



Independent Auditors' Report

To,
The Members of
Unjha Psyllium Private Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Unjha Psyllium Private Limited** ("the Company"), which comprise the Balance Sheet as at **31st March, 2022**, the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and the Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31 March 2022**, and profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

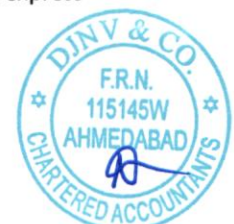
Basis of Our Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs 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 on the financial statements.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

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



In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the Company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Management's and Board of Director's Responsibility for The Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/ loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period 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 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. A. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) the balance sheet, the statement of profit and loss dealt with by this Report are in



agreement with the books of account.

- d) In our opinion, the aforesaid 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 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

B. 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:

1. The company has disclosed the impact of pending litigation on its financial position in its financial statement.
2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
3. There was no amount which are required to be transferred, to the investor's education and protection fund by the company.
4. i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary companies incorporated in India to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or its subsidiary companies incorporated in India or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiariesii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company or its subsidiary companies incorporated in India from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary companies incorporated in India shall:
 - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiariesiii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d)(i) and (d)(ii) contain any material mis-statement.
5. The company or its holding company has not declared and paid any dividend during the year.



C. With respect to the matter to be included in the Auditors' report under Section 197(16) of the Act:

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

For D J N V & Co.
Chartered Accountants
FRN: 115145W



Nirav R. Choksi
Partner

M. No: 112249

UDIN: 22112249AKEYYZ4333

Place: Ahmedabad

Date: 30th May, 2022



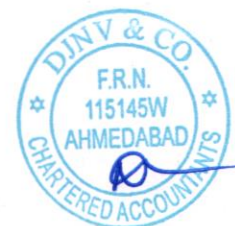
Annexure A to the Independent Auditor's report on the financial statements of Unjha Psyllium Private Limited for the year ended 31 March 2022

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Unjha Psyllium Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of The Company's Property, Plant and Equipment and Intangible assets:
 - (a) (A) The Company does not have any Property, Plant and Equipment and do not possess any right-of-use assets. Hence, reporting under clause 3(i)(a)(A) is not applicable.
(B) The company does not have intangible asset; hence, reporting under clause 3(i)(a)(B) is not applicable.
 - (b) The Company does not have any Property, Plant and Equipment so the program of physical verification of Property, Plant and Equipment, and right-of-use assets to cover all the assets once every three years which, in our opinion is not applicable.
 - (c) The Company does not have any Property, Plant, and Equipment and do not possess any title deed held in the name of the Company as at the balance sheet date.
 - (d) The Company does not have any Property, Plant and Equipment so the company has not revalued any of the Property, Plant and Equipment.
 - (e) No proceedings have been initiated during the year or are pending against the company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii. (a) The physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion the coverage and procedure of such verification by the management is appropriate. There is no discrepancies of 10% or more in the aggregate for each class of inventory was noticed.

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5.00/- Crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the order is not applicable.
- iii. The company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, LLPS and granted unsecured loans to other parties, during the year, in respect of which:
 - (a) The company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii) (a) of the order is not applicable.



- (b) The company has not made any Investments or not provided any guarantees or not given any security to any other entity during the year, and hence reporting under clause 3(iii) (b) of the order is not applicable.
- (c) The company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii) (c) of the order is not applicable.
- (d) The company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii) (d) of the order is not applicable.
- (e) No loan granted by the company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- (f) The company has not granted any loans and advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii) (f) is not applicable.
The company has not provided any guarantee or security or granted any advances in the nature of loans secured or unsecured, to companies, firms, LLPS or any other parties as defined in clause (76) of Section 2 of the Companies Act, 2013.

- iv. The company has complied with the provisions of sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.
- v. The company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the order is not applicable.
- vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the company. Hence reporting under clause (vi) of the Order is not applicable to the Company.
- vii. In respect of statutory dues:
- (a) In our opinion, the company has generally been regular in depositing undisputed statutory dues, including GST, Provident fund, Income Tax, Sales Tax, duty of custom, VAT. Cess and other material statutory dues applicable to it with appropriate authorities.
There were no undisputed amounts payable in respect of GST, Provident Fund, VAT, Income Tax, Sales Tax, Cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from date they become payable.
- (b) According to the information provided there are no statutory dues which have not been deposited as on March 31, 2022 on account of disputes.



- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961(43 of 1961).
- ix.
- (a) The company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix) (a) of the Order is not Applicable.
 - (b) The company has not been declared wilful defaulter by any bank or financial institutions or government or any government authority.
 - (c) The company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix) (c) of the order is not applicable.
 - (d) On an overall examination of the financial statements of the company, the funds raised on short term basis have, prima facie, not been used for long term purposes by the company.
 - (e) On an overall examination of the financial statements of the company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - (f) The company has not raised any loans on the pledge of securities held in its subsidiaries, joint ventures, or associate companies, during the year and hence reporting on clause 3(ix)(f) of order is not applicable.
- x.
- (a) The company has not raised the money by the Way of initial public offer or further public offer (including debt instrument) during the year hence reporting under clause 3(x) (a) of order is not applicable.
 - (b) During the year the company has not made any preferential allotment or private placement of shares or convertible debenture (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the order is not applicable.
- xi.
- (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
 - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-1 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
 - (c) As per the information and explanations provided to us, the Company/Management has not received any whistle-blower complaints, hence reporting under clause xi(c) or the order is not applicable.
- xii. The Company is not a Nidhi Company and hence reporting under clauses (xii) of the order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties



and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv.

- (a) The Company does not have system of Internal Audit.
- (b) The Company do not have system of Internal Audit, therefore reporting under clause 3(xiv)(b) of the order is not applicable.

xv.

In our opinion during the year the Company has not entered into with its Directors or persons connected with its directors, and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi.

- (a) In our opinion, the Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions 2016) and accordingly reporting under clause 3(xvi)(b) of the Order is not applicable.

xvii.

The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

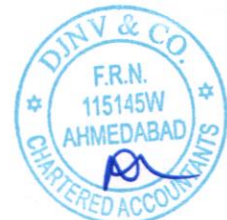
Sr. No.	Financial Year	Cash Losses
1.	2021-22	Rs. 11,158/-
2.	2020-21	Rs. 7,860/-

xviii.

There has been no resignation of statutory auditors of the company during the year.

xix.

On the basis of financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the board of directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of audit report indicating that company is not capable of meeting its liability existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however state that this is not an assurance as to future viability of the company. We further state that our reporting is based on the facts up to the date of audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

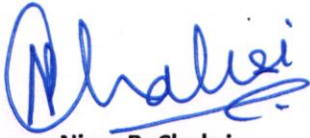


xx.

- (a) The Section 135 and related provisions of the CSR is not applicable to the company, therefore reporting under clause 3(xx)(a) of the order is not applicable.
- (b) The Section 135 and related provisions of the CSR is not applicable to the company, therefore reporting under clause 3(xx)(b) of the order is not applicable.

xxi. The Company do not required to prepare Consolidated Financial Statement and therefore reporting under clause 3(xxi) of the order is not applicable.

For D J N V & Co.
Chartered Accountants
FRN: 115145W



Nirav R. Choksi
Partner

M. No: 112249

UDIN: 22112249AKEYYZ4333

Place: Ahmedabad

Date: 30th May, 2022



Unjha Psyllium Private Limited

Balance Sheet as at 31st March, 2022

Particulars	Note	AMOUNT IN INR('000s) 31-Mar-2022	AMOUNT IN INR('000s) 31-Mar-2021
I. ASSETS			
1 Non-current assets			
(a) Property, plant & Equipment		-	-
(b) Capital work in progress		-	-
(c) Investment properties		-	-
(d) Goodwill		-	-
(e) Other intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Biological assets other than bearer plants		-	-
(h) Financial assets		-	-
(i) Investments in Subsidiaries		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others - Security Deposit		-	-
(i) Deferred tax assets (net)		-	-
(j) Other Non-current assets		-	-
(k) Financial assets		-	-
		<u>-</u>	<u>-</u>
2 Current assets			
(a) Inventories	02	453.25	453.25
(b) Financial assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	03	18.26	29.41
(iv) Bank balance other than (iii) above		-	-
(v) Loans		-	-
(vi) Others		-	-
(c) Current tax assets (net)		-	-
(d) Other current assets	04	0.90	0.90
		<u>472.41</u>	<u>483.56</u>
		<u>472.41</u>	<u>483.56</u>
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	05	100.00	100.00
(b) Other equity	06	(155.60)	(144.44)
		<u>(55.60)</u>	<u>(44.44)</u>
2 Liabilities			
Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings	07	50.00	40.00
(ia) Lease Liability		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities (other than those specified in (b))		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	-
(d) Other non-current liabilities		-	-
		<u>50.00</u>	<u>40.00</u>



3 Current liabilities

(a) Financial liabilities			
(i) Borrowings		-	-
(ia) Lease Liabilities		-	-
(ii) Trade payables	08	-	-
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		453.25	453.25
(iii) Other financial liabilities (other than those specified in (c))	09	24.75	34.75
(b) Other current liabilities		-	-
(c) Provisions		-	-
(d) Current tax liabilities (net)		-	-
		<u>478.00</u>	<u>488.00</u>
		<u>472.41</u>	<u>483.56</u>

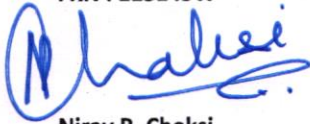
Summary of significant accounting policies

01 to 28

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For D J N V & Co.
Chartered Accountants
FRN : 115145W



Nirav R. Choksi
Partner
M. No. 112249
UDIN : 22112249AKEYYZ4333
Place : Ahmedabad
Date : 30th May, 2022



For & On Behalf of Board Of Directors

Bhargav R. Patel
Director
DIN - 09050887



Kalpesh N. Patel
Director
DIN - 07080078



Unjha Psyllium Private Limited

Statement of Profit and Loss for the year ended 31st March, 2022

Particulars	Note	AMOUNT IN INR('000s) 2021-22	AMOUNT IN INR('000s) 2020-21
I. Revenue from operations		-	-
II. Other Income		-	-
III. Total Income (I + II)		-	-
IV. Expenses:			
Purchase of stock in trade		-	-
Changes in Inventories of finished goods, stock in trade & WIP	10	-	-
Employee benefits expenses		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	11	11.16	7.86
Total expenses (IV)		11.16	7.86
V. Profit/(Loss) before exceptional items and tax (III-IV)		(11.16)	(7.86)
VI. Exceptional items		-	-
VII. Profit/(Loss) before tax (V - VI)		(11.16)	(7.86)
VIII. Tax expenses			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Short / (Excess) Provision		-	-
IX. Profit/(Loss) for the period from continuing operations (VII- VIII)		(11.16)	(7.86)
X. Profit/(Loss) for the period from discontinued operations		-	-
XI. Tax expenses of discontinued operations		-	-
XII. Profit/(Loss) after tax for the period from discontinued operations (X-XI)		-	-
XIII. Profit/(Loss) for the period		(11.16)	(7.86)
XIV. Other comprehensive income			
A) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV. Total Comprehensive income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other comprehensive income for the period)		(11.16)	(7.86)
XII Earnings per equity share: (Amount in INR)	12		
(1) Basic		(1.12)	(0.79)
(2) Diluted		(1.12)	(0.79)

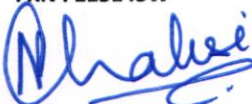
Summary of significant accounting policies

01 to 28

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For D J N V & Co.
Chartered Accountants
FRN : 115145W



Nirav R. Choksi
Partner
M. No. 112249
UDIN : 22112249AKEYYZ4333
Place : Ahmedabad
Date : 30th May, 2022



For & On Behalf of Board Of Directors

Bhargav R. Patel
Director
DIN - 09050887



Kalpesh N. Patel
Director
DIN - 07080078



Unjha Psyllium Private Limited
Statement of changes in equity
For the period ended March 31, 2022

A Equity Share Capital:

Amount in INR('000s)

Particulars	Note No	As at	As at
		31-Mar-2022	31-Mar-2021
Balance at the beginning of the reporting period	05	100.00	100.00
Changes in Equity Share Capital due to prior period errors		-	-
Restated balance at the beginning of the current reporting period		100.00	100.00
Changes in equity share capital during the current year		-	-
Balance at the end of the year		100.00	100.00

B Other Equity:

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves & Surplus		Other Comprehensive Income	Money received against share warrants	Total
			Securities premium reserves	Retained earnings			
Balance as at April 01, 2020	-	-	-	(136.58)	-	-	(136.58)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	(136.58)	-	-	(136.58)
Profit/(Loss) for the period	-	-	-	(7.86)	-	-	(7.86)
Reclassification of OCI into Retained earning	-	-	-	-	-	-	-
Other comprehensive income for the year	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	(7.86)	-	-	(7.86)
Balance as at March 31, 2021	-	-	-	(144.44)	-	-	(144.44)



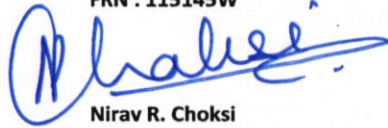
Balance as at April 01, 2021	-	-	-	(144.44)	-	-	(144.44)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	(144.44)	-	-	(144.44)
Profit/(Loss) for the period	-	-	-	(11.16)	-	-	(11.16)
Reclassification of OCI into Retained earning	-	-	-	-	-	-	-
Other comprehensive income for the year	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	(11.16)	-	-	(11.16)
Balance as at March 31, 2022	-	-	-	(155.60)	-	-	(155.60)

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For D J N V & Co.
Chartered Accountants
FRN : 115145W



Nirav R. Choksi
Partner
M. No. 112249
UDIN : 22112249AKEYYZ4333
Place : Ahmedabad
Date : 30th May, 2022



For & On Behalf of Board Of Directors

Bhargav R. Patel
Director
DIN - 09050887



Kalpesh N. Patel
Director
DIN - 07080078



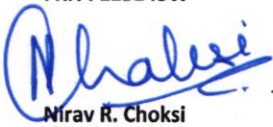
Unjha Psyllium Private Limited

Cash Flow Statement for the Year 31st March, 2022

PARTICULARS	AMOUNT IN INR('000s) 31-Mar-2022	AMOUNT IN INR('000s) 31-Mar-2021
Cash flow from operating activities:		
Net profit before tax as per statement of profit and loss	(11.16)	(7.86)
Adjusted For:		
Interest & finance costs	-	-
Operating cash flow before working capital changes	(11.16)	(7.86)
Adjusted For:		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in Trade Receivables	-	-
Increase/ (decrease) in Other Current Assets	-	-
Increase/ (decrease) in Trade Payables	-	-
Increase/ (decrease) in Other Current Liabilities	(10.00)	(6.80)
Increase/ (decrease) in Short Term Provisions	-	-
Cash generated from / (used in) operations	(21.16)	(14.66)
Income taxes paid	-	-
Net cash generated from/ (used in) operating activities [A]	(21.16)	(14.66)
Cash flow from investing activities:		
Investment in Security Deposits of VAT & CST	-	-
Net cash flow from/(used) in investing activities [B]	-	-
Cash flow from financing activities:		
Proceeds from Long-term borrowing	10.00	-
Proceeds from Short-term borrowing	-	-
Proceeds from Loans and Advances	-	-
Proceeds from Issue of Shares	-	-
Interest & finance costs	-	-
Net cash flow from/(used in) financing activities [C]	10.00	-
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(11.16)	(14.66)
Cash & cash equivalents as at beginning of the year	29.41	44.07
Cash & cash equivalents as at end of the year [Refer Note No.03]	18.26	29.41

Particulars	AMOUNT IN INR('000s) 31-Mar-22	AMOUNT IN INR('000s) 31-Mar-21
Cash and Cash equivalent comprises of:		
Cash on hand	2.27	7.53
Bank Balances:		
In current account	15.99	21.89
Cash & cash equivalents as at end of the year	18.26	29.41

For D J N V & Co.
Chartered Accountants
FRN : 115145W


Nirav R. Choksi

Partner
M. No. 112249
UDIN : 22112249AKEYYZ4333
Place : Ahmedabad
Date : 30th May, 2022



For & On Behalf of Board Of Directors

Bhargav R. Patel
Director
DIN - 09050887



Kalpesh N. Patel
Director
DIN - 07080078



Unjha Psyllium Private Limited

Notes:

A. General Information:

Unjha Psyllium Private Limited (CIN U15510GJ2015PTC082266) is incorporated under the Companies Act, 1956/2013 with its registered office at 202, Sampada, Behind Tulsi Complex, Near Mithakhali Six Road, Navarangpura, Ahmedabad - 380009.

The Company is engaged in the business of trading and manufacturing of spices.

The financial statements for the year ended on 31st March, 2022 are approved by the Board of Directors and authorised for issue on 30th May, 2022.

B. Significant Accounting Policies

1. Basis of Accounting Policy

The financials statements have been prepared in conformity of the Companies (Indian Accounting Standards) Rules, 2015 issued by MCA vide notification dated 16th February, 2015 and subsequent changes in the said regards and in compliance with the requirements of Division II of Schedule III of the Companies Act, 2013.

The financial statements are prepared on accrual basis. The financial statements are presented in Indian rupees rounded off to the nearest rupee.

2. Basis of Preparation and Presentation

The preparation of financial statements in conformity with IND AS requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent 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.

3. Property, Plant & Equipement

There is no fixed assets in the block of assets of the company.

4. Depreciation

There is no fixed assets in the block of assets of the company.

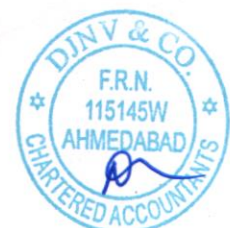
5. Inventories

Inventories are valued in comformity of **IND AS 2** as under,

Finished Goods / Work In Progress: At lower of the cost or net realizable value

Raw Materials: The management of the company has of opinion that the finished goods of the company will be able to sale at a price which is more than its cost of production hence the inventories of raw materials has been valued at cost only, if any.

Inventories are taken as valued and certified by the management of the company.



The inventories has been valued by following the Weighted Average Cost method, the said policy has been consistently followed by the company in the financial statements prepared in cosideration of GAAP of accounting since last financial statements.

6. Revenue Recognition

The revenue from sales of goods in an ordinary course of business have been recognized in conformity with the IND AS 115 and by following the fundamental principle of accounting viz. accrual basis, going concern and consistency.

7. Provision for Current Tax and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961 and in corformity of IND AS 12.

Deferred tax resulting from "temporary difference" between account base and tax base is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date, if any.

8. Provisions, Contingent Liabilities and Contingent Assets

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates, if any.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote, if any.

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



Unjha Psyllium Private Limited

02 Inventories:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Finished Goods	453.25	453.25
TOTAL Rs :	453.25	453.25

03 Cash & cash equivalents:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Cash on hand	2.27	7.53
Balance with Banks	15.99	21.89
TOTAL Rs :	18.26	29.41

Sub Note:

Cash Balance is verified against physical cash available as on 31st March, 2022 with the Company.

04 Other current assets:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Receivable from Government (Unsecured, Considered good)		
GST Receivable	0.90	0.90
TOTAL Rs :	0.90	0.90

05 Equity share capital:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Authorized :		
Equity shares 10,000 of Rs.10 Each	100	100
Issued, Subscribed and Paid up :		
Equity shares 10,000 of Rs.10 Each	100	100
TOTAL Rs :	100	100

5.1 Shareholding of Promoters:

Shares held by promoters at the end of the year (31-Mar-22)				% Change during the year
Sr. No.	Promoter Name	No. of Shares	% of Total Shares	
1	Mangalam Seeds Limited	10,000	100.00%	-

Shares held by promoters at the end of the year (31-Mar-21)				% Change during the year
Sr. No.	Promoter Name	No. of Shares	% of Total Shares	
1	Mangalam Seeds Limited	10,000	100.00%	-

5.2 The Details of Shareholder holding more than 5% Shares

Name Of Shareholder	As At 31-03-2022		As At 31-03-2020	
	No. Of Shares	% Held	No. Of Shares	% Held
Mangalam Seeds Ltd	10,000	100.00%	10,000	100.00%
	10,000	100.00%	10,000	100.00%

M/s. Unjha Psyllium Private Limited is "Wholly Owned Subsidiary" of M/s. Mangalam Seeds Limited.



5.3 The Reconciliation of No. of shares outstanding is set out below:

Particulars	As At 31-03-2022		As At 31-03-2020	
	No.	Amount in INR('000s)	No.	Amount in INR('000s)
Equity Shares at the beginning of the year	10,000	100.00	10,000	100.00
Add: Shares issued	-	-	-	-
Equity Shares at the end of the year	10,000	100.00	10,000	100.00

Equity Shares

The company has only one class of Equity having a par value Rs 10.00 per share. Each Shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in the case of Interim Dividend, if any.

In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

06 Other equity:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Retained Earnings		
Opening Balance	(144.44)	(136.58)
Add: Profit for the year	(11.16)	(7.86)
Less: Adjustments	-	-
Closing Balance	(155.60)	(144.44)
TOTAL Rs :	(155.60)	(144.44)

Retained Earnings: Retained earnings are the profits/(losses) that the Company has earned till date less any transfers to general reserve, dividends, utilisations or other distributions paid to shareholders.

07 Borrowings:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Unsecured Loans from Related Parties		
Loan from Directors (Refer Sub Note:1)	10.00	-
Unsecured Loans from other parties		
Loan from Outsider (Refer Sub Note:2)	40.00	40.00
TOTAL Rs :	50.00	40.00

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments(In Rs.)	No of Installment
Pravin M. Patel	No Security	Interest free	Nil	Nil
Kalpesh N. Patel	No Security	Interest free	Nil	Nil

Sub Note:1

The Company has availed an interest free loan of Rs. 10,000/- as on 31st March, 2022 from Director. The repayment terms has not been decided yet.

Sub Note:2

The Company has availed an interest free loan of Rs. 40,000/- as on 31st March, 2022 from Previous Director. The repayment terms has not been decided yet.

08 Financial liabilities - Trade Payables:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	453.25	453.25
TOTAL Rs :	453.25	453.25

Sub Note:

Trade Payables as on 31st March, 2022 have been taken on the basis of Certification by the Management.



Particulars	Outstanding for the following periods from due date of payment				As At 31-03-2022
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	453.25	453.25
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Particulars	Outstanding for the following periods from due date of payment				As At 31-03-2021
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	453.25	453.25
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

09 Other financial Liabilities:

Particulars	As At 31-03-2022	As At 31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Creditors for Expenses	4.80	19.80
Other Payables	19.95	14.95
TOTAL Rs :	24.75	34.75

10 Changes in Inventories of finished goods, stock in trade & WIP:

Particulars	For the year 2021-22	For the year 2020-21
	Amount in INR('000s)	Amount in INR('000s)
Inventory at the end of the year		
Finished Goods	453.25	453.25
Inventory at the beginning of the year		
Finished Goods	453.25	453.25
(Increase)/Decrease in Inventories		
Finished Goods	-	-
TOTAL Rs :	-	-

11 Other Expenses:

Particulars	For the year 2021-22	For the year 2020-21
	Amount in INR('000s)	Amount in INR('000s)
GST Late Fees Expenses	-	2.86
Legal & Professional Expenses	5.90	5.00
Professional Tax Expenses	5.26	-
TOTAL Rs :	11.16	7.86

12 Earning Per Share :

Particulars	For the year 2021-22	For the year 2020-21
	Amount in INR	Amount in INR
Basic Earning Per Share	(1.12)	(0.79)
Diluted Earning Per Share	(1.12)	(0.79)
Nominal Value Per Share	Rs. 10.00	Rs. 10.00



Earning Per share is calculated by dividing the Profit/(Loss) attributable to the Equity Shareholders by the weighted average number of Equity Shares outstanding during the year. The numbers used in calculating basic and diluted earning per Equity Share as stated below.

Particulars	For the year 2021-22	For the year 2020-21
	Amount in INR	Amount in INR
Profit / (Loss) after taxation	(11,158)	(7,860)
Net Profit / (Loss) attributable to Equity	(11,158)	(7,860)
Weighted Average Number of shares outstanding during the year	10,000	10,000

13 Dividend on Equity Share:

Particulars	For the year 2021-22	For the year 2020-21
	Amount in INR	Amount in INR
Final Dividend Rs. NIL per share for FY 2021-22 (Rs. NIL for FY 2020-21)	-	-
Interim Dividend Rs. NIL per share for FY 2021-22 (Rs. NIL for FY 2020-21)	-	-

14 Financial Instruments and Risk Review

i) Capital Management

The Company's capital management objectives are:-

Debt to Equity Ratio is as follows:

Particulars	As At 31-03-2022	As at 31-03-2021
	Net Debts (A)*	50.00
Equity (B)**	(55.60)	(44.44)
Debt/Equity Ratio (A/B)	(0.90)	(0.90)

* Net Debts includes Non-Current borrowings, Current borrowings, Current Maturities of non current borrowing net off Current Investment and cash and cash equivalent

** Equity Include Paid up Share Capital and Other Equity.

ii) Credit Risk

Credit risk is the risk of financial loss arising from counter-party failure to repay or service debt according to contractual terms or obligations. Credit risk encompasses both, the direct risk of default and the risk of deterioration of credit worthiness as well as concentration of risks. Credit risk is controlled by analyzing credit limit and creditworthiness of customers on a continuous basis to whom the credit has been granted offer necessary approvals for credit.

Financial instruments that are subject to concentration of credit risk principally consists of trade receivable, investments and

Exposure to Credit Risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk is as under, being the total of the carrying amount of balances with trade receivables.

As on	Amount in INR ('000s)
31-Mar-22	18.26
31-Mar-21	29.41

Trade Receivables

Ind AS requires expected credit losses to be measured through a loss allowance. The Company assesses at each date of financial statement whether a financial asset or group of financial assets is impaired. The Company recognizes lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to 12 months expected credit losses or at an amount equal to the life time expected credit losses, if the credit risk on the financial asset has increased significantly since initial recognition. Before acceding any new customer, the Company uses an external/internal credit scoring system to assess potential customer's credit quality and defines credit limits by customer. Limits and scoring attributed to customer are reviewed periodic basis.



iii) **Liquidity Risk**

a) **Liquidity risk management**

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this management considers both normal and stressed conditions.

The Company maintained a cautious liquidity strategy with a positive cash balance throughout the year ended 31st March, 2021 and 31st March, 2020. Cash flow from operating activities provides the funds to service the financial liabilities on a day-to-day basis.

The Company regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs. Any short term surplus cash generated over and above the amount required for working capital management and other operational requirements is retained as cash and cash equivalents (to the extent required) and any excess is invested in highly marketable debt investments with appropriate maturities to optimise the cash returns on investments while ensuring sufficient liquidity to meet its liabilities.

b) **Maturities of financial liabilities**

The following table shows the maturity analysis of the Company's financial liabilities based on contractually agreed undiscounted cash flows along with its carrying value as at the Balance Sheet date.

Particulars	AMOUNT IN		AMOUNT IN	
	INR('000s)		INR('000s)	
	31-Mar-2022		31-Mar-2021	
	< 1 Year	> 1 Year	< 1 Year	> 1 Year
Financial liabilities				
(i) Trade Payable	453.25	-	453.25	-
(ii) Working Capital Demand Loan	-	-	-	-
(iii) Term Loan	-	50.00	-	40.00
Total	453.25	50.00	453.25	40.00

iv) **Market Risk**

Market risk is risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market prices. Such changes in the value of financial instruments may result from changes in the foreign currency exchange rate, interest rate, credit, liquidity and other market changes.

15 The company has dispatched letter to vendor to ascertain their status under the Micro, Small and Medium Enterprises Development Act, 2006. Based upon the confirmations received from the parties, they are classified accordingly, rest of the parties other than MSMEs.

16 Outstanding balances of Creditors and Debtors are subject to confirmations / reconciliation.

17 As informed to us, the Contingent Liability is NIL

18 Previous year's figures have been regrouped and rearranged wherever necessary.

19 **Related Party Disclosures:**

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

1) List of Related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
i)	Mangalam Seeds Limited	Holding Company
ii)	Kalpesh N. Patel	Director
ii)	Pravin M Patel	Previous Director
iii)	Bhargav R. Patel	Director

2) Transactions during the year with related parties:

Sr. No.	Name of the Related Party	Type of Relation	Nature of Transactions	Amount in INR('000s)	
				31-Mar-22	31-Mar-21
1	Mangalam Seeds Limited	Holding Company	Other financials liabilities	14.95	14.95
2	Pravin M. Patel	Previous Director	Long term borrowing	40.00	44.80
		Director	Other Current Payable	4.80	-
3	Kalpesh N. Patel	Director	Long term borrowing	10.00	10.00



20 Disclosures as required by the Micro, Small and Medium Enterprises Development Act, 2006 are as under:

Particulars	As At	As at
	31-03-2022	31-03-2021
	Amount in INR('000s)	Amount in INR('000s)
Principle amount due to suppliers registered under the MSMED Act and Remaining unpaid as at year end	-	-
Interest due to supplies registered under the MSMED Act and remaining unpaid as at year end	-	-
Principal amount paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest paid, other than under section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-
Interest paid, under section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year.	-	-
Interest due and payable towards suppliers registered under MSMED Act, for payments already made	-	-
Further Interest remaining due and payable for earlier years	-	-

The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

21 Segment Information:

a) The Company has only one business segment i.e., Sale of Seeds and there are no other reportable segments under Ind AS 108 "Operating Segments".

b) Geographical information

The Company operates in single principal geographical area i.e., India. Though the Company has operations across various geographies within India, the same are considered as a single operating segment considering the following factors

The nature of the products and production processes are similar and the methods used to distribute the products to the customers are the same.

c) In view of the above mentioned classification of business and geographical segments the particulars relating to Segment revenue and results, Segment assets and liabilities, Other segment information, revenue from major products and services, geographical information are not furnished herewith.

22 Audit Fees:

Particulars	For the year	For the year
	2021-22	2020-21
	Amount in INR('000s)	Amount in INR('000s)
For Statutory Audit	5.00	5.00
Total	5.00	5.00

23 There is no proceedings has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

24 The Company has not been declared wilful defaulter by any bank or financial institutions or other ledner.

25 The Company does not have any transactions with the company strcuk off under the section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

26 There is no charges or satisfaction yet to be registered with ROC beyond the statutory period.

27 The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.

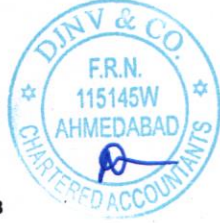


28 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

For D J N V & Co.
Chartered Accountants
FRN : 115145W



Nirav R. Choksi
Partner
M. No. 112249
UDIN : 22112249AKEYYZ4333
Place : Ahmedabad
Date : 30th May, 2022



For & On Behalf of Board Of Directors

Bhargav R. Patel
Director
DIN - 09050887



Kalpesh N. Patel
Director
DIN - 07080078



Unjha Psyllium Private Limited

Statement of significant ratios for the year ended

Particulars	Numerator/Denominator	31 March 2022	31 March 2021	Change In %
a) Current Ratio	<u>Current Assets</u> Current liabilities	0.99	0.99	(0.26)
b) Debt -Equity Ratio	<u>Debt</u> Equity	(0.90)	(0.90)	(0.09)
c) Debt-Service Coverage Ratio	<u>Earning available for debt service</u> Interest+Installment	-	-	-
d) Return on equity ratio	<u>Profit after tax</u> Networth	0.20	0.18	13.47
e) Inventory turnover Ratio	<u>Total turnover</u> Average Inventories	-	-	-
f) Trade receivable turnover ratio	<u>Total Turnover</u> Average Account Receivable	-	-	-
g) Trade payable turnover ratio	<u>Total Turnover</u> Average Account Payable	-	-	-
h) Net Capital turnover ratio	<u>Total Turnover</u> Net Working Capital	-	-	-
i) Net Profit Ratio	<u>Net Profit</u> Total Turnover	-	-	-
j) Return on Capital employed	<u>Net Profit</u> Capital Employed	1.99	1.77	12.58
k) Return on Investment	<u>Net Profit</u> Total Investment	-	-	-

