

BALANCE SHEET AS AT
31ST MARCH, 2021

OF

BEEKEY UTKAL STEEL PVT LTD
Lansdowne Tower, 4th Floor, 21/a Sarat Bose Road, Kolkata - 700 020.



RUSTAGI & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of **Beekay Utkal Steel Private Limited.**

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

We have audited the accompanying Standalone Ind AS Financial Statement of BEEKAY UTKAL STEEL PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March, 2020, Statement of Profit and Loss for the period from 31st December, 2019 to 31st March, 2020 (including other comprehensive income), the Statement of Changes in Equity, the Statement of Cash Flows for the period ended on that date, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the Standalone state of affairs of the Company as at March 31, 2020, the Standalone profit, Standalone total comprehensive income, Standalone changes in equity and its Standalone cash flows for the period ended on that date.

Basis for Opinion

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

Emphasis of Matter Paragraph

We draw attention to Notes to Accounts Point No. 7, with regard to Bank Account not being opened within reasonable time. Our opinion is not modified 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 Standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

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

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

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ICAI Firm Reg. No. : 314194E • GSTIN Reg. No. 19AAFFR1346H1Z6 • PAN : AAFFR1346H



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Chartered Accountants

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- ♦ Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- ♦ Evaluate the overall presentation, structure and content of the Standalone financial statements, including the disclosures, and whether the Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

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Chartered Accountants

- c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, Statement of Changes in Equity and the Statement of the Cash flows dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31 March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure A'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended : In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the period is in accordance with the provisions of section 197 of the Act.
- 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 has disclosed the impact of pending litigations on its financial position in its Standalone financial statements.
 - ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

FOR RUSTAGI & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 314194E

(S.K. RUSTAGI)

Partner

Membership No.: 051860

UDIN: 21051860AAAAFM7793

59, Bentinck Street, Kolkata - 700 069.

Dated: 24th June, 2021

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BEEKAY UTKAL STEEL PRIVATE LIMITED

2/1A, Sarat Bose Road, LANSLOWNE TOWERS, 4th Floor, Kolkata - 700 020.

CIN No: U27320WB2019PTC235606

Standalone Balance Sheet as at 31st March, 2021

		Amount (In Rs)	Amount (In Rs)
	Note	As at 31st March, 2021	As at 31st March, 2020
ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment		-	-
(b) Capital work-in-progress		-	-
(c) Financial assets		-	-
(i) Investments		-	-
(ii) Other financial assets		-	-
(d) Other non-current assets		-	-
Total Non-current assets		-	-
(2) Current assets			
(a) Inventories		-	-
(b) Financial assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	2	9,11,101	-
(iv) Bank balances other than cash and cash equivalents		-	-
(v) Other financial assets		-	-
(c) Current Tax Asset(Net)		-	-
(d) Other current assets	3	1,05,377	90,901
Total Current assets		10,16,478	90,901
TOTAL ASSETS		10,16,478	90,901
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	4	10,00,000	-
(b) Other equity	5	4,178	-
Total Equity		10,04,178	-
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	-
(d) Other non-current liabilities		-	-
Total Non-current liabilities		-	-
(2) Current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payables		-	-
- Total Outstanding dues of Micro Enterprises and Small Enterprises		-	-
- Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		-	-
(iii) Other financial liabilities		-	-
(b) Other current liabilities	4	12,300	90,901
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		-	-
Total Current liabilities		12,300	90,901
TOTAL EQUITY AND LIABILITIES		10,16,478	90,901

Significant accounting policies

1

The accompanying notes form an integral part of the standalone financial statements

As per our report of even date attached

For and on behalf of the Board of Directors

FOR RUSTAGI & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 314194E

[Signature]

(S.K. RUSTAGI)

Partner

Membership No.: 051860

UDIN: 21051860AAAFAFM7793

59, Bentinck Street, Kolkata - 700 069.

Dated: 24th June, 2021

For Beekay Utkal Steel Pvt. Ltd.

[Signature]

Director

DIN: 00103065

For Beekay Utkal Steel Pvt. Ltd.

[Signature]

Director

DIN: 00103024



BEEKAY UTKAL STEEL PRIVATE LIMITED

2/1A, Sarat Bose Road, LANSLOWNE TOWERS, 4th Floor, Kolkata - 700 020.

CIN No: U27320WB2019PTC235606

Standalone Statement of Profit and Loss for the period ended 31st March, 2021

	Note	Period ended 31 March, 2021 Amount (In Rs)	Period ended 31 March, 2020 Amount (In Rs)
I Revenue from operations		-	-
II Other income		4,178	-
III Total income (I + II)		<u>4,178</u>	<u>-</u>
IV Expenses		-	-
Cost of materials consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories of finished goods, stock-in-trade and work-in-progress		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortisation expense		-	-
Other expenses	6	-	-
Total expenses (IV)		<u>-</u>	<u>-</u>
V Profit/ (loss) before tax (III-IV)		4,178	-
VI Tax expense:		-	-
Current tax		-	-
Deferred tax		-	-
VII Profit / (loss) for the year (V-VI)		4,178	-
Other comprehensive income		-	-
A. Items that will not be reclassified to profit or loss		-	-
(a) Remeasurements of defined benefit liability/ (asset)		-	-
(b) Income taxes relating to items that will not be reclassified to profit or loss		-	-
Net other comprehensive		<u>-</u>	<u>-</u>
B. Items that will be reclassified to profit or loss		-	-
Net other comprehensive		-	-
VIII Other comprehensive income		-	-
IX. Total comprehensive income for the year (VII+VIII)		<u>4,178</u>	<u>-</u>
X. Earnings per equity share		-	-
[Face value of equity share Rs. 10 each (previous year Rs. 10 each)]		-	-
- Basic		-	-
- Diluted		-	-

Significant accounting policies

The accompanying notes form an integral part of the standalone financial statements

As per our report of even date attached

For and on behalf of Board of Directors

FOR RUSTAGI & ASSOCIATES

Chartered Accountants

Firm Reg. No. 314194E

(Signature)

(S.K. RUSTAGI)

Partner

Membership No.: 051860

UDIN: 21051860AAAAFM7793

For Beekay Utkal Steel Pvt. Ltd.



(Signature)
Director

DIN: 00103065

For Beekay Utkal Steel Pvt. Ltd.

(Signature)
Director

DIN: 00103024

59, Bentinck Street, Kolkata - 700 069.

Dated:

BEEKAY UTKAL STEEL PRIVATE LIMITED

2/1A, Sarat Bose Road, LANSLOWNE TOWERS, 4th Floor, Kolkata - 700 020.

CIN No: U27320WB2019PTC235606

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2021

	Particulars	Period ended 31 March,2021	Period ended 31 March,2020
		Amount (Rs.)	Amount (Rs.)
A.	Cash flow from operating activities	4,178	-
	Net Profit / (Loss) before extraordinary items and tax		
	<u>Adjustments for:</u>		
	Depreciation and amortisation	-	
	Dividend Received	-	
	Sundry Balance W/Back	-	
	Foreign Currency Exchange Fluctuation Gain	-	
	(Profit)/Loss on sale of Fixed assets	-	
	Bad Debt & Sundry Balance Written Off	-	
	Finance costs	-	
			-
	Operating profit / (loss) before working capital changes	4,178	-
	<u>Changes in working capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	-	
	Trade receivables	-	
	Financial and Other Assets	(14,476)	
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
	Trade payables	-	
	Borrowings	-	
	Financial and Other Liabilities	(78,601)	
	Provisions	-	
		-93,077	-
	Cash generated from operations	-88,899	-
	Net income tax (paid) / refunds	-	-
	Net cash flow from / (used in) operating activities (A)	-88,899	-
B.	Cash flow from investing activities		
	Capital expenditure on fixed assets		-
	Investment in Share Capital	10,00,000	-
	Proceeds from sale of fixed assets		-
	Net cash flow from / (used in) investing activities (B)	10,00,000	-
C.	Cash flow from financing activities		
	Repayment of Non Current borrowings	-	
	Dividend Paid (Including Dividend Tax)	-	
	Unpaid Dividend Transferred to Investor Protection Fund	-	
	Finance cost	-	
	Net cash flow from / (used in) financing activities (C)	-	-
	Net increase / (decrease) in Cash and cash equivalents (A+B)	9,11,101	-
	Cash and cash equivalents at the beginning of the year	-	-
	Cash and cash equivalents at the end of the year	9,11,101	-

Notes:

- Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 specified under section 133 of the Companies Act, 2013.
- Figures in brackets indicate cash outflows.

In terms of our report of even date attached

For and on behalf of the Board of Directors

FOR RUSTAGI & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 314194E

(S.K. RUSTAGI)

Partner

Membership No.: 051860

UDIN: 21051860AAAAFM7793

59, Bentinck Street, Kolkata - 700 069.

Dated: 24th June, 2021



For Beekay Utkal Steel Pvt. Ltd.

Director

DIN: 00103065

For Beekay Utkal Steel Pvt. Ltd.

Director

DIN: 00103024

BEEKAY UTKAL STEEL PRIVATE LIMITED
2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020.
CIN No: U27320WB2019PTC235606

Standalone Statement of Changes in Equity for the period ended 31 March 2020

A. Equity share capital

Particulars	Number	Amount
Balance as at 31st December 2019		-
Changes in equity share capital during 2019-20	-	-
Balance as at 31 March 2020	-	-

B. Other equity

Particulars	General Reserve	Retained Earnings	TOTAL
Balance as at 1st April 2020	-	-	-
Profit or Loss	4,178	-	4,178
Other comprehensive income (net of tax)	-	-	-
Dividend	-	-	-
Income tax on dividend paid	-	-	-
Other adjustments	-	-	-
Transfer from retained earnings	-	-	-
Balance at 31 March 2021	4,178	-	4,178

The accompanying notes form an integral part of the Standalone financial statements.

As per our report of even date attached

For and on behalf of Board of Directors

FOR RUSTAGI & ASSOCIATES

Chartered Accountants

Firm Reg. No. 314194E

(Signature)

(S.K. RUSTAGI)

Partner

Membership No.: 051860

UDIN: 21051860AAAAFM7793

59, Bentinck Street, Kolkata - 700 069.

Dated: 24th June, 2021

For Beekay Utkal Steel Pvt. Ltd.

(Signature)
Director

DIN: 00103065

For Beekay Utkal Steel Pvt. Ltd.



(Signature)
Director

DIN: 00103024

BEEKAY UTKAL STEEL PRIVATE LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020.

SCHEDULE FORMING PARTS OF THE ACCOUNTS

Note.1: COMPANY INFORMATION

Beekay Steel Utkal Private Limited ("the Company") is a fully owned subsidiary of Beekay Steel Industries Limited, incorporated in India on 31st December, 2019, having its registered office at 2/1A, Sarat Bose Road, Lansdowne Towers, 4 Floor, Kolkata-700020. The company has not yet begun operations and no further transactions could have been done in this financial period due to Covid-19 pandemic restrictions.

A. Basis of Preparation of Financial Statements

The Financial Statement are prepared as per Accrual Basis and are in accordance with generally accepted accounting principal.

Accounting Policies not specifically referred to otherwise are consistent with generally accepted accounting principles.

As per Companies (Indian Accounting Standards) Rules, 2015, Beekay Steel Utkal Private Limited by virtue of being subsidiary of Beekay Steel Industries Limited has to prepare its financial statements by following Schedule III - Division II (Ind AS).



BEEKAY UTKAL STEEL PRIVATE LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

	As At 31.03.2021 Amount(Rs.)	As At 31.03.2020 Amount(Rs.)
Note 2. <u>Cash and Cash equivalents</u>		
Cash in hand		
Bank balances		
In current accounts	61,101	-
In Fixed deposit	8,50,000	-
	9,11,101	-
Note 3. <u>Other Current Assets</u>		
Preoperative Expenses	1,05,377	90,901
	1,05,377	90,901
Note 4. <u>Equity Share Capital</u>		
Authorised		
5,00,000 Lakh shares of Rs. 10 /- each	50,00,000	50,00,000
Issued & subscribed	-	-
Paid up Capital	10,00,000	-
1,00,000 Eq. Shares @ Rs. 10/- each	10,00,000	-
Note 5. <u>Other Current Liabilities</u>		
Expenses Payable	12,300	90,901
	12,300	90,901
Note 6.. <u>Notes to Accounts</u>		
1) The Company has been Incorporated on 31st December, 2019, having Authorised Share Capital Rs. 50,00,000.		
2) Contingent liability for the year is Rs.Nil/-		



BEEKAY UTKAL STEEL PRIVATE LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020.

CIN No: U27320WB2019PTC235606

Notes to the financial statements for the period ended 31st March 2021Amount in Rs.**Note 5 Other equity**

Components	Note	1st April 2020	Movement during the Period	31 March 2021
General reserve	a	-	4,178	4,178
		-	4,178	4,178

The description, nature and purpose of each reserve within equity are as follows:

- (a) **General Reserve:** The Company has transferred a portion of the net profit or loss of the company before declaring dividend to general reserve pursuant to the earlier provisions of Companies Act 1956. Mandatory transfer to general reserve is not required under the Companies Act 2013.



BEEKAY UTKAL STEEL PVT. LTD.

Lansdowne Towers, 4th Floor, 2/1a Sarat Bose Road, Kolkata 700 020

CIN No. : U27320WB2019PTC235606

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

ANNEXURE - I	As At 31.03.2021 Amount(Rs.)	As At 31.03.2020 Amount(Rs.)

Details of Shareholders holding more than 5% shares in the Company

Equity shares of Rs. 10/- each fully paid up	No. of Shares	% Holding	No. of Shares	% Holding
Beekay Steel Industries Ltd.	99,900	99.90%	99,900	99.90%
Manav Bansal	100	0.10%	100	0.10%

