Aditya Agarwal & Associates
Chartered Accountant

3 A/105, Azad Nagar, Kanpur-208 002
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Independent Auditor's Report

To,
The Members of **Unisphere Industries Private Limited**
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Unisphere Industries Private Limited** ("the Company"), which comprise the balance sheet as at 31st March, 2021, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021 and its profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the 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 there under, 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.

Key Audit Matters

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

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

Information other than the financial statements and auditors' 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 Board's Report including Annexure's to Board's 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 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.

Emphasis of Matter

We draw attention to "Impact of Covid-19 on Audit ", Due to outbreak of Covid 19 and consequent country wide lockdown enforced by Government of India, we could not carry out normal audit procedures and audit was carried out using "Work from Home" approach. This is considered as Emphasis of Matter, since alternate audit procedures were performed for carrying out audit mainly Various data and confirmation were received either electronically through email or through sharing on drive, reliance was placed on scanned copies of original document shared with us electronically, Interview/ discussion with client via call conferencing/ video conferencing and other verbal communication.

Responsibilities of Management and Those Charged with Governance 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

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:

• 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.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period & 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 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, no comments are made, as the said order is not applicable to the company.

2. As required by Section 143 (3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

   d) 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.

   e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) Since the Company's turnover as per last audited financial statements is less than 50 Crores & its borrowings from banks & financial statements at any time during the financial year is less than 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 & the Operating effectiveness of such controls vide Notification No. dated 13.06.2017.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigations which would impact its financial position.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Aditya Agarwal & Associates
Chartered Accountants
FRN: 004568C

Place:-New Delhi
Date: 28th May, 2021
UDIN: 21438412AAAAAR1404

Micky Bhatia
(Partner)
Membership No. 438412

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : B-143, OKHLA INDUSTRIAL AREA, PHASE-I, NEW DELHI-110020

BALANCE SHEET AS AT 31-03-2021

Amounts In Rs

Particulars	Note	As at March 31, 2021	As at March 31, 2020
A Assets			
1 Non-current assets			
a) Property, plant and equipment	-	-	-
b) Capital work-in-progress	-	-	-
c) Investment properties	A	2,27,30,000	-
d) Intangibal assets	-	-	-
e) Financial assets			-
i) Investments	-	-	-
ii) Loans	-	-	-
iii) Other financial assets	-	-	-
f) Income tax assets (net)	-	-	-
g) Other non-current assets	B	31,03,250	-
Total non-current assets		2,58,33,250	-
2 Current assets			
a) Inventories	-	-	-
b) Financial assets			-
i) Trade receivables	-	-	-
ii) Cash and cash equivalents	C	6,99,798	92,656
iii) Bank balances other than cash and cash equivalents above	-	-	-
iv) Loans		-	-
v) Other financial assets	-	-	-
c) Other current assets	D	51,132	8,273
Total Current assets		7,50,930	1,00,929
Total Assets		2,65,84,180	1,00,929
B EQUITY AND LIABILITIES			
Equity			
a) Equity share capital	E	1,00,000	1,00,000
b) Other equity	F	-8,61,007	-12,571
Total equity		-7,61,007	87,429
Liabilities			
1 Non-current liabilities			
a) Financial liabilities			
i) Borrowings	G	-	-
ii) Other financial liabilities	-	-	-
b) Provisions	-	-	-
c) Deferred tax liabilities (net)	-	-	-
d) Other non-current liabilities	-	-	-
Total non-current liabilities		-	-
2 Current liabilities			
a) Financial liabilities			
i) Borrowings	H	2,72,61,392	-
ii) Trade payables	-	-	-
iii) Other financial liabilities	-	-	-
b) Other current liabilities	I	83,795	13,500
c) Provisions	-	-	-
d) Current tax liabilities (net)	-	-	-
Total current liabilities		2,73,45,187	13,500
Total liabilities		2,73,45,187	13,500
Total equity and liabilities		2,65,84,180	1,00,929

The accompanying Notes from an integral part of the Financial Statements

As per our attached report of even date

For Aditya Agarwal & Associates

Chartered Accountants

For Unisphere Industries Private Limited

(CA Micky Bhatia)
Partner
Membership No. 438412
Firm Registration No. 004568C
UDIN : 21438412AAAAAR1404

(Kamlesh Gupta)
Director
DIN-07243898
Address: 11/234, Geeta Colony
Near Axis bank
Delhi,India-110031

(Ankur Rawat)
Director
DIN: 07682969
Address: Panchwati
Residency,Flat No 608,Chandni
Chowk,Kanke Road Near Hotel
Holiday Home,Misirgonda Alias
Pahargaon,Ranchi-
834008,Jharkhand

Place : New Delhi
Date: 28th May 2021

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : B-143, OKHLA INDUSTRIAL AREA, PHASE-I, NEW DELHI-110020

Statement of Profit and Loss for the year ended March 31, 2021

Amounts In Lakhs		Amounts In Rs.	
Particulars	**Note**	**Figures for the Current reporting period ended on 31-03-2021**	**Figures for the Current reporting period ended on 31-03-2020**
INCOME			
Revenue from operations	-	-	-
Other income	J	15,000	-
Total Income		**15,000**	**-**
EXPENSES			
Cost of material consumed	-	-	-
Change in inventories of finished goods,	-	-	-
Employee benefits expenses	-	-	-
Finance costs	K	6,55,836	-
Depreciation and amortisation expenses	-	-	-
Other expenses	L	2,07,600	12,571
Total expenses		**8,63,436**	**12,571**
Profit before expectional items and tax		**-8,48,436**	**-12,571**
Exeptional items		-	-
Profit before tax		**-8,48,436**	**-12,571**
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Tax of Earlier Year		-	-
Total expenses		**-**	**-**
Profit for the year		**-8,48,436**	**-12,571**
Other Comprehensive Income			
a) Items that will not be reclassified to profit and loss			
i) Fair value of equity instruments through other Comprehensive Income (FVOCI)			
ii) Remeasurment gain I (loss) on defined benefit plans		-	-
iii) Income tax related to item no (ii) above		-	-
b) Items that will be reclassified to profit and loss			
i) Effective portion of gain I (loss) on cash flow hedges			
ii) Income tax related to item no (i) above			
Other Comprehensive Income, net of tax		-	-
Total Comprehensive Income for the year		-8,48,436	-12,571
Earnings per Equity share	M	-84.84	-3.83
Basic and diluted earning Rs. Per equity share of Rs. 10 each		-84.84	-3.83

The accompanying Notes from an integral part of the Financial Statements

As per our attached report of even date

For Aditya Agarwal & Associates
Chartered Accountants

(CA Micky Bhatia)
Partner
Membership No. 438412
Firm Registration No. 004568C
UDIN : 21438412AAAAAR1404

Place : New Delhi

Date: 28th May 2021

For Unisphere Industries Private Limited

(Kamlesh Gupta)
Director
DIN-07243898
Address: 11/234, Geeta Colony
Near Axis bank
Delhi,India-110031

(Ankur Rawat)
Director
DIN: 07682969
Address: Panchwati Residency,Flat No 608,Chandni Chowk,Kanke Road Near Hotel Holiday Home,Misirgonda Alias Pahargaon,Ranchi-834008,Jharkhand

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : B-143, OKHLA INDUSTRIAL AREA, PHASE-I, NEW DELHI-110020

Cash Flow Statement for the year ended 31-03-2021

Particulars	F.Y. 2020-2021 Amount (In Rs)	F.Y. 2019-2020 Amount (In Rs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax	-8,48,436	-12,571
Adjustments for Non-Cash Items / Non-Operating Items:		
Add: Depreciation	-	-
Add: Interest Expense	6,55,836	-
Add: Loss on sale of Fixed Asset	-	-
Less: Profit on sale of Fixed Asset	-	-
Add: Gratuity	-	-
Less: Interest Income	-	-
NET PROFIT FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	-1,92,600	-12,571
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	-	-
Trade Receivable	-	-
Short Term Loans And Advances	-	-
Other Financial Assets	-	-
Other Current Assets	-42,859	-8,273
Change in Current Liabilities		
Short Term Borrowing	-	-
Trade Payable	-	-
Other Financial Liabilities	-	-
Other Current Liabilities	70,295	13,500
Provision for Employee benefits	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	-1,65,164	-7,344
Less: Income Tax Paid/ TDS (including Income Tax Demand)	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	**-1,65,164**	**-7,344**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Purchase of Investment in Property	-2,27,30,000	-
Increase in Non Current Financial Assets	-31,03,250	-
Increase in Non Current Assets	-	-
Interest Income	-	-
Loans & Advance	-	-
NET CASH USED IN INVESTING ACTIVITIES	**-2,58,33,250**	-
CASH FLOW FROM FINANCING ACTIVITIES		
Share Capital	-	1,00,000
Un-Secured Loans	2,72,61,392	-
Interest Expense	-6,55,836	-
NET CASH USED IN FINANCING ACTIVITIES	**2,66,05,556**	**1,00,000**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	6,07,142	92,656
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	92,656	-
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**6,99,798**	**92,656**

The accompanying Notes from an integral part of the Financial Statements

As per our attached report of even date

For Aditya Agarwal & Associates
Chartered Accountants

(CA Micky Bhatia)
Partner
Membership No. 438412
Firm Registration No. 004568C

UDIN : 21438412AAAAAR1404

For Unisphere Industries Private Limited

(Kamlesh Gupta)
Director
DIN-07243898
Address: 11/234, Geeta Colony
Near Axis bank
Delhi,India-110031

(Ankur Rawat)
Director
DIN: 07682969
Address: Panchwati Residency,Flat No 608,Chandni Chowk,Kanke Road Near Hotel Holiday Home,Misirgonda Alias Pahargaon,Ranchi-834008,Jharkhand

Place : New Delhi

Date: 28th May 2021

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : B-143, OKHLA INDUSTRIAL AREA PHASE-I, NEW DELHI-110020

Statement of changes in equity for the year ended March 31, 2021

A Equity share capital

Particulars	Note	Amount
As at March 31,2019	C	-
Change in equity share capital during the year		1,00,000
As at March 31,2020	C	1,00,000

B Other equity

Particulars	Reserve and surplus			Other reserves		Total other equity
	Securities premium reserve	Capital Redemption Reserve reserve	Retained earnings	FVOCI equity Instruments	Effective portion of cash flow hedges	
As at March 31,2019	-	-	-	-	-	-
Profit for the year	-	-	-12,571	-	-	-12,571
Other Comrehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the year			-12,571			-12,571
Transfer to retained earnings on disposal of FVOCI Equity Instrument	-	-	-	-	-	-
Hedging gain I (loss) reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Transactions with owners in their capacity as owners:						
Income Tax Demand For FY 2012-13			-			-
Dividend paid (including dividend distribution tax)	-	-	-	-	-	-
As at March 31, 2020	-	-	-12,571	-	-	-12,571
Profit for the year	-	-	-8,48,436	-	-	-8,48,436
Other Comrehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the			-8,48,436			-8,48,436
Transfer to retained earnings on	-	-	-	-	-	-
Hedging gain I (loss) reclassified to	-	-	-	-	-	-
Transactions with owners in their						
Income Tax Demand For FY 2012-13			-			-
Dividend paid (including dividend	-	-	-	-	-	-
As at Dec 31, 2020	-	-	-8,61,007	-	-	-8,61,007

The accompanying Notes form an integral part of the Financial Statement

As per our attached report of even date

For Aditya Agarwal & Associates
Chartered Accountants

(CA Micky Bhatia)
Partner
Membership No. 438412
Firm Registration No. 004568C
UDIN : 21438412AAAAAR1404

Place : New Delhi
Date: 28th May 2021

For Unisphere Industries Private Limited

(Kamlesh Gupta)
Director
DIN-07243898
Address: 11/234,
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UNISPHERE INDUSTRIES PRIVATE LIMITED
CIN : U70109DL2019PTC358253
REGISTERED OFFICE : B-143, OKHLA INDUSTRIAL AREA, PHASE-I, NEW DELHI-110020

NOTES OF BALANCE SHEET				Amounts In Rs.
PARTICULARS		As on 31.03.2021		As on 31.03.2020
NOTE-A : INVESTMENT IN PROPERTY				
GOA Property		2,27,30,000		-
TOTAL		2,27,30,000		-
NOTE-B : OTHER NON-CURRENT ASSETS				
a) Advance given to Turnest Capital Pvt Ltd		18,00,000		-
b) Advance given to Uday Kaul		7,00,000		-
c) Security Deposit-Society at GOA		6,03,250		-
TOTAL		31,03,250		-
NOTE-C : CASH AND CASH EQUIVALENTS				
a) Balance with banks				
i) Balance with schedule banks		6,85,598		92,656
b) Cash in Hand		14,200		-
TOTAL		6,99,798		92,656
NOTE-D : OTHER CURRENT ASSETS				
Deferred Revenue Expenditure		6,205		8,273
Prepaid Expenses		44,927		-
TOTAL		51,132		8,273
NOTE-F : RESERVE & SURPLUS				
a) Reserves:				
Capital Redemption Reserve		-		-
b) Surplus:				
Profit & Loss Account				
Opening Balance	-12,571		-	
Add: Other Comprehensive Income(OCI)	-		-	
Add: Current year Profit	-8,48,436		(12,571)	
		-8,61,007		-12,571
TOTAL		-8,61,007		-12,571
NON-CURRENT LIABILITIES				
NOTE-G : LONG TERM BORROWINGS				
		-		-
TOTAL		-		-
CURRENT LIABILITIES				
NOTE-H : SHORT TERM BORROWINGS				
a)Loan from Health Care Energy Foods Pvt Ltd		2,72,61,392		-
TOTAL		2,72,61,392		-
NOTE-I : OTHER CURRENT LIABILITEIES				
a) Expenses Payable		34,558		13,500
b) TDS Payable		49,237		-
TOTAL		83,795		13,500

NOTES OF STATEMENT OF PROFIT &LOSS				
PARTICULARS		As on 31.03.2021		As on 31.03.2020
NOTE-J: Other Income				
a) Commission Receipt		15,000		-
TOTAL		15,000		-
NOTE-K: Finance Cost				
a) Interest on unsecured loan		6,55,836		-
TOTAL		6,55,836		-
NOTE-L: ADMINISTRATION & SELLING EXPENSES				
Payment to Auditor as		13,600		10,000
a) Auditor	13,600		10,000.00	-
b) for Certification Charges	-		-	-
Bank Charges		2,593		503
Electricity Expenses		20,097		-
House Keeping Charges		1,08,900		-
Internet & Networking Expenes		34,014		-
Lift AMC Charges		12,098		-
Water Charges		14,230		-
Preliminary Exps W/o		2,068		2,068
TOTAL (B)		2,07,600		12,571
NOTE-M : Earning Per Share (Amount in Rs.)				
(i) Net Profit After Tax as Profit & Loss		-8,48,436		-12,571
(ii) Weighted Average number of equity shares		10,000		3,279
(iii) Basic & Diluted Earning Per Share		-84.84		-4
(iv) Face Value of Shares		10		10

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : B-143, OKHLA INDUSTRIAL AREA, PHASE-I, NEW DELHI-110020

NOTE D: SHARE CAPITAL

(A) Authorised, Issued, Subscribed and paid up share capital

Amounts In Rs.

PARTICULARS	AS AT 31-03-2021	AS AT 31-03-2020
AUTHORISED SHARE CAPITAL		
1,00,000 EQUITY SHARES OF Rs. 10/- EACH		
(Previous Year 1,00,000 Equity Shares of Rs. 10/- each)	10,00,000	10,00,000
ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	1,00,000	1,00,000
10,000 EQUITY SHARES OF Rs. 10/- EACH		
(Previous Year 10,000 Equity Shares of Rs. 10/- each)		
	1,00,000	**1,00,000**

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

PARTICULARS	31St March 2021		31st March 2020	
	No. of Shares	Amounts	No. of Shares	Amounts
At the beginning of the period	10,000	1,00,000	-	-
Add:Issued during the period	-	-	10,000	1,00,000
Less:bought back during the period	-	-	-	-
At the end of the period	10,000	1,00,000	10,000	1,00,000

(C) Detail of Share Holders holding more than 5% shares in the Company

Name of Shareholder	31St March 2021		31st March 2020	
	No. of Shares	% of Holding	No. of Shares	% of Holding
M/s Health Care Energy Foods Private Limited	9,999	100%	9,999	100%

UNISPHERE INDUSTRIES PRIVATE LIMITED
FINANCIAL YEAR 2020-2021

30. SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FINANCIAL STATEMENT

30.1. Background and Operations

Unisphere Industries Private Limited ("the company") is engaged as Real Estate Promoters, Developers & Project Managers for civil, mechanical, energy, power, electrical and all other types of erection. The company is private limited company incorporated and domiciled in India and has its registered office at B-143, Okhla Industrial Area, Phase –I, New Delhi-110020.

The Company is a Subsidiary Company of Healthcare Energy Foods Private Limited which owns 100% of the ordinary share Capital of the company, and has the ability to significantly influence the Company's Operation.

30.2 Significant Accounting Policies

1.1. Basis of preparation and presentation

(a) Statement of Compliance with IND-AS

The Financial Statements comply in all material aspect with Indian Accounting Standards (referred to as "IndAS") notified under section 133 of the Companies Act, 2013 readwith the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

(b) Basis of preparation

The financial statements have been prepared on historical cost basis unless otherwise stated. The historical cost basis has been followed except certain financial assets and liabilities measured at fair value.

These standalone financial statements have been prepared in all material respects in accordance with the Indian Accounting Standards (Hereinafter referred as 'Ind AS' as notified by Ministry of Corporate Affairs under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Act. The company has uniformly applied the accounting policies during the periods presented.

The Standalone Financial Statements have been prepared on accrual and going concern basis.

Current versus Non-current classification:

The company presents assets and liabilities in statement of financial position based on current / noncurrent classification.
The company has presented non- current and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Divison II of the companies Act, 2013 notified by MCA.

An asset is classified as current when it is:

a) Expected to be realised or intended to be sold or consumed in normal operating cycle,
b) Held primarily for the purpose of trading
c) Expected to be realised within twelve months after the reporting period, or
d) Cash or cash equivalent unless restricted from being exchanged or used to settle liability for at least twelve months after reporting period.

All other assets are classified as non-current.

A liability is classified as current when it is

a) Expected to be settled in normal operating cycle
b) Held primarily for the purpose of trading
c) Due to be settled within twelve months after the reporting period, or
d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. Assets and liabilities are classified as current to the extent they are expected to be realized / are contractually repayable within 12 months from the Balance Sheet date and as non-current, in other cases. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

(c) Use of Estimates and Judgments

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the company to make judgements, estimates and assumptions, that affect the application of accounting policies and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates.

Estimates and underlying assumptions about significant are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future period affected.

Impairment of Investments

The company reviews its carrying value of Investment carries at amortised cost annually, or more frequently when there is indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

Useful life of property, plant and equipment

The company reviews the useful life and residual value of property, plant and equipment at the end of each reporting period. Thus assessment may result in change in depreciation expense in future periods.

Valuation of Deferred assets/ Liabilities

The company reviews the carrying amount of deferred tax assets / liabilities at the end of each reporting period.

(d) Revenue Recognition

(i) <u>Revenue from Contract with customers</u>

Revenue is recognised when control of goods is transferred to a customer in accordance with the terms of the contract. The control of the goods is transferred upon delivery to the customers either at factory gate of the Company or specific location of the customer or when the goods are handed over to the freight carrier, as per the terms of the contract. A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.

Revenue from services including those embedded in contract for Project Managers for civil, mechanical, energy, power, electrical and all other types of erection services mainly in case of AMC Services, is recognised upon completion of services.

Revenue is measured based on the consideration to which the Company expects to be entitled as per contract with a customer. The consideration is determined based on the price specified in the contract, net of the estimated variable consideration. Accumulated experience is used to estimate and provide for the variable consideration, using the expected value method and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur.

Revenue excludes any taxes or duties collected on behalf of the government which are levied on sales such as goods and services tax.

No element of financing is deemed present as sales are made with a credit term which is consistent with market practise.

(ii) <u>Other Revenue</u>

Interest income from financial assets is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Presently all the Financial assets i.e. loans given on which interest income is recognized are short term loans receivable on demand.

Revenue from Lease rental is recognised on Accrual basis.

(e) Cost Recognition

Cost and expenses are recognized when incurred and are classified according to their nature.

(f) Provisions and contingencies

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and an reliable estimate can be made of the amount to the obligation. If the time value of money is material, provisions are discounted using equivalent period government security interest rate. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate.

Contingent liabilities are disclosed when there is a possible obligation arising from the past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not only within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to Financial Statement. Contingent assets are not recognized. However, when the realisation of income is reasonable certain, then the related asset is no longer a contingent asset, but it is recognized as an asset.

(g) Foreign Currency

The company has not entered into any transaction in foreign currency.

(h) Income Taxes

Income tax expenses comprise current and deferred taxes. Income tax expense is recognized in the statement of Profit and Loss except when they relate to items that are recognized outside profit or loss, in which case tax is also recognized outside profit or loss.

Current tax provision is computed for Income calculated after considering allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are set off, and presented as net.

Deferred tax is recognized on difference between the carrying amount of asset and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax assets are generally recognized for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, carry forward tax losses and allowances can be utilised. Deferred tax assets and liabilities are measured at the applicable tax rates. Deferred tax assets and Deferred tax liabilities are set off and presented as net.

The carrying amount of Deferred tax assets / liabilities is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient profits will be available against which the temporary differences can be utilised.

(i) Inventories

Inventories are valued at lower of cost and net realizable value. Cost of raw materials, components and consumables are ascertained on a FIFO basis. Cost includes fixed and variable production overhead and net realizable value is the estimated selling price in the ordinary course of business less estimated cost of completion and selling expenses.

(j) Property, Plant and Equipment and depreciation / amortisation

Property, plant and equipment are stated at their cost of acquisition / construction, net of accumulated depreciation and impairment losses, if any. Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Property Plant & Equipment, which are not ready for intended use as on the date of Balance Sheetare disclosed as Capital Work in Progress.

Borrowing cost directly attributable to acquisition of property, plant and equipment which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready for intended use.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the assets and is recognized in statement of profit and loss.

The Residual Value, useful life, and method of depreciation, of Property, Plant and equipment is reviewed at each financial year end and adjusted prospectively, if appropriate.

Property, plant and equipment are depreciated on Written Down Value method on the basis of useful life of asset as specified in Schedule II of the companies Act, 2013.

(k) Leases

Lease payments
The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in the arrangement.

As a lessee
The Company assesses whether a contract is, or contains a lease, at inception of the contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: i) the contract involves the use of an identified asset ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and iii) the Company has the right to direct the use of the asset.

At the commencement date of lease, the Company recognise a right to use assets and a corresponding lease liability for all lease arrangement in which it is lessee, except for short term leases (leases with a term of 12 months or less), leases of low value assets and for contract where the lessee and lessor has right to terminate a lease without permission from other party with no more than an insignificant penalty. The lease expense of such short term leases, low value assets and cancellable are recognised as an operating expense on a straight-line basis over the term of the lease.

At the commencement, lease liability is measured at the present value of the lease payments to be paid during non-cancellable period of contract, discounted using the incremental borrowing rate. The right of use assets is initially recognised at the amount of the initial measurement of the corresponding lease liability, lease payments made at or before commencement date less any lease incentives received and any initial direct costs.

Subsequently the right of use assets is measured at cost less accumulated depreciation and any impairment losses. Lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using effective interest rate method) and reducing the carrying amount to reflect the lease payments made. The right of use of assets and lease liability are also adjusted to reflect any lease modifications or revised in-substance fixed lease payments.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

As a lessor
Leases in which the company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognized on a straight line basis over the term of the relevant lease unless such

payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increase.

Lease Rental attributable to the operating lease are credited to Statement of Profit & Loss as lease income whereas lease income attributable to finance lease is recognised as finance lease receivable and recognised on the basis of effective interest rate.

(l) Impairment of assets:

The carrying amount of assets are reviewed at each Balance Sheet date to assess if there is any indication of impairment based on internal | external factors. An impairment loss on such assessment will be recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of the assets is net selling price or value in use, whichever is higher. While assessing value in use, the estimated future cash flows are discounted to the present value by using weighted average cost of capital. A previously recognised impairment loss is further provided or reversed depending on changes in the circumstances and to the extent that carrying amount of the assets does not exceed the carrying amount that will be determined if no impairment loss had previously been recognised.

(m)Employee Benefit Expense

(a) Short term employee benefits: All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and bonus etc. Are recognized in the profit and loss account.

(b) The company does not have the policy of leave encashment, so there is no liability has been booked on this account.

(c) Gratuity benefit is accounted for on the basis of actuarial valuation made at the end of the year and is not funded. The actuarial method used for measuring the liability is the Projected Unit Credit Method. Gains and losses arising out of actuarial valuations on defined benefits plans i.e. gratuity is recognized immediately in the statement of comprehensive income as income or expense.

Expense or service cost, net of interest on net defined benefit liability (asset) is charged to Statement of Profit and loss.

IND AS 19 does not require segregation of provision in current and non-current, however net defined liability (asset) is shown as current and non-current provision in Balance sheet as per IND AS 1.

(n) Investments and other Financial assets

A financial instrument is any contract that gives a right to a financial asset on one entity and a financial liability or equity instrument of another entity.

a) <u>Financial Asset</u>

I. Classification

The company classifies its financial asset in the following measurement categories

(i) those to be measured subsequently at amortized cost at fair value either through other comprehensive Income (FVOCI) or fair value through profit or loss (FVPL),

(ii) those measured at amortised cost

The classification depends on its business model for managing those financial assets and the assets contractual cash flow characteristics.

II. Initial recognition and measurement

The company recognizes financial assets when it becomes a party to the contractual provisions of the instruments. All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction cost that are attributable to the acquisition of the financial asset.

III. Subsequent measurement

For the purpose of subsequent measurement, the financial assets are classified in three categories

1. Financial assets at amortized cost.
2. Financial assets measured at fair value through profit or loss.
3. Financial assets measured at fair value through OCI.
4. Equity Investments.

Measured at amortized cost

A Financial asset is measured at the amortized cost if both the following conditions are met:

1. The assets are held within a business model objective is to hold assets for collecting contractual cash flows, and
2. Contractual terms of the assets give rise on specified dates to cash flows that are solely payments of principal and interest of the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium and fee or costs that are an integral part of the EIR.

Measured at fair value through other comprehensive income (FVOCI):

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognised in the OCI. Interest income measured using the EIR method and impairment losses, if any are recognised in the Standalone Statement of Profit and Loss. On derecognition, cumulative gain | (loss) previously recognised in OCI is reclassified from the equity to other income in the Standalone Statement of Profit and Loss.

Measured at fair value through Profit or loss

A financial asset not classified as either amortised cost or FVOCI, is classified as FVPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as other income in the Standalone Statement of Profit and Loss.

Equity Instruments

The Company subsequently measures all investments in equity instruments other than subsidiary companies, associate company and joint venture company at fair value. The Company has elected to present fair value gains and losses on such equity investments in other comprehensive income and there is no subsequent reclassification of these fair value gains and losses to the Standalone Statement of Profit and Loss. Dividends from such investments continue to be recognised in profit or loss as other income when the right to receive payment is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in the Standalone Statement of Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

Investments in subsidiary companies, associate companies and joint venture company:

Investments in subsidiary companies, associate companies and joint venture company are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiary companies, associate companies and joint venture company, the difference between net disposal proceeds and the carrying amounts are recognised in the Standalone Statement of Profit and Loss.

IV. Impairment of financial assets

The company applies "simplified approach" measurement and recognition of impairment loss on the following financial asset and credit risk exposure:

- Financial assets that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and bank balances.
- Trade receivables

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime Expected Credit Loss at each reporting date, right from its initial recognition.

b) <u>Financial Liabilities</u>

I. <u>Classification</u>

The company classifies all financial liabilities as subsequently measured at amortized cost.

II. <u>Recognition and measurements</u>

All financial liabilities are recognized initially at fair value less transaction costs and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

In case of loan repayable within one year the carrying amount is considered as fair value of the financial liability.

c) <u>De-recognition of Financial assets and Financial liabilities</u>

The company derecognises a financial asset only when the contractual rights to the cash flows from the asset expires, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non cash assets transferred or liabilities assumed, is recognized in profit or loss as other income or finance costs.

(o) Borrowing Costs

Borrowing costs relating to construction of qualifying asset under project are capitalized till the time all substantial activities necessary to prepare the qualifying assets project for their intended use or sale as the case may be are complete. A qualifying asset is an asset that necessarily takes substantial period or time to get ready for its intended use / sale. All other borrowing costs not eligible for capitalization are charged to revenue.

(p) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

(q) Fair Value Measurement

The company measures financial instruments, such as investments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either.

a) In the principal market for the asset or liability, or
b) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the company. The fair value of an asset or a liability is measured using the assumptions that the market participants would use when pricing the asset or liability, assuming that market participant act in their economic best interest.

A fair value measurement of a non-financial asset takes place into account a market participants ability to generate economic benefit by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimizing the use of unobservable inputs.

NOTES ON FINANCIAL STATEMENTS

I. The transactions and balances in respect of Trade Payable / Creditors, Trade Receivables / Debtors, Advances to Suppliers, Advances from Customers, Loans taken other than bank loans, Loans and advances given, from whom confirmations have been received, are reconciled.

II. In the opinion of the Board, the Current assets, Loans and Advances are approximately of the value stated, if realized in the ordinary course of business except otherwise stated. The provision for all known liabilities is adequate and not in excess of the amount considered reasonable necessary.

III. COVID-19 has caused significant disruptions to businesses across India. The management has considered the possible effects, if any, that may impact the carrying amounts of Property, plant & Equipment, inventories, receivables and Loans given. In making the assumptions and estimates relating to the uncertainties as at the balance sheet date in relation to the recoverable amounts of the said assets, the management has considered subsequent events, internal and external information, risk profile of the customer and borrower based on their industry and evaluated economic conditions prevailing as at the date of approval of these financials results. The management expects no impairment to the carrying amounts of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on the operations.

IV. The Company has no employee in receipt of remuneration aggregating to Rs. 60,00,000/- p.a. or employee for a part of the year Rs. 5,00,000/-p.m.

V. In the opinion of the Board, there is no contingent liability related to the company except the following as mentioned:

VI. Capital Commitments

No Capital expenditure contracted for at the end of the reporting period,

VII. Earnings Per Share

In accordance with Ind-AS 33 "Earning Per Share" Basic Earnings per share has been computed by dividing profit/loss for the year attributable to the Shareholders by the weighted average number of shares outstanding during the year. Diluted Earnings per share has been computed using weighted average number of shares and dilutive potential shares, except where the result would be anti-dilutive.

Particulars	**For the Year ended March 31, 2021**	**For the Period ended March 31, 2020**
Net Profit (Loss)	(8,48,436.00)	(12,571.00)
Weighted Average No. of Equity shares	10,000	3279
Basic & Diluted EPS (in Rs.)	(84.84)	(3.83)

VIII. The Company was incorporated on 02/12/2019 so the figures in the previous financial statements are for the period from 02nd December, 2019 to 31st March, 2020.

I. Disclosure requirements u/s 22 of Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

The Company has certain transactions with supplier (trade & Capital) registered under Micro, Small and Medium Enterprises Development Act,2006 (MSMED Act). The disclosure pursuant to the said MSMED Act are as follows:

Particulars	As at March 31,2021 (Amount in Rs.)
Principal amount due to supplier registered under the MSMED Act and remaining unpaid as at year end	NIL
Interest due to supplier registered under the MSMED Act and remaining unpaid as at year end	NIL
Principal amount paid to supplier registered under the MSMED Act, beyond the appointed day during the year	NIL
Interest paid, other than section 16 of the MSMED act, due to supplier registered under the MSMED Act, beyond the appointed day during the year	NIL
Interest paid, under section 16 of the MSMED act, due to supplier registered under the MSMED Act, beyond the appointed day during the year	NIL
Interest due and payable toward suppliers registered under MSMED Act, for the payment already made.	NIL
Further interest remaining due and payable for the earlier years	NIL

II. Dividends

No dividend has been declared by the board for the current financial year.

III. Segment

The company is engaged mainly in the business of Real Estate Promoters, Developers & Project Management. These in the context of Ind AS 108-Operation Segment reporting are considered to constitute one reporting segment.

IV. Related Party Disclosures (as prescribed under IND AS-24)

(I) **Relationships**

(A) Enterprises that control or are controlled by or are under common control with the reporting enterprises –

(i)	Holding Company	:	Healthcare Energy Foods Private Limited
(ii)	Subsidiary Company	:	NIL
(iii)	Fellow Subsidiary Companies	:	NIL

(B) Associates and Joint Ventures : NIL

(C) Individuals owning, directly or indirectly, 20% or more voting power of the reporting enterprise and relatives of any such individual: **NIL**

(D) Key management personnel and relatives of such personnel

i. Mr. AnkurRawat(Director)
ii. Mrs. ShikhaArora (Director) (Cease on 19th April. 2021)
iii. Mrs. Kamlesh Gupta (Director)

(E) Enterprises over which any person described in (c) or (d) is able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a member of key management in common with the reporting enterprise: **NIL**

(II) **<u>The Following transactions were carried out with related parties in the ordinary course of business</u>**

(A) **<u>Short Term Borrowings</u>**

Nature of Transaction	**Holding Company**		**Outstanding Balance as on**	
<u>Borrowing:</u>	**31.03.2021**	**31.03.2020**	**31.03.2021**	**31.03.2020**
Healthcare Energy Foods Private Limited	**272.61 Lakhs**	**0.00**	**272.61 Lakhs**	**0.00**

Fair Value Measurement

Financial Instrument by Category

Amounts in Lakhs

Particulars	As at 31 March 2021			As at 31 March 2020		
	FVPL	FVOCI	Amortised Cost	FVPL	FVOCI	Amortised Cost
Financial Assets						
(A) Non-Current						
(i)Investment other than Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil

(ii)Security Deposit	Nil	Nil	6.03	Nil	Nil	Nil
(iii) Other Financial Assets	NIL	Nil	25.00	NIL	Nil	Nil
(B) Current						
(i)Trade Receivable	Nil	Nil	Nil	Nil	Nil	Nil
(ii)Cash & Cash Equivalents	Nil	Nil	Nil	Nil	Nil	Nil
(iii)Bank Balance other than Cash & Cash Equivalents	Nil	Nil	Nil	Nil	Nil	Nil
(iv)Loans	Nil	Nil	Nil	Nil	Nil	Nil
(v)Other Financial Assets	Nil	Nil	Nil	Nil	Nil	Nil
Financial Liabilities						
(A)Non-Current						
(i)Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
(ii)Trade Payable	Nil	Nil	Nil	Nil	Nil	Nil
(iii)Other Financial Liabilities	Nil	Nil	Nil	Nil	Nil	Nil
(B) Current						
(i)Borrowings	Nil	Nil	272.61	Nil	Nil	Nil
(ii)Trade Payable	Nil	Nil	Nil	Nil	Nil	Nil
(iii)Other Financial Liabilities	Nil	Nil	0.84	Nil	Nil	0.14

FOR UNISPHERE INDUSTRIES PRIVATE LIMITED

(Kamlesh Gupta)
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(Ankur Rawat)
Director
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834008,Jharkhand

Place-New Delhi
Date- 28th May 2021