizer - Waidhan Singrauli	1000.00	
Nav Nidhi Traders - New	8400.00	



For L.K. Mehta Polymers Ltd. For L.K. Mehta Polymers Ltd.

Shantilal Buchha & Co., Kisanganj	56160.00	
Tawaniya Enterprises, Siliguri	-178383.00	
Axom Sales, Guwahati	24612.00	
Bahubali Trading, Nagaland	-200000.00	
Kamdhenu Machinery MFG. CO.	472.00	
Ekta Plastic (Satna)	52640.00	
Ganga Singh Balbir Singh, Jhalandar	22400.00	
Green Packaging, Indore	164.00	
Hira Engg. - Indore	590.00	
Riddhi Siddhi Consultancy	14250.00	
Sagar Traders, Dewas	28448.00	
Shah Roop Store (Sagar)	4880.00	
Shri Shiv Plastic (Neemuch)	13440.00	
Simran Traders	5320.00	
Sudershan Enterprises, Bhopal	43344.00	
Unit II		
Ganga Singh Kuldeep Singh	19040.00	49560.00
Laxmi Hardware	5689.00	5689.00
Exceeding Six Months		
Unit I		
Ampoules & Vials Mfg Co. Mumbai	7119874.00	7119874.00
Nimesh International Mumbai	1203050.00	1203050.00
Harshit Enterprises (Lucknow)	117142.00	117142.00
Kusum Product Ratlam	133840.00	133840.00
Saifeela International, Ratlam	628026.00	628026.00
Anu Shree Polymers	402574.00	0.00
	17840241.66	35915911.50

4.4 Cash and cash equivalents

Particulars	In (Rs.)	
	31-03-22	31-03-21
Cash in Hand	103332.48	769249.48
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
Bank of Baroda	1669.8	1669.8
	105002.28	770919.28

For L.K. Mehta Polymers Ltd.

For L.K. Mehta Polymers Ltd.

Director

Director



4.5 Short-term loans and advances

In (Rs.)

Particulars	31-03-22	31-03-21
Loans and advances to others		
Unsecured, considered good		
Anu Shree Polymers (Ratlam)	0.00	402574.00
Prdchi Polymers (Indore)	-136454.20	1061525.80
Sachdeva Plastic Pvt Ltd (Indore)	681371.00	681371.00
Gaytri Mechanics Ahemdabad	0.00	20000.00
Nirman Polymers	25000.00	25000.00
Arya Engineering Work	0.00	20000.00
Shiv Shakti Mechanical (Bhavnagar)	0.00	50000.00
Reena Mehta	6975000.00	0.00
Satish	250000.00	230000.00
Deposits		
LPG Gas Deposit	11000.00	3000.00
M.P.S.E.B. Deposit	625248.00	444213.00
Sales Tax Deposit		14832.00
Telephone, S/D	2981.00	2981.00
MPPKVV.Co. Deposit	221656.00	141835.00
LPG Gas Deposit (Unit II)		8000.00
Sales Tax Deposit (Unit II)	5000.00	5000.00
Electricity Deposit New Connection	48950.00	48950.00
	8709751.80	3179281.80

4.6 Other current assets

In (Rs.)

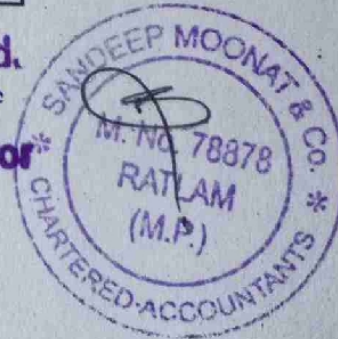
Particulars	31-03-22	31-03-21
GST Receivable	1999327.04	1000480.00
Interest Subsidy 2% CBI	555481.00	555481.00
Interest Subsidy 2% HDFC	538151.00	538151.00
TDS / TCS Receivable	52878.84	20609.75
	3145837.88	2114721.75

For L.K. Mehta Polymers Ltd.

For L.K. Mehta Polymers Ltd.

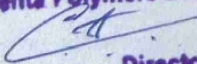
Director

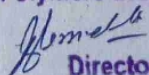
L.K. Mehta
Director

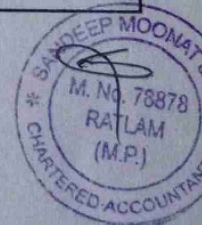


L.K. MEHTA POLYMERS LIMITED
CIN : U25206MP1995PLC008901
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2022

In			
Particulars	Note	31-03-22	31-03-21
Revenue from operations	4.7	114375535.74	96596454.05
Other Income	4.8	2817341.61	203556.83
Total Revenue		117192877.4	96800010.88
Expenses			
Cost of materials consumed	4.9	262800.32	1155274.88
Purchases of Stock-in-Trade	5.0	115157601.84	84044946.97
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	5.1	-9695854.24	-889391.24
Employee benefits expense	5.2	793209.00	746331.00
Finance costs	5.3	4007064.49	3181574.13
Depreciation and amortization expense	5.4	633488.00	700517.00
Other expenses	5.5	5618449.71	7610428.33
Total expenses		116776759.1	96549681.07
Profit before exceptional, extraordinary and prior period items and tax		416118.23	250329.81
Exceptional items	5.6	-	-
Profit before extraordinary and prior period items and tax		416118.23	250329.81
Extraordinary Items	5.7	-	-
Profit before prior period items and tax		416118.23	250329.81
Prior Period Items	5.8	-	-
Profit before tax		416118.23	250329.81
Tax expense:	5.9		
Current tax		70249.00	41633.00
Deferred tax		-142772.00	51693.00
Profit/(loss) for the period from continuing operations		488641.23	157003.81
Profit/(loss) from discontinuing operations	6.0	-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		488641.23	157003.81
Earnings per equity share:	6.2		
Basic		0.78	0.25
Diluted		-	-

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



4.7 Revenue from operations

Particulars	In	
	31-03-22	31-03-21
Sale of Products		
Manufactures Goods		
Plastic Rope	47581790.79	53796433.76
Plastic Sutti and other sale	787306.10	718922.00
Traded Goods		
Plastic Granules	32091108.40	23892700.80
Gold	33820830.45	16958887.39
PP Fabrick and Packing material	0.00	1075810.00
Job Work Income	94500.00	153700.00
	114375535.74	96596454.05

4.8 Other income

Particulars	In	
	31-03-22	31-03-21
Interest		
Interest Other	18520.12	13556.83
Miscellaneous		
Discount Received	18390.00	0.00
Other Income	2780431.49	190000.00
	2817341.61	203556.83

4.9 Cost of materials consumed

Particulars	In	
	31-03-22	31-03-21
Raw Material		
Opening	196049.71	900667.70
Purchase	807456.28	450656.89
Closing	740705.67	196049.71
	262800.32	1155274.88
	262800.32	1155274.88

Details of Raw Material

Particulars	In	
	31-03-22	31-03-21
Raw Material	262800.32	1155274.88
	262800.32	1155274.88

5.0 Purchases of Stock-in-Trade

Particulars	In	
	31-03-22	31-03-21
Stock in Trade		
Machinery	92235.00	191500.00
Plastic Rope Purchases	15401765.00	8057032.42
PP Fabric Bags	509773.50	586802.60
Gold	34359185.94	16784150.45
Plastic Scrap	2120189.00	1500936.00
Plastic Granules Purchase	62674453.40	56924525.50
	115,157,601.84	84,044,946.97

For L.K. Mehta Polymers Ltd.

Director

For L.K. Mehta Polymers Ltd.

Director



5.1 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Particulars	In	
	31-03-22	31-03-21
Opening		
	19079095.86	18189704.62
Closing		
	28774950.1	19079095.86
Increase/Decrease		
	-9695854.24	-889391.24

Details of Changes in Inventory

Particulars	In	
	31-03-22	31-03-21
Stock in Trade		
Stock in Trade	-9695854.24	-889391.24
Finished Goods		
Finished Goods	0.00	0.00
Other		
Stock in Trade	0.00	0.00
Finished Goods	0.00	0.00
	-9695854.24	-889391.24

5.2 Employee benefits expense

Particulars	In	
	31-03-22	31-03-21
Salary, Wages & Bonus		
Salary	180000.00	180000.00
Wages	566331.00	566331.00
	746331.00	746331.00

5.3 Finance costs

Particulars	In	
	31-03-22	31-03-21
Interest Expenses		
Interest Expenses		
OD Limit	3904187.95	3177043.51
Bank Charges		
Bank charges & Commission	102876.54	4530.62
	4007064.49	3181574.13

5.4 Depreciation and amortisation expense

Particulars	In	
	31-03-22	31-03-21
Depreciation & Amortisation		
Depreciation Tangible Assets	633488.00	700517.00
Depreciation Amortisation Written back	0.00	0.00
	633488.00	700517.00

5.5 Other expenses

For L.K. Mehta Polymers Ltd.

[Signature]
Director

For L.K. Mehta Polymers Ltd.

[Signature]
Director

