

SUN-GLOW COMMERCIAL LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	SUN - GLOW COMMERCIAL LIMITED	
Corporate identity number	L51109CT1999PLC013620	
Permanent account number of entity	AADCS8505L	
Address of registered office of company	45/46, MAHALAXMI CLOTH MARKET,PANDRI,RAIPUR,Chhattisgarh,INDIA,492001	
Type of industry	Commercial and Industrial	
Registration date	31/05/1999	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		1
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	04/09/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Direct Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

[400400] Disclosures - Directors report

Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]	
Company secretary qualification or observation or other remarks in secretarial audit report	Textual information (1) [See below]
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (2) [See below]

Details of directors signing board report [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Vijay Kumar Dhariwal	Nirbhay Dhariwal
Designation of director	Director	Director
Director identification number of director	01313244	01126196
Date of signing board report	04/09/2021	04/09/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	Textual information (4) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Board of the Company has decided/proposed to carry Rs. Nil to its reserves.
Disclosures relating to amount recommended to be paid as dividend	The Directors of your Company do not recommend any dividend for the financial year 2020-21 as it is decided to plough back the profit and utilizing it for the enhancement of the business.
Details regarding energy conservation	Textual information (5) [See below]
Details regarding technology absorption	Textual information (6) [See below]
Details regarding foreign exchange earnings and outgo	(c) Foreign Exchange Earnings/ Outgo: NIL
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (8) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (9) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	04/09/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (12) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (13) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (14) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (15) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (16) [See below]
Disclosure of change in nature of business [TextBlock]	Change in the Nature of the business /> /> There is no change in the nature of business of the Company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (17) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company is not having any subsidiary, joint venture and associates company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Y o u r Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) R u l e s , 2014.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	T h e r e a r e no significant or material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (19) [See below]
Number of meetings of board	8

Textual information (1)

Company secretary qualification or observation or other remarks in secretarial audit report

Auditor's Qualified Opinion 1. The Company has not yet appointed Whole Time Company Secretary pursuant to Section 203 of Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. 2. The Company has not carried out e-voting process pursuant to provisions of Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014. 3. The Quarterly Results of the Company has not been sent/ filed to the respective authorities as per the Listing Agreement. 4. The Company has not appointed Internal Auditor under section-138 of Companies Act 2013. 5. Company has not published a Public Notice for closure of Registrar of Members pursuant to Section 91 of the Companies Act, 2013 at the time of Annual General Meeting as well as Public Notice for e-voting under section 108 of Companies Act, 2013. 6. The Company has not complied the Listing Agreement during the year.

Textual information (2)

Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report

Directors' Comments Non appointment of Whole Time Company Secretary & Internal Auditor -Although the Company is Listed in Kanpur & Kolkata Stock Exchange, but the Company has no material activities either in financial term or in the area of Company law matters and therefore, appointment of Whole Time Company Secretary, Managing director, Whole-time Director, CFO, Internal Auditor would be extra burden on the financial position of the Company. Not carried out E-Voting process: - As the Company is having only 10 (Ten) Members, hence the Company has not conducted E-Voting and publication of Public Notice for Cost-effectiveness.

Textual information (3)

Disclosure in board of directors report explanatory [Text Block]

SUN-GLOW COMMERCIAL LIMITED
45/46, MAHALAXMI CLOTH MARKET, PANDRI , RAIPUR (C.G.)
CIN: L51109CT1999PLC013620 , Email: mmdco@hotmail.com

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2020-21

To,

The Members,

Your directors have pleasures in presenting their 22 nd Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31 st March, 2021.

Financial Highlight

During the year under review, performance of your Company is as under:
(Rupees)

	Year Ended	
	31/3/2021	31/3/2020
Total Turnover & Other Receipts	23,66,252.00	22,85,603.00
Profit before Interest, Depreciation	1,24,483.00	1,22,605.00
Less: Depreciation	0	0
Profit Before Tax	1,24,483.00	1,22,605.00
Less: Deferred Tax	0.00	670.00
Less: Current Tax	32,365.00	22,689.00
Net Profit after Tax	92,118.00	99,246.00
EPS basic and diluted	0.37	0.40

State of Company affairs and future outlook

During the year under review, the turnover of the Company is increased Rs. 23,66,252.00 as compared to previous year Rs. 22,85,603.00 in the previous year. Further the profit after depreciation & taxation of the Company has decreased to Rs. 92,118.00 as compared to Rs. 99,246.00 in the previous year. Your Directors are hopeful to achieve the desired profits by better utilization of resources in the coming year.

Dividend

The Directors of your Company do not recommend any dividend for the financial year 2020-21 as it is decided to plough back the profit and utilizing it for the enhancement of the business.

Change in the Nature of the business

There is no change in the nature of business of the Company.
Amount Transferred to Reserves

The Board of the Company has decided/proposed to carry Rs. Nil to its reserves.

Public Deposits:

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance

of Deposits) Rules, 2014.
Changes in Share Capital, if any

During the Financial Year 2020-21, there is no change in the Share Capital of the Company.

Extract of Annual Return

The extract of Annual Return, in format MGT -9, for the Financial Year 2020-21 has been enclosed with this report . (Appendix I)

Number of Board Meetings

During the Financial Year 2020-21, eight (8) meetings of the Board of Directors of the company were held on 10 th April 2020, 28 th May 2020, 24 th June 2020, 20 th July 2020, 08 th September 2020, 15 th October 2020, 08 th December 2020 and 25 th March 2021.

The intervening gap between any two meetings was not more than 120 days.

Committees of the Board

The Board has 2 (Two) Committees – the Audit Committee, Nomination and Remuneration Committee. All committees consist of majority of Independent Directors.

Material Changes Affecting the Financial Position of the Company

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of the report.

Human Resources

Your Company integrates industrial and organizational capabilities in a seamless manner through empowerment and by offering a challenging workplace, aimed towards realization of organizational goals.

Disclosure Under Sexual Harassment Act

There were no cases which required to be filed with the District Officer by the Internal Complaints Committee under this Act.

Board Evaluation

The Nomination and Remuneration Committee has defined the evaluation criteria for performance evaluation of the board, its committee and Individual Directors.

Pursuant to the provisions of the Companies Act, 2013 and Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a structured questionnaire was prepared after taking into consideration the various aspects of the Board functioning, composition of the Board and its committees, culture, execution and performance of specific duties, obligation and governance.

The performance evaluation of the Independent Directors was completed. The performance evaluation of Chairman and Non-Independent Directors was carried out by the Independent Directors. The Board of the Directors expressed their satisfaction over the evaluation process.

Corporate Governance Report

Since the Company is not required to comply with the Clause 49 of Listing Agreement as the company having paid up share capital of less than Rs. 3 Crores or having total net worth of less than Rs. 25 Crores.

Therefore, the separate Corporate Governance Report is not required to annex.

Risk Management

The Company has developed and implemented a risk management framework that includes identification of elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company. During the year there are no elements of risk found which in the opinion of the Board may threaten the existence of the Company.

Statutory Auditors

At the Annual General Meeting held on 30th September, 2019, M/s Omprakash S. Chaplot & Co., Chartered Accountants (Firm Registration No. 000127C), was appointed as statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2024. The requirement for the annual ratification of auditors' appointment at the AGM has been omitted pursuant to Companies (Amendment) Act, 2017 notified on May 7, 2018. Accordingly, M/s Omprakash S. Chaplot & Co., Chartered Accountants (Firm Registration No. 000127C) will continue as statutory auditors of the Company till the financial year 2023-24.

Auditor's Report

Auditor's report is enclosed along with Notes on Accounts are self explanatory and do not require our comment .

Secretarial Auditor

M/s. Anand Kumar Sahu & Associates, Practicing Company Secretaries, Raipur was appointed to conduct the secretarial audit of the Company for the financial year 2019-20, as required under Section 204 of the Companies Act, 2013 and Rules made thereunder. The Secretarial Audit Report for financial year 2020-21 forms part of the Annual Report as Annexure-2 to the Boards' report.

Auditor's Qualified Opinion

The Company has not yet appointed Whole Time Company Secretary pursuant to Section 203 of Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Company has not carried out e-voting process pursuant to provisions of Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014.

The Quarterly Results of the Company has not been sent/ filed to the respective authorities as per the Listing Agreement.

The Company has not appointed Internal Auditor under section-138 of Companies Act 2013.

Company has not published a Public Notice for closure of Registrar of Members pursuant to Section 91 of the Companies Act, 2013 at the time of Annual General Meeting as well as Public Notice for e-voting under section 108 of Companies Act, 2013.

The Company has not complied the Listing Agreement during the year.

Directors' Comments

Non appointment of Whole Time Company Secretary & Internal Auditor -Although the Company is Listed in Kanpur & Kolkata Stock Exchange, but the Company has no material activities either in financial term or in the area of Company law matters and therefore, appointment of Whole Time Company Secretary, Managing director, Whole-time Director, CFO, Internal Auditor would be extra burden on the financial position of the Company. Not carried out E-Voting process: - As the Company is having only 10 (Ten) Members, hence the Company has not conducted E-Voting and publication of Public Notice for Cost-effectiveness.

Particulars of Employees

During the period under review, no employee employed throughout the period or part of the period was in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Directors and Key Managerial Personnel

Board and Board composition as on date 04.09.2021

The Board consists of Directors, who are having wide and varied experience in different disciplines of corporate functioning. The Directors of the Company are:

Shri Mahendra Kumar Dhariwal – Director

Shri Prashant Kumar Dhariwal – Director

Shri Nirbhay Dhariwal – Director

Shri Vijay Kumar Dhariwal – Director

Shri Sushil Kumar Jain – Independent Director

Smt. Jayshree Jain – Independent Director

Director retiring by rotation

In terms of Section 152 of the Companies Act, 2013, Shri Nirbhay Dhariwal shall retire at the ensuing AGM and being eligible for re-appointment, offers himself for re-appointment.

Declaration By Independent Director

The Company has received declarations from all the Independent Directors of the Company, confirming that they meet with the criteria of independence as prescribed both under Section 149(6) of the Companies Act, 2013 and Regulation 16 (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Policy on Directors Appointment And Remuneration

The current policy is to have an appropriate mix of Executive and Independent Directors to maintain the independence on the Board, and separate its functions of governance and management. As on 31 st March 2018, the Board consists of 6 (six) directors with proper balance of Executive Directors, Non Executive Directors and Independent Directors. The Board periodically evaluates the need for change in its composition and size.

The policy of the Company on Director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director, remuneration and other matters provided under Sub-section (3) of Section 178 of the Companies Act, 2013 adopted by the Board. We affirm that the remuneration paid to the Directors is as per the terms laid out in the Nomination and Remuneration Policy of the Company.

Cost Auditors

The Company is not required to appoint Cost Auditor as per the provision of Section 148 of Companies Act, 2013.

Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013 and Rules made there under relating to Corporate Social Responsibility are not applicable to the Company.

Significant and Material Orders

There are no significant or material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's

operations in future.

Subsidiaries, Joint Ventures & Associate Companies:

The Company is not having any subsidiary, joint venture and associates company.

Particulars of Loans, Guarantees or Investments:

Loans Guarantees and Investments covered under Section 186 of the Companies Act, 2013 forms part of the Notes to the Financial Statements provided in this Annual Report.

Contracts or Arrangements with Related Parties

All related party transactions that were entered during the financial year were in the ordinary course of the business of the Company and were on arm's length basis. The Company has nothing to report in Form AOC-2, hence, the same is not annexed.

Internal Financial Control

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

in the preparation of the annual accounts for the financial year ended 31st March, 2021 the applicable accounting standards had been followed along with proper explanation relating to material departures;

the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2021 and of the profit /loss of the Company for that period;

the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

the directors had prepared the annual accounts on a going concern basis;

the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively;

the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

Conservation of Energy :

The Company has always been a forerunner in the conservation of energy and natural resources. All processes are designed for minimizing carbon foot prints and are being continuously upgraded. The steps have resulted in saving the energy and conserving the natural resources .

Technology Absorption:

Efforts made for technology absorption: Nil

Benefits derived: Nil

Expenditure on Research &Development, if any: Nil

Details of technology imported, if any: N.A.

Year of import: N.A.

Whether imported technology fully absorbed: N.A.

Areas where absorption of imported technology has not taken place, if any: N.A.

Foreign Exchange Earnings/ Outgo: NIL

Acknowledgment

The Board expresses its sincere gratitude to the shareholders, bankers, State and Central Government authorities and the valued customers for their continued support. The Board also wholeheartedly acknowledges and appreciates the dedicated efforts and commitment of all employees of the Company.

For and on behalf of the Board of Directors

Date: 04.09.2021 (Vijay Kumar Dhariwal) (Nirbhay Dhariwal)

Place: Raipur Director Director

DIN:01313244 DIN:01126196

Textual information (4)

Description of state of companies affair

During the year under review, the turnover of the Company is increased Rs. 23,66,252.00 as compared to previous year Rs. 22,85,603.00 in the previous year. Further the profit after depreciation & taxation of the Company has decreased to Rs. 92,118.00 as compared to Rs. 99,246.00 in the previous year. Your Directors are hopeful to achieve the desired profits by better utilization of resources in the coming year.

Textual information (5)

Details regarding energy conservation

(a) Conservation of Energy: The Company has always been a forerunner in the conservation of energy and natural resources. All processes are designed for minimizing carbon foot prints and are being continuously upgraded. The steps have resulted in saving the energy and conserving the natural resources.

Textual information (6)

Details regarding technology absorption

(b) Technology Absorption: Efforts made for technology absorption: Nil Benefits derived: Nil Expenditure on Research & Development, if any: Nil Details of technology imported, if any: N.A. Year of import: N.A. Whether imported technology fully absorbed: N.A. Areas where absorption of imported technology has not taken place, if any: N.A.

Textual information (7)

Disclosures in director's responsibility statement

33. Directors Responsibility Statement In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that: (a) in the preparation of the annual accounts for the financial year ended 31st March, 2021 the applicable accounting standards had been followed along with proper explanation relating to material departures; (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2021 and of the profit /loss of the Company for that period; (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) the directors had prepared the annual accounts on a going concern basis; (e) the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; (f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (8)

Details of material changes and commitment occurred during period affecting financial position of company

11. Material Changes Affecting the Financial Position of the Company There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of the report.

Textual information (9)

Particulars of loans guarantee investment under section 186 [Text Block]

Particulars of Loans, Guarantees or Investments:

Loans Guarantees and Investments covered under Section 186 of the Companies Act, 2013 forms part of the Notes to the Financial Statements provided in this Annual Report.

Textual information (10)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Contracts or Arrangements with Related Parties

All related party transactions that were entered during the financial year were in the ordinary course of the business of the Company and were on arm's length basis. The Company has nothing to report in Form AOC-2, hence, the same is not annexed.

Textual information (11)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Appendix I

FORM No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31.03.2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

REGISTRATION AND OTHER DETAILS:

CIN	L51109CT1999PLC013620
Registration Date :	21/05/2004
Name of the Company:	SUN-GLOW COMMERCIAL LIMITED
Category / Sub-Category of the Company:	PUBLIC COMPANY
Address of the Registered office and contact details:	45/46, MAHALAXMI CLOTH MARKET , PANDRI , RAIPUR (C.G.)
Whether listed company:	LISTED COMPANY
Name, Address and Contact details of Registrar and Transfer Agent, if any:	N.A.

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

S. No.	Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
1	-----NIL-----		

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S.NO	NAME AND ADDRESS OF THE COMPANY	CIN/GIN HOLDING/SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
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SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Category-wise Share Holding

Category of shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	% Change during the year
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	De-mat Physic-al Total			% of Total Shares	De-mat Phys-ical Total			% of Total Sha-res	
Promoters									
(1) Indian									
(a) Individual/ HUF	NIL	249000	249000	100	NIL	186000	186000	74.69	NIL
(b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(c) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(d) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(e) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(f) Any Other...	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub total (A)(1):-	NIL	249000	249000	100	NIL	186000	186000	74.69	NIL
(2) Foreign									
(a) NRIs-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(b) Other-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(c) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(d) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(e) Any Other...	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub total (A)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A)=(A)(1)+(A)(2)	NIL	249000	249000	100	NIL	186000	186000	74.69	NIL
B. Public Shareholding									
1. Institution									

(a) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(b) Banks/FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(c) Central Govt.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(d) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(e) Ventures Capital Fund	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(f) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(g) FIs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(h) Foreign Ventures Capital Fund	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(i) Other (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total (B) (1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non Institutions									
(a) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(b) Individuals									
(i) individual Shareholders holding nominal share capital upto Rs. 1 Lakh	NIL	NIL	NIL	NIL	NIL	63000	63000	25.31	NIL
(ii) individual Shareholders holding nominal share capital in excess of Rs. 1 Lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(c) others (HUF/Individual)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub Total (B) (2):-	NIL	NIL	NIL	NIL	NIL	63000	63000	25.31	NIL
Total public shareholding (B)= (B) (1) +(B) (2)	NIL	NIL	NIL	NIL	NIL	63000	63000	25.31	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	NIL	249000	249000	100	NIL	249000	249000	100	NIL

Shareholding of Promoters

S. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of Shares	% of total Shares of the company	% of shares Pledged/encumbered to total shares	No. of Shares	% of total shares of the company	% of Shares Pledged/encumbered to total shares	% change in shareholding during the year
1	Mahendra Kumar Dhariwal	35000	14.05	NIL	27000	10.84	NIL	NIL
2	Smt. Kamla Devi Dhariwal	23000	9.23	NIL	17125	6.88	NIL	NIL
3	Nirbhay Dhariwal	23000	9.23	NIL	17125	6.87	NIL	NIL
4	Abhishek Dhariwal	22000	8.84	NIL	16125	6.47	NIL	NIL
5	Smt. Narmata Dhariwal	22000	8.84	NIL	16125	6.47	NIL	NIL
6	Vijay Kumar Dhariwal	34000	13.65	NIL	26000	10.44	NIL	NIL
7	Smt. Lalita Devi Dhariwal	22000	8.84	NIL	16125	6.47	NIL	NIL
8	Prasant Dhariwal	23000	9.24	NIL	17125	6.87	NIL	NIL
9	Smt. Urvashi Dhariwal	22000	8.84	NIL	16125	6.47	NIL	NIL
10	Mohit Dhariwal	23000	9.24	NIL	17125	6.87	NIL	NIL
	Total	249000	100	NIL	186000	74.65	NIL	NIL

Change in Promoters' Shareholding (Please specify, if there is no change)

S.No	Shareholding at the beginning of the year	Cumulative shareholding during the year
------	---	---

01 Mahendra Kumar Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	35000	14.05	27000	10.84
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 8000 shares on 10.04.2020			
At the End of the Year	27000	10.84	27000	10.84
02 Smt. Kamla Devi Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	23000	9.23	17125	6.88
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	17125	6.88	17125	6.88
03 Nirbhay Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	23000	9.23	17125	6.87
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	17125	6.87	17125	6.87
04 Abhishek Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	22000	8.84	16125	6.47
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	16125	6.47	16125	6.47

	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
05 Smt. Narmata Dhariwal				
At the beginning of the year	22000	8.84	16125	6.47
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	16125	6.47	16125	6.47
06 Vijay Kumar Dhariwal				
At the beginning of the year	34000	13.65	26000	10.44
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 8000 shares on 10.04.2020			
At the End of the Year	26000	10.44	26000	10.44
07 Smt. Lalita Devi Dhariwal				
At the beginning of the year	22000	8.84	16125	6.47
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	16125	6.47	16125	6.47
08 Prasant Dhariwal				
At the beginning of the year	23000	9.24	17125	6.87
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	17125	6.87	17125	6.87
		% of total		% of total

09 Smt. Urvashi Dhariwal	No. of Shares	Shares of the company	No. of Shares	Shares of the company
At the beginning of the year	22000	8.84	16125	6.47
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	16125	6.47	16125	6.47
10 Mohit Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	23000	9.24	17125	6.87
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reason for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
At the End of the Year	17125	6.87	17125	6.87

Shareholding pattern of top 10 Shareholders (other than Directors, Promoters & Holders of GDRs & ADRs).

S.No	Shareholding at the beginning of the year	Cumulative shareholding during the year			
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
01 Dilip Jain		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year		--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):		8000 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)		8000	3.21	8000	3.21
02 Suresh Kumar Sahu		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year		--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer		5875 shares on		--	--

/bonus/sweat equity etc.):	10.04.2020			
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
03 Shreyansh Kochar Jain	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
04 Basant Jain	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
05 Dilip Jain (HUF)	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
06 Shreyansh Jain	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	8000 shares on 10.04.2020		--	--

At the End of the Year (or on the date of separation, if separated during the year)	8000	3.21	8000	3.21
07 Basant Jain (HUF)	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
08 Paras Chand Jain (HUF)	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
09 Beena Jain	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)	5875	2.35	5875	2.35
10 Mannu Lal Sahu	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
At the beginning of the year	--	--	--	--
Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	5875 shares on 10.04.2020		--	--
At the End of the Year (or on the date of separation, if separated during the year)				

during the year)	5875	2.35	5875	2.35
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Shareholding of Directors & Key Managerial Personnel

S. No.	Shareholding at the beginning of the year	Cumulative shareholding during the year			
01	Mahendra Kumar Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year	35000	14.05	27000	10.84
	Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	Transfer 8000 shares on 10.04.2020			
	At the End of the Year	27000	10.84	27000	10.84
02	Prashant Kumar Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year	23000	9.24	17125	6.87
	Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
	At the End of the Year	17125	6.87	17125	6.87
03	Nirbhay Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year	23000	9.23	17125	6.87
	Date wise Increase/Decrease in Shareholding during the year specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	Transfer 5875 shares on 10.04.2020			
	At the End of the Year	17125	6.87	17125	6.87
04	Vijay Kumar Dhariwal	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year	34000	13.65	26000	10.44
	Date wise Increase/Decrease in Shareholding during the year	Transfer 8000			

specifying the reason for increase /decrease(e.g. allotment /transfer /bonus/sweat equity etc.):	shares on 10.04.2020				
At the End of the Year	26000	10.44	26000	10.44	

INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the Financial Year				
(i) Principal Amount	--	1,40,62,840.00	Nil	1,40,62,840.00
(ii) Interest due but not paid	--	--	--	--
(iii) Interest accrued but not due	--	--	--	--
Total (i + ii + iii)	--	1,40,62,840.00	Nil	1,40,62,840.00
Change in Indebtedness during the Financial Year				
Addition	----	3,84,698.00	Nil	3,84,698.00
Reduction	----	--	---	---
Net Change	----	3,84,698.00	Nil	3,84,698.00
Indebtedness at the end of the Financial Year				
(i) Principal Amount	--	1,44,47,538.00	Nil	1,44,47,538.00
(ii) Interest due but not paid	--	--	--	--
(iii) Interest accrued but not due	--	--	--	--
Total (i + ii + iii)	--	1,44,47,538.00	Nil	1,44,47,538.00

REMUNERATION OF DIRECTORS & KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-Time Directors and/or Managers

S.No	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
			-- -- -- --
	Gross Salary		
1.	Salary as per provisions contained in section 17(1) of Income-tax Act, 1961		NIL NIL NIL NIL NIL
	Value of perquisites u/s 17(2) of Income-tax Act, 1961		
	Profits in lieu of salary 17(3) of Income-tax Act, 1961		
2.	Stock Option		NIL NIL NIL NIL NIL

3. Sweat Equity	NIL	NIL	NIL	NIL	NIL
Commission					
4. as % of profit others, specify	NIL	NIL	NIL	NIL	NIL
5. Others, please specify	NIL	NIL	NIL	NIL	NIL
Total (A)	NIL	NIL	NIL	NIL	NIL
Ceiling as per the Act					

Remuneration to other directors:

S.No	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
			-- -- -- --
3.	Independent Directors Fee for attending board committee meetings Commission Others, please specify		
	Total (1)		
4.	Other Non-Executive Directors Fee for attending board committee meetings Commission Others, please specify		
	Total (2)		
	Total (B)= (1+2)		
	Total Managerial Remuneration		
	Overall Ceiling as per the Act		

Remuneration to Key Managerial Personnel other than MD/Manager/WTD

S.No	Particulars of Remuneration	Key Managerial Personnel
		CEO Company Secretary CFO Total

Gross Salary
1. Salary as per provisions contained in section 17(1) of Income-tax Act, 1961
Value of perquisites u/s 17(2) of Income-tax Act, 1961
Profits in lieu of salary 17(3) of Income-tax Act, 1961
2. Stock Option
3. Sweat Equity
Commission
4. as % of profit
others, specify
5. Others, please specify
Total

PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Section of the Companies Act	Type	Brief Description	Details of Penalty/Punishment Compounding fees imposed	Authority [RD/NCLT/COURT]	Appeal made, if any (give details)
A. COMPANY					
	Penalty				
	Punishment				
	Compounding				
B. DIRECTORS					
	Penalty				
	Punishment				
	Compounding				
C. OTHER OFFICERS IN DEFAULT					
	Penalty				

Punishment

Compounding

For and on behalf of the Board of Directors

Date: 04.09.2021 (Vijay Kumar Dhariwal) (Nirbhay Dhariwal)
Place: Raipur Director Director
DIN:01313244 DIN:01126196

Textual information (12)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

Declaration By Independent Director

The Company has received declarations from all the Independent Directors of the Company, confirming that they meet with the criteria of independence as prescribed both under Section 149(6) of the Companies Act, 2013 and Regulation 16 (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Textual information (13)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

Policy on Directors Appointment And Remuneration

The current policy is to have an appropriate mix of Executive and Independent Directors to maintain the independence on the Board, and separate its functions of governance and management. As on 31 st March 2018, the Board consists of 6 (six) directors with proper balance of Executive Directors, Non Executive Directors and Independent Directors. The Board periodically evaluates the need for change in its composition and size.

The policy of the Company on Director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director, remuneration and other matters provided under Sub-section (3) of Section 178 of the Companies Act, 2013 adopted by the Board. We affirm that the remuneration paid to the Directors is as per the terms laid out in the Nomination and Remuneration Policy of the Company.

Textual information (14)

Disclosure of statement on development and implementation of risk management policy [Text Block]

Risk Management

The Company has developed and implemented a risk management framework that includes identification of elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company. During the year there are no elements of risk found which in the opinion of the Board may threaten the existence of the Company.

Textual information (15)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

Corporate Governance Report

Since the Company is not required to comply with the Clause 49 of Listing Agreement as the company having paid up share capital of less than Rs. 3 Crores or having total net worth of less than Rs. 25 Crores.

Therefore, the separate Corporate Governance Report is not required to annex.

Textual information (16)

Disclosure of financial summary or highlights [Text Block]

Financial Highlight

During the year under review, performance of your Company is as under:
(Rupees)

	Year Ended	
	31/3/2021	31/3/2020
Total Turnover & Other Receipts	23,66,252.00	22,85,603.00
Profit before Interest, Depreciation	1,24,483.00	1,22,605.00
Less: Depreciation	0	0
Profit Before Tax	1,24,483.00	1,22,605.00
Less: Deferred Tax	0.00	670.00
Less: Current Tax	32,365.00	22,689.00
Net Profit after Tax	92,118.00	99,246.00
EPS basic and diluted	0.37	0.40

Textual information (17)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

In terms of Section 152 of the Companies Act, 2013, Shri Nirbhay Dhariwal shall retire at the ensuing AGM and being eligible for re-appointment, offers himself for re-appointment.

Textual information (18)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

Textual information (19)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

During the period under review, no employee employed throughout the period or part of the period was in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Omprakash S.Chaplot& Co.
Name of auditor signing report	Prakash Chand Jain
Firms registration number of audit firm	000127C
Membership number of auditor	079857
Address of auditors	SUKH SAMRIDHI, NEAR KUNDAN PALACE, POLICE GROUND ROAD, BYRON BAZAR, RAIPUR (C.G.) 492001
Permanent account number of auditor or auditor's firm	AABFO0980E
SRN of form ADT-1	R04738266
Date of signing audit report by auditors	04/09/2021
Date of signing of balance sheet by auditors	04/09/2021

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (20) [See below]
Disclosure in auditors report relating to inventories	ii. As explained to us, no inventories exist as on the Balance Sheet date.
Disclosure in auditors report relating to loans	iii. The company has not granted loans to any parties covered in the register maintained under section 189 of the Companies Act, 2013
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
Disclosure in auditors report relating to deposits accepted	v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
Disclosure in auditors report relating to maintenance of cost records	Textual information (21) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (22) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (23) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (24) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (25) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (26) [See below]
Disclosure in auditors report relating to Nidhi Company	xii. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company
Disclosure in auditors report relating to transactions with related parties	Textual information (27) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	xv. The company has not entered into non-cash transactions with directors or persons connected with him.

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
---	---

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (28) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (20)

Disclosure in auditors report relating to fixed assets

i. (a)The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets. (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification. (c)The title deeds of immovable properties are held in the name of the company.

Textual information (21)

Disclosure in auditors report relating to maintenance of cost records

vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148of the Companies Act, 2013.

Textual information (22)

Disclosure in auditors report relating to statutory dues [Text Block]

According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax,cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

Textual information (23)

Disclosure in auditors report relating to default in repayment of financial dues

viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

Textual information (24)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

Textual information (25)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

Textual information (26)

Disclosure in auditors report relating to managerial remuneration

xi. According to the information and explanations given to us, the company has not paid or provided for any managerial remuneration, hence, Provisions of clause 3(xi) of the order are not applicable to the company.

Textual information (27)

Disclosure in auditors report relating to transactions with related parties

xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

Textual information (28)

Disclosure in auditor's report explanatory [Text Block]

OMPRAKASH S.CHAPLOT & CO.
CHARTERED ACCOUNTANTS
SUKH SAMRIDHI, NEAR KUNDAN PALACE, POLICE GROUND ROAD, BYRON BAZAR, RAIPUR (C.G.) 492001
PH. NO. 0771-4089892& 4089896

Independent Auditor's Report

To,
The Members of Sunglow Commercial Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of SUN-GLOW COMMERCIAL LIMITED (The Company) CIN : L51109CT1999PLC013620("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations give to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and its Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditor's report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial Position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Act, Read with Rule 7 of the Companies (Accounts) Rule, 2014. This responsibility also Includes Maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable financial controls, that were and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the Board 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 the Board 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 the Board, 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 REQUIRMENTS

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. 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 profit and Loss Statement, and the cash Flow statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting standards specified statements comply with the Accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the bases of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of section 164(2) of the Act.
 - (f) With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure B.
- (g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- (h) With respect to the other matters to be included in the auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have Pending Litigations which would impact its financial position.
- (ii) The Company is not required to make any provision under any law or accounting standards, as the company does not have long-term contracts including derivative contracts.
- (iii) The company is not required to transfer any amount to the Investor Education and Protection Fund.

For, Omprakash S.Chaplot & Co.
Chartered Accountants
FRN No.. 000127C

Prakash Chand Jain
Partner
M. No. 079857
Place: Raipur
Date: 04/09/2021
UDIN: 21079857AAAACP8814

Annexure A to the Auditor's Report

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(a) The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets .

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) The title deeds of immovable properties are held in the name of the company .

As explained to us, no inventories exist as on the Balance Sheet date.

The company has not granted loans to any parties covered in the register maintained under section 189 of the Companies Act, 2013

In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.

As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

According to the information and explanations given to us, the company has not paid or provided for any managerial remuneration, hence, Provisions of clause 3(xi) of the order are not applicable to the company.

The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

The company has not entered into non-cash transactions with directors or persons connected with him.

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For, Omprakash S.Chaplot & Co.
Chartered Accountants
FRN No.. 000127C

Prakash Chand Jain
Partner
M. No. 079857
Place: Raipur

Date: 04/09/2021
UDIN: 21079857AAAACP8814

Annexure B to the Auditors' Report

Report on the internal Financial Controls under Clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 ('the Act')
We have audited the internal financial controls over financial reporting of SUN-GLOW COMMERCIAL LIMITED (The Company) CIN: L51109CT1999PLC013620 ('the Company') as of 31 March 2021 in conjunction with our audit of financial statements of the company for the year ended on that date.

Management's Responsibility for internal Financial Controls

The company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on Audit of internal financial controls over financial reporting issued by the institute of chartered accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our Audit. We conducted our audit in accordance with the guidance note on audit of internal financial controls over financial reporting (the 'guidance note') and the standards on auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and, both issued by the institute of chartered accountants of India. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting including those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with authorization of the management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error of fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, Omprakash S.Chaplot & Co.
Chartered Accountants
FRN No.. 000127C

Prakash Chand Jain
Partner
M. No. 079857

Place: Raipur
 Date: 04/09/2021
 UDIN: 21079857AAAACP8814

[400500] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	1
	01/04/2020 to 31/03/2021
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	Anand Kumar Sahu & Associates
Name of secretarial auditor signing report	Anand Sahu
Membership number of secretarial auditor	7670
Certificate of practice number of secretarial auditor	6023
Address of secretarial auditors	"BHARAT-BHAWAN" B-11, Sector 2,
Permanent account number of secretarial auditor or secretarial auditors firm	ATRPS3901Q
Date of signing secretarial audit report	04/09/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (29) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	Yes
Secretarial qualifications or observations or other remarks in secretarial audit report	Textual information (30) [See below]

Textual information (29)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2021

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Sun-Glow Commercial Limited
CIN: L51109CT1999PLC013620
45/46, Mahalaxmi Cloth Market,
Pandri, Raipur (C.G.) 492001

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Sun-Glow Commercial Limited (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March 2021 ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minutes' books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2021 according to the provisions of:

The Companies Act, 2013 (the Act) and the Rules made thereunder;

The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder; (Not applicable to the Company during the Audit Period);

the provisions of the Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder is not complied till now;

(iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (Not applicable during the Audit Period);

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (Not applicable to the Company during the Audit Period);

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (Not applicable to the Company during the Audit Period);

The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 (Not applicable to the Company during the Audit Period);

The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 (Not applicable to the Company during the Audit Period);

The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, regarding the Companies Act and dealing with Client; (Not applicable since Company has maintained its securities in physical form);

The Securities and Exchange Board of India (Buyback of Securities) Regulations (Not applicable to the Company during the Audit Period);

vi) On the basis of information provided to us, there are no specific laws applicable to the Company
I have also examined compliance with the applicable clauses of the following:

Secretarial Standards issued by The Institute of Company Secretaries of India;

The Listing Agreements entered into by the Company with Stock Exchange.

In my opinion and according to the examinations carried out by me and explanation furnished and representation made to me by the Company, its officers and agents, I report that the Company has, during the Audit Period under review, Complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc. as mentioned above subject to the following observations and qualifications:-

The Company has not yet appointed Whole Time Company Secretary pursuant to Section 203 of Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Company has not carried out e-voting process pursuant to provisions of Companies Act, 2013 read with Companies (Management and

Administration) Rules, 2014.

The Quarterly Results of the Company has not been sent/ filed to the respective authorities as per the Listing Agreement.

The Company has not appointed Internal Auditor under section-138 of Companies Act 2013.

Company has not published a Public Notice for closure of Registrar of Members pursuant to Section 91 of the Companies Act, 2013 at the time of Annual General Meeting as well as Public Notice for e-voting under section 108 of Companies Act, 2013.

The Company has not complied the Listing Agreement during the year.

I further report that based on the information provided by the Company its officers and authorized representatives during the conduct of the audit, and also on the review of quarterly compliance reports by respective departments heads/CEO taken on record by the Board of Directors of the Company, in my opinion, adequate systems and processes and control mechanism exist in the Company to monitor ensure compliance.

I further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. No changes in the composition of Board of Directors that took place during the period under review. The Company has not appointed Managing director, Whole-time Director, CFO as per the provision of Section 203 of the Companies Act, 2013 during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

On the basis of information provided to me, I further report that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For, Anand Kumar Sahu & Associates
Companies Secretaries

Place: Raipur
Date: 04.09.2021
(Anand Sahu)
Proprietor
FCS No. 7670, CP No. 6023
UDIN:F007670C000901739

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

'ANNEXURE A'
To,

The Members,

Sun-Glow Commercial Limited
CIN: L51109CT1999PLC013620
45/46, Mahalaxmi Cloth Market,
Pandri, Raipur (C.G.) 492001

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For, Anand Kumar Sahu & Associates
Companies Secretaries
Place: Raipur
Date: 04.09.2021
(Anand Sahu)
Proprietor
FCS No. 7670, CP No. 6023
UDIN:F007670C000901739

Textual information (30)

Secretarial qualifications or observations or other remarks in secretarial audit report

Auditor's Qualified Opinion 1. The Company has not yet appointed Whole Time Company Secretary pursuant to Section 203 of Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. 2. The Company has not carried out e-voting process pursuant to provisions of Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014. 3. The Quarterly Results of the Company has not been sent/ filed to the respective authorities as per the Listing Agreement. 4. The Company has not appointed Internal Auditor under section-138 of Companies Act 2013. 5. Company has not published a Public Notice for closure of Registrar of Members pursuant to Section 91 of the Companies Act, 2013 at the time of Annual General Meeting as well as Public Notice for e-voting under section 108 of Companies Act, 2013. 6. The Company has not complied the Listing Agreement during the year.

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	24,90,000	24,90,000	
Reserves and surplus	20,55,939	19,75,431	
Total shareholders' funds	45,45,939	44,65,431	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	1,44,47,538	1,40,62,840	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	1,44,47,538	1,40,62,840	
Current liabilities [Abstract]			
Short-term borrowings	0	0	
Trade payables	18,98,615	13,70,158	
Other current liabilities	19,95,593	19,95,593	
Short-term provisions	85,880	1,42,544	
Total current liabilities	39,80,088	35,08,295	
Total equity and liabilities	2,29,73,565	2,20,36,566	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	10,21,489	10,21,489	9,89,705
Intangible assets	0	0	
Total fixed assets	10,21,489	10,21,489	
Non-current investments	9,52,286	9,52,286	
Deferred tax assets (net)	24,779	24,779	
Long-term loans and advances	1,98,86,361	1,94,95,234	
Total non-current assets	2,18,84,915	2,14,93,788	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	0	0	
Cash and bank balances	8,79,891	40,947	
Short-term loans and advances	0	0	
Other current assets	2,08,759	5,01,831	
Total current assets	10,88,650	5,42,778	
Total assets	2,29,73,565	2,20,36,566	

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Vijay Kumar Dhariwal	Nirbhay Dhariwal
Designation of director	Director	Director
Director identification number of director	01313244	01126196
Date of signing of financial statements by director	04/09/2021	04/09/2021

[100300] Cash flow statement, direct

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Net cash flows from (used in) operations	0	0
Cash flows from used in financing activities [Abstract]		
Net cash flows from (used in) financing activities before extraordinary items	0	0

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	equity	equity	equity	equity
Name of shareholder	Mahendra Kumar Dhariwal	Mahendra Kumar Dhariwal	Kamla devi Dhariwal	Kamla devi Dhariwal
PAN of shareholder	ACTPD0107E	ACTPD0107E	ACTPD1220G	ACTPD1220G
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 27,000	[shares] 35,000	[shares] 17,125	[shares] 23,000
Percentage of shareholding in company	10.84%	14.06%	6.88%	9.24%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	equity	equity	equity	equity
Name of shareholder	Nirbhay Dhariwal	Nirbhay Dhariwal	Abhishek Dhariwal	Abhishek Dhariwal
PAN of shareholder	ACSPD8596L	ACSPD8596L	AIAPD3625Q	AIAPD3625Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 17,125	[shares] 23,000	[shares] 16,125	[shares] 22,000
Percentage of shareholding in company	6.88%	9.24%	6.48%	8.84%

Disclosure of shareholding more than five per cent in company [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	equity	equity	equity	equity
Name of shareholder	Namrata Dhariwal	Namrata Dhariwal	Vijay Kumar Dhariwal	Vijay Kumar Dhariwal
PAN of shareholder	AGAPD2354C	AGAPD2354C	ACSPD8597M	ACSPD8597M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 16,125	[shares] 22,000	[shares] 26,000	[shares] 34,000
Percentage of shareholding in company	6.48%	8.84%	10.44%	13.65%

Disclosure of shareholding more than five per cent in company [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 7 [Member]		Shareholder 8 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	equity	equity	equity	equity
Name of shareholder	Lalita Devi Dhariwal	Lalita Devi Dhariwal	Prashant Dhariwal	Prashant Dhariwal
PAN of shareholder	ACTPD1210A	ACTPD1210A	AGDPD6094L	AGDPD6094L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 16,125	[shares] 22,000	[shares] 17,125	[shares] 23,000
Percentage of shareholding in company	6.48%	8.84%	6.88%	9.24%

Disclosure of shareholding more than five per cent in company [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 9 [Member]		Shareholder 10 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	equity	equity	equity	equity
Name of shareholder	Urbashi Dhariwal	Urbashi Dhariwal	Mohit Dhariwal	Mohit Dhariwal
PAN of shareholder	ADFPN4288F	ADFPN4288F	AIZPD5838Q	AIZPD5838Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 16,125	[shares] 22,000	[shares] 17,125	[shares] 23,000
Percentage of shareholding in company	6.48%	8.84%	6.48%	9.24%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,000	[shares] 2,50,000		[shares] 2,50,000
Value of shares authorised	25,00,000	25,00,000		25,00,000
Number of shares issued	[shares] 2,49,000	[shares] 2,49,000		[shares] 2,49,000
Value of shares issued	24,90,000	24,90,000		24,90,000
Number of shares subscribed and fully paid	[shares] 2,49,000	[shares] 2,49,000		[shares] 2,49,000
Value of shares subscribed and fully paid	24,90,000	24,90,000		24,90,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,49,000	[shares] 2,49,000		[shares] 2,49,000
Total value of shares subscribed	24,90,000	24,90,000		24,90,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,49,000	[shares] 2,49,000		[shares] 2,49,000
Value of shares called	24,90,000	24,90,000		24,90,000
Value of shares paid-up	24,90,000	24,90,000		24,90,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,49,000	[shares] 2,49,000	[shares] 2,49,000	[shares] 2,49,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	24,90,000	24,90,000		24,90,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 2,50,000		[shares] 2,50,000	[shares] 2,50,000
Value of shares authorised	25,00,000		25,00,000	25,00,000
Number of shares issued	[shares] 2,49,000		[shares] 2,49,000	[shares] 2,49,000
Value of shares issued	24,90,000		24,90,000	24,90,000
Number of shares subscribed and fully paid	[shares] 2,49,000		[shares] 2,49,000	[shares] 2,49,000
Value of shares subscribed and fully paid	24,90,000		24,90,000	24,90,000
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 2,49,000		[shares] 2,49,000	[shares] 2,49,000
Total value of shares subscribed	24,90,000		24,90,000	24,90,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,49,000		[shares] 2,49,000	[shares] 2,49,000
Value of shares called	24,90,000		24,90,000	24,90,000
Value of shares paid-up	24,90,000		24,90,000	24,90,000
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 2,49,000	[shares] 2,49,000	[shares] 2,49,000	[shares] 2,49,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	24,90,000	24,90,000	24,90,000	24,90,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2019
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 2,49,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	24,90,000

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	92,118	99,246		92,118
Other additions to reserves	-11,610	0		-11,610
Total additions to reserves	80,508	99,246		80,508
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	80,508	99,246		80,508
Reserves at end of period	20,55,939	19,75,431	18,76,185	20,55,939

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	99,246	
Other additions to reserves	0	
Total additions to reserves	99,246	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	99,246	
Reserves at end of period	19,75,431	18,76,185

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]		Term loans [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,44,47,538	1,40,62,840	1,01,27,538	1,00,73,840
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,01,27,538	1,00,73,840	1,01,27,538	1,00,73,840
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	43,20,000	39,89,000	43,20,000	39,89,000
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			WDV	WDV		
Useful lives or depreciation rates tangible assets			0	0		

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]		Furniture and fixtures [Member]		Vehicles [Member]	
	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV		
Useful lives or depreciation rates tangible assets	5.00%	5.00%	18.10%	18.10%		

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]	
	Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	WDV	WDV
Useful lives or depreciation rates tangible assets	25.89%	25.89%

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	31,784		0	31,784	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	31,784		0	31,784	
Tangible assets at end of period	10,21,489	10,21,489	9,89,705	14,10,690	14,10,690	13,78,906

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	3,89,201	3,89,201	3,89,201	8,00,173	8,00,173	8,00,173

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	8,00,173	8,00,173	8,00,173	0	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	31,784		0	31,784	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	31,784		0	31,784	
Tangible assets at end of period	2,16,428	2,16,428	1,84,644	4,07,103	4,07,103	3,75,319

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Factory building [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	31,784	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	31,784	
Tangible assets at end of period	1,90,675	1,90,675	1,90,675	2,16,428	2,16,428	1,84,644

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	31,784				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	31,784		0	0	
Tangible assets at end of period	4,07,103	4,07,103	3,75,319	1,90,675	1,90,675	1,90,675

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	4,888	4,888	4,888	92,414	92,414	92,414

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		0	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	87,526	87,526	87,526	0	0	0

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	1,11,000	1,11,000	1,11,000	1,11,000	1,11,000	1,11,000

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	0	0	0	1,11,000	1,11,000	1,11,000

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	0	0	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	0	0	
Tangible assets at end of period	1,11,000	1,11,000	1,11,000

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Non-current investments	3,52,286	3,52,286	6,00,000	6,00,000
Name of body corporate in whom investment has been made	Empee Sugar & Chemicals Limited	Empee Sugar & Chemicals Limited	Saffron Industries Limited	Saffron Industries Limited

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	9,52,286	9,52,286
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Total trade receivables	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	1,98,86,361	1,94,95,234
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,98,86,361	1,94,95,234
Nature of other loans and advances	Other Loans & Advances (Unsecured and considered good)	Other Loans & Advances (Unsecured and considered good)
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
CSR expenditure provision	0	0
Other provisions	85,880	1,42,544
Total provisions	85,880	1,42,544

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	fees paid to professional	fees paid to professional
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	19,95,593	19,95,593
Total other current liabilities	19,95,593	19,95,593
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Total balance with banks	0	0
Cash on hand	111	1,611
Total cash and cash equivalents	111	1,611
Other bank balances	8,79,780	39,336
Total cash and bank balances	8,79,891	40,947
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	2,08,759	5,01,831
Total other current assets	2,08,759	5,01,831

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]

Textual information (31)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Note- 1: Significant Accounting Policies

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, on the basis of a going concern, with revenues recognized and expenses accounted on their accrual, including provisions/adjustments for committed obligations and amount determined as payable or receivable during the year. The financial statements have been prepared in accordance with the generally accepted accounting principles and provisions of the statute have been followed.

Use of Estimates

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

Fixed Assets

Fixed assets are stated at acquisition cost less accumulated depreciation. Cost includes taxes and duties, freight, installation and other direct or allocated expenses and interest on borrowings up to the date of commercial production and is net of CENVAT credit.

Depreciation

Depreciation is provided based on useful life of the assets and scrapes value (5% of the original cost) as prescribed in schedule II to the Companies Act, 2013.

Investments

Investments are stated at Cost.

Inventories

There is no inventory.

Borrowing Cost

Interest and other cost in connection with the borrowing of the funds to the extent related/attribution to the acquisition/construction of fixed assets are capitalized up to the date when such assets are ready for its intended use. All other borrowing costs are charged to revenue.

Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable. Mercantile method of accounting is employed unless otherwise specifically stated elsewhere in this schedule.

Contingent Liabilities and Assets

Contingent liabilities are generally not provided for in books of account and separate disclosure is made in "Notes on Accounts". Contingent Assets are neither recognized nor disclosed in the financial statements.

Taxes on Income

Current tax is determined as the amount of Tax/MAT payable in respect taxable income/book profit for the year. Deferred Tax is recognized, subject to the consideration of prudence, in timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Retirement Benefits

The Retirement benefits are accounted for as and when liability becomes due for payment.

Provisions

Provisions are recognized, where the company has any legal or constructive obligation or where reliable estimate can be made for the amount of the obligation and as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation at the balance sheet date. There are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Impairment of Assets

The company assess at each balance sheet date whether there is any indication that any assets may be impaired. If any such indication exists, the carrying value of such assets is reduced to its estimated recoverable amount and the amount of such impairment loss is charged to profit & loss account. If at the balance sheet date there is an indication that previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to that effect.

General

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

Note No. 17 Current tax		in rupees	
Particulars	31st March 2021	31st March 2020	
Current tax pertaining to current year	32,365	22,689	
Total	32,365	22,689	

Note No. 18 Earning Per Share

Particulars	31st March 2021	31st March 2020	
Basic			
Profit after tax (A)	92,118	99,246	
Weighted average number of shares outstanding (B)	2,49,000	2,49,000	
Basic EPS (A / B)	0.37	0.40	

Note No. 19 Related Party Disclosures

Disclosure of transactions with related parties, as required by Accounting Standard -18 "Related Party Disclosures" has been set-out in a separate statement annexed to this schedule. Related parties as defined under Clause 3 of the Accounting Standard have been identified on the basis of representations made by Key Managerial Personnel and information available with the company.

a) Name of the related party and nature of relationship where control exists:

Nature of Relationship	Name of Related Party
Key Managerial Persons	Vijay Kumar Dhariwal Mahendra Kumar Dhariwal Nirbhay Dhariwal Prashant Kumar Dhariwal Sushil Kumar Jain Jayshree Jain
Relatives of Key Managerial Persons	1. M M Developers 2. Aryaman Minerals Pvt. Ltd.

b) Related Party Transactions: (Rs. in Lacs)

Transactions during the year				
Current Year		Previous year		
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Investment	NIL	NIL	NIL	NIL
Other Payment:				
Unsecured Loan Taken: Aryaman Minerals Pvt. Ltd.	NIL	3.31	NIL	24.50
Interest Received	NIL	NIL	NIL	NIL
Interest Paid	NIL	NIL	NIL	NIL
Remuneration Paid	NIL	NIL	NIL	NIL
Payment Made : Amount Recd: MM Developers	NIL NIL	1.72 4.85	NIL NIL	3.65 10.25
Rent Received	NIL	NIL	NIL	NIL

c) Outstanding Balances (Rs. In Lacs)

Current Year		Previous year		
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Aryaman Minerals Pvt Ltd.	NIL	43.20	NIL	39.89

Note-20: Payment To Auditors

Auditors Remuneration	2020-21	2019-20
Audit Fees	12980	12980

IT Filing Fees	5900	5900
Company Law Matters	26000	35000
Total	44880	53880

Note-21: Notes On Accounts

The SSI status of the creditors is not known to the company; hence the information is not given.

Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation. However in the opinion of the board, all current assets, loans and advances would be realized in ordinary course of the business at the value as stated.

Figures of the previous year have been reworked, rearranged /regrouped and reclassified wherever considered necessary. Accordingly, the amount and other disclosures for preceding year are included as an integral part of current year's financial statement and are to be read in relation to the amount and other disclosures relating to current year. The figures in financial statements are rounded off to the nearest rupees.

(i) The Company does not have pending litigations which would impact its Financial Position.

The Company does not have any Long term Contracts including derivative contracts which require any provision for Forceable Losses.

The Company has not identified the Micro, Small and Medium Enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006.

Loans and advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

Contingent Liabilities- Nil.

The Company is not required to transfer any amounts to the Investor Education and Protection Fund.

The Company has not complied with the Listing Agreement during the year.

Listing fees of Calcutta Stock Exchange association are due as on 31.03.21 to the tune of Rs. 2,53,391/- excluding interest details of which given below and company has not accounted for this liabilities in its books of account:-

F.Y. Amount

1998-99	10500/-
1999-00	10500/-
2000-01	10500/-
2001-02	10500/-
2002-03	10500/-
2003-04	10500/-
2004-05	10500/-
2005-06	10500/-
2006-07	10500/-
2007-08	10500/-
2008-09	10500/-
2009-10	10500/-
2010-11	11581/-
2011-12	11581/-
2012-13	11581/-
2013-14	11581/-
2014-15	11581/-
2015-16	11581/-
2016-17	11581/-
2017-18	11581/-
2018-19	11581/-
2019-20	11581/-
2020-21	11581/-

Total Rs. 2,53,391/-

Signature to notes 1 to 21

In terms of Our Separate Audit Report of Even Date Attached.
FOR,SUNGLOW COMMERCIAL LTD. FOR, OMPRAKASH S. CHAPLOT & CO.
CHARTERED ACCOUNTANTS

FRN No.. 000127C

(Vijay Kumar Dhariwal) (Nirbhay Dhariwal) (PRAKASH CHAND JAIN)
Director Director PARTNER
DIN::01313244 DIN::01126196 M. No. 079857

Place: Raipur
Date: 04/09/2021
UDIN: 21079857AAAACP8814

Textual information (32)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, on the basis of a going concern, with revenues recognized and expenses accounted on their accrual, including provisions/adjustments for committed obligations and amount determined as payable or receivable during the year. The financial statements have been prepared in accordance with the generally accepted accounting principles and provisions of the statute have been followed.

Use of Estimates

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

Fixed Assets

Fixed assets are stated at acquisition cost less accumulated depreciation. Cost includes taxes and duties, freight, installation and other direct or allocated expenses and interest on borrowings up to the date of commercial production and is net of CENVAT credit.

Depreciation

Depreciation is provided based on useful life of the assets and scrapes value (5% of the original cost) as prescribed in schedule II to the Companies Act, 2013.

Investments

Investments are stated at Cost.

Inventories

There is no inventory.

Borrowing Cost

Interest and other cost in connection with the borrowing of the funds to the extent related/attribution to the acquisition/construction of fixed assets are capitalized up to the date when such assets are ready for its intended use. All other borrowing costs are charged to revenue.

Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable. Mercantile method of accounting is employed unless otherwise specifically stated elsewhere in this schedule.

Contingent Liabilities and Assets

Contingent liabilities are generally not provided for in books of account and separate disclosure is made in "Notes on Accounts". Contingent Assets are neither recognized nor disclosed in the financial statements.

Taxes on Income

Current tax is determined as the amount of Tax/MAT payable in respect taxable income/book profit for the year. Deferred Tax is recognized, subject to the consideration of prudence, in timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Retirement Benefits

The Retirement benefits are accounted for as and when liability becomes due for payment.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits explanatory [TextBlock]	The Retirement benefits are accounted for as and when liability becomes due for payment.	The Retirement benefits are accounted for as and when liability becomes due for payment.

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ARYAMAN MINERALS PRIVATE LIMITED	ARYAMAN MINERALS PRIVATE LIMITED	M M DEVELOPERS	M M DEVELOPERS
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAEFM3273D	AAEFM3273D
CIN of related party	U13200CT2007PTC008149	U13200CT2007PTC008149		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Unsecured Loans	Unsecured Loans	Payment Made : Amount Recd:	Payment Made : Amount Recd:
Related party transactions [Abstract]				
Advances taken during year related party transactions	0	24,50,000	0	3,65,000
Interest received during year related party transactions			0	10,25,000
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	92,118	99,246
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	92,118	99,246

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Total cash and cash equivalents	111	1,611
Income taxes paid (refund) [Abstract]		
Total income taxes paid (refund)	0	0

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations	0	0
Other income	23,66,252	22,85,603
Total revenue	23,66,252	22,85,603
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Total depreciation, depletion and amortisation expense	0	0
CSR expenditure	0	0
Other expenses	22,41,769	21,62,998
Total expenses	22,41,769	21,62,998
Total profit before prior period items, exceptional items, extraordinary items and tax	1,24,483	1,22,605
Total profit before extraordinary items and tax	1,24,483	1,22,605
Total profit before tax	1,24,483	1,22,605
Tax expense [Abstract]		
Current tax	32,365	22,689
Deferred tax	0	670
Total tax expense	32,365	23,359
Total profit (loss) for period from continuing operations	92,118	99,246
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	92,118	99,246
Profit (loss) of minority interest	0	0
Total profit (loss) for period	92,118	99,246
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.37	[INR/shares] 0.4
Diluted earnings per equity share	[INR/shares] 0.37	[INR/shares] 0.4

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Interest on income tax refund	18,444	0
Miscellaneous other non-operating income	23,47,808	22,85,603
Total other non-operating income	23,66,252	22,85,603
Total other income	23,66,252	22,85,603
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	34,125
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Directors sitting fees	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	12,980	12,980
Payment for taxation matters	0	37,500
Payment for company law matters	0	3,750
Payment for other services	31,900	15,900
Total payments to auditor	44,880	70,130
Miscellaneous expenses	21,96,889	20,58,743
Total other expenses	22,41,769	21,62,998
Current tax [Abstract]		
Current tax pertaining to current year	32,365	22,689
Total current tax	32,365	22,689

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue explanatory [TextBlock]	Textual information (33) [See below]	Textual information (34) [See below]

Textual information (33)**Disclosure of revenue explanatory [Text Block]**

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable. Mercantile method of accounting is employed unless otherwise specifically stated elsewhere in this schedule.

Textual information (34)**Disclosure of revenue explanatory [Text Block]**

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable. Mercantile method of accounting is employed unless otherwise specifically stated elsewhere in this schedule.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	NIRBHAY DHARIWAL	VIJAY KUMAR DHARIWAL	MAHENDRA KUMAR DHARIWAL
Director identification number of key managerial personnel or director	01126196	01313244	00549275
Date of birth of key managerial personnel or director	02/08/1977	24/04/1959	26/03/1953
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	GRADUATE	GRADUATE	GRADUATE
Shares held by key managerial personnel or director	[shares] 17,125	[shares] 26,000	[shares] 27,000
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0