

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034.

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

21. Additional Notes to the Financial Statements

(i) Detail of capacity

Licensed	:	N.A.
Installed	:	No assessment made by management

(ii) Break up of deferred tax assets and liabilities determined on account of timing difference in accordance with Accounting Standard - 22 "Accounting for Taxes on Income" is as given below:

Particulars	As at 30.09.2021	As at 31.03.2021
Liability		
WDV of Fixed Assets as per Companies Act 2013 (A)	1,19,06,382	96,86,166
WDV of Fixed Assets as per Income Tax Act, 1956 (B)	81,71,126	59,82,969
Difference (A-B)	37,35,256	37,03,197
Deferred Tax Liability(C)	8,21,756	8,14,703
Less: Opening Deferred Tax Liability	8,14,703	10,46,957
Amount Transfer to Statement of Profit & Loss	7,053	(2,32,254)

(iii) In the opinion of the Board of directors the "Current Assets, Loans and Advances" have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

(iv) Details in respect of Closing Stock of finished goods and raw material:

S.NO	PARTICULARS	QTY. (in Kg.)	AMOUNT
1	FINISHED GOODS		
	Chlorinated Paraffin	196967	1,08,33,185
	HCL	31	61,347
	Total Finished Goods(A)	196998	1,08,94,532
2	RAW MATERIALS		
	Liquid Chlorine	86	2,32,200
	Normal Paraffin	79990	56,22,502
	Epoxy	2150	3,41,850
	Total Raw Material (B)	31357	61,96,552
	Total Closing Stock (A+B)	2,79,224	1,70,91,084

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034.

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

- (v) Managerial Remuneration (other than directors sitting fees):

	Current Year	Previous Year
Directors' Remuneration :	Nil	Rs. 40,00,000/-

- (vi) Auditor's Remuneration:

Particulars	Current Year	Previous Year
Statutory Audit	Nil	36,500/-
Tax Audit	Nil	12,000/-
Total	Nil	48,500/-

- (vii) In accordance with Micro, Small and Medium Enterprises Development Act, 2006 which comes into force with effect from October 2, 2006, the company is required to identify the micro, Small and Medium suppliers and pay them interest on overdue beyond the specified period irrespective of the terms agreed with the suppliers. The company has sent the written letters to all its vendors. However, in absence of written response from all of the vendors, the liability of interest cannot be reliably estimated nor can required disclosures be made. The accounting in this regard will be carried out after process is complete and reliable estimate can be made in this regard. Further, management is of opinion that there will be no liability in such case in view of supplier profile of the company.
- (viii) In compliance with the Accounting Standard AS-28 Impairment on Assets, based on the internal and external sources of information available with the company, there are no indications that any of the fixed assets are impaired. The company has considered its fixed assets at cost of acquisition/cost of construction, less depreciation as per policy adopted by the company and none of the assets have been revalued.
- (ix) Previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current year presentation.
- (x) Steps are being taken by management to obtain confirmation from parties having debit / credit balance at the year end.
- (xi) Provisions for liabilities are adequate and not in excess of the amount reasonably necessary.
- (xv) Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II. Accordingly, the unamortized carrying value is being depreciated / amortized over the revised/ remaining useful lives on SLM basis.

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034.

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

- (xvi) The company is a private limited company therefore limits laid down under Section 197 read with Rule 5 of Companies (Appointment and Remuneration rules) 2014 not applicable to the Company.
- (xvii) Balances of Sundry Debtors, Sundry Creditors, and Loans & Advances are subject to confirmation.
- (xviii) No liability in terms of gratuity under the payment of Gratuity Act, 1972 arises.
- (xix) Closing stocks have been taken as given & certified by the Management.
- (xx) Balance Sheet and Profit & Loss Account has been prepared in vertical form as prescribed in Schedule III of Companies Act, 2013.
- (xxi) In our opinion and according to the information and explanations given to us, the related party transactions have been made at the price which is reasonable having regard to prevailing market price at relevant time and these transactions are not prime facie prejudicial to the interest of the company.
- (xxii) Accounting Standard as under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014. Companies have been complied with in preparations of Final Accounts except in certain matters where suitable notes are given.
- (xxiii) The Company is sanctioned Cash Credit Facility of 277 Lakhs from Deutsche Bank against the following securities:
- Primary security: Hypothecation charge on Stock & Book Debts.
 - Collateral: Mortgage by deposit of title deeds pertaining to Residential Property bearing Flat No.120, Ground Floor, Plot No.44, Vasundhra Apartment, Sector 9, Rohini, Delhi-110085 (owned by Mr. Sukhbir Singh Dahiya & Mrs. Dayawati Dahiya)

“As per report of even date annexed”
For RAJNEESH ASSOCIATES
Chartered Accountants
Firm Reg. No.: 011475N

For PRAYAG CHEMICALS PVT. LTD.
For Prayag Chemical (P) Ltd.


Director

(Swati Singhal)
Partner
M. No.: 505235
UDIN:

(Sukhbir Singh Dahiya)
Director
DIN: 00169921
120, VASUNDHRA APPT.,
SECTOR - 9, ROHINI
DELHI, 110085

(Jagbir Singh Ahlawat)
Director
DIN: 01139187
C-1/701, SAI BABA APPT,
SECTOR - 9, ROHINI,
DELHI, 110085

Place: New Delhi
Date:

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

Balance Sheet as at 30th September, 2021

Particulars	Note No.	As at 30 September, 2021	As at 31 March, 2021
		Rs	Rs
A EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	3	5,232,600	5,232,600
(b) Reserves and Surplus	4	36,411,303	35,749,479
(c) Money Received against Share Warrants		-	-
		41,643,903	40,982,079
2 Share Application Money Pending Allotment		-	-
3 Non-Current Liabilities			
(a) Long-Term Borrowings	5(a)	3,200,000	-
(b) Deferred Tax Liabilities (Net)		821,756	814,703
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions		-	-
		4,021,756	814,703
4 Current Liabilities			
(a) Short-Term Borrowings	5(b)	29,525,414	30,005,336
(b) Trade Payables	6	50,776,191	27,871,407
(c) Other Current Liabilities	7	3,814,250	12,010,065
(d) Short-Term Provisions	8	77,137	50,649
		84,192,991	69,937,457
TOTAL		129,858,650	111,734,239
B ASSETS			
1 Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	9	11,906,382	9,686,166
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(v) Fixed Assets Held for Sale		-	-
		11,906,382	9,686,166
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances		-	-
(e) Other Non-Current Assets		-	-
		11,906,382	9,686,166
2 Current Assets			
(a) Current Investments		-	-
(b) Inventories	10	17,091,084	8,248,409
(c) Trade Receivables	11	97,867,118	91,699,231
(d) Cash and Cash Equivalents	12	2,097,715	1,161,417
(e) Short-Term Loans and Advances	13	896,351	924,687
(f) Other Current Assets	14	-	14,329
		117,952,268	102,048,073
TOTAL		129,858,650	111,734,239
The accompanying notes 1 to 21 are an integral part of the financial statements			

As per our audit report of even date annexed herewith

For RAJNEESH ASSOCIATES

Chartered Accountants

Firm Reg. No. :011475N

For and on behalf of the Board of Directors
For Prayag Chemical (P) Ltd.

Jagbir Singh Ahlawat
Director

(Swati Singhal)

Partner

Membership No. :505235

UDIN:

Place : NEW DELHI

Date :

(Sukhbir Singh Dahiya)

Director

DIN: 00169921

120, VASUNDHRA APPT.,

SECTOR - 9, ROHINI,

DELHI, 110085

(Jagbir Singh Ahlawat)

Director

DIN: 01139187

C-1/701, SAI BABA APPT.,

SECTOR - 9, ROHINI,

DELHI, 110085

PRAYAG CHEMICALS PRIVATE LIMITED

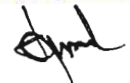
CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

Statement of Profit and Loss for the year ended 30th September, 2021

Particulars	Note No.	For the year ended	For the year ended
		30 September, 2021	31 March, 2021
		Rs	Rs
A CONTINUING OPERATIONS			
1 Revenue from Operations	15	68,670,531	236,136,984
2 Other Income	16	-	691,527
3 Total revenue (1+2)		68,670,531	236,828,511
4 Expenses			
(a) Cost of Materials Consumed	17.a	57,891,889	204,815,904
(b) Purchases of Stock-in-Trade		-	-
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	17.b	(6,969,545)	652,151
(d) Employee Benefits Expense	18	5,683,564	11,433,062
(e) Finance Costs	19	1,493,256	2,163,984
(f) Depreciation and Amortisation Expense	9	385,456	853,773
(g) Other Expenses	20	9,328,376	14,952,454
Total Expenses		67,812,996	234,871,328
5 Profit / (Loss) before Exceptional and Extraordinary Items and Tax (3 - 4)		857,535	1,957,183
6 Exceptional Items		-	-
7 Profit / (Loss) before Extraordinary Items and Tax (5 ± 6)		857,535	1,957,183
8 Extraordinary Items		-	-
9 Profit / (Loss) before Tax (7 ± 8)		857,535	1,957,183
10 Tax Expense:			
(a) Current Tax Expense for Current Year		188,658	493,542
(b) (Less): MAT Credit (where applicable)		-	-
(c) Current Tax Expense Relating to Prior Years		-	-
(d) Net Current Tax Expense		-	-
(e) Deferred Tax		7,053	(232,254)
		195,711	261,288
11 Profit / (Loss) from Continuing Operations (9 ± 10)		661,824	1,695,895
B DISCONTINUING OPERATIONS			
12.i Profit / (Loss) from Discontinuing Operations (before tax)		-	-
12.ii Gain / (Loss) on Disposal of Assets / Settlement of Liabilities Attributable to the Discontinuing Operations		-	-
12.iii Add / (Less): Tax expense of Discontinuing Operations			
(a) on ordinary activities attributable to the discontinuing operations		-	-
(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
13 Profit / (Loss) from Discontinuing Operations (12.i ± 12.ii ± 12.iii)		-	-
C TOTAL OPERATIONS			
14 Profit / (Loss) for the Year (11 ± 13)		661,824	1,695,895

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

Statement of Profit and Loss for the year ended 30th September, 2021

Particulars	Note No.	For the year ended	For the year ended
		30 September, 2021	31 March, 2021
		Rs	Rs
15.i Earnings Per Share (of Rs.100/- each):			
(a) Basic			
(i) Continuing operations	21.1.a	12.65	32.41
(ii) Total operations	21.1.b	12.65	32.41
(b) Diluted			
(i) Continuing operations		NA	NA
(ii) Total operations		NA	NA
15.ii Earnings per share (excluding extraordinary items) (of Rs.100/- each):			
(a) Basic			
(i) Continuing operations	21.1.c	12.65	32.41
(ii) Total operations	21.1.d	12.65	32.41
(b) Diluted			
(i) Continuing operations		NA	NA
(ii) Total operations		NA	NA
The accompanying notes 1 to 21 are an integral part of the financial statements			

As per our audit report of even date annexed herewith
For RAJNEESH ASSOCIATES
Chartered Accountants
Firm Reg. No. :011475N

For and on behalf of the Board of Directors

For Prayag Chemical (P) Ltd

(Swati Singhal)
Partner
Membership No. :505235
UDIN.

Place : NEW DELHI
Date :

(Sukhbir Singh Dahiya)
Director
DIN: 00169921
120, VASUNDHRA APPT.,
SECTOR - 9, ROHINI,
DELHI, 110085

(Jagbir Singh Adawati)
Director
DIN: 01139187
C-1/701, SAI BABA APPT,
SECTOR - 9, ROHINI,
DELHI, 110085

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

CASH FLOW STATEMENT FOR THE YEAR 2021-22

Particulars	As at 30 September 2021	As at 31 March 2021
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Profit and Loss Statement	661,824	1,695,895
Adjusted for:		
Provision For Tax	195,711	261,288
Profit on Sale of Fixed Assets	-	(27,490)
Depreciation	385,456	853,773
Interest on Borrowings	1,439,146	2,153,587
	<u>2,020,313</u>	<u>3,241,158</u>
Operating Profit before Working Capital Changes		
Adjusted for:		
Trade and Other Receivables	(6,167,887)	(15,388,288)
Short term Loans & Advances	28,336	(134,757)
Other Current Assets	14,320	30,644
Other Current Liabilities	(8,195,815)	10,374,980
Short Term Provisions	26,488	50,649
Inventories	(8,842,675)	181,840
Trade and Other Payables	22,904,784	(11,373,062)
	<u>(232,441)</u>	<u>(16,257,994)</u>
Cash Generated from Operations	2,449,696	(11,320,941)
Tax Paid(Net)	188,658	493,542
Net Cash from Operating Activities	<u>2,261,039</u>	<u>(11,814,483)</u>
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(2,710,671)	(110,244)
Sale of Fixed Assets	105,000	432,459
Net Cash (Used in) Investing Activities	<u>(2,605,671)</u>	<u>322,215</u>
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Security premium	-	-
Repayment of Long Term Borrowings	3,200,000	-
Short Term Borrowings(Net)	(479,923)	12,945,139
Interest Paid	(1,439,146)	(2,153,587)
Net Cash from Financing Activities	<u>1,280,931</u>	<u>10,791,552</u>
Net Increase in Cash and Cash Equivalents	936,299	(700,716)
Cash and Cash equivalents at beginning of period	1,161,417	1,862,133
Cash and Cash equivalents at end of period	<u>2,097,716</u>	<u>1,161,417</u>
The accompanying notes 1 to 21 are an integral part of the financial statements.		
As per our audit report of even date annexed herewith		
For RAJNEESH ASSOCIATES	For and on behalf of the Board of Directors	
Chartered Accountants	Prayag Chemical (P) Ltd.	
Firm Reg. No. :011475N		
(Swati Singhal)	(Sukhbir Singh Dahiya)	(Jagbir Singh Ahlawat)
Partner	Director	Director
Membership No. :505235	DIN: 00169921	DIN: 01139187
UDIN:	120, VASUNDHRA APPT.,	C-1/701, SAI BABA APPT,
Place : NEW DELHI	SECTOR - 9, ROHINI,	SECTOR - 9, ROHINI,
Date :	DELHI, 110085	DELHI, 110085

PRAYAG CHEMICALS PRIVATE LIMITED

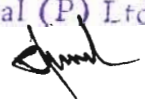
CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

Notes forming part of the financial statements as on 30-09-2021

Note	Particulars
1	Corporate information The Company is engaged in production & sale of chemicals having its registered office at Village & Post Office Khatauli Rai Purani-Toka road Distt. Panchkulla, Haryana-134118.
2	Significant accounting policies
2.1	Basis of accounting and preparation of financial statements The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India. The Company has prepared these financial statements to comply in all material respects with the accounting standards as amended from time to time specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting policies adopted in the preparation of the financial statements are consistent with those of the previous year, except for the changes in accounting policy explained below (if any).
2.2	Use of estimates The preparation of the financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
2.3	Inventories Inventories are valued at the lower of cost (on FIFO) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.
2.4	Cash and cash equivalents Cash comprises cash in hand. Cash equivalents are short-term balances, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.
2.5	Depreciation and amortisation Fixed assets are depreciated pro rata to the period of use, based on Straight Line method as per the useful life specified under the Schedule II of the Companies Act, 2013.
2.6	Revenue recognition <u>Sale of goods</u> Sales are recognised, net of returns, GST and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. <u>Income from services</u> Revenue from services are recognised on accrual basis when earned, regardless of the timing of cash receipts. When earned means the company has substantially met its obligation to be entitled to the benefits represented by the revenue.

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

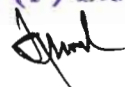
Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in

314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

Notes forming part of the financial statements as on 30-09-2021

Note	Particulars
2.7	Other Income Other income is accounted on accrual basis.
2.8	Fixed Assets Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.
2.9	Investments Long-term investments (excluding investment in properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any.
2.10	Employees & Retirement benefits Employee benefits include compensated absences, long service awards and post-employment medical benefits. That no provision has been made for the future gratuity, as provisions of Gratuity act are not presently applicable. The Company has no scheme of Retirement Benefits and hence no provisions have been made for retirement benefits to the employee. Also Provision of Leave Encashment is also not applicable.
2.11	Borrowing costs Borrowing costs include interest, amortisation of ancillary costs incurred. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.
2.12	Earnings per share Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

Notes forming part of the financial statements as on 30-09-2021

Note	Particulars
2.13	<p>Taxes on income</p> <p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.</p> <p>Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>

For Prayag Chemical (P) Ltd.


Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiva@flowtecharoup.in. Web.: www.flowtecharoup.in
314. P.P. TOWERS. NETAJI SUBHASH PLACE. PITAMPURA. DELHI - 110034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30TH SEPTEMBER 2021

NOTE 3 SHARE CAPITAL

Particulars	As at 31 September 2021		As at 31 March 2021	
	Number of shares	Rs	Number of shares	Rs
(a) Authorised Equity shares of Rs 100 each with voting rights	100,000	10,000,000	100,000	10,000,000
(b) Issued, Subscribed and fully paid up Equity shares of Rs 100 each with voting rights	52,326	5,232,600	52,326	5,232,600
Total	52,326	5,232,600	52,326	5,232,600

Notes:

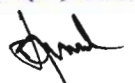
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Other changes	Closing Balance
Equity shares with voting rights				
Year ended 30 September, 2021				
- Number of shares	52,326	-	-	52,326
- Amount (Rs)	5,232,600	-	-	5,232,600
Year ended 31 March, 2021				
- Number of shares	52,326	-	-	52,326
- Amount (Rs)	5,232,600	-	-	5,232,600

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

Class of shares / Name of shareholder	As at 30 September, 2021		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Sukhbir Singh Dahiya	23,454	44.82	23,454	44.82
Parema Ahlawat	11,497	21.97	11,497	21.97
Jagbir Singh Ahlawat	14,450	27.62	14,450	27.62
Others (Shareholders holding less than 5% shares)	2,925	5.59	2,925	5.59
Total	52,326	100.00	52,326	100.00

For Prayag Chemical (P) Ltd.


Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

Note 4 Reserves and surplus

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
(a) Securities premium account		
Opening balance	10,303,400	10,303,400
Closing balance	10,303,400	10,303,400
(b) Profit and Loss account		
Opening balance	25,446,079	23,750,183
Add: Profit / (Loss) for the year	661,824	1,695,895
Closing balance	26,107,903	25,446,079
Total	36,411,303	35,749,479

Note 5(a) Long-Term Borrowings

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
From banks		
Secured *	3,200,000	-
	3,200,000	-

Note 5(b) Short-Term Borrowings

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Loans repayable on demand		
From banks		
Secured *	20,970,202	27,367,336
Temporary Loan	2,555,212	2,638,000
	29,525,414	30,005,336

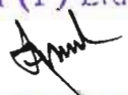
Note 6 Trade payables

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Trade payables O/s for a period		
- exceeding one year	-	-
- upto one year	50,776,191	27,871,407
Total	50,776,191	27,871,407

Note 7 Other current liabilities

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
(a) Expenses Payable	3,168,434	4,003,516
(b) Other Advances	645,816	299,805
(c) Cheque issue but not presented for Payment	-	7,706,744
Total	3,814,250	12,010,065

For Prayag Chemical (P) Ltd.


Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

Note 8 Short-term provisions

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
(a) Provision - Others:		
(i) Tax for the current year	188,658	493,542
Less: Advance Tax	75,000	355,000
TCS	25,289	70,043
TDS	11,232	17,850
Provision for tax	77,137	50,649
Total	77,137	50,649

**Note 10 Inventories
(At lower of cost and net realisable value)**

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Raw materials	6,196,552	2,611,272
Finished goods	10,894,532	3,924,987
Stock in Transit	-	1,712,150
Total	17,091,084	8,248,409

Note 11 Trade receivables

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Trade receivables O/s for a period - exceeding six months	56,813,743	31,073,638
अपेक्षित ऋण	41,053,375	60,525,593
Total	97,867,118	91,699,231

Note 12 Cash and cash equivalents

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
(a) Cash in hand	1,796,817	328,471
(b) Balances with banks In Current A/c's	300,898	832,946
Total	2,097,715	1,161,417


Note 13 Short-term loans and advances

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Security deposits	334,340	623,840
Balances with government authorities	207,528	206,036
Advance to Suppliers	258,683	58,011
Staff Advance	95,800	36,800
Total	896,351	924,687

Note 14 Other Current Assets

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Prepaid expenses	-	14,329
Total	-	14,329

For Prayag Chemical (P) Ltd.


Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

Note 15 Revenue from operations

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Sale of Products (Domestic)	68,108,931	235,010,184
Rent received on tonners	561,600	1,126,800
Total	68,670,531	236,136,984

Note 16 Other Income

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Agriculture Income	-	308,530
Gain on Sale of Fixed Asset	-	27,490
Account written back	-	355,507
Total	-	691,527

Note 17.a Cost of materials consumed

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Opening stock	2,611,272	3,853,111
Add: Purchases	61,477,169	203,574,065
Less: Closing stock	6,196,552	2,611,272
Cost of material consumed	57,891,889	204,815,904

Note 17.b Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
<u>Inventories at the end of the year:</u>		
Finished goods	10,894,532	3,924,987
<u>Inventories at the beginning of the year:</u>		
Finished goods	3,924,987	4,577,138
Net (increase) / decrease	(6,969,545)	652,151

Note 18 Employee benefits expense

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Salaries	5,521,564	7,111,852
Directors' Remuneration	-	4,000,000
Incentives	162,000	-
Bonus	-	321,210
Total	5,683,564	11,433,062

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PRIVATE LIMITED

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. e-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

Note 19 Finance costs

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Interest expense on:		
Bank Interest	1,439,146	2,153,587
Others Interest:		
TDS	44,917	401
TCS	-	3,028
LWF	3,936	6,968
GST	396	-
Income Tax	4,861	-
Total	1,493,256	2,163,984

Note 20 Other expenses

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
Manufacturing expense		
Power, Fuel & Water Expense	591,401	1,549,250
Wages Expense	1,369,518	2,360,581
Freight Inward	2,126,813	3,875,260
Consumables	-	3,063
Testing Charges	-	24,312
Pollution Expenses	-	-
	4,087,732	7,812,465
Establishment Expenses		
Rent	1,200,000	1,800,000
Vehicle Running Charges	1,283,284	2,975,078
Insurance	117,415	177,738
Bank Charges	21,148	500
Consultancy Charges	1,500,000	-
Legal and Professional Charges	109,500	40,420
Employer's Contribution to Labour Welfare Fund	-	6,862
Internet & Telecom Charges	24,235	43,704
Fees and Subscriptions	2,000	2,000
Repair & Maintenance	668,207	208,507
Rebate & Discount	31,455	-
ROC Expense	3,600	3,000
Payments to Auditors (Refer Note (i) below)	-	48,500
Printing and Stationery	1,800	180
	4,962,644	5,306,489
Selling and Distribution Expenses		
Freight Outward	278,000	1,798,000
	278,000	1,798,000
Other Expenses		
Agriculture Costs	-	35,500
	-	-
Total	9,328,376	14,952,454

Notes:

Particulars	As at 30 September, 2021	As at 31 March, 2021
	Rs	Rs
(i) Payments to the auditors comprises :		
Statutory Audit Fees	-	36,500
Tax Audit Fees	-	12,000
Total	-	48,500

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PVT LTD

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

NOTES FORMING PART OF FINANCIAL STATEMENTS AS ON 30 SEPTEMBER 2021

Note 9 Fixed Assets

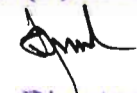
A. Tangible assets	Gross block				Accumulated depreciation and impairment			Net block		
	Balance as at 1 April 2021	Additions	Disposals	Balance as at 30 September 2021	Balance as at 1 April 2021	Depreciation / amortisation expense for the year	Adjustments	Balance as at 30 September 2021	Balance as at 30 September 2021	Balance as at 1 April 2021
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
(a) Land	3,060,506	-	-	3,060,506	-	-	-	-	3,060,506	3,060,506
(b) Buildings	855,549	-	-	855,549	731,994	11,590	-	743,583	111,966	123,555
(c) Plant and Equipment										
CCTV	54,500	-	-	54,500	51,775	-	-	51,775	2,725	2,725
Electrical Fitting	7,100	-	-	7,100	6,745	-	-	6,745	355	355
Electrical Equipments	123,201	-	-	123,201	117,041	-	-	117,041	6,160	6,160
Generator	1,167,154	-	-	1,167,154	859,146	23,413	-	882,559	284,595	308,008
Machinery	9,373,598	-	105,000	9,268,598	5,459,183	198,290	-	5,657,473	3,611,125	3,914,415
Machine Tubewell	71,241	-	-	71,241	67,679	-	-	67,679	3,562	3,562
Office Equipment	3,470	-	-	3,470	3,296	-	-	3,296	174	174
PVC Barrel	547,935	-	-	547,935	363,959	12,519	-	376,477	171,458	183,976
Mobile Set	131,316	-	-	131,316	39,635	4,777	-	44,412	86,904	91,681
Computer & Peripherals	160,430	-	-	160,430	152,408	-	-	152,408	8,022	8,022
Cylinder	3,659,141	-	-	3,659,141	2,242,224	55,467	-	2,297,691	1,361,450	1,416,917
Electric Host	17,098	-	-	17,098	16,243	-	-	16,243	855	855
Fire Fighting Equipments	13,600	-	-	13,600	12,920	-	-	12,920	680	680
Machinery-Air Compressor	355,908	-	-	355,908	264,500	7,611	-	272,111	83,797	91,408
Weighing Scale	114,391	-	-	114,391	106,836	419	-	107,255	7,136	7,555
Storage Tank	174,848	-	-	174,848	165,403	106	-	165,509	9,339	9,445
Pump	22,260	-	-	22,260	21,147	-	-	21,147	1,113	1,113
(D) Furniture	11,600	-	-	11,600	568	299	-	866	10,734	11,032
(D) Vehicles										
Car (DL-10-CE-7385)	1,600,268	-	-	1,600,268	1,240,674	70,964	-	1,311,638	288,630	359,594
Truck (HR-68A-1940)	1,655,000	-	-	1,655,000	1,572,250	-	-	1,572,250	82,750	82,750
New Truck*	-	2,710,671	-	2,710,671	-	-	-	-	2,710,671	-
Scooter	33,566	-	-	33,566	31,888	-	-	31,888	1,678	1,678
Total	23,213,680	2,710,671	105,000	25,819,351	13,527,513	385,456	-	13,912,968	11,906,382	9,686,166
Previous year	23,878,610	110,244	775,174	23,213,680	12,673,741	853,773	-	13,527,513	9,686,166	10,834,664

Notes:-

Details of Hypothecated Assets

Vehicle Type	Registration No.	Hypothecated with	Present Outstanding (Rs.)	Previous Outstanding (Rs.)
* Truck		Kotak Mahindra Bank	3,200,000	-

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PVT LTD CIN :- U24119DL1993PTC125350 Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in 314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034.			
GROUPING AS AT 30.09.2021			
Particulars	NOTE NO.	As at	As at
		30 September, 2021	31 March, 2021
		Rs	Rs
G-1 BORROWINGS			
LONG TERM BORROWINGS			
Kotak Mahindra Bank	5(a)	3,200,000	-
		3,200,000	-
SHORT TERM BORROWINGS			
Deutsche Bank (Cash Credit Facility)	5(b)	26,970,202	27,367,336
Deutsche Bank - 0019 (Temporary Loan)		2,555,212	2,638,000
		29,525,414	30,005,336
G-3 OTHER CURRENT LIABILITIES			
7			
(a) Expenses Payable			
(i) Statutory remittances			
GST Payable		283,585	355,948
TDS on Contractor		4,429	3,015
TDS on Purchases		23,339	-
TDS on Salary		240,000	810,000
TDS on Professional Fee		5,450	3,864
TDS on Rent		20,000	15,000
TCS on Sale		-	16,809
LWF Payable		10,868	4,964
(ii) Others			
Audit Fees		-	44,862
Bonus Payable		197,190	197,190
Rent Payable		216,000	108,484
Salary Payable		1,829,107	533,215
Wages Payable		234,566	260,224
Legal & Professional Fee Payable (Rajneesh Associates)		71,332	15,776
Legal & Professional Fee Payable (Apurva Corporate Advisors Pvt. Ltd.)		-	25,000
Repair & Maintenance Charges Payable (Balwant Singh)		-	25,000
Telephone Expenses Payable		-	3,742
Director Remuneration Payable		-	1,400,000
Insurance Charges Payable		32,568	-
Electricity Expense Payable		-	180,423
		3,168,434	4,003,516
(b) Other Advances			
Aggarwal Trading Company		-	9,392
Axis Chemicals		27,680	-
Bhagwati Chemicals		-	5,526
Nirmal Trading Co.		-	70,789
Pooja Chemical		-	41,000
R K Trading		126,498	-
Shri Ram Sales		-	50,000
Unnati Polchem		-	123,098
Vivek Enterprises		491,637	-
		645,816	299,805
Total		3,814,250	4,303,321

For Prayag Chemical (P) Ltd.

[Signature]
Director

PRAYAG CHEMICALS PVT LTD CIN :- U24119DL1993PTC125350 Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in 314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034.			
GROUPING AS AT 30.09.2021			
Particulars	NOTE NO.	As at 30 September, 2021	As at 31 March, 2021
		Rs	Rs
G-5 Cash and cash equivalents		13	
(a) Balances with banks			
- In Current A/cs			
ICICI Bank		169,475	724,197
Deutsche Bank		62,964	40,290
UCO Bank		68,458	68,458
		300,898	832,946
G-6 Short Term Loans & Advances		14	
(a) Security deposits			
Office		225,000	225,000
Rent		24,000	24,000
Prerna Ahlawat		-	289,500
Electricity		85,340	85,340
		334,340	623,840
(b) Balances with government authorities			
TDS Excess paid		3,773	2,281
Income Tax Refundable (A.Y.2020-21)		174,507	174,507
Bank FDR rendered as a Guarantee in Pollution		29,248	29,248
		207,528	206,036
(c) Advance to Suppliers			
Goodwill Timber		100,000	-
Suman Enterprises		158,683	58,011
		258,683	58,011
Total		800,551	887,887
G-7 Other Current Assets		14	
(a) Prepaid expenses			
Insurance Premium		-	14,329
		-	14,329

For Prayag Chemical (P) Ltd.


Director



PRAYAG CHEMICALS PVT LTD

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034

GROUPING AS AT 30.09.2021

G- 2 TRADE PAYABLES (Note 6)

Particulars	As on 30.09.2021 Outstanding for		As on 31.03.2021 Outstanding for	
	Less Than 1 Year	More Than 1 Year	Less Than 1 Year	More Than 1 Year
Adarsh Service Station	390,408	-	578,199	-
Aanchal Trading Co.	437,228	-	213,799	-
Adinath Industries	-	-	47,790	-
Aditya Enterprises	1,885,853	-	1,546,625	-
AL Enterprises	-	-	110,966	-
Goyal Lime Manufactures	-	-	53,190	-
Goyal Gram Udyog	106,537	-	-	-
Gujarat Enviro Protection & Infrastructre(Hy) Pvt.	-	-	28,688	-
Gupta Extrusions P. Ltd.	24,367	-	-	-
High Eximpetro Private Limited	8,159,932	-	2,010,535	-
Jai Balaji Traders	57,447	-	242,080	-
KLJ Resources Ltd.	4,760,884	-	2,009,421	-
Krishna Electricals	8,150	-	-	-
Kutch Chemical Industries Ltd.	2,504,750	-	1,133,650	-
L.A.Barrels Company	164,446	-	74,860	-
Maan Motors	48,591	-	-	-
Nathani Polymers	69,950	-	69,950	-
Prayag Polyvinyl Pvt. Ltd.	-	-	22,656	-
Punjab Alkalies & Chemicals Ltd	28,209,394	-	8,115,439	-
Radha Vallabh Enterprises	78,812	-	192,605	-
Revex Plasticizer P. Ltd.	357,090	-	323,299	-
Tara Mercantile Pvt. Ltd	881,902	-	8,370,623	-
Saphire Trading Co.	36,476	-	10,956	-
Shree Radhey Krishna Drums	475,049	-	113,137	-
Shri Triputi Traders	502,295	-	521,442	-
Supremo Polymer Industries	8,666	-	-	-
TPT- Jai Ambhey Carrier	1,315,205	-	1,723,030	-
TPT- Nice Fleet Carriers	19,900	-	34,000	-
Vardhman Enterprises	-	-	51,599	-
V.P.Enterprises	272,859	-	272,859	-
Total	50,776,191	-	27,871,407	-

For Prayag Chemical (P) Ltd.



Director

PRAYAG CHEMICALS PVT LTD

CIN :- U24119DL1993PTC125350

Tel.: 011-47049211. E-mail: ssdahiya@flowtechgroup.in, Web.: www.flowtechgroup.in

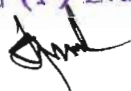
314, P.P. TOWERS, NETAJI SUBHASH PLACE, PITAMPURA, DELHI - 110034.

GROUPING AS AT 30.09.2021

G - 4 TRADE RECEIVABLES [Note 11]

Particulars	As on 30.09.2021 Outstanding for		As on 31.03.2021 Outstanding for	
	Less Than 6 Months	More Than 6 Months	Less Than 6 Months	More Than 6 Months
Acura Extrusion Pvt. Ltd.	1,120,115	-	-	-
Adinath Industries	69,030	-	-	-
Arihant Udhog	-	1,000,000	225,463	1,629,949
Advance Chemicals	6,759,040	42,559,464	23,850,000	20,909,464
Aggarwal Trading Company	52,770	-	-	-
Ahir Megarbhaj Arjanbhai	5,920	-	-	-
Alive Plastic Udyog	-	2,077,107	-	2,572,107
American Laboratories	-	35,590	-	35,590
Arun Steel Traders	-	-	43,566	-
Ashoka Trading Co.	74,203	-	61,758	-
Axis Chemicals	-	-	47,320	-
Aum Udyog	-	368,201	868,201	-
Ayush Trading Company	-	-	483,579	-
Bhardwaj Trading Co.	139,263	-	786,450	-
Bhagwati Chemicals	91,773	-	-	-
Bihani Manufacturing Co.Pvt.Ltd	4,566,600	264	1,770,703	-
Chem Tech India	-	70,623	70,623	-
Chemical Trading Centre	186,009	-	109,637	-
Flow Tech Chemicals Pvt. Ltd.	9,548,944	-	11,388,981	-
Girish Plastics	-	-	112,484	26,066
Golden Chemical Agency	47,200	-	-	-
Group Tech Industries	-	127,440	-	127,440
Hansa Tube Pvt. Ltd.	74,742	-	9,322	-
Kamal Chemicals	-	-	2,426	-
Khandelwal Udyog	-	-	-	100,000
Kishore Chemicals	-	-	-	80,122
Kunal Trading Company	16,874	39,898	116,394	-
Lotus Enterprises	1,739,025	-	-	-
Medichem Distributors	91,750	-	-	-
IVK Plastic & Rubber	-	240,389	168,740	571,649
MK Polymer	-	112,731	-	112,731
MSB Chemicals Industries	58,717	-	514,624	-
NAV Bharat Enterprise	1,493,438	2,505,052	2,505,052	-
Neeraj Chemicals	7,939	-	52,341	-
Nirmal Trading Co.	516,691	-	-	-
Parmar Chemicals	44,651	-	60,322	-
Paras Chemicals	35,188	-	-	-
Prayag Polyvinyl Pvt. Ltd.	1,040,170	-	-	-
Raja Ram & Sons	17,428	-	128,139	-
Ravi Pipes	-	561,342	1,471,342	-
RK Trading	-	-	29,813	-
Radhika Polymers	-	250,000	-	250,000
Shivan Chemicals	2,794,388	3,228,984	5,671,697	1,557,288
Sunshine Enterprises	-	-	-	921,551
Shree Jee Enterprises	679,680	-	-	-
Shri Balaji Polymers	-	33,470	-	333,470
Shree Balaji Plastic	-	690,148	233,705	456,443
Shree Krishna Plastics	-	138,372	116,997	21,375
Shree Ram Plastic	-	-	233,705	-
SMS Industries	-	454,694	-	654,694
Supershine Plasticizers	9,209,310	1,412,591	1,412,591	-
Star Chemicals & Instruments	-	77,079	-	-
Supreme Chemical Industries	-	-	914	-
S Vikash Enterprises	26,904	-	-	-
Swastik Chemicals	-	24,000	-	24,000
Vardhman Pipe Udhog	-	116,605	116,605	-
Veshno Polyplast Pvt Ltd	-	689,701	-	689,701
Vishal Chemicals	68,003	-	-	-
Vivek Enterprises	-	-	63,763	-
V.S.Polymers Pvt Ltd	477,608	-	7,898,341	-
Total	41,053,375	56,813,743	60,625,593	31,073,638

For Prayag Chemical (P) Ltd.



Director