

R. P. MULTIMETALS PRIVATE LIMITED

Regd. Office: G T Road, Mandi Gobindgarh, Fatehgarh Sahib, Punjab

CIN: U27109PB1997PTC020837

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the next Annual General Meeting of the members of M/s R. P. Multimetals Private Limited will be held on Tuesday, 30th Day of November 2021, at 03:00 P.M. At the Registered Office at G T Road, Mandi Gobindgarh, Distt. Fatehgarh Sahib to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited balance sheet and Profit and Loss Account as on 31st March 2021 and the report of the Directors and Auditors thereon.
2. Ratification of the Appointment of Statutory Auditors

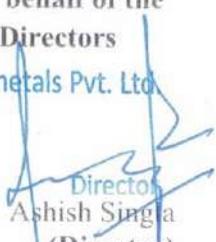
“Resolved that consent of the Company be and is hereby accorded to the ratification of the appointment of M/s BANSAL JIWAN & ASSOCIATES, Chartered Accountants (Firm Registration No. 094171) who were appointed to hold office from the conclusion of Annual General meeting held on 30th September, 2019 until the conclusion of Annual General meeting to be held in the year 2024, as Statutory Auditors of the Company, on remuneration to be fixed by the Board of Directors of the Company.”

Place: Mandi Gobindgarh

Dated: 05th November, 2021

**For and on behalf of the
Board of Directors**

For R.P. Multimetals Pvt. Ltd


Director
Ashish Singla

DIN-01180048

House No 379, Sector 3 C
Near Narain And Co.
Mandi Gobindgarh-147301

Narain Singla
(Director)

DIN-01031765

House No. 379, Sector 3 C,
Near Narain And Co.
Mandi Gobindgarh-147301

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NOTES

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the company.
2. The Audited Balance Sheet as at 31st March, 2021 and the Profit & Loss Account for the year ended on that date along with the reports thereon of the Auditors and Directors are enclosed. Queries relating to the Accounts must be sent to the Company at its registered office at least seven days before the date of the meeting.
3. Members/Proxies are requested to bring their copies of Annual Reports, as the same will not be distributed at the meeting.

R. P. MULTIMETALS PRIVATE LIMITED

Regd. Office: G T Road, Mandi Gobindgarh, Fatehgarh Sahib, Punjab

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DIRECTORS REPORT

To

The Members,

Your Directors have pleasure in presenting their next Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2021.

Financial summary or highlights/Performance of the Company (Standalone)

The Board's Report has been prepared based on the stand alone financial statements of the company.

PARTICULARS	(Rs. in Lakh)	
	YEAR ENDED 31.03.2021	YEAR ENDED 31.03.2020
Sales for the year	46810.32	38597.65
Other Income	124.56	373.52
Total Revenue	46934.88	38971.17
Profit/(Loss) before depreciation & taxation	1033.61	661.77
Less: Depreciation	446.63	246.90
Less: Provision of taxation & Deferred tax	185.21	163.75
Net Profit/(Loss) after Taxation	401.77	251.12

Brief description of the Company's working during the year/State of Company's affair

The sales during the period has been Rs. 46810.32 Lakhs. The Profit before depreciation & taxation has been Rs. 1033.61 Lakhs. For FY 2021, your Company's profit after tax stood at Rs. 401.77 Lakhs.

Change in the nature of business, if any

During the year under review, the Company has not changed its nature of business.

Dividend

Your Directors do not recommend any dividend for the year ended 31st March, 2021 to conserve its resources.

Reserves

The net profit for this period of Rs. 401.77 Lakhs has been transferred to Reserve and Surplus Account.

Share Capital

There was no change in Paid up Capital of the company during the year.

Issue of Employees Stock Option

The Company has not issued any ESOP during the year.

Directors and Key Managerial Personnel

No changes occurred in the constitution of the Board of Directors during the financial year ended 31st March, 2021.

Particulars of Employees

During the financial year under review, no employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Meetings

Adequate notices were issued to the Board of Directors as per Secretarial standards. During the financial year ended 31st March 2021, **Ten** Board Meetings were held.

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

The Company has observed the provisions of Secretarial Standards issued by Institute of Company Secretaries of India.

Auditors:

At the Annual General Meeting held on 30th September, 2019 M/s BANSAL JIWAN & ASSOCIATES, Chartered Accountants were appointed as statutory auditors of the Company having Firm Registration No., No (094171) to hold the office until the conclusion of Annual General Meeting to be held in the year 2024. This shall be placed for ratification of the members at every Annual General Meeting. Accordingly, the appointment of M/s BANSAL JIWAN & ASSOCIATES, Chartered Accountants as Statutory auditors of the Company, is placed for ratification by the shareholders. In this regard, the Company has received a certificate from the statutory auditors to the effect that their appointment is in accordance with the provisions of Section 141 of the Companies Act, 2013.

Auditors' Report:

The Auditors' Report does not contain any qualification, reservation or adverse remark. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

Development and Implementation of a Risk Management Policy

The Company has been addressing various risks through well-defined risk management policy/procedures, which are in the opinion of the Board may threaten the existence of the Company.

Internal Financial Control System

The Company has laid down adequate internal financial control system with reference to financial Statements. During the year such controls were tested and no material weakness in their operating Effectiveness was observed.

Details of Establishment of Vigil Mechanism/Whistle Blower Policy

The Company has adopted the Whistle Blower Policy/Vigil Mechanism for the directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct and Ethics

Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement

As on 31st March, 2021, the Company does not have any subsidiaries, associates and joint venture companies thus no consolidated financial statement is presented.

Compliance with Secretarial Standards

The Company has complied with secretarial standards applicable to the Company.

Corporate Insolvency Resolution Process initiated under the Insolvency and Bankruptcy Code, 2016 (2016)

No Corporate Insolvency Resolution Process has been initiated by any Financial Institution/Bank or Operational Creditors against the Company under the Insolvency And Bankruptcy Code, 2016 (2016).

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

No Material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report like settlement of tax liabilities, operation of patent rights, depression in market value of investments, institution of cases by or against the company, sale or purchase of capital assets or destruction of any assets etc.

Deposits

As per Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 the Company has not invited/ accepted any deposits from the public during the year ended March 31, 2021. There were no unclaimed or unpaid deposits as on March 31, 2021.

Particulars of loans, guarantees or investments under section 186

During the year under review, the Company has not given any loans or guarantees and Investments under the provisions of section 186 of the Companies Act, 2013.

Particulars of contracts or arrangements with related parties

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto have been disclosed in Form No. AOC-2 attached to this report.

Corporate Social Responsibility Committee

Pursuant to Section 135 of the companies Act, 2013, the company was not required to constitute a CSR committee during the period under review.

Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014,has been annexed Hereunder:-

A. Conservation of energy

Energy Conservation is an ongoing process in the Company. The Company continued its effort to improve energy usage efficiencies and increase the share of renewable energy. Various key performance indicators like specific energy (energy consumed per unit of production), specific energy costs and renewable energy contributions were continuously tracked to monitor alignment with the Company's overall sustainability approach.

(i) Steps taken or impact on conservation of energy:

- a. Improvement in energy usage efficiency in lighting systems by installation of more efficient lighting solutions such as Light Emitting Diodes.
- b. the company is regularly finding and adopting new methods such as:
 - I. Automation of machinery i.e. modernization of existing machinery with better and efficient energy saving equipments/ machines
 - II. Process audit is done to find better alternate ways to manufacture the products in less time and with least resources/ Energy.

(ii) Steps taken by the company for utilizing alternate sources of energy: NIL

(iii) Capital investment on energy conservation equipments: NIL

B. Technology absorption

- I. the efforts made towards technology absorption: NIL
- II. the benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- III. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) :- NIL
- IV. the expenditure incurred on Research and Development: NIL

C. Foreign exchange earnings and Outgo

During the year, no foreign exchange was earned or spent.

Declaration by Independent Directors

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

Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

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

Human Resources

Your Company treats its "human resources" as one of its most important asset.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that focus on human resource development in the company are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

Environmental Health & Safety

The Company continuously endeavors to improve on environmental management and safety measures.

Significant and Material Orders Passed By The Regulators Or Courts

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status and the Company's future operations.

Transfer of Amounts to Investor Education and Protection Fund

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there was no money which was required to be transferred to Investor Education and Protection Fund (IEPF).

Corporate Governance Certificate

This certificate is not required as the company is not a listed company.

Management Discussion and Analysis

Not Applicable as the Company is not a Listed Company.

Obligation of the Company under the Sexual harassment of women at workplace (prevention, prohibition and redressal) act, 2013

The Board of Directors has constituted an Internal Complaints Committee under the Act. Adequate steps for the protection and safety of women employees have been taken. However, no such incidence of harassment of women was reported during the year.

Consolidated financial statements

Since the company has no subsidiary the consolidation of accounts with those of the subsidiary are not applicable.

Investor Service Centre/ Grievance Cell

It is not applicable as the company a small and closely held company.

Postal Ballot updates

Not Applicable to the company

Reporting of Frauds by the Auditors, other than those which are reportable to the central Government

No fraud has been reported either by the company or against the company.

Disclosure of maintenance of Cost Records

Maintenance of Cost Records under sub-section (1) of section 148 of the Companies Act, 2013 has not been applicable to the Company.

Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, hereby confirm that

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Acknowledgements

Your Directors wish to place on record their thanks and appreciation to all workers, staff members and executives for their contribution. The Directors are thankful to the Bankers, Financial Institutions for their continued support.

Place: Mandi Gobindgarh
Dated: 05th November, 2021

Narain Singla
(Director)
DIN-01031765
House No. 379, Sector 3 C,
Near Narain And Co.
Mandi Gobindgarh-147301

For and on behalf of the
Board of Directors
For R.P. Multimetals Pvt. Ltd.
Ashish Singla
(Director)
DIN-01180048
House No 379, Sector 3 C
Near Narain And Co.
Mandi Gobindgarh-147301



BANSAL JIWAN & ASSOCIATES

CHARTERED ACCOUNTANTS

JIWAN BANSAL (FCA)

SHOP. NO-42,B.D COMPLEX

MANDI GOBINDGARH-147301

PHONE NO-01765-254576

MOBILE NO-94172-56576

FINAL ACCOUNTS

FOR THE YEAR ENDING 31st MARCH 2021

R.P. MULTIMETALS PRIVATE LIMITED

Regd. Office: G.T. Road, Mandi Gobindgarh-147301, Dist. Fatehgarh Sahib (Punjab)



Bansal Jiwan & Associates

CHARTERED ACCOUNTANTS
INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF,
R. P. MULTIMETALS PRIVATE LIMITED

Shop No. 42-43, B.D. Complex,
G.T. Road, Near Ram Bhawan,
Mandi Gobindgarh-147301 (Pb.)
Tel. : 01765-254576
(M) 94172-56576
E-mail : bansal.jiwan@gmail.com
bansal.jiwan@yahoo.com

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the standalone financial statements of R. P. MULTIMETALS PRIVATE LIMITED ("the Company") which comprise of Balance Sheet as at 31st March, 2021 and the statement of Profit & Loss and the Statement of Cash flows for the year then ended and notes to the financial statements including a summary of significant accounting policies and other extra ordinary information.

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 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit and Loss and cash flow statement for the year ended on that date.

BASIS FOR OPINION

We have 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THREON

The Company's board of directors are responsible for the preparation of the other information .The other information comprises the information included in the Board's Report including Annexures 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 form of assurance conclusion thereon.

In connection with our audit of the financial staatments,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 duirng 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 matetial misstatement of this other information,we are required to report that fact,we have noting to report in this regard.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, 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 informing our opinion thereon, and we do not provide a separate opinion on these matters.

MANAGEMENTS RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors are responsible for the matters 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 and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act rea with rule 7 of the Company(Accounts) Rules, 2014. This responsibility also include§ the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.



AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Report on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, There is no material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. our conclusion are based on the audit evidence obtained up to date of our auditors'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 had complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes 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. 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, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of accounts as required by law have been kept by the company so far as appear from our examination of those books;
- c) The balance sheet, the Statement of Profit and Loss Account and Cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 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-B". 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 other matters to be included in the Auditor's report in accordance with the requirements of sec 197(16) of the Act as amended,we report that section 197 is not applicable to a private company.Hhence reporting as per section 197(16) is not required.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- 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 derivatives 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 BANSAL JIWAN & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA.JIWAN BANSAL - PROP)
M.NO.094171 FRN#34320N

UDIN:

PLACE:MANDI GOBINDGARH

Date :

05/11/2021
21094171 AAAA D 95072

'Annexure-A' to the Independent Auditor's Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our Report to the members of "M/s R. P. MULTIMETALS PRIVATE LIMITED" on the accounts of even date of the company for the year ended 31st March, 2021]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

1. In respect of its fixed assets:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
- (c) The title deeds of immovable properties are held in the name of the company.

2. The inventory has been physically verified by the management during at reasonable intervals during the year and no material discrepancy has noticed.

3. In our opinion and according to information and explanations given to us, the company has not granted any loans, secured or unsecured to any Company, firm or other party covered in the register maintained u/s 189 of the Companies Act 2013. Accordingly clause (iii)(a), (iii)(b) and (iii)(c) of paragraph 3 of CARO are not applicable.

4. In our opinion the company has complied with the provisions of section 185 and 186 of the Companies Act 2013 in respect of loans, investment, guarantees, and security.

5. The Company has not accepted any deposits from the public within the meaning of section 73 to 76 & any other relevant provision of the Companies Act, 2013 and rules framed there under. No order has been passed by the Co, law Board or National Co. Law Tribunal or Reserve Bank of India or any Court or any other Tribunal with regard to the deposits.

6. On the basis of records produced to us, we are of the opinion that prima facie the cost records prescribed by the Central Government of India under section 148(1) of the Act have been made & maintained. We have not carried out any detailed examination of such Account & records.

7. In respect of statutory dues:

(a) 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 provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

8. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.

9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable.



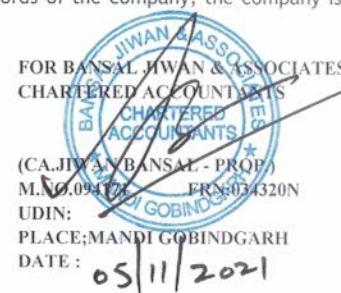
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.

13. 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 section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or fully or partly convertible debentures but private placement of 507550 shares of Rs.10/- each fully paid up as per the requirements of Section 42 of the Companies Act,2013.

15. To the best of our knowledge and according to the information and explanation given to us and on the basis of our examination of the records, the company has not entered into non-cash transactions with directors or persons connected with them. Hence there is no requirement to comply with the provisions of section 192 of Companies Act,2013.

16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.



ANNEXURE - "B" - TO THE INDEPENDENT AUDITOR'S REPORT

date)

Report on the Internal Financial Controls Over Financial Reporting 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 R.P. MULTIMETALS PRIVATE LIMITED ("The Company") as on **March, 31st, 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". 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.

Auditor's 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") issued by the institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 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 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 details, 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 statement.



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, to the best of our information and according to the explanations given to us, 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 March 31, 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 BANSAL JIWAN & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. JIWAN BANSAL - PROP.)

M.NO.094171

FRN:034320N

PLACE;MANDI GOBINDGARH

05/11/2021

R.P. MULTIMETALS PRIVATE LIMITED

CIN : U27109PB1997PTC020837

BALANCE SHEET AS AT

31st March 2021

(IN RUPEES)

Sr.No.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
I	EQUITY AND LIABILITIES			
1	SHAREHOLDERS FUNDS			
	(a) SHARE CAPITAL	A	3,19,99,500.00	3,19,99,500.00
	(b) RESERVES AND SURPLUS	B	28,67,35,956.45	24,65,58,948.75
	(c) MONEY REC. AGST. SHARE WARRANTS		-	-
	TOTAL(1)		31,87,35,456.45	27,85,58,448.75
2	SHARE APPLICATION MONEY PENDING			
	ALLOTMENT			
3	NON-CURRENT LIABILITIES			
	(a) LONG TERM BORROWINGS	C	40,10,51,462.10	34,44,84,627.00
	(b) DEFERRED TAX LIABILITIES (NET)	D	1,89,68,960.00	1,06,09,860.00
	(c) OTHER LONG-TERM LIABILITIES		-	-
	(d) LONG-TERM PROVISIONS		-	-
	TOTAL(3)		42,00,20,422.10	35,50,94,487.00
4	CURRENT LIABILITIES			
	(a) SHORT TERM BORROWINGS	E	33,49,32,685.26	53,22,83,411.81
	(b) TRADE PAYABLES	F	14,00,40,675.57	7,00,72,632.47
	(c) OTHER CURRENT LIABILITIES	G	15,61,86,397.00	9,01,81,914.95
	(d) SHORT TERM PROVISIONS	H	98,14,800.00	69,25,000.00
	TOTAL(4)		64,09,74,557.83	69,94,62,959.23
	TOTAL(1+2+3+4)		1,37,97,30,436.38	1,33,31,15,894.98
II	ASSETS			
1	NON-CURRENT ASSETS			
	(a) FIXED ASSETS	I	37,28,97,852.48	30,34,54,823.80
	(i) TANGIBLE ASSETS		-	-
	(ii) INTANGIBLE ASSETS		6,96,568.00	41,33,626.94
	(iii) CAPITAL WORK-IN-PROGRESS		-	-
	(iv) INTANGIBLE ASSETS UNDER DEV.		-	-
	(b) NON-CURRENT INVESTMENTS		-	-
	(c) DEFERRED TAX ASSETS (NET)		-	-
	(d) LONG-TERM LOANS AND ADVANCES	J	8,46,47,113.00	8,05,14,613.00
	(e) OTHER NON-CURRENT ASSETS		-	-
	TOTAL(1)		45,82,41,533.48	38,81,03,063.74
2	CURRENT ASSETS			
	(a) CURRENT INVESTMENTS	K	-	-
	(b) INVENTORIES	L	40,70,28,429.00	32,07,65,875.00
	(c) TRADE RECEIVABLES	M	28,38,72,850.17	28,98,44,470.82
	(d) CASH AND CASH EQUIVALENTS	N	14,86,63,021.24	3,36,17,810.41
	(e) SHORT-TERM LOANS AND ADVANCES	O	7,65,67,966.49	29,48,47,921.01
	(f) OTHER CURRENT ASSETS		53,56,636.00	59,36,754.00
	TOTAL(2)		92,14,88,902.90	94,50,12,831.24
	TOTAL(1+2)		1,37,97,30,436.38	1,33,31,15,894.98

Significant Accounting Policies & Notes to Accounts forming the part
of financial statements.

V. Singla

(NARAIN SINGLA)

DIRECTOR

DIN - 01031765

WARD NO 17 BEHIND GIRDER MARKET
MANDI GOBINDGARH 147301

PLACE: MANDI GOBINDGARH

DATED: 05/11/2021

A. Singla

DIRECTOR

DIN - 01180048

NEAR NARAIN STEEL COMPANY, G. T. ROAD
MANDI GOBINDGARH 147301

P

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE
ACCOUNTANTS
For BANSAL JIWAN & ASSOCIATES
CHARTERED ACCOUNTANTS
GOBINDGARH

(JIWAN BANSAL - FCA, PROP.)

M.NO.094171 FRN:034320N

21094171 AAAADG 5077

Cash Flow Statement

		31-03-21	31-03-20
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax & Extraordinary items		5,86,97,971.70	4,14,87,094.13
Adjustments for:			
Depreciation	4,46,63,837.93	2,46,90,050.00	
Interest & Finance Charges	6,10,51,303.19	6,62,15,310.00	
(Profit)/loss on sale of Fixed Assets	(9,06,626.00)	(18,99,293.00)	
Interest Received	(59,00,445.00)	(69,05,933.00)	
Other Non Operating Income	(56,49,658.25)	(2,85,46,950.12)	5,35,53,183.88
Operating Profit before Working Capital Changes	9,32,58,411.87	15,19,56,383.57	9,50,40,278.01
Adjustments for:			
Decrease/(Increase) in Receivables	59,71,620.65	(10,46,23,195.57)	
Decrease/(Increase) in Inventories	(8,62,62,554.00)	5,00,99,474.00	
Decrease/(Increase) in Short Term Loans & Advances	21,82,79,954.52	(20,95,51,263.69)	
Decrease/(Increase) in Other Current Assets	5,80,118.00	(7,22,043.00)	
Increase/(Decrease) in Payables	6,99,68,043.10	2,33,35,923.47	
Increase/(Decrease) in Other Current Liabilities	6,88,94,282.05	27,74,31,464.32	(20,40,80,553.27)
Cash generated from operations		42,93,87,847.89	(10,90,40,275.26)
Income Tax paid		(1,01,61,864.00)	(93,37,497.00)
Net Cash flow from Operating activities		41,92,25,983.89	(11,83,77,772.26)
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets	(11,50,26,266.67)	(19,55,23,976.43)	
Sale of Fixed Assets	52,63,085.00	71,45,522.00	
(Increase)/Decrease in Long Term Loans & Advances	(41,32,500.00)	(3,04,05,344.00)	
Interest Received	59,00,445.00	69,05,933.00	
Other Non Operating Income	56,49,658.25	2,85,46,950.12	
Net Cash flow from Investing activities		(10,23,45,578.42)	(18,33,30,915.31)
C CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in Short term Borrowings	(19,73,50,726.55)	87,74,090.27	
Increase/(Decrease) in Share Capital	-	50,75,500.00	
Increase/(Decrease) in Share Premium	-	3,51,22,460.00	
Increase/(Decrease) in Long term Borrowings(Un-Secured)	5,65,66,835.10	16,94,09,993.00	
Interest & Finance Charges	(6,10,51,303.19)	(6,62,15,310.00)	
Net Cash flow from financing activities		(20,18,35,194.64)	15,21,66,733.27
Net increase/(Decrease) in Cash & Cash Equivalents		11,50,45,210.83	(14,95,41,954.30)
Opening Balance of Cash and Cash equivalents		3,36,17,810.41	18,31,59,764.71
Closing Balance of Cash and Cash equivalents		14,86,63,021.24	3,36,17,810.41

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE

REPORT OF EVEN DATE.

For BANSAL JIWAN & ASSOCIATES

CHARTERED ACCOUNTANTS

(JIWAN BANSAL-FCA, PROP.)

M.NO.094171 FRN:034320N

(ASHISH SINGLA)
DIRECTOR
DIN - 01180048

DIN - 01180048

(NARAIN SINGLA)
DIRECTOR
DIN - 01031765
PLACE:MANDI GOBINDGARH
DATED:

05/11/2021

R.P. MULTIMETALS PRIVATE LIMITED

CIN : U27109PB1997PTC020837

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED

31st March 2021

(IN RUPEES)

SR. NO.	PARTICULARS	NOTE	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
	REVENUE FROM OPERATIONS			
I	REVENUE FROM OPERATIONS	PL-1	4,68,10,32,203.36	3,85,97,65,805.25
II	OTHER INCOME	PL-2	1,24,56,729.25	3,73,52,176.12
III	TOTAL REVENUE(I+II)		4,69,34,88,932.61	3,89,71,17,981.37
IV	EXPENSES:			
a	COST OF MATERIAL CONSUMED	PL-3	3,43,95,69,474.39	2,81,54,30,972.83
b	PURCHASE OF STOCK-IN-TRADE	PL-4	20,40,77,352.00	18,94,26,663.13
c	CHANGES IN INVENTORIES OF FINISHED GOODS	PL-5	(12,16,10,949.00)	4,93,89,458.00
	WORK-IN-PROGRESS AND STOCK -IN-TRADE		-	-
d	EMPLOYEE BENEFITS EXPENSES	PL-6	2,63,69,858.23	2,71,50,007.24
e	FINANCE COSTS	PL-7	6,66,44,769.92	7,58,87,358.34
f	DEPRECIATION AND AMORTIZATION EXPENSE	PL-8	4,46,63,837.93	2,46,90,050.00
g	OTHER EXPENSES	PL-9	97,50,76,617.44	67,36,56,377.70
	TOTAL EXPENSES		4,63,47,90,960.91	3,85,56,30,887.24
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		5,86,97,971.70	4,14,87,094.13
VI	EXCEPTIONAL ITEMS		-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		5,86,97,971.70	4,14,87,094.13
VIII	EXTRAORDINARY ITEMS		-	-
IX	PROFIT BEFORE TAX (VII-VIII)		5,86,97,971.70	4,14,87,094.13
X	TAX EXPENSE			
a	CURRENT TAX		98,14,800.00	69,25,000.00
b	EARLIER YEARS TAX		3,47,064.00	24,12,497.00
c	DEFERRED TAX		83,59,100.00	70,37,500.00
XI	PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)		4,01,77,007.70	2,51,12,097.13
XII	PROFIT(LOSS) FROM DISCONTINUING OPERATIONS		-	-
XIII	TAX EXPENSE OF DISCONTINUING OPERATIONS		-	-
XIV	PROFIT(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)		-	-
XV	PROFIT (LOSS) FOR THE PERIOD (XI+XIV)		4,01,77,007.70	2,51,12,097.13
XVI	EARNING PER EQUITY SHARE			
a	BASIC		12.56	7.85
b	DILUTED		-	-

Significant Accounting Policies & Notes to Accounts forming the part
of financial statements.

P


(NARAIN SINGLA)
DIRECTOR
DIN - 01031765

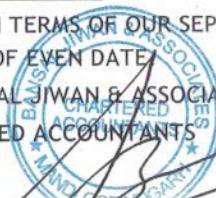
WARD NO 17 BEHIND GIRDER MARKET
MANDI GOBINDGARH 147301

PLACE: MANDI GOBINDGARH

DATED:

05/11/2021


(ASHISH SINGLA)
DIRECTOR
DIN - 01180048
NEAR NARAIN STEEL COMPANY, G. T.
ROAD MANDI GOBINDGARH 147301


AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE
For BANSAL JIWAN & ASSOCIATES
CHARTERED ACCOUNTANTS

(JIWAN BANSAL-FCA, PROP.)

M.NO.094171 FRN:034320N

2109171 AAA 095077

R.P. MULTIMETALS PRIVATE LIMITED
 NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
 31st March 2021

(IN RUPEES)

NOTE NO.	S.N.	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
A		SHARE CAPITAL:		
		(1) AUTHORISED:	3,50,00,000.00	3,50,00,000.00
		35,00,000 (Last Year 35,00,000)		
		Equity Shares Of Rs.10/- Each		
		(2) ISSUED, SUBSCRIBED & PAID UP SHARES AT THE BEGINNING OF THE ACCOUNTING PERIOD		
		26,92,400 (L.Y. 26,92,350) Equity Shares Of Rs.10/- Each	3,19,99,500.00	2,69,24,000.00
		ADDITIONS DURING THE YEAR		
		5,07,550 (L.Y. NIL) Equity Shares Of Rs.10/- Each		50,75,500.00
		SHARES AT THE END OF THE ACCOUNTING PERIOD		
		31,99,950 (L.Y. 26,92,400) Equity Shares Of Rs.10/- Each	<u>3,19,99,500.00</u>	<u>3,19,99,500.00</u>

a) Reconciliation of the number of equity shares

No & Amount of equity shares at the beginning	31,99,950	3,19,99,500	26,92,400	2,69,24,000
No & Amount of equity shares issued during the year	5,07,550	50,75,500	5,07,550	50,75,500
	<u>37,07,500</u>	<u>3,70,75,000</u>	<u>31,99,950</u>	<u>3,19,99,500</u>

b) Rights, Preference, Restrictions attached to Equity Shareholders

The company has only one class of shares referred to as Equity Shares having a value of Rs.10/- each.

Each Equity Shareholder is entitled to one vote per share.

The Company declares and pays dividend in Indian Rupees. In respect to Equity Shares, the dividend if any, proposed by the Board of Directors will be subject to approval of shareholders in Annual General Meeting.

The Company cannot declare dividend for any year except out of profits relating to that year after meeting all the financial commitments of the bank and making all due and necessary provisions.

The Company cannot effect any adverse changes in company's capital structure without Bank's consent.

In the event of liquidation of company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts, if any. The distribution will be in proportion of the number of Equity Shares held by the shareholders.

c) Share held by holding Company or its ultimate holding company or subsidiary or associates of the holding company or the ultimate holding in aggregate Nil (Nil)

d) Aggregate number and class of shares allotted as fully paid up pursuant of contract(s) without being received in cash Nil (Nil), bonus shares and shares by back for the period of five years immediately preceding the reporting date Nil (Nil).

S.N.	SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PER CENT SHARES	% OF HOLDING	(EQUITY SHARES IN NOS. OF RS. 10 EACH)	% OF HOLDING	(EQUITY SHARES IN NOS. OF RS. 10 EACH)
	NAME OF SHAREHOLDER				
	NARAIN SINGLA	20.43	653850	24.29	653850
	R P FOUNDRY PVT LTD.	6.14	196400	7.29	196400
	MANISH SINGLA	7.70	246500	5.40	145500
	GOPAL CASTINGS PRIVATE LIMITED	42.02	1344520	49.94	1344520



R.P. MULTIMETALS PRIVATE LIMITED
 NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
 31st March 2021

NOTE NO.	S.N.	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
B		RESERVE & SURPLUS:		
	1	SECURITIES PREMIUM ACCOUNT		
		At The Beginning Of The Accounting Period	9,39,47,060.00	5,88,24,600.00
		Additions During the year	-	3,51,22,460.00
		At The End Of The Accounting Period	<u>9,39,47,060.00</u>	<u>9,39,47,060.00</u>
	2	SURPLUS		
		At The Beginning Of The Accounting Period	15,26,11,888.75	12,74,99,791.62
		Additions During The Year	4,01,77,007.70	2,51,12,097.13
		(Balance In Statement Of Profit & Loss A/C)		
		At The End Of The Accounting Period	<u>19,27,88,896.45</u>	<u>15,26,11,888.75</u>
		GRAND TOTAL	<u><u>28,67,35,956.45</u></u>	<u><u>24,65,58,948.75</u></u>
C		LONG TERM BORROWINGS		
	1	SECURED TERM LOANS FROM BANKS	9,70,51,050.60	11,95,82,162.00
		Oriental Bank of Commerce-TERM LOAN		
		[Repayable in 81 Monthly Installments of Rs.14,81,481/-]		
		each starting from Feb.2020]		
		PNB Loan 6.21Crore	4,97,08,922.50	
		[Repayable in Quarterly Installment Rs.31,05,000/-]		
		Starting from June,2021		
	2	UNSECURED LONG TERM BORROWINGS:		
		Loans From Directors,Shareholders & Relatives	25,42,91,489.00	22,49,02,465.00
		Corporate Bodies	<u>40,10,51,462.10</u>	<u>34,44,84,627.00</u>
D	(b)	DEFERRED TAX LIABILITY (NET):		
			1,89,68,960.00	1,06,09,860.00
			<u>1,89,68,960.00</u>	<u>1,06,09,860.00</u>
		CURRENT LIABILITIES		
E	a)	SHORT-TERM BORROWINGS:		
		I. ORIENTAL BANK OF COMMERCE-CASH CREDIT LIMIT	7,67,02,554.99	23,14,57,703.81
		(Secured Against Hypothecation Of Inventories And Book-Debts Both Present & Future And Equitable Mortgage Of Land & Building,Plant & Machinery And Personal Guarantees Of Directors Of The Company)		
		II. ORIENTAL BANK OF COMMERCE-BUYER'S CREDIT/LETTER OF CREDIT		
		(Secured Against Hypothecation Of Inventories And Book-Debts Both Present & Future And Equitable Mortgage Of Land & Building,Plant & Machinery And Personal Guarantees Of Directors Of The Company)	17,81,09,709.00	30,08,25,708.00
		III. PNB 10% Add.Loa	1,70,44,303.27	
		V. PNB Loan GECL	6,30,76,118.00	
			<u>33,49,32,685.26</u>	<u>53,22,83,411.81</u>
		1. The above said credit facilities secured against:Factory Land & Building at Amloh Road Mandigobindgarh and Property Msg 13 Kanal 7 Marla at Luc name company .Cash Margin On LC/BC10%.		
F	b)	TRADE PAYABLES		
		-Dues To Micro, Small & Medium Enterprises	80,02,842.00	83,16,319.35
		-Dues To Others	13,20,37,833.57	6,17,56,313.12
			<u>14,00,40,675.57</u>	<u>7,00,72,632.47</u>
		The company is in communication with its suppliers to ascertain the applicability of this Act. As on the date of this Balance Sheet, the company has received communication from its suppliers regarding the applicability of this Act to them and the company has disclosed such information accordingly. This information has been relied upon by the auditors. Accounting to communications received from suppliers regarding the applicability of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) dues to micro, small and medium enterprises pursuant to Section 22 of the Act:		
		-Principal amount remaining unpaid under MSMED Act, 2006	Nil	Nil
		-Interest accrued and remaining unpaid	Nil	Nil
G	c)	OTHER CURRENT LIABILITIES		
	1	Other Liabilities	9,75,61,684.00	6,39,04,399.95
	2	Advances from Customers	38,11,564.00	4,36,287.00
	3	Cheque, Drafts Issued / In Hand (Net)	5,48,13,149.00	2,58,41,228.00
			<u>15,61,86,397.00</u>	<u>9,01,81,914.95</u>



R.P. MULTIMETALS PRIVATE LIMITED
 NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
 31st March 2021

NOTE NO:	S.N.	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
H	d) SHORT-TERM PROVISIONS			
	-Provisions For Income-Tax		98,14,800.00	69,25,000.00
			<u>98,14,800.00</u>	<u>69,25,000.00</u>
I	(a) FIXED ASSETS			
	(i) TANGIBLE ASSETS			
	GROSS BLOCK		56,79,27,376.63	45,47,87,373.02
	LESS:DEPRECIATION		<u>19,50,29,524.15</u>	<u>15,13,32,549.22</u>
	NET BLOCK		<u>37,28,97,852.48</u>	<u>30,34,54,823.80</u>
	(iii) CAPITAL WORK-IN-PROGRESS			
	Plant & Machinery (Under Installation)		6,96,568.00	41,33,626.94
	Building & Shed (Under Installation)		<u>6,96,568.00</u>	<u>41,33,626.94</u>
J	(c) LONG TERM LOANS AND ADVANCES:			
	Security Deposits		8,46,47,113.00	8,05,14,613.00
	(Unsecured Considered Good Unless Otherwise Stated)		<u>8,46,47,113.00</u>	<u>8,05,14,613.00</u>
2	CURRENT ASSETS			
K	(a) INVENTORIES:			
	(As Taken, Valued & Certified By The Management)			
1	Raw Materials;		5,65,60,447.00	9,22,78,393.00
2	Finished Goods;		33,76,07,047.00	21,59,96,098.00
3	C. I. Moulds		9,50,392.00	19,18,535.00
4	Stores, Spares & Loose Tools;		<u>1,19,10,543.00</u>	<u>1,05,72,849.00</u>
			<u>40,70,28,429.00</u>	<u>32,07,65,875.00</u>
L	(c) TRADE RECEIVABLES:			
	(Unsecured Considered Good Unless Otherwise Stated)			
	(1)Debts Outstanding For A Period Exceeding Six Months From The Date They Are Due		28,09,188.32	12,89,457.32
	(2)Other Debts		<u>28,10,63,661.85</u>	<u>28,85,55,013.50</u>
			<u>28,38,72,850.17</u>	<u>28,98,44,470.82</u>



R.P. MULTIMETALS PRIVATE LIMITED
 NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
 31st March 2021

NOTE NO.	S.N.	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
M - (d) CASH & CASH EQUIVALENTS :				
		(a) BALANCE WITH BANKS		
		(i) IN FIXED DEPOSITS		
		Earmarked Balances With OBC BANK		
		Held As Margin Money Against Borrowings, And Other Commitments.		
		-Maturity With More Than 12 Months		
		-Others		
		a) Oriental Bank of Commerce	2,74,97,249.00	3,35,67,875.00
		b) HDFC Bank Limited	5,00,000.00	
		(ii) IN CURRENT ACCOUNTS:		
		-AXIS Bank Limited		
		-HDFC Bank Limited, Mgg;	1,29,78,756.37	2,702.00
		-Oriental Bank Of Commerce, (C/A)Mgg;	33,165.05	13,165.05
		ICICI Bank	31,28,659.92	
		ICICI Bank Trade		
		(b) CHEQUES, DRAFTS ISSUED/ IN HAND	10,32,95,532.00	
		(c) CASH IN HAND		
		- Head Office	12,24,096.90	33,625.36
		- Branch Office	5,562.00	443.00
			<u>14,86,63,021.24</u>	<u>3,36,17,810.41</u>
N - (e) SHORT TERM LOANS & ADVANCES:				
		(Unsecured Considered Good Unless Otherwise Stated)		
		(1) Advances Recoverable In Cash Or In Kind For The Value To Be Received	5,47,59,822.44	26,47,46,576.54
		(2) Recievable From Revenue Authorities	2,14,06,074.05	2,96,99,274.47
		(3) Security Deposit	4,02,070.00	4,02,070.00
			<u>7,65,67,966.49</u>	<u>29,48,47,921.01</u>
O - (f) OTHER CURRENT ASSETS:				
		Prepaid Expenses & Recoverables	53,56,636.00	59,36,754.00
			<u>53,56,636.00</u>	<u>59,36,754.00</u>



R.P. MULTIMETALS PRIVATE LIMITED

NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED

31st March 2021

NOTE NO.-	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
PL-1	REVENUE FROM OPERATIONS		
a	<u>SALE OF PRODUCTS</u>		
	-As Per List Attached	4,67,81,35,291.36	3,85,92,51,218.25
		<u>4,67,81,35,291.36</u>	<u>3,85,92,51,218.25</u>
b	OTHER INCOME FROM OPERATIONS		
	- Hazardous Waste/Slag	28,96,912.00	5,14,587.00
	- Job Works		
	NET REVENUE FROM OPERATIONS	<u>4,68,10,32,203.36</u>	<u>3,85,97,65,805.25</u>
PL-2	OTHER INCOME:		
	High Seas Sales Income	26,02,259.97	1,607.00
	Commodities Profit / (Loss)	8,12,301.81	1,17,53,892.06
	Misc. Income	73,920.00	16,102.00
	PMRPy Scheme Incentive	1,13,034.00	3,61,744.00
	Amounts Written Off	1,25,941.00	31,99,822.00
	Godown Rent Received	2,40,000.00	2,40,000.00
	Interest Received	59,00,445.00	69,05,933.00
	Premium / Discount On Billet	-	1,00,126.25
	Discount and Rebate (B.O.)	1,193.00	-
	Profit on Sale of Used Machinery	9,06,626.00	18,99,293.00
	Round Off	3,063.27	-
	Exchange rate diff.	-	82,79,625.00
	Quality Claims	10,09,685.20	45,94,031.81
	Freight & Forwarding Charges (B.O.)	1,40,800.00	-
	Shipping Charges Received	5,27,460.00	-
		<u>1,24,56,729.25</u>	<u>3,73,52,176.12</u>
PL-3	COST OF MATERIALS CONSUMED:		
	Purchases Raw-Materials (Net of CENVAT/GST)	3,08,24,56,823.79	2,58,34,65,889.80
	Purchases Raw-Materials [Branch Office]	<u>32,13,94,704.60</u>	<u>23,10,55,325.03</u>
		3,40,38,51,528.39	2,81,45,21,214.83
	Add: Opening Balance Of Stock	9,22,78,393.00	9,31,88,151.00
		<u>3,49,61,29,921.39</u>	<u>2,90,77,09,365.83</u>
	Less: Closing Balance Of Stock	5,65,60,447.00	9,22,78,393.00
	Consumption Of Raw Materials	<u>3,43,95,69,474.39</u>	<u>2,81,54,30,972.83</u>
PL-4	PURCHASES OF STOCK IN TRADE		
	-Finished Goods	20,22,64,418.00	18,94,26,663.13
	-Iron & Steel	18,12,934.00	-
	Total	<u>20,40,77,352.00</u>	<u>18,94,26,663.13</u>



R.P. MULTIMETALS PRIVATE LIMITED

NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March 2021

NOTE NO.	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
PL-5	CHANGES IN INVENTORIES		
	a) FINISHED GOODS		
	At The Beginning Of The Accounting Period	21,59,96,098.00	26,53,85,556.00
	At The End Of The Accounting Period	33,76,07,047.00	21,59,96,098.00
		<u>(12,16,10,949.00)</u>	<u>4,93,89,458.00</u>
	b) STOCK-IN-TRADE(GOODS TRADED)		
	At The Beginning Of The Accounting Period	-	-
	At The End Of The Accounting Period	-	-
		<u>-</u>	<u>-</u>
	GRAND TOTAL	<u>(12,16,10,949.00)</u>	<u>4,93,89,458.00</u>
PL-6	EMPLOYEE BENEFITS EXPENSE		
	<u>Salary And Wages</u>		
	Director Remunartion	33,00,000.00	24,75,000.00
	Factory Salary And Wages	1,04,64,718.00	1,28,81,561.00
	Office Staff Salary	46,83,064.00	42,34,904.00
	Salary (B.O.)	3,00,000.00	-
	<u>Contribution To Provident And Other Funds</u>		
	Contribution To Provident Fund	9,93,509.00	12,42,527.00
	Contribution To Family Pension Fund	11,75,415.00	12,17,184.00
	Contribution To Employees State Insurance Fund	4,94,410.00	6,22,837.00
	Contribution To Pb.Labour Welfare Fund	30,340.00	40,615.00
	<u>Other Expenses</u>		
	Staff & Workers Welfare	11,52,976.23	11,06,929.24
	Bonus	15,90,498.00	15,45,735.00
	Leave With Wages	9,73,915.00	9,30,751.00
	Gratuity	10,55,688.00	1,44,081.00
	Group Insurance Exp.	1,55,325.00	1,25,768.00
	Workers Compensation	-	2,50,000.00
	Compensation Cess	-	3,32,115.00
		<u>2,63,69,858.23</u>	<u>2,71,50,007.24</u>
PL-7	FINANCIAL COSTS:		
a	<u>Interest Expense</u>		
	Interest To Bank	3,30,17,194.50	2,96,35,479.00
	Interest To Others	1,12,93,629.00	1,70,12,952.00
	Interst On Tds & Other Taxes/Duties	7,607.00	14,894.00
	Interst On Tds & Other Taxes/Duties [B.O.]	51,625.00	2,213.00
	Interest On L.C. & B.C.	1,66,81,247.69	1,95,49,772.00
b	Bank Charges	42,97,841.72	96,72,048.34
c	Exchange Rate Difference	12,95,625.01	-
		<u>6,66,44,769.92</u>	<u>7,58,87,358.34</u>
PL-8	DEPRECIATION AND AMORTZATION EXPNSE:		
	Depreciation	4,46,63,837.93	2,46,90,050.00
		<u>4,46,63,837.93</u>	<u>2,46,90,050.00</u>



R.P. MULTIMETALS PRIVATE LIMITED

NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March 2021

NOTE NO.	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
PL-9 OTHER EXPENSES:			
A MANUFACTURING EXPENSE :			
C. I. Moulds/ C.I.Casting			
Opening Stock	19,18,535.00	26,30,411.00	
Add; Purchases	6,49,788.00	10,11,920.00	
	25,68,323.00	36,42,331.00	
Less: Closing Balance Of Stock	9,50,392.00	19,18,535.00	
Consumption Of Moulds	16,17,931.00	17,23,796.00	
Consumables, Stores & Spares	5,87,27,480.91	4,57,78,934.78	
Freight Inwards	74,46,006.00	65,19,312.14	
Freight Inwards [B.O.]	1,30,02,317.96	71,69,460.76	
Gas Expenses	53,70,009.30	37,18,892.00	
Machinery Repair & Maintenance	81,78,454.83	65,01,333.23	
Repair & Maintenance (B.O.)	46,228.59	-	
Mould Tube	23,24,618.27	11,75,552.65	
Coupling & Spindle	18,00,550.00	8,30,194.00	
Oil & Lubricants	74,45,386.35	59,76,403.28	
Power & Fuel	72,03,66,824.00	53,49,31,332.00	
Power & Fuel (B.O.)	6,57,021.00	-	
Lab Expenses	6,20,287.00	5,00,744.00	
Refractories	94,28,145.00	81,01,736.00	
Coal Exp.	2,55,565.00	67,82,562.00	
Bundling Exp. (Pipe Plant)	78,95,709.00	72,47,715.00	
Job Work Charges	6,02,600.00	59,000.00	
	84,57,85,134.21	63,70,16,967.84	
B ADMINISTRATIVE EXPENSE			
Administration Charges (A/c 21 & 22)	75,705.00	86,488.00	
Accounting Software Charges [B.O.]	2,700.00	2,288.14	
AMC & Service Contract Charges	2,54,386.93	2,30,079.00	
Auditors' Remuneration	1,00,000.00	1,00,000.00	
Building Repair & Maintenance	6,35,278.64	4,51,764.96	
Convenyane Expenses	4,72,141.65	6,12,491.95	
Computer Exp.	18,082.11	24,905.08	
Donations	10,000.00	2,20,000.00	
Entertainment Exp.	29,600.00	27,530.00	
Fees & Taxes	22,09,115.53	16,38,721.76	
Fees & Taxes [B.O.]	53,779.60	2,542.37	
EIA Approval Exp./Environmental Clearance Exp.	11,97,125.00	5,00,000.00	
Icex Delivery & Charges	5,20,924.95	-	
Insurance Exp.	23,00,775.00	17,87,311.89	
Lease Rent	11,46,217.00	10,41,906.00	
Rent [B.O.]	6,60,000.00	4,30,000.00	
Miscellaneous Exp.	34,645.00	56,686.10	
Miscellaneous Exp. [B.O.]	53.24	11,845.59	
Postage & Courier Exp.	10,913.30	4,449.30	
Printing & Stationery	32,016.00	14,638.00	
Printing & Stationery [B.O.]	3,600.00	-	
Round off	-	445.97	
Security Arrangements	21,58,598.97	20,69,646.48	
Telephone Exp.	3,15,540.21	3,02,964.65	
Corporate Environment Responsibility (CER)	1,01,000.00	1,88,024.50	
Environment Management Cell (EMC) Exp.	-	6,57,020.00	
Shipping Charger	5,27,460.00	-	
	1,28,69,658.13	1,04,61,749.74	
C SELLING & DISTRIBUTION EXPENSE			
Advertisement	12,600.00	42,900.00	
Bad Debts/Amounts Written Off	7,82,60,941.41	4,47,208.00	
Tour & Travelling Exp.	65,660.00	-	
Fines & Penalty	7,400.00	8,11,620.00	
Freight Outwards	9,67,605.00	10,02,704.00	
Rebate & Discount(Net)	2,83,50,996.38	2,03,88,305.93	
Rebate & Discount(B.O.)	13,480.00	-	
Brokerage	48,77,848.00	-	
Truck / Mobile Crane Exp.	38,65,294.31	34,84,922.19	
	11,64,21,825.10	2,61,77,660.12	
GRAND TOTAL	97,50,76,617.44	67,36,56,377.70	



ANNEXED TO NOTE NO. I : FIXED ASSETS; ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON

31st MARCH 2021

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	AS ON 31.03.2020	ADDITIONS/ TRFR	Less: Cenvat On Additions	SALE/TRANSFER	TOTAL UPTO 31.03.2021	UP TO 31/03/2020	DEPRECIATION FOR THE YEAR 2020-2021	UPTO 31.03.2021
							DEPRECIATION WRITTEN BACK	WDV AS ON 31.03.2021
Land	1,23,28,370.00	-	-	-	1,23,28,370.00	-	-	1,23,28,370.00
Land & land Dev. (Ldh.)	25,21,388.00	-	-	-	25,21,388.00	-	-	25,21,388.00
Office Building (Ldh.)	2,58,539.00	-	-	-	2,58,539.00	-	-	2,58,539.00
Building	3,20,85,110.03	68,11,858.52	-	-	3,88,96,968.55	1,39,21,091.74	18,87,929.00	1,58,09,020.74
Building & Shed (Lease 1)	34,89,381.00	-	-	-	34,89,381.00	16,63,632.23	1,73,190.00	18,36,822.23
Electric Installation 66 KV	5,83,52,379.66	44,17,841.98	-	-	6,27,70,221.64	2,87,00,642.96	43,79,778.00	3,30,80,420.96
Misc. Fixed Assets	5,80,44,048.92	1,46,43,647.00	-	-	7,26,87,695.92	2,58,67,329.43	52,44,795.93	3,11,12,125.36
Printer & computer [B.O.]	19,575.57	-	-	-	19,575.57	13,378.00	2,794.00	16,172.00
Plant & Machinery [B.O.]	13,49,796.60	7,56,949.15	-	-	21,06,745.75	1,56,602.00	2,07,597.00	3,59,199.00
Office Equipments [B.O.]	55,585.78	43,881.40	-	-	99,468.18	2,765.00	38,788.00	41,553.00
Plant & Machinery furnace	10,48,15,409.56	4,71,67,049.11	-	-	4,20,000.00	15,15,62,458.67	1,31,477.00	1,26,88,978.00
Plant & Machinery (Rolling Mill)	5,93,51,473.30	2,28,31,077.70	-	-	5,15,00.00	8,16,67,551.00	2,49,48,285.00	1,20,032.00
Plant & Machinery (Pipe Plant)	93,27,992.00	4,8,680.00	-	-	97,56,672.00	31,55,305.00	8,73,542.00	40,28,847.00
Plant & Machinery (Rev. Furnace)	58,98,338.00	-	-	-	19,06,360.00	39,91,978.00	17,92,514.00	7,15,354.00
Rough Forge Roll	2,75,94,752.36	1,91,54,506.00	-	-	24,81,962.00	4,47,67,296.36	49,49,007.00	38,95,673.00
Spectrometer	25,46,605.00	-	-	-	25,46,605.00	14,95,549.15	1,84,733.00	16,80,302.15
Scrap Shear Machine [Piranha 880 E]	5,39,19,386.40	-	-	-	5,39,19,386.40	4,09,870.00	74,43,602.00	78,53,472.00
Vehicles	1,31,78,928.98	21,11,424.00	-	-	1,57,90,352.98	1,07,27,239.30	7,33,834.00	1,14,61,073.30
Mobile Crane	69,01,257.70	-	-	-	69,01,257.70	40,82,000.11	4,95,072.00	45,77,072.11
Furniture & Fixtures	8,95,294.86	-	-	-	8,95,294.86	6,06,795.54	67,290.00	6,74,085.54
Office Equipments	2,69,527.22	96,410.75	-	-	3,65,937.97	1,74,594.00	44,894.00	2,19,488.00
Sewage Water Treatment Plant	6,71,316.08	-	-	-	6,71,316.08	1,46,280.00	73,036.00	2,19,316.00
Building & Shed (Lease 2)	9,12,916.00	-	-	-	9,12,916.00	2,59,400.00	62,106.00	3,21,506.00
TOTAL Rs.	45,47,87,373.02	11,84,63,325.61	-	-	53,23,322.00	56,79,27,376.63	15,13,32,549.22	9,66,863.00
PREVIOUS YEAR	25,93,36,541.13	21,45,81,640.89	-	-	1,91,30,809.00	45,47,87,373.02	14,05,27,079.22	1,38,84,580.00
								2,46,90,050.00
								15,13,32,549.22
								37,28,97,852.48
								30,34,54,823.80
								11,88,09,461.91



R.P. MULTIMETALS PRIVATE LIMITED

List of Sales as on 31.03.2021

Particulars	Amount (Rs.)
Sale (Ms Billet)	1,59,13,48,542.00
Sale (Ms Billet-Traded)	8,87,80,405.00
Sale (Raw Material)	7,62,200.00
Sale (Melting Scrap)	12,32,14,207.00
Sale (Rolling Mills)	1,58,07,71,840.00
Sales (Pipe Plant)	1,14,08,07,281.00
Sales (Branch Office, Gurgaon)	15,12,49,883.36
Sale (Moulds & C.I.Scrap)	12,00,933.00
Sales (Others)	28,96,912.00
Total	4,68,10,32,203.36



R.P. MULTIMETALS PRIVATE LIMITED
LIST OF SUNDRY DEBTORS AS ON
31st March 2021

SUNDRY DEBTORS (PIPE PLANT)

Particular	Less Than Six Months	More Than Six Months
A.K.M. Alloys	30,40,532.00	-
Astha Steel Rolling Mills	12,99,352.00	-
Azad Pipes Pvt Ltd	1,57,800.00	-
C.P. Iron & Steel Co	4,83,221.00	-
Continental Engineers	4,73,993.00	-
D.K.Sales Corporation	1,11,488.00	-
D.R. Industries	63,62,746.00	-
Dharam Enterprises	3,26,429.00	-
Hare Krishna Steel Tubes	1,10,000.00	-
K.T.B Alloys	6,06,837.00	-
Matharoo Metal Industries	3,79,843.00	-
R.S.STEEL (INDIA)	2,81,079.00	-
RIDHI INTERNATIONAL	25,65,988.00	-
Riya Steels	10,97,915.00	-
Shree Krishna Alloyz	48,96,376.00	-
Shree Lakshmi Pipes	12,09,889.00	-
Shree Salasar Steel Tubes & Co.	49,66,331.00	-
Solitaire Pipes & Tubes		1,77,829.00
Vardhman Alloys	11,44,787.00	-
TOTAL	2,95,14,606.00	1,77,829.00

SUNDRY DEBTORS (ROLLING MILLS)

Particular	Less Than Six Months	More Than Six Months
Alliance Tubes And Galvanizers	54,04,545.00	-
Arihant Pipes	15,22,703.00	-
B.R.Industries	13,85,072.00	-
Chopra Steel Strips	71,22,748.00	-
Diamond Steel Tubes	40,39,700.00	-
Divine Group Of Industries	1,28,14,022.00	-
Gourav Steel Rolling Mill	5,82,304.00	-
Gurudev Overseas Limited	30,83,822.00	-
Jtl Infra Limited	1,18,06,502.00	-
Kansal Profiles	32,49,633.00	-
Power 2sme Pvt.Ltd.		1,40,961.32
R.V. Pipe Products	1,24,246.00	-
Rajshree Alloys	12,11,959.00	-
S.D.Industries	1,70,847.00	-
Saraswati Steel Re- Rolling Mills	3,73,188.00	-
Shree Ambaji Impex	1,04,66,643.00	-
Shree Baba Balak Nath Pipe Tubes		1,82,037.00
Shree Balaji Tubes	54,837.00	-



Shree Kuber Steel Inds.	33,40,607.00	-
V.D.Steel Tubes	40,71,711.00	-
TOTAL	7,08,25,089.00	3,22,998.32

SUNDY DEBTORS (BILLETS/HMS)

Particular	Less Than Six Months	More Than Six Months
Aggarwal Sons	33,08,183.00	-
Bansal Iron & Steel Rolling Mills	66,48,217.00	-
Beacon Steels	6,21,235.00	-
Bhartiya Steel Rolling Mills	1,55,601.00	-
Brahmaputra Metallics Limited	-	1,93,346.00
Chintpurni Steels & Pipe	22,28,171.00	-
H.L. Chopra Steel Rolling Mills	17,33,936.00	-
Jtl Infra Limited	5,32,756.00	-
Pankaj Goyal & Company	7,54,38,282.00	-
Punjab Casting & Allied Industries	5,53,791.00	-
Quality Multimetals Pvt Ltd.	6,95,643.00	-
S.N Bajaj Alloys	-	1,91,160.00
Samar Steels	2,10,632.00	-
Shabbir Industries	5,20,564.00	-
Shree Ambika Alloys	2,09,634.00	-
Shree Balaji Traders	30,56,677.00	-
Shubham Builders,	3,24,29,105.00	-
Varun Steel Castings Pvt Ltd	28,43,025.00	-
Vinay Steel Industries	5,11,282.00	-
Pristine Mega Logistics Park Pvt Ltd	43,750.00	-
Fortune Metals Ltd.	1,18,46,662.00	-
Kakkar Steel Sales	19,33,929.00	-
The Punjab International	-	18,74,064.00
TOTAL	14,55,21,075.00	22,58,570.00

SUNDY DEBTORS (Branch Office)

Particular	Less Than Six Months	More Than Six Months
Addi Alloys Pvt. Ltd.	54,52,811.00	-
Arora Iron & Steel R/M Pvt. Ltd.	1,34,31,033.59	-
Bhagwan Dass Jagan Nath Casting	13,34,590.00	-
Dhrithi Creation	-	13,600.00
Euro Cast & Forging	6,51,637.00	-
Honda Cars India Limited	30,00,000.00	-
Honda Motorcycle & Scooter	9,26,156.72	-
Kirpal Singh & Sons	12,28,363.00	-
Maruti Suzuki India Ltd.	72,79,662.69	-
Nobal Steels Pvt. Ltd.	11,356.00	-
Riddhi Enterprises	-	36,191.00
Satyam Auto Components	18,15,896.09	-
SRD Impex Soloution Pvt. Ltd.	35,850.00	-
Vardhman Speacial Steel Ltd.	35,535.76	-
	3,52,02,891.85	49,791.00
GRAND TOTAL	28,10,63,661.85	28,09,188.32



R.P. MULTIMETALS PRIVATE LIMITED

LIST OF ADVANCES RECOVERABLE FROM PARTIES AS ON
31st March 2021

Particular	Rs.	P.
Meli Mal Walaiti Ram Traders Pvt Ltd	<u>51,68,285.00</u>	51,68,285.00
Branch Office		
TOTAL		<u>51,68,285.00</u>

LIST OF LOANS AND ADVANCES AS ON
31st March 2021

Advance Payment Of Taxes, Duties & Receivable From Revenue Authorities

Particulars	Rs.	P.	Rs.	P.
T.D.S. (194C) (Recoverable)	14,583.00			
GST (CGST) CASH LEDGER	1,01,227.00			
GST (SGST) CASH LEDGER	1,01,227.00			
GST (IGST) CASH LEDGER	2,00,000.00			
GST (CGST) MISMATCH A/C	10,12,598.43			
GST (IGST) MISMATCH A/C	30,469.00			
GST (SGST) MISMATCH A/C	10,12,598.75			
GST RECOVERABLE A/C	3,36,142.00			
GST-CGST-MISMATCH-RCM	22,231.00			
GST-SGST-MISMATCH-RCM	<u>22,231.00</u>		28,53,307.18	

Advance Income Tax/TDS/TCS	1,56,63,153.96	
Income Tax Refund (AY.2019-2020)	82,710.00	
Income Tax Refund (AY.2018-2019)	5,25,936.00	
Income Tax Refund (AY.2017-2018)	1,14,890.00	
Asst. Comm. Commercial Tax (Noida)	4,71,000.00	
IGST On Import (Ludhiana)	<u>16,87,503.00</u>	1,85,45,192.96

List of Other Current Assets

Bank Guarantee	50,000.00	
Pre Paid - Interest On L.C. & B.C.	9,07,798.00	
Advance To Workers	61,500.00	
Good In Transit	18,67,449.00	
PMR PY Scheme Incentive(Receivable)	6,553.00	
Insurance Claim Receivable	2,45,210.00	
Lease Of Land	75,777.00	
Prepaid Expenses	<u>21,42,349.00</u>	53,56,636.00

BRACH OFFICE

TCS On Purchase	7,100.12	
GST (CGST)	63.00	
GST (IGST)	347.79	
GST (SGST)	63.00	7,573.91
TOTAL		<u>2,67,62,710.05</u>



LIST OF ADVANCES FOR PURCHASES & SERVICES AS ON
31st March 2021

Particulars	Rs.	P.
Acero Corporation	3,60,000.00	
Adani Logistics Services Pvt Ltd.	88,182.04	
Ao & M Gndtp Bathinda	1,00,000.00	
C & R Fab-Media (P) Ltd.	35,000.00	
Cma.Cgm Agencies India Pvt. Ltd.	10,06,383.00	
Container Corporation Of India Ltd.	1,08,954.79	
E Business Dot Com Pvt Ltd	10,00,000.00	
Gateway Rail Freight Ltd.	13,471.73	
Abhishek Enterprises	5,965.00	
Goyal Agencies	8,840.00	
Globe Commodities Ltd (Icex Sale /Pur)	7,11,324.94	
Hapag Lloyd India Pvt Ltd	1,50,000.00	
Hind Terminals Private Limited	85,371.00	
Karahan Makina Sanayi Turizm Ticaret Ltd S	76,76,865.00	
Khatu Shyam Trading Co.	1,80,000.00	
Leotronic Scales (P) Ltd.	8,86,180.00	
Maersk Line India (P) Ltd.	77,918.00	
Maithan Ispat Ltd	3,73,750.00	
Majestic Maritime Pvt Ltd	2,00,000.00	
Msc.Agency (India) Pvt. Ltd.	8,91,780.00	
Oversease Ware Housing Pvt. Ltd.	70,227.00	
Quality Metals Fze	1,11,84,881.89	
Qutub Trading Dmcc	97,40,633.00	
Rachhpal Auto	25,000.00	
Shubham Steels	17,846.00	
Swiss Singapore Overseas Pte LTF	31,05,264.75	
United India Insurance Co.Ltd.	2,97,219.00	
Varuna M Internaational Fze	77,25,520.00	
Crystal Electricals	2,01,500.00	
Electrotherm (India) Ltd.	22,10,633.53	
Kawal Enterprises	3,36,000.00	
Radiant Profiles And Steel Private Limited	16,690.00	
S.S.Steel Industries	33,031.00	
Share India Commodity Brokers Pvt.Ltd.	6,65,943.77	
Srons Engineers	1,162.00	
TOTAL		4,95,91,537.44



R.P. MULTIMETALS PRIVATE LIMITED

LIST OF SECURITY DEPOSITS AS ON

31st March 2021

LONG TERM SECURITY DEPOSITS

	Rs.	P.	Rs.	P.
-Electricity Security(PSPCL)	8,40,86,884.00			
-Aman Gas Service		4,600.00		
-Bank Gurantee A/c (PPCB)		5,00,000.00		
-Gram Panchayat Salani(Amloh)		50,000.00		
-Telepone Security	5,629.00		8,46,47,113.00	

SHORT TERM SECURITY DEPOSITS

-LPG Cylinder Security(Sital Indane)	1,02,070.00
-Mjunction Service Ltd.	50,000.00
-Maruti Suzuki India Limited [B.O. EMD A/c]	2,00,000.00
-A.H. Bilimoria & Co.	50,000.00
	4,02,070.00
	8,50,49,183.00

TOTAL



R.P. MULTIMETALS PRIVATE LIMITED

LIST OF CREDITORS FOR PURCHASE OF GOODS & SERVICES AS ON

31st March 2021

SUNDRY CREDITORS (SUPPLIERS)

Particular	OTHERS		MSME Creditors	
	Rs.	P.	Rs.	P.
A B Machine Tools	14,90,099.00			-
A.V.Steel Industries	93,638.00			-
Aarit Steels Ltd.	53,152.00			-
Ahuja Machine Tools	5,91,180.00			-
Ajit Electric Co.	94,976.00			-
Anand Batteries	4,300.00			-
Angel Steels	1,35,737.00			-
Arya Steel Rolling Mills	25,02,777.00			-
Ashirwad Steel & Agro Inds.			2,06,905.00	
B. C . Industries	5,006.00			-
Baba Balak Nath Steel Rolling Mills	2,64,836.00			-
Bhagwati Trading Co.	1,96,63,040.00			-
Bhavya Clearing & Shipping Agency	22,275.00			-
Bhawani Industries Private Limited			1,79,462.00	
Bholay Shankar Chemicals	82,566.00			-
Bir Steels	1,01,336.00			-
Calico Castings	1,01,712.00			-
Checkmate Service Pvt.Ltd.	2,11,506.00			-
Dasmesh Alloys			2,76,551.00	
Dev Raj Gupta & Sons	75,658.00			-
Devgan Steel Rolling Mills	41,76,685.00			-
Dhindsa H.P.Centre	1,14,939.00			-
Eastern Bearings Pvt.Ltd			26,736.00	
Falcon Alloys	3,41,573.00			-
Ferrite Metal Solutions Pvt.Ltd	38,498.00			-
Fine Bearing & Oil Seal Store	52,452.00			-
G.D.Sembhi Enterprises	20,92,859.00			-
Garg Steel Trading Company	81,420.00			-
Gaurav & Company	51,65,102.00			-
Genius Air Conditioner	1,69,270.00		1,90,080.00	
Globe Hi-Tech Industries	3,362.00			-
Global Overseas	43,35,021.00			-
Glorious Elctromec	1,04,201.00			-
Gobind Steel Industreies			22,27,672.00	
Goyal Super Store	9,440.00			-
Gugal Agencies	94,488.00			-
Gurdeep Mechanical Works	66,300.00			-
Hare Krishna Steel Sales	14,09,422.00			-
Hari Ram Syal & Co.	1,08,454.00			-
J.K Bansal & Co.	26,55,589.00			-
J.S.Lubes	1,64,631.00			-
J.V International	1,20,851.00			-
Jagdambey Multimetals	8,50,450.00			-
Jai Parkash Engineers	1,73,618.00			-
Jalan Cryogenics Private Limited	3,90,803.00			-
Jalan Sales Corporation	46,906.00			-
Jay Market Creators Pvt.Ltd (Maharashtra)	148.00			-
Jharkhand Grind-Chem Pvt.Ltd.	5,97,080.00			-
Jindal Steel Corporation	27,69,916.00			-
K.C Seth & Sons	3,99,877.00			-
K.S.Electromech (P) Ltd.	57,290.00			-



Kabir Enterprises	16,92,509.00	-
Kedarsons International	20,78,161.00	-
King Alloys	41,52,282.00	-
Krishna Impex	18,03,180.00	-
Kumar Steel & Alloys	1,53,062.00	-
L.D.Enterprises	84,544.00	-
Labhu Ram Aggarwal & Sons	76,647.00	-
Lalji Steel Corporation	17,24,466.00	-
Lovely Bearing & Hardware Store	1,22,012.00	-
M.K. Verma Foundry & Workshop	34,786.00	-
Mantri Bearing House.	9,84,120.00	-
Meenakshi Enterprises	4,75,903.00	-
Mohindra Enterprises	74,794.00	-
Murli Manohar Steel Industries	6,79,746.00	-
N.G. Impex	1,52,83,324.00	-
Namdev Industries	18,87,870.00	-
Nandini Alloys	15,506.00	-
National Mill Store	1,80,504.00	-
Neelkanth Enterprises.	27,13,403.00	-
Neha Trading & Hardware Store	1,51,839.00	-
New Goyal Plywood Emporium	21,770.00	-
New Rama Store	19,543.00	-
Om Industrial Solution	5,13,830.00	-
Orient Refractories Ltd	6,42,035.00	-
P.P.I Machines	-	1,03,102.00
Premium Steel Rolling Mills	18,94,432.00	-
Prime Alloys	2,71,248.00	-
Pulani Enterprises	53,649.00	-
Quadrant Televentures Limited	9,833.00	-
R.K.Referigeration Co.	10,967.00	-
R.R.Silicate & Allied Industries	64,794.00	-
R.S.Cables	1,91,573.00	-
Royal Ispat Udyog	20,23,736.00	-
S G Multimetals	50,077.00	-
S S S Enterprises	63,012.00	-
S.B.Solar & Computer Engineers	1,37,951.00	-
S.H. Power Tools	1,27,308.00	-
S.H.Electrical Works	1,98,967.00	-
Sada Shiv Alloys	3,51,640.00	-
Sai Kirpa Alloys	68,94,116.00	-
Sai Kirpa Enterprises	45,45,692.00	-
Saini Alloys	15,622.00	-
Saraswati Steel & Metal Industries	23,36,197.00	-
Satguru Industries	8,47,170.00	-
Scrap World	4,30,762.00	-
Seth Mill Store	1,03,600.00	-
Sharma Electricals	1,25,487.00	-
Shiv Onkar Hardware Mill Store	1,53,012.00	-
Shiva Alloys	13,05,893.00	-
Shiva Electrical Engineers & Contractors	68,652.00	-
Shree Durga Steel Re-Rolling Mills	-	14,76,138.00
Shree Ganesh Refractories	3,61,080.00	-
Shree Jagan Nath Steel Rollig Mills	10,26,445.00	-
Shree Sai Petrochemicals	68,392.00	-
Shri Salasar Steel Structurals Pvt Ltd	1,90,461.60	-
Sital Indane Gas Service	1,55,687.00	-
Skp Merchants Llp	13,37,943.00	-



Sood Bearings & Hardware Store	83,356.00	-
Sponge Sales (India) Pvt.Ltd.	12,44,418.00	-
Sumit Impex (India)	6,90,736.00	-
Super Steel Traders	1,357.00	-
Supertech Enterprises	32,450.00	-
Sushil Iron & Steel Co.	1,85,161.00	-
Taksus Steels Pvt.Ltd.	32,88,665.00	-
Tee Dee Alloys	27,48,570.00	-
Tejas Industries	14,65,324.00	-
Thapar 7 Seas	37,08,747.00	-
The Amloh Aggarwal Stores	1,13,343.40	-
Trade Masters Inc.	13,45,850.00	-
Trice Enterprises	16,761.00	58,435.00
Tripat Electricals	22,881.00	-
Vivek Steel Corporation	54,322.00	-
Vohra Trading Company	22,39,692.00	-
Wonder Systems (India) Pvt.Ltd.	1,63,876.00	-
TOTAL	12,83,93,022.00	68,23,242.00

SUNDRY CREDITORS (OTHER)

Particular	Rs.	P.	MSME Creditors
All India Induction Furnaces Association	38,661.00	-	
Bansal Jiwan & Associates	7,114.00	-	
Bhagwati Clinic	27,830.00	-	
Ekom Travel	65,660.00	-	
Gurvinder Chopra & Co.	48,072.00	-	
Harjit Arora S/O Sh.Mathra Das	7,123.00	-	
Harman And Company	405.00	-	
S.P. Automation	3,501.00	-	
Treffer Power System Solution Pvt Ltd			11,79,600.00
Vodafone Idea Limited	7,065.57	-	
TOTAL	2,05,431.57	11,79,600.00	

SUNDRY CREDITORS (Branch Office)

Particular	Others		More Than One Year		MSME Creditors
	Rs.	P.	Rs.	P.	
Amrit Maya Roadways	-		34,39,380.00		-
TOTAL	-		34,39,380.00		-
G. TOTAL			13,20,37,833.57	80,02,842.00	



R.P. MULTIMETALS PRIVATE LIMITED

LIST OF ADVANCEES FROM CUSTOMERS AS ON

31st March 2021

Particulars	Rs.	P.
Aaryan Pipes	4,77,412.00	
Gold Star Steel Rolling Mills	18,39,894.00	
Laxmi Industries.	2,12,501.00	
Rinku Pipes (Impex)	8,63,213.00	
Swastik Pipes Ltd.	4,18,544.00	
TOTAL		38,11,564.00



R.P. MULTIMETALS PRIVATE LIMITED

LIST OF UNSECURED LOANS AS ON

31st March 2021

Particulars	Rs.	P.
From Directors, Shareholders & Relatives;		
Gopal & Company	20,64,66,598.00	
Manmeet Alloys Pvt. Ltd. (Unit -II)	4,78,24,891.00	
TOTAL	25,42,91,489.00	



R. P. MULTIMETALS PRIVATE LIMITED

LIST OF OTHER LIABILITIES AS ON

31st March 2021

Particulars	Rs.	P.	Rs.	P.
Audit Fee Payable		90,000.00		
Bonus Payable		25,16,672.00		
Electricity Expenses Payable A/C		2,08,15,812.00		
Foreign Registration Fee Payable		35,891.00		
Gratuity Payable (2018-2019)		14,01,985.00		
Gratuity Payable (2019-2020)		1,44,081.00		
Gratuity Payable (2020-2021)		10,55,688.00		
E. S. I. & E. P. F. Payable		4,52,084.00		
Punjab Labour Welfare Fund A/C		37,925.00		
Leave With Wages Payable A/C		13,71,553.00		
Salary & Wages Payable A/C		11,89,428.00		
Salary Payable (Director)		2,04,500.00		
Sital Indane Security Payable		1,02,070.00		
T. C. S. Payable 206CE		5,11,828.00		
T. D. S. (Salary)		32,500.00		
T. D. S. (Freight)		8,444.00		
T. D. S. (Service Charges)		4,806.00		
T. D. S. (Prof. & Tech. Charges)		27,640.00		
Telephone Exp. Payable		10,796.00		
T. D. S. (Interest)		5,95,518.00		
T. D. S. (Commission)		1,80,075.00		
GST (IGST) Payable		1,19,580.00		
R.P.MULTIMETALS PRIVATE LIMITED B.O. MARUTI SUZUKI A/C		18,67,449.00		
GST Payable	3,13,46,602.00		6,41,22,927.00	

Branch Office

TCS (06CE) Payable	3,971.00
TDS 194 C Payable	29,137.00
GST IGST [RCM]	35,230.00
GST IGST	31,72,647.00
	32,40,985.00

TOTAL

6,73,63,912.00



TERM LOANS REPAYABLE WITHIN ONE YEAR

PUNJAB NATIONAL BANK [TERM LOAN]

[Amt Of Repayment Installment Rs.1481481 X12 From P.N.B T/L

Rs.12.00 Crore]

1,77,77,772.00

Amt Of Repayment Quarterly Installment Rs.3105000 X4 Trf. From
P.N.B T/L 6.21 Crore

1,24,20,000.00 3,01,97,772.00

TOTAL

9,75,61,684.00

NOTE NO.P - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

31st March 2021

CORPORATE INFORMATION

R.P. Multimetals Private Limited(The Company) is a Private Company Incorporated under the provisions of the Companies Act, 1956 on Dated 15th December 1997. The Company is engaged in manufacturing of BILLET, H.R.COIL,MS BARS/ROUNDS & ERW PIPES.

1 SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING

The financial statements are prepared on an accrual basis under the historical cost convention on the accrual basis of the accounting and in accordance with accounting principles generally accepted in India and comply with standards notified by the Central Government of India notified under Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

B. INVENTORIES

Inventories are valued at the lower of Cost and net realizable value. Cost includes cost of purchase, cost of conversion, and other costs incurred in bringing the inventories to their present location and condition. The method of determination of cost of various categories of inventories are as follows:

- i) In case of Raw Material on FIFO basis plus direct expenses including Excise Duty.
- ii) In case of Finished Goods at Raw Material Cost plus conversion Cost and other overheads incurred to bring the goods to the present location excluding Goods & Service Tax
- (iii) In case of Stores and Spares at cost on FIFO basis plus direct expenses excluding VAT & Goods & Service Tax
- (iv) Runner & Rissers has been valued at Net realizable value.

C. FIXED ASSETS

Fixed Assets are stated at cost net of CENVAT less accumulated Depreciation. Cost includes all expenses incurred to bring the assets to its present condition & location, installation and expenditure on construction and pre-operative expenses, wherever applicable.

D. DEPRECIATION

a) Depreciation on Fixed Assets is provided over the useful lives of assets, which is as stated in Schedule II of Companies Act 2013 or based on technical estimate made by the Company. The estimated life for each category of asset are taken as per the Schedule II

b) Depreciation on Addition to Fixed Assets is provided on pro rata basis for the period of use as the method and rates and in the manner prescribed in Schedule II of the Companies Act, 2013.

E. REVENUE RECOGNITION

a) Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but exclude sales tax, value added tax and goods & service tax.

b) Interest is recognized using the time proportionate method and accounted for on accrual basis.

c) Insurance Claims are accounted on lodgement of claim. The Insurance expenses are charged on paid Basis as decided by the management.

F. RETIREMENT BENEFITS

a) Provident Fund;

The retirement benefits in the form of provident fund whether pursuant with law or otherwise is accounted on accrual basis and charged to the profit and loss account.

b) Gratuity

The retirement benefits in the form of Gratuity scheme have been provided for the year ended as on 31st March 2020 on accrual basis and actual amount is charged to the statement of profit and loss of the year.

G. USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

H. FOREIGN CURRENCY TRANSACTIONS



Transactions in Foreign Currency are recorded at the exchange rates prevailing on the date of transactions. The current assets and current liabilities are converted at the exchange rate prevailing at the last date of the accounting year. The resultant gains/losses are recognised in the statement of profit and loss relating to current assets and current liabilities. Premium in respect of forward contracts is accounted over period of contract. This is in accordance with the Revised AS-11.

The company adjusts the foreign exchange difference on amounts borrowed for acquisition of fixed assets, to administration expenses which is in compliance with companies (AS- Rules 2006, AS-11).

I. BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to the revenue.

J. TAXES ON INCOME

Provision for current year income tax is made on the basis of the assessable income at the tax rate applicable to the relevant assessment year. Provision is made for deferred tax for all timing differences arising between taxable incomes and accounting income at currently enacted or substantially enacted tax rates. Deferred tax assets are recognized, only if there is reasonable certainty that they will be realized and are reviewed for the appropriation of their respective carrying values at each balance sheet date.

K. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provision for taxation is made as per the provisions of Income Tax Act 1961.

L. IMPAIRMENT OF ASSETS

As at 31st March, 2021 the company has reviewed the future earnings of its Cash Generating Unit in accordance with the Accounting Standard-20 'Impairment of Fixed Assets' issued by The Institute of Chartered Accountants of India. As the carrying amount of assets do not exceed the future recoverable amount consequently no adjustment is considered necessary.

2 NOTES TO ACCOUNTS

1 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

1. Provisions;

a) Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

2. Contingent Liabilities;

Contingent liabilities are not recognized but are disclosed in the notes ;

- A. On account of Letter of credit issued by bank outstanding as at 31st March 2021 is Rs. -NIL- (Previous Year Nil)
- B. Claim against the Company not acknowledged as debts, amounts to Rs. -NIL- (Previous Year -Nil-)
- C. Estimated amount of contracts remaining to be executed on capital accounts and not provided for Rs. -NIL- (Previous Year Rs. -Nil-)
- D. Other Money for which the company is contingently liable not provided for is Rs. -NIL- (Previous Year-NIL)
- E. The company has buyers' credit/Letter of credit exposure of Rs. 17.81 Crore as on 31.03.2021 (Previous year Rs. 30.08 Crore). The payment of buyers credit is subject to the risk of currency fluctuation in the rate of USD.



3. Contingent Assets;

Contingent Assets are neither recognized nor disclosed in the financial statements.

2 TREATMENT OF EXCISE DUTY

- a) CENVAT Credit of Excise duty, Service tax and education cess paid on inputs and capital goods is accounted for by reducing the purchase/service cost of the related inputs or the capital assets as the case may be.
- b) Excise Duty on Sales for the year has been disclosed as reduction from the turnover.
- c) Excise Duty has been accounted for on the basis of payment made in respect of goods cleared.
- d) The Purchases/Sales is accounted for on net of Goods & Service Tax.

3 VALUE OF IMPORTED AND INDIGENOUS RAW MATERIALS, CHEMICALS AND STORES & SPARES CONSUMED:

a) Raw Material	%	31.03.2021	%	31.03.2020
		Amount (Rs.)		Amount (Rs.)
Imported	21.50	73,94,87,551.20	51.25	1,44,28,90,836.69
Indigenous	78.50	2,70,00,81,923.19	48.75	1,37,25,40,136.14
Total Rs.		3,43,95,69,474.39		2,81,54,30,972.83

b) Consumables, Stores & Spares	%	31.03.2021	%	31.03.2020
		Amount (Rs.)		Amount (Rs.)
Imported	0.00	-	0.79	5,77,559.75
Indigenous	100.00	9,30,92,025.66	99.21	7,29,76,647.94
Total Rs.		9,30,92,025.66		7,35,54,207.69

4 VALUE OF IMPORTS ON CIF	31.03.2021	31.03.2020			
		BASIS	Amount (Rs.)	Amount (Rs.)	
Raw Materials	17,58,40,514.75				98,22,52,995.00
Components, Stores & Spares	-				5,00,053.00
Capital Goods	76,76,865.00				4,64,88,000.00
Finished Goods	Nil				Nil

5 EXPENDITURE IN FOREIGN CURRENCY (Subject to withholding of tax where applicable)

	31.03.2021	31.03.2020
Raw Material, Consumables & Machiner	17,58,40,514.75	98,22,52,995.00

6 DIVIDEND REMITTED IN FOREIGN CURRENCY

In Rupees	Nil	Nil
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7 PAYMENT TO AUDITORS	31.03.2021	31.03.2020
Audit Fee	75,000.00	75,000.00
Tax Audit Fee	25,000.00	25,000.00
Totals Rs.	1,00,000.00	1,00,000.00

8 EARNING IN FOREIGN CURRENCY

In Rupees	Nil	Nil
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9 RELATED PARTY DISCLOSURES - AS IDENTIFIED BY THE MANAGEMENT AND RELIED UPON BY THE AUDITORS

- Disclosure as per AS -18 (as certified by the management) are as follows:

a) (i) Key Management Personnel

Sh. Narian Singla
Sh. Yograj Singla
Sh. Gopal Singla
Sh. Ashish Singla



(ii) Relatives of Key Management Personnel

Sh. Manish Singla
Sh. Sahil Singla

(iii) List of Concerns of Key Management Personnels

-R.P. Foundry Pvt.Ltd.
-R. P. Steel Tubes
-R.P. Alloys & Forging

-Narain & Company

-Gopal & Co.

-Singla Steels

-Narain Steel Co.

b) (i) Transactions with related parties:

Particulars	Key Management	Relatives of Key Management Personnel	Concerns of Key Management Personnel
Interest Paid	-	-	53,72,872.00
Rent Received	-	-	2,40,000.00
Directors Remuneration	33,00,000.00	-	-
Sales	-	-	1,97,80,076.00
Purchases	-	-	5,85,91,314.00
Loans Accepted	-	-	26,06,07,038.00
Loans Repaid	-	-	23,41,60,936.00

10 EARNINGS PER SHARE

Net Profit after tax for the year has been used as the numerator and number of equity shares has been used as denominator for calculating the basic and diluted earnings per share.

	31.03.2021	31.03.2020
Face Value Per Share	10.00	10.00
Net Profit After Tax	4,01,77,007.70	2,51,12,097.13
Number of Shares	31,99,950	31,99,950
Basic & Diluted Earnings Per Share	12.56	7.85

11 TAXATION

- a) Current tax is determined on the profit for the year in accordance with the provisions of the Income tax Act, 1961.
- b) Deferred tax is calculated at the rates and laws that have been enacted or substantively enacted as of the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, Subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.

12 DEFERRED TAX ASSET/LIABILITY

Particulars	31.03.2021	31.03.2020
Deferred tax Liability(Net) (Op.Bal.)	1,06,07,960.00	35,72,360.00
Depreciation as per Income Tax Act,1961	7,47,10,972.00	5,17,49,861.00
Depreciation as per Companies Act,2013	4,46,63,837.93	2,46,90,050.00
Provision for Deferred Tax @ 30%	3,00,47,134.07	2,70,59,811.00
Deferred tax Liability(Net) (Clos.Bal)	1,89,67,060.00	1,06,07,960.00

13 CURRENT ASSETS, LOANS & ADVANCES

- a) Balances shown under the head Sundry Debtors, Sundry Creditors, Loans & Advances and Current Liabilities are taken as per books subject to confirmation and reconciliation.
- b) In the Opinion of the Board, Current Assets, Loans & Advances are approximately of the value stated, if realized in the ordinary course of business.

14 ADDITIONAL INFORMATION :-

Particulars	31.03.2021	31.03.2020
A.Particular in respect of Actual Production		
PRODUCTION	Qty. in MT	Qty. in MT
MS BILLETS(ALLOY & NON ALLOY)	114263.240	79,702.240
END CUTTINGS(MS BILLET, HR COIL, MS BAR & ERW PIPES)	4262.335	3,374.595
HR COIL	63735.320	52,977.990



MS BAR/ROUND	658.825
ERW PIPES	28527.760

27,068.665

B. Particulars in respect of Sales & Stocks

SALES

FINISHED GOODS	117092.785	4,401,708,068.00	95671.220	3,186,463,160.25
RAW MATERIALS	4115.625	123,976,407.00	22,611.290	638,193,348.00
TRADED GOODS-BRANCH OFFICE	5176.795	151,249,883.36	1,356.010	34,035,574.00

C. Stock of Finished Goods

MS Billets	1883.475	72,555,224.00	263.655	7,709,536.00
HR Coil	3605.875	150,986,510.00	2,201.150	72,289,694.00
ERW PIPES	2595.250	112,631,255.00	2,559.395	88,933,265.00
End Cuttings	8.625	319,832.00	202.110	6,084,613.00
(Ms Billet, HR Coil & ERW Pipes)				

D. Particulars of Raw Material Consumed

Scrap & Ferro Alloys	119178.540	3,439,569,474.39	83216.505	2,815,430,972.83
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Note: The cost of Raw Material Consumed includes Sale of Raw Material cost.

15 GRATUITY

The retirement benefits in the form of Gratuity scheme have been provided for the year ended as on 31st March 2020 on accrual basis and actual amount is charged to the statement of profit and loss of the year.

16 CSR EXPENDITURE

- a) Gross amount required to be spent by the company during the year
- b) Amount Spent during the year
 - i. Construction / acquisition of any asset
 - ii On purposes other than i above
- Unspent Closing Balance

	31.03.2021 (INR)	31.03.2020 (INR)
	525,739.00	
Spent	31.03.2021 (INR)	31.03.2020 (INR)
-	-	
-	-	
-	-	
	525,739.00	-

Expenditure related to Corporate Social responsibility is as per Section 135 of The Companies Act 2013

16 SEGMENT REPORTING

The Company Operates in only one business segment which is reporting segment in accordance with the requirement of AS-17 on Segment reporting issued by The Institute of Chartered Accountants of India.

17 CASH FLOW STATEMENT

The Cash Flow statement has been prepared in accordance with the Accounting Standard AS-3 on "Cash Flows Statements" issued by The Companies (Accounting Standard Rules, 2014)

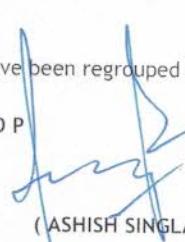
18 Accounting policies not specifically referred to above are consistent with Generally Accepted Accounting Practices (GAAP).

19 PREVIOUS YEAR FIGURES

The figures for the previous year have been regrouped / rearranged wherever considered necessary.

SIGNATURES TO NOTE NO.A TO P


(NARAIN SINGLA)
DIRECTOR
DIN - 01031765


(ASHISH SINGLA)
DIRECTOR
DIN - 01180048

For BANSAL JIWAN & ASSOCIATES
CHARTERED ACCOUNTANTS
CHARTERED
ACCOUNTANTS
(JIWAN BANSAL - FA, PROP. GOBIND GARG
M.NO.094171 FRN:034320N

PLACE: MANDI GOBINDGARH.

DATE:

06/11/2021

21/04/21/AAAAA 095077

R.P. MULTIMETALS PRIVATE LIMITED

PARTICULARS REQUIRED AS PER NOTIFICATION NO.GSR (E) (ENO.3/24/94-C1v) DATED 15-05-1995 ISSUED BY THE DEPARTMENT OF COMPANY AFFAIRS, MINISTRY OF LAW AND JUSTICE AND COMPANY AFFAIRS.

Balance Sheet abstract and company's general business profile:

(A) Registration Details:

-Registration No.	U27109PB1997PTC020837
-State Code	16
-Balance Sheet Date	31st March 2021

(B) Capital Raised during the year (Rs. in Thousand)

-Public Issue	-Nil-
-Right Issue	-Nil-
-Bonus Issue	-Nil-
-Private Placement	0

(C) Position of mobilization & development of funds:

-Total Liabilities	1379730
-Total Assets	1379730

Sources of Funds (Rs. in Thousand)

-Paid up Capital	32000
-Reserve & surpluses	286736
-Secured loans	334933
-Unsecured loans	401051
-Current Liabilities	306042
-Deferred Tax Liabilities(Net)	18969

Application of Funds

Net Fixed Assets	372898
Capital Work in Progress	697
Loans & Advances	84647
Current Assets	921489

(D) Performa of Company

-Turnover	4678135
-Total expenditure	4634791
-Profit/loss before tax	58698
-Earning per share	12.56
-Dividend rate (in %)	-Nil-

(E) Genetic names of three principal products/service of company (as monetary terms)

-Item code	-Iron & Steel Products
-Products Description	(BILLET, HR COIL, MS BAR, ROUND, ERW PIPES)

FOR R.P. MULTIMETALS PRIVATE LIMITED

Narain Singla

(NARAIN SINGLA)
DIRECTOR
DIN - 01031765

Ashish Singla

(ASHISH SINGLA)
DIRECTOR
DIN - 01180048

05/11/2021