



Head Office :- Office No. 215, 2nd Floor, Gundecha Ind. Estate, Akurli Road, Kandivali (E), Mumbai - 400 101.
Tel : +91 22-67337024 / +91 22-67337025 | E-mail : ssrvanbassociaotes@gmail.com

**Independent Auditor's Report
TO THE MEMBERS
YAMINI INVESTMENTS COMPANY LIMITED
Report on the Standalone Ind AS Financial Statements**

Opinion

We have audited the accompanying standalone financial statements of **YAMINI INVESTMENTS COMPANY LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

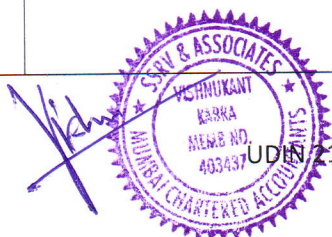
We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



SR. NO.	KEY AUDIT MATTER	AUDITOR'S RESPONSE
	<p>Subjective estimate Recognition and measurement of impairment of loans and advances involve significant management Evaluation of the appropriateness of the judgment.</p> <p>With the applicability of Ind AS 109 credit loss assessment is now based on expected credit loss (ECL) model. The Company's impairment allowance is derived from estimates including the historical default and loss ratios. Management exercises judgment in determining the quantum of loss based on a range of factors.</p>	<p>Our audit procedures included:</p> <p>Design / controls</p> <ul style="list-style-type: none"> • Evaluation of the appropriateness of the impairment principles based on the requirements of md AS 109 • Assessing the design and implementation of key internal financial controls over loan impairment process used to calculate the impairment charge. • We used our modelling specialist to test the model methodology and reasonableness of assumptions used. • Testing of management review controls over measurement of; impairment allowances and disclosures in financial statements. <p>Substantive tests</p> <ul style="list-style-type: none"> • We focus on appropriate application of accounting principles, validating completeness and accuracy of the data and reasonableness of assumptions used in the model • Test of details over of calculation of impairment allowance for assessing the completeness, accuracy and relevance of data. • Model calculations were tested through re- performance where possible.
	<p>IT systems and controls The Company's key financial accounting and reporting processes are highly dependent on the automated controls in information systems, such that there exists a risk that gaps in the IT control environment could result in the financial accounting and reporting records being materially misstated. The Company primarily uses three systems for it overall financial reporting.</p>	<p>Our audit procedures to assess the IT system access management included the following:</p> <p>General IT controls / user access management</p> <ul style="list-style-type: none"> • We tested a sample of key controls operating over the information technology in relation to financial accounting and reporting systems, including system access and system change management, program development and computer operations. • We tested the design and operating effectiveness of key controls over user access management which includes granting access right, new user creation removal of user rights and preventative controls designed to enforce segregation of duties. • Evaluating the design, implementation and operating effectiveness of the significant accounts related IT automated controls which are relevant to the accuracy of system calculation, and the consistency of data transmission. • Other areas that were independently assessed included password policies system configurations, system interface controls, controls over changes to applications and databases and that business users, developers and production support did not have access to change applications, the operating system or databases in the production environment.



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Emphasis of Matter

As more specifically explained to the financial statements, the Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant, and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company continues to evaluate them as highly probable considering the orders in hand. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 pandemic which may be different from that estimated at the date of approval of the financial results. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

Other Matters

Further to the continuous spreading of COVID -19, across India to contain the spread of the virus. This has resulted in restrictions on a physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable, and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

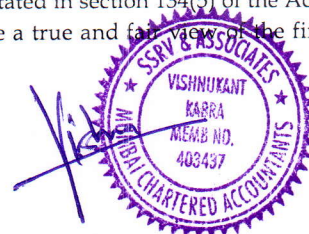
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit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

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position,

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financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

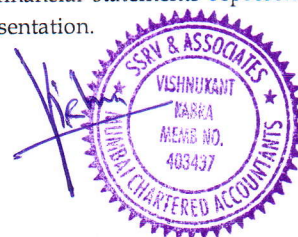
Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

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

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Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

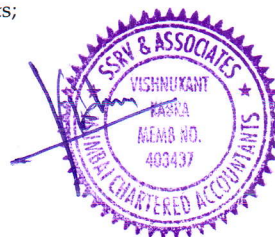
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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 Section 143(3) of the Act, we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - B. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - C. the balance sheet, the statement of profit and loss, the statement of cash flows and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
 - D. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - E. on the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
 - F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
 - H. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - I. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has disclosed the impact of pending litigations on its financial position in its standalone Ind AS financial statements;

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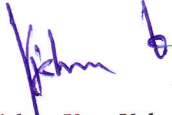


- ii. the Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
2. With respect to the matter to be included in the Auditors' Report under section 197(16):

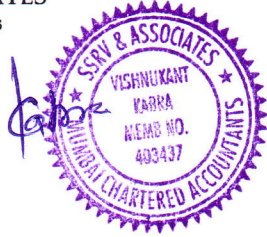
In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

3. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order

For SSRV & ASSOCIATES
Chartered Accountants
FRN: 135901W



Vishnu Kant Kabra
Partner
M.No : 403437
Place: Mumbai



Annexure - A to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **YAMINI INVESTMENTS COMPANY LIMITED** ("the Company") as of 31 March 2021 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

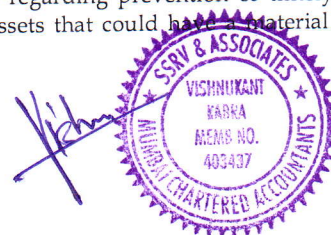
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls are operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



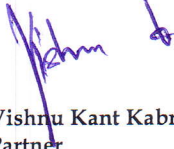
Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SSRV & ASSOCIATES
Chartered Accountants
FRN: 135901W



Vishnu Kant Kabra
Partner
M.No : 403437
Place: Mumbai



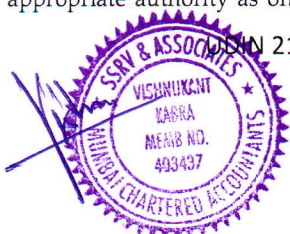
Annexure - B to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone Ind AS financial statements for the year ended 31 March 2021, we report that:

- i. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
 - a. The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
 - b. The title deeds of immovable properties are held in the name of the company.
- ii. As explanation to us, the inventory has been physically verified by the management at reasonable intervals during the year. In our opinion and according to the information and explanation given to us, no material discrepancies have been noticed on physical verification.
- iii. The Company has not received loans from its holding company which is exempt under section 186 and therefore not required to maintain register under section 189 of the companies act 2013 Thus, paragraph 3(iii) of the Order is not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- v. The Company has not accepted any deposits from the public. Thus, paragraph 3(v) of the Order is not applicable to the Company.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- vii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including, income-tax, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. EXCEPT the following demands.

Particulars	DIN & Letter No	Appellate Authority	Amount Rs.
Income Tax Assessment for the A.Y. 2015- 16u/s 143(3)	ITBA/RCV/F/17/2020-21/1030647078(1)	Income Tax Department	Rs. 1,29,800/-
Income Tax - Demand Notice A. Y. 2017- 18. U/s 156	ITBA/COM/F/17/2019-20/1023828579(1)	Income Tax Department	Rs. 9,07,276/-

According to the information given to us and as per our verification of the records of the company, there are no dues of income tax or sales tax or wealth tax or service tax or duty of custom or duty of excise or value added tax or cess which have not been deposited on account of any dispute with the appropriate authority as on 31st March 2021. EXCEPT the demand made U/s 143(3) for Income Tax

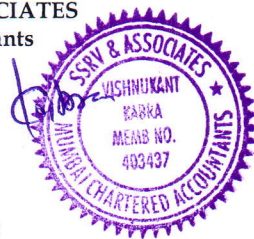


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Assessment for the A'Y. 2017- 18 of Rs. 9,07,276/- for which company has filed Appeal to the Commissioner of Income-tax (Appeals) on 24 January 2020, hearing for the same is awaited.

- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, taken loans or borrowings from financial institutions and banks and company has not defaulted in repayment of loans and borrowing to a financial institution, banks, government or dues to debenture holders.
- ix. According to the information and explanations given to us, the Company has not made an initial public offer during the year. Thus, paragraph 3(iii) of the Order is not applicable to the Company.
- x. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- xi. According to the information given based on our examination of the records of the Company, the Company has paid/provided managerial remuneration to director of the company.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone Ind AS financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For SSRV & ASSOCIATES
Chartered Accountants
FRN: 135901W



Vishnu Kant Kabra
Partner
M.No : 403437
Place: Mumbai

Note 1 - Significant Accounting Policies and Notes thereon

Corporate information

M/s YAMINI INVESTMENTS COMPANY LIMITED (the company) is a public company domiciled in India and incorporated under the provisions of the Companies Act, 2013. B-102, CRYSTAL PLAZA, OPP. INFINTY MALL NEW LINK ROAD, ANDHERI (WEST) ANDHERI WEST, MUMBAI - 400053 Being a Public Limited Company its shares are listed on BSE stock exchanges. The company's Principal Business in Investment like Loans & Advance and Investments.

Note 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES AND JUDGEMENTS:

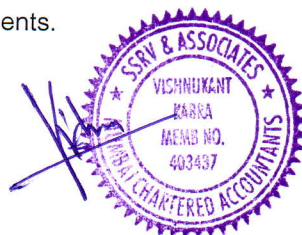
a. Statement of compliance:

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act..

For the year ended 31st March, 2021, the financial statements of the Company have been prepared in compliance with the Indian Accounting Standards (Ind AS) noticed under Section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016.

b. Basis of preparation of financial statements

The Company has prepared the Financial Statements which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2021, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements).



These financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements

The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest INR", except otherwise indicated.

c. Use of estimates and judgments

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

d. Presentation of Financial Statements

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Statement of Cash Flows has been prepared and presented as per the requirements of Ind AS 7 "Statement of Cash flows". The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the notes required to be disclosed under the notified Accounting Standards and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).



e. Revenue Recognition

Revenue is recognized based to the extent it is probable that the economic benefit will flow to the company and revenue can be reliably measured regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment, and excludes taxes & duties collected on behalf of the Government and is reduced for estimated customer returns, rebates and other similar allowances.

Interest Income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and significant risk and reward incidental to sale of products is transferred to the buyer, usually on delivery of the goods.

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably.

f. Inventories

Inventories are valued at the lower of cost and net realizable value (NRV). At cost or Net Realizable value whichever is lower.

g. Cash Flow Statement

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

For the purpose of the statement of cash flows, cash and cash equivalents includes cash on hand, term deposits and other short term highly liquid investments, net of bank overdrafts as they are



considered an integral part of the Company's cash management. Bank overdrafts are shown within short term borrowing in balance sheet.

h. Tangible fixed assets

Fixed assets are stated at cost, less depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
Computer and Data Processing Units	3
Plant and machinery	9
Furniture and fixtures	5

i. Depreciation

Depreciation on fixed assets is provided on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013, whichever is higher. However Management has not estimated the useful lives of assets and rate is used as per the Companies Act, 2013.

j. Borrowing

Borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

k. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. In the current year, the custom duty paid on acquisition of Fixed asset has been capitalized as the duty paid is not refundable.

All other borrowing costs are recognized in Statement of Profit and Loss in the period in which they are incurred.



l. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has no obligation, other than the contribution payable to the provident fund. The company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service.

m. Income taxes

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

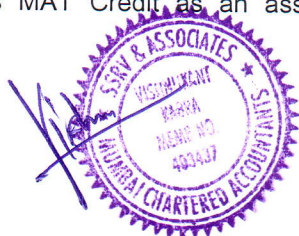
Deferred Taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets including the unrecognized deferred tax assets, if any, at each reporting date, are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date and are adjusted for its appropriateness.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on



Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the sufficient period.

n. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

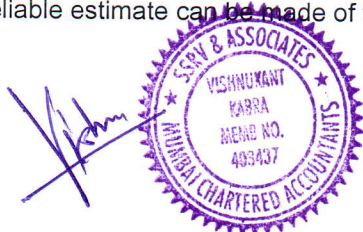
Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

o. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

p. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.



The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

	As at 31st March, 2021	As at 31st March, 2020
(a) Contingent Liabilities Security given by the company in respect of loans taken by other companies	Nil	Nil
(b) Commitments	Nil	Nil

q. Earning and Expenditure in Foreign Currency

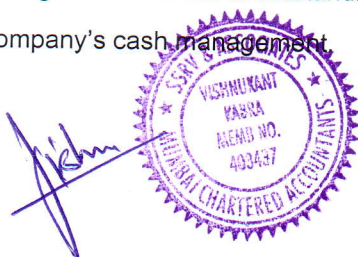
	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Earnings	Nil	Nil
Expenditures	Nil	Nil

r. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company has no dealing with any party registered under the Micro, Small and Medium Enterprises Development Act, 2006.

s. Cash and cash equivalent

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.



The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at Rs.28,01,530.93/-, as at March 31, 2021.

t. Related party transaction

As per the Ind AS 24, the disclosures of transactions with the related parties are given below :-

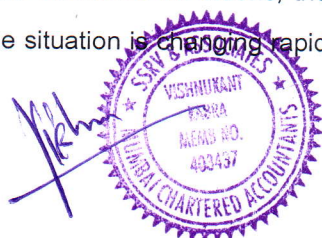
Sr. No	Name of Related Party	Nature of Relationship	Transactions	Amount
1.	Ms. Vandana Agarwal	Whole-time Director	Remuneration & Perquisites	3,00,000.00
2	Ms. Priti Rao	Director	Remuneration & Perquisites	NIL
3	Mr. SATANAND PANDEY	Director	Remuneration & Perquisites	Nil
4	Mr. GIRISH VERMA	Director	Remuneration & Perquisites	Nil
5	Mr. ShekharDodrajka	Chief Financial Officer	Salary	Nil
6	Shalini Agarwal	Chief Financial Officer	Salary	Nil
7.	Mr. AlkeshPatidar	Company Secretary	Salary	2,97,500.00

u. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director

v. Note on Impact of COVID-19

The World Health Organization (WHO) declared the novel Coronavirus (COVID-19) outbreak a global pandemic on March 11,2021. Consequent to this, the Government of India had declared lockdown on March 23, 2021 and therefore, the Company suspended its business operations. COVID-19 has impacted the normal business operations of the Company by way of interruption in production, supply chain disruption, closure of production facilities etc. during the lock-down period. However, business operations resumed from June 01, 2020 after obtaining necessary permissions from the appropriate government authorities. We have also taken necessary precautions to ensure the health, safety and wellbeing of all our employees as well as put in place SOPs and guidelines as per state government directives to prevent the spread of Covid-19. The Company has made a detailed assessment of its liquidity position for FY 2021 and the recoverability and carrying value of its assets comprising property, plant and equipment, intangible assets, right of use assets, investments, inventory, and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The situation is changing rapidly giving rise to inherent uncertainty around the extent



and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these standalone financial results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

w. Recoverability of trade receivables

Required judgments are used in assessing the recoverability of overdue trade receivables and for determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate risk of non-payment.

- x. The Company has reclassified/regrouped previous year figures where necessary to confirm to the current year's classification

For SSRV AND ASSOCIATES
(CHARTERED ACCOUNTANTS)
ICAI FRN. 135901W

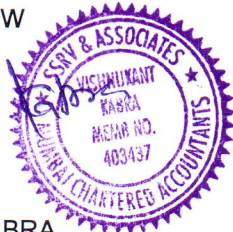


VISHNU KANT KABRA

Partner

Place: Mumbai

Date: 29.06.2021



For and on behalf of the Board of Directors



Vandana Agarwal

(Wholetime Director)

DIN-02347593



Priti Rao

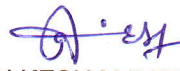
(Director)

DIN-08240562



Shekhar Dodrajka

(CFO)



ALKESH M PATIDAR

(Company Secretary)



YAMINI INVESTMENTS COMPANY LIMITED
(CIN: L67120MH1983PLC029133)
Balance Sheet as at 31st March, 2021

ASSETS		Mar-21	Mar-20
(1) Non-current assets			
(a) Property, Plant and Equipment	1	3,54,426	6,75,706
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under evelopment		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		-	-
(i) Investments	2	27,72,26,210	32,33,43,660
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(i) Deferred tax assets (net)	3	2,83,051	2,61,991
(j) Other non-current assets		-	-
(2) Current assets			
(a) Inventories	4	36,48,000	36,48,000
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables	5	10,860	2,16,63,410
(iii) Cash and cash equivalents	6	67,366	1,81,016
(iv) Bank balances other than (iii) above	6	27,34,165	77,213
(v) Short Term Loans and Advances	7	39,94,70,061	33,13,21,112
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other current assets	8	10,53,877	3,82,000
Total Assets		68,48,48,016	68,15,54,108
EQUITY AND LIABILITIES			
(1) Equity			
(i) Equity Share capital	9	52,57,26,400	52,57,26,400
(ii) Other Equity & Reserves	10	14,49,48,368	14,30,06,458
(2) LIABILITIES			
(i) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities		-	-
(other than those specified in item (b), to be specified)		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)	0	-	-
(d) Other non-current liabilities		-	-
(ii) Current liabilities			
(a) Financial Liabilities			
(i) Short Term Borrowings		-	-
(ii) Trade payables	11	1,32,67,761	1,20,12,466
(iii) Other financial liabilities		-	-
(other than those specified in item (c))		-	-
(b) Other current liabilities	12	2,02,137	1,54,024
(c) Provisions	13	7,03,350	6,54,760
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		68,48,48,016	68,15,54,108

The accompanying notes form an integral part of these standalone financial statements.

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

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No.: 115901BY

Vishnu Kant Kabra
Partner

Membership No.: 403437

Place: Mumbai
Date: 29.06.2021

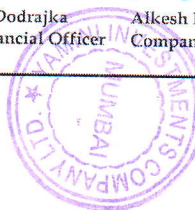
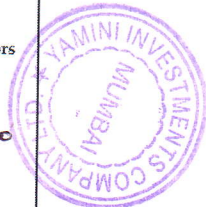
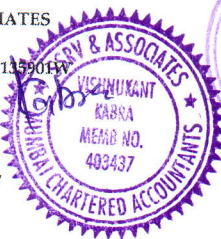
For and on behalf of the Board of Directors

Vandana Agarwal
Whole Time Director
DIN-02347593

Priti Rao
Director
DIN-08240562

Shekhar Dodrajka
Chief Financial Officer

Priti Rao
Company Secretary



YAMINI INVESTMENTS COMPANY LIMITED
(CIN: L67120MH1983PLC029133)
Statement of Profit and Loss for the year ended 31st March 2021

	Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
I	Revenue From Operations	14	2,46,75,000	2,67,02,830
II	Other Income	15	1,89,20,971	1,81,62,537
III	Total Income (I+II)		4,35,95,971	4,48,65,367
IV	EXPENSES			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	16	3,75,00,000	3,44,29,875
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	17	-	-
	Employee benefits expense	18	8,97,500	14,76,300
	Payment to Auditors	19	45,000	45,000
	Finance costs	20	-	-
	Depreciation and amortization expense	21	3,21,280	5,13,752
	Other expenses	22	22,07,991	44,26,117
	Total expenses (IV)		4,09,71,771	4,23,47,044
V	Profit/(loss) before exceptional items and tax (I- IV)		26,24,200	25,18,323
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		26,24,200	25,18,323
VIII	Tax expense:			
	(1) Current tax		7,03,350	6,54,760
	(2) Deferred tax		(21,060)	(71,100)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		19,41,910	19,34,663
X	Earnings per equity share (for continuing operation):			
	(1) Basic		0.004	0.004
	(2) Diluted			

The accompanying notes form an integral part of these standalone financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No. 135901W

Vishnu Kant Kabra
Partner

Membership No.: 403437

Place: Mumbai

Date: 29.06.2021

For and on behalf of the Board of Directors

Vandana Agarwal
Vandana Agarwal
Whole Time Director
DIN-02347593

Priti Rao
Priti Rao
Director
DIN-08240562

Shekhar Dodrajka
Shekhar Dodrajka
Chief Financial Officer

Alkesh Patidar
Alkesh Patidar
Company Secretary

YAMINI INVESTMENTS COMPANY LIMITED

L67120MH1983PLC029133

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2021

	For the year ended 31st March 2021 (Rupees)	For the year ended 31st March 2020 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	26,24,200	25,18,323
Adjustments for items not included	-	-
	3,21,280	5,13,753
Operating Profit before working capital changes	29,45,480	30,32,076
Working capital adjustments: -		
(Increase)/ decrease in current loans and advances	-6,81,48,949	-93,35,182
(Increase)/ decrease in Trade receivables	2,16,52,550	60,45,400
(Increase)/ decrease in inventories	-	14,76,300
(Increase)/ decrease in other current assets	-6,71,877	-1,72,000
Increase/ (decrease) in current liabilities	13,03,408	-18,26,900
Cash generated from operations	-4,29,19,388	-7,80,306
Direct Taxes Paid	6,54,760	19,16,831
Net cash flow from operating activities (A)	-4,35,74,148	-26,97,137
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	4,61,17,450	-
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	-
Net cash flow from investing activities (B)	4,61,17,450	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Aplocation Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	25,43,302	-26,97,137
Add: Opening cash and cash equivalents	2,58,229	29,55,366
Closing cash and cash equivalents	28,01,531	2,58,229
Components of cash and cash equivalents		
Cash in hand	67,366	1,81,016
Deposit with banks in current accounts	27,34,165	77,213
Total cash and cash equivalents	28,01,531	2,58,229

The accompanying notes form an integral part of these standalone financial statements.

This is the Statement of Cash Flow referred to in our report of even date.

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No.: 135901W

Vishnu Kant Kabra

Partner

Membership No.: 403437

Place: Mumbai

Date: 29.06.2021

For and on behalf of the Board of Directors

Vandana Agarwal

Whole Time Director

DIN-02347593

Priti Rao

Director

DIN-08240562

SHEKHAR LodraJKA

Shekhar Dodrajka
Chief Financial Officer

Alkesh Patidar

Company Secretary

YAMINI INVESTMENTS COMPANY LIMITED
(CIN - L67120MH1983PLC029133)

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2021
AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON THAT DATE
DEPRECIATION ON FIXED ASSETS AS PER COMPANIES ACT' 2013**

NOTES : 1

Fixed Assets (Tangible Assets)

Sr. No	Particulars	Balance as on	Addition/ Deletion	Balance as on	During the year	Balance as on	WDV balance as on 31.03.2021	Net Block WDV balance as on 31.03.2020
		31.03.2020		31.03.2021		31.03.2020		
1	MOBILE	2,05,336	-	1,95,069	-	1,95,069	10,267	10,267
2	COMPUTER & ASSESORIES	14,32,697	-	14,18,745	-	14,18,745	13,952	13,952
3	FURNITURE	18,62,245	-	13,33,495	2,59,143	15,92,638	2,69,607	5,28,750
4	AIR CONDITION	4,15,140	-	3,86,864	7,519	3,94,383	20,757	28,276
5	CCTV	3,88,400	-	3,33,406	35,574	3,68,980	19,420	54,994
6	INVERTER	1,08,900	-	99,051	4,404	1,03,455	5,445	9,849
7	LED TV	1,68,250	-	1,53,032	6,806	1,59,838	8,412	15,218
8	MICROWAVE OVEN	33,150	-	28,261	3,232	31,493	1,657	4,889
9	RO	28,560	-	25,976	1,156	27,132	1,428	2,584
10	WATER	69,630	-	62,703	3,446	66,149	3,481	6,927
	TOTAL	47,12,308	-	40,36,602	3,21,280	43,57,882	3,54,426	6,75,706

NOTES

(i) All above assets are freehold assets.

(ii) Pursuant to the enactment of Companies Act 2013, the company has Depreciation on Computer has not been provided as residual value is more than WDV shown in the books.

For and on behalf of the Board of Directors

For SSRV AND ASSOCIATES

Chartered Accountants

Firm's Registration No.: 107661W

Vishnu Kant Kabra

Vishnu Kant Kabra
Partner

Membership No.: 403437



Place: Mumbai
Date: 29.06.2021

Shekhar Dodrajka
Shekhar Dodrajka
Chief Financial Officer

Alkesh Patidar
Alkesh Patidar
Company Secretary



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 2: Non Current Investments

Particulars	As at	
	31st March, 2021	31st March, 2020
In Unquoted Preference shares		
Investment in 6% non Redeemable Preference share Pankaj Piyush Trade & Investment Ltd	20,00,00,000	20,00,00,000
In Unquoted equity shares		
BALAJI STOCK CONSULTANTS PVT. LTD. (13200 equity Share of Rs 10 Each)	-	62,04,000
DAYAVANT DEALER PVT. LTD (12575 equity Share of Rs 10 Each)	-	61,61,750
OMKARA DEALER PVT. LTD. (5290 equity Share of Rs 10 Each)	-	25,39,200
SUNFLOWER INVESTMENT MANAGEMENT PVT. LTD (17150 equity Share of Rs 10 Each)	-	31,72,750
CASTLE REALCON PVT. LTD (13100 equity Share of Rs 10 Each)	-	63,53,500
DACE EXIM PRIVATE LIMITED (37500 equity Share of Rs 10 Each)	75,00,000	75,00,000
DEVESHWAR REATY PVT. LTD (2450 equity Share of Rs 10 Each)	-	36,19,660
JUHI VYAPAAR PRIVATE LIMITED (12500 equity Share of Rs 10 Each)	70,00,000	70,00,000
KAKSH IMPEX PRIVATE LIMITED (11250 equity Share of Rs 10 Each)	65,00,000	65,00,000
LORD KRISHNA JEWELERY PRIVATE LIMITED (13600 equity Share of Rs 10 Each)	82,56,000	82,56,000
PEARL PLANET PVT. LTD (108437 equity Share of Rs 10 Each)	-	70,96,550
STARROSE DEALER PRIVATE LIMITED (20000 equity Share of Rs 10 Each)	1,20,00,000	1,20,00,000
SUBHLABH FINCON PVT. LTD. (16000 equity Share of Rs 10 Each)	96,80,000	96,80,000
SUBHLABH INVESTMENT CONSULTANTS PVT LTD (10000 equity Share of Rs 10 Each)	1,20,00,000	1,20,00,000
SYMPHONY DEALCOMM PVT. LTD (13500 equity Share of Rs 10 Each)	-	51,99,500
UJJWAL FINANCIAL MANAGEMENT PVT. LTD (7230 equity Share of Rs 10 Each)	42,90,210	1,00,60,750
VIGHNAHARTA INFRA DEVELOPERS PRIVATE LIMITED (16000 equity Share of Rs 10 Each)	1,00,00,000	1,00,00,000
Total	27,72,26,210	32,33,43,660

Note 3: Deffered Tax Assets

Particulars	As at	
	31st March, 2021	31st March, 2020
Transfer from amalgamation	2,61,991	1,90,891
Less: Deffered Tax Assets	21,060	71,100
Total	2,83,051	2,61,991

Note 4: Inventories

Particulars	As at	
	31st March, 2021	31st March, 2020
Equity Shares	36,48,000	36,48,000
Total	36,48,000	36,48,000



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 5: Trade Receivables

Particulars	As at	As at
	31st March, 2021	31st March, 2020
Sundry Debtors Less than Six Months	10,860	2,16,63,410
Total	10,860	2,16,63,410

Note 6: Cash and Cash Equivalents

Particulars	As at	As at
	31st March, 2021	31st March, 2020
Balances with banks In current accounts	27,34,165	77,213
Cash in hand	67,366	1,81,016
Total	28,01,531	2,58,229

Note 7: Short Term Loans and Advances

Particulars	As at	As at
	31st March, 2021	31st March, 2020
Loans to Others	35,53,31,761	31,01,24,136
Advance to Others	4,20,45,000	1,78,60,000
Tax Deducted at Sources	20,93,300	33,36,976
Total	39,94,70,061	33,13,21,112

Note 8: Other Current Assets

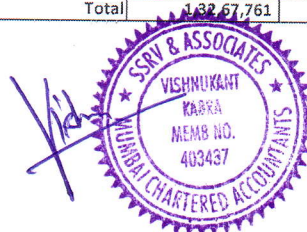
Particulars	As at	As at
	31st March, 2021	31st March, 2020
Rent Security Deposits	1,06,700	2,00,000
IT Deemand @20% AY 2017-18	9,47,177	1,82,000
Total	10,53,877	3,82,000

Note 10: Reserves & Surplus

Particulars	As at	As at
	31st March, 2021	31st March, 2020
(a) Securities premium account		
Opening balance	13,08,31,600	13,08,31,600
Add : Premium on shares issued during the year	-	-
	13,08,31,600	13,08,31,600
Less : Utilised during the year for:	-	-
Closing balance	13,08,31,600	13,08,31,600
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	1,21,74,858	1,06,78,456
Add: Profit / (Loss) for the year	19,41,910	19,34,663
Less: Excess Provision Adjusted	-	4,38,261
Closing balance	1,41,16,768	1,21,74,858
Total	14,49,48,368	14,30,06,458

Note 11: Trade Payable

Particulars	As at	As at
	31st March, 2021	31st March, 2020
Audit Fees Payable	45,000	45,000
Sundry Creditors	1,32,22,761	1,19,67,466
Total	1,32,67,761	1,20,12,466



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 9: Share capital

Particulars	Mar-21		Mar-20	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 1/- each with voting rights	65,88,20,000	65,88,20,000	65,88,20,000	65,88,20,000
	65,88,20,000	65,88,20,000	65,88,20,000	65,88,20,000
(b) Issued				
Equity shares of Rs. 1/- each with voting rights	52,57,26,400	52,57,26,400	52,57,26,400	52,57,26,400
	52,57,26,400	52,57,26,400	52,57,26,400	52,57,26,400
(c) Subscribed and fully paid up				
Equity shares of Rs. 1/- each with voting rights	52,57,26,400	52,57,26,400	52,57,26,400	52,57,26,400
Total	52,57,26,400	52,57,26,400	52,57,26,400	52,57,26,400

Refer Notes (i) to (ii) below

Notes:

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

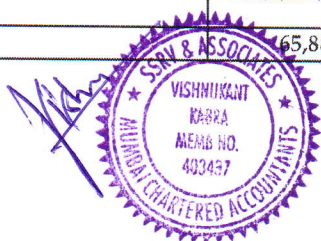
Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up <i>Equity shares with voting rights</i>				
- Number of shares	52,57,26,400	-	-	52,57,26,400
- Amount (Rs.)	52,57,26,400	-	-	52,57,26,400
- Number of shares	52,57,26,400	-	-	52,57,26,400
- Amount (Rs.)	52,57,26,400	-	-	52,57,26,400

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	Mar-21		Mar-20	
Equity shares with voting rights	-	0.00	-	0.00
1. SURBHI INFRAPROJECT PRIVATE LIMITED	7,20,00,000	13.70	7,20,00,000	13.70
Total	7,20,00,000	13.70	7,20,00,000	13.70

Statement of changes in equity for the year ended March 31, 2020

Equity shares of Re. 1 each issued, subscribed and fully paid	Mar-21		Mar-20	
Paticuler	Number	Value	Number	Value
Balance at the beginning of the year	65,88,20,000	65,88,20,000	65,88,20,000	65,88,20,000
Changes during the year	-	-	-	-
Balance at the end of the year	65,88,20,000	65,88,20,000	65,88,20,000	65,88,20,000



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 12: Other Current Liabilities

Particulars	As at	As at
	31st March, 2021	31st March, 2020
GST Input Tax Credit		
CGST	(1,02,042)	(52,940)
SGST	(1,02,043)	(52,940)
IGST	(3,930)	(3,930)
TDS Payable	6,072	4,200
Other Liabilities	4,04,080	2,59,634
Total	2,02,137	1,54,024

Note 13: Short Term Provisions

Particulars	As at	As at
	31st March, 2021	31st March, 2020
Provision for Income Tax	6,54,760	14,78,569
Add: During the year	7,03,350	6,54,760
Less: paid/adjusted	6,54,760	14,78,569
Total	7,03,350	6,54,760



YAMINI INVESTMENTS COMPANY LIMITED

Notes forming part of the financial statements

Note 14: Revenue from operations

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Sale of Shares	2,46,75,000	2,67,02,830
Total	2,46,75,000	2,67,02,830

Note 15: Other Income

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Interest Received	1,88,64,700	1,79,32,766
Interest on Income Tax Refund	56,271	2,29,771
Total	1,89,20,971	1,81,62,537

Note 16: Purchase of Stock in Trade

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Purchase of Shares	3,75,00,000	3,44,29,875
Total	3,75,00,000	3,44,29,875

Note 17: Changes in Inventories

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Opening Stock	36,48,000	51,24,300
Less: Closing Stock	36,48,000	36,48,000
Total	-	14,76,300

Note 18: Employee Benefit Expenses

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Salaries & Wages	8,97,500	14,56,000
Total	8,97,500	14,56,000

Note 19: Payment To Auditors

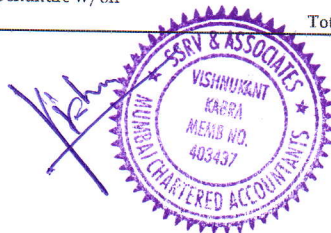
Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
As Statutory Audit Fees	45,000	45,000
Total	45,000	45,000

Note 20: Finance Cost

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Bank Charges	-	-
Total	-	-

Note 21: Depreciation and amortisations

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Depreciation Expenses & Preliminary expenditure w/off	3,21,280	5,13,752
Total	3,21,280	5,13,752



YAMINI INVESTMENTS COMPANY LIMITED
Notes forming part of the financial statements

Note 22 : Other expenses

Particulars	For the year ended 31st	For the year ended 31st
	March, 2021	March, 2020
Advertisement Expenses	56,100	49,460
AGM Conduct Exp.	15,000	5,000
Business Promotion Expenses	44,646	1,13,460
Demat Charges	-	1,289
Depository Fees	4,80,527	4,81,836
Director Remuneration	3,00,000	3,00,000
Electricity Expenses	11,120	21,910
Filing Fees & Subscription	-	12,350
Listing and Depository Fee	-	10,000
Misc Expenses	30,592	11,257
Postage, Telegram & Courier Charges	-	24,570
Printing & Stationary Expenses	20,570	40,329
Professional Charges	7,18,550	26,92,306
Rent Expenses	4,76,414	5,04,000
Rounded Off	2	(3)
Late Fees on GST	-	800
Telephone Expenses	17,331	46,291
Travelling and Conveyance Expenses	37,139	1,05,362
Website Maintenance	-	5,900
	22,07,991	44,26,117

