SURENDER KR. SINGHAL & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Members of JBTA LOGISTICS PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the standalone financial statements of **JBTA LOGISTICS PRIVATE LIMITED** ("*the Company*") which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including 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 given to us, the aforesaid standalone 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, 2022, and profit 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' 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 Annual report, but does not include the financial

SURENDER KR. SINGHAL & CO. NEW DELHI Chartered Accountants

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statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance. We have nothing to report in this regard.

Responsibility of Management for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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

NEW DELHI

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.

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

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

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

Report on Other Legal and Regulatory Requirements

1. Requirements of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not 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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

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

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary

NEW DELHI Chartered Accountants

shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and iv(b) contain any material mis-statement.

v. The company has not declared or paid dividend during the year.

For **SURENDER KR. SINGHAL & CO.**
Chartered Accountants
FRN 009156N

CA Surender Singhal
Partner
M. N. 087072

Place: New Delhi
Date: 05.09.2022
UDIN:

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

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JBTA LOGISTICS PRIVATE LIMITED
U63010WB2010PTC141971
BALANCE SHEET AS AT

	PARTICULARS	Note No.	31st MARCH 2022		31st MARCH 2021	
			` in 000's	` in 000's	` in 000's	` in 000's
I.	**EQUITY AND LIABILITIES**					
1.	**Shareholders' funds**					
	(a) Share Capital	3	100.00		100.00	
	(b) Reserves and Surplus	4	4,836.00		3,733.06	
				4,936.00		3,833.06
2.	**Non- current liabilities**					
	(a) Long-term borrowings	5	400.00		-	
				400.00		-
3.	**Current Liabilities**					
	(a) Other current liabilities	6	403.15		35.25	
	(b) Short term provisions	7	74.41		56.74	
				477.56		91.99
	TOTAL			**5,813.56**		**3,925.05**
II	**ASSETS**					
1.	**Non-current assets**					
	(a) Property, Plant & Equipment & Intangible Assets	8				
	- Property, plant & Equipment		2,887.70		2,887.70	
	- Capital Work in Progress		1,980.38		-	
				4,868.08		2,887.70
2.	**Current assets**					
	(a) Cash and Cash Equivalents	9	945.33		736.71	
	(b) Short-term loans and advances	10	0.65		300.65	
				945.98		1,037.36
	TOTAL			**5,814.06**		**3,925.05**
	See accompanying notes forming part of financial statements			-		-

The notes referred to above are an integral part of the financial statements
In terms of our report attached

For SURENDER KR. SINGHAL & CO.
Chartered Accountants
FRN: 009156N

CA. Surender Singhal
Partner
M.No. 087072
Place:- New Delhi
Date:- 5/09/2022.

For and on behalf of
JBTA LOGISTICS PRIVATE LIMITED

For JBTA LOGISTICS PVT. LTD.
Director

For JBTA LOGISTICS PVT. LTD.
Director

Nitesh Agarwal
Director
DIN: 00170777

Ishant Agarwal
Director
DIN: 06474778

JBTA LOGISTICS PRIVATE LIMITED
U63010WB2010PTC141971

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED

	PARTICULARS	Note No.	31st MARCH 2022		31st MARCH 2021	
			` in 000's	` in 000's	` in 000's	` in 000's
I	**Revenue from operations:**					
II	**Other Income**	11		1,350.65		762.05
III	**Total Revenue**			1,350.65		762.05
IV	**Expenses**					
	Finance Costs	12	7.40		4.77	
	Depreciation and amortization expense	8	-		-	
	Other expense	13	30.40		176.66	
	Total Expense			37.80		181.43
	Profit before exceptional and extraordinary			1,312.85		580.62
VI	Exceptional Items			-		-
VII	**Profit before tax**			1,312.85		580.62
VIII	**Tax expense:**					
	(1) Current tax			209.41		117.02
VII	**Profit/(Loss) for the period**			1,103.44		463.59
VIII	**Earnings per equity share:**					
	(1) Basic			110.34		46.36
	(2) Diluted			110.34		46.36
	See accompanying notes forming part of financial statements					

The notes referred to above are an integral part of the financial statements
In terms of our report attached
For SURENDER KR. SINGHAL & CO.
Chartered Accountants
FRN: 009156N

CA. Surender Singhal
Partner
M.No. 087072
Place:- New Delhi
Date:- 5/09/2022

For and on behalf of
JBTA LOGISTICS PRIVATE LIMITED

For JBTA LOGISTICS PVT. LTD.
Director

For JBTA LOGISTICS PVT. LTD.
Director

Nitesh Agarwal
Director
DIN: 00170777

Ishant Agarwal
Director
DIN: 06474778

JBTA LOGISTICS PRIVATE LIMITED

NOTES FORMING PART OF ACCOUNTS

NOTE '1'

Corporate Information

The company is engaged in the business of Logistics Management Services. The company is having its head office at 17, Kashinath Mullick Lane, Kolkata, West Bengal-700073.

NOTE '2'

2.1 Basis of Accounting and Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.The financial statements have been prepared on accrual basis under the historical cost convention. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Previous year figures have been rearranged or regrouped wherever considered necessary

2.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Depreciation and amortisation

Depreciation has been recalculated as per the provisions of Part C of Schedule II of Companies Act, 2013 according to the useful life of assets. However the method of calculating the depreciation is same i.e. WDV or SLM as followed earlier.

2.4 Revenue Recognition

Operating Revenue

Income from Operations includes Unbilled revenue, which has been recognised on the basis of Completion of service, net of Service Tax and discounts, at the time of Delivery of Consignment to destination or Completion of Services , which generally coincides with the Proof of delivery of Consignment from Service Receiver.

2.5 Property, Plant & Equipments

Property, Plant & Equipments are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipments includes interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipments up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Subsequent expenditures related to an item of Property, Plant & Equipments are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

2.6 Employee Benefits

Defined Contribution Plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined Benefit Plans

The Company has not made any provision for gratuity during the year

2.7 Earning Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year

SURENDER L.R. SINGHAL & CO. NEW DELHI Chartered Accountants

For JBTA LOGISTICS PVT. LTD.
Director

For JBTA LOGISTICS PVT. LTD.
Director

JBTA LOGISTICS PRIVATE LIMITED

NOTES FORMING PART OF ACCOUNTS

2.8 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

2.9 Impairment of Assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount.

2.10 Disclosures applicable from 1st April 2021

The MCA vide notification dated 24th March 2021 has amended Schedule III of the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the financial statements and below disclosures are made in compliances of the said amendment:

(i) The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the year.

(ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.

(iii) The Company do not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.

(iv) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary Shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner Whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(vi) The Company have not received any funds from any person(s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner Whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(vii) The Company does not have any loans and advances in the nature of loans to Promoters, directors, KMP and other related parties.

For JBTA LOGISTICS PVT. LTD.

Director

For JBTA LOGISTICS PVT. LTD.

Director

SURINDER K. SINGHAL & CO.
NEW DELHI
Chartered Accountants

JBTA LOGISTICS PRIVATE LIMITED

NOTES FORMING PART OF ACCOUNTS

NOTE '14' DISCLOSURE UNDER ACCOUNTING STANDARDS

Related Party Disclosures

Description of relationship

Key Management Personnel (KMP)	Nitesh Agarwal	Director
	Ishant Agarwal	Director

(a) Summary of related party transactions during the year ending 31st march 2022 (Amount in 000's)

	KMP	Relatives of KMP	Entities in which KMP/relatives of KMP have significant influence
Transactions			
Repayment of Loan	-		
Balance outstanding Dr / (Cr)			
Unsecured Loans	**(400.00)**		
Nitesh Agarwal	(300.00)	-	-
Ishant Agarwal	(100.00)		

(a) Summary of related party transactions during the year ending 31st march 2021 (Amount in 000's)

	KMP	Relatives of KMP	Entities in which KMP/relatives of KMP have significant influence
Transactions			
Balance outstanding Dr / (Cr)			
Unsecured Loans			
Nitesh Agarwal	-	-	-

In terms of our report attached

For SURENDER KR. SINGHAL & CO.

Chartered Accountants

FRN: 009156N

CA. Surender Singhal

Partner

M.No. 087072

Place:- New Delhi

Date:- 5/09/2022

For and on behalf of

JBTA LOGISTICS PRIVATE LIMITED

For JBTA LOGISTICS PVT. LTD.

Nitesh Agarwal

Director

DIN: 00170777

For JBTA LOGISTICS PVT. LTD.

Ishant Agarwal

Director

DIN: 06474778

JBTA LOGISTICS PRIVATE LIMITED

NOTES FORMING PART OF ACCOUNTS

Particulars	As At 31/03/22 ` in 000's	As At 31/03/21 ` in 000's
NOTE `3'		
SHARE CAPITAL		
-Authorised		
50000 (50000:2020) Equity Shares of Rs. 10/- each	500.00	500.00
-Issued, Subscribed and Paid up		
10000 (10000:2020) Equity Shares of Rs. 10/- each fully paid-up.	100.00	100.00
TOTAL	100.00	100.00

(i) Reconciliation of Shares:	**Nos in 000's**	**Amt(Rs in 000's)**	**Nos in 000's**	**Amt(Rs in 000's)**
Authorised Share Capital				
Opening Share Capital	50	500.00	50	500.00
Add: Increased during the year	-	-	-	-
Closing Share Capital	50	500.00	50	500.00
Issued, Subscribed and Paid up				
Opening Share Capital	10	100.00	10	100.00
Add: Shares issuued During the year	-	-	-	-
Closing Share Capital	10.00	100.00	10.00	100.00

(ii) Rights, Preference and restrictions attaching to each class of shares

Equity shares

The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) List of Share holders having 5% or more Shares (In Nos)

Name Of Shareholders	**Nos in 000's**	**In %**	**Nos in 000's**	**In %**
Nitesh Agarwal	5	50.00%	5	50.00%
Ishant Agarwal	5	50.00%	5	50.00%

(iv) Details of Shares held by promoters

FY 2021-22

Name Of Promoters	**Nos in 000's**	**In %**	**% Change**
Nitesh Agarwal	5	50.00%	0.00%
Ishant Agarwal	5	50.00%	0.00%

FY 2020-21

Name Of Promoters	**Nos in 000's**	**In %**	**% Change**
Nitesh Agarwal	5	50.00%	0.00%
Ishant Agarwal	5	50.00%	0.00%

NOTE `4'

RESERVES AND SURPLUS

Profit and Loss Account		
Opening Balance	3,733.06	3,269.47
Add: Net Profit after tax During The Year	1,102.94	463.59
Closing Balance	4,836.00	3,733.06

For JBTA LOGISTICS PVT. LTD.
Director

For JBTA LOGISTICS PVT. LTD.
Director

SURENDER K. SINGHAL & CO.
NEW DELHI
Chartered Accountants

JBTA LOGISTICS PRIVATE LIMITED

NOTE '8' Property, Plant & Equipments and Intangible Assets (Amount in 000's)

S. No.	PARTICULARS	DEP. RATE	GROSS BLOCK 01.04.2021	ADDITION	DELETION	GROSS BLOCK 31.03.2022	ACC. DEP. 01.04.2021	DURING THE YEAR	ACC.DEP. 31.03.2022	ADJUSTMENT	WDV AS ON 31.03.2022	WDV AS ON 31.03.2021
1	Office at Ripon ST.	0.00%	2,887.70	-	-	2,887.70	-	-	-	-	2,887.70	2,887.70
	Total		2,887.70	-	-	2,887.70	-	-	-	-	2,887.70	2,887.70
2	Capital WIP	0.00%		1,980.38	-	1,980.38	-	-	-	-	1,980.38	-
	Grand Total		2,887.70	1,980.38	-	4,868.08	-	-	-	-	4,868.08	2,887.70
	Previous Year		2,887.70	-	-	2,887.70	-	-	-	-	2,887.70	2,887.70

For and on behalf of
JBTA LOGISTICS PRIVATE LIMITED

For JBTA LOGISTICS PVT. LTD.
Director
(Nitesh Agarwal)
Director

For JBTA LOGISTICS PVT. LTD.
Ishant Agarwal
Director
(Ishant Agarwal)
Director

Place : New Delhi.
Date:- 5/09/2022

SURENDER R. SINGHAL & CO. NEW DELHI Chartered Accountants

JBTA LOGISTICS PRIVATE LIMITED

NOTES FORMING PART OF ACCOUNTS

Particulars		As At 31/03/22 ` in 000's		As At 31/03/21 ` in 000's
NOTE `5'				
LONG TERM BORROWINGS				
Loans & Advance from Related Parties				
Unsecured				
From Directors				
Nitesh Agarwal		300.00		-
Ishant Agarwal		100.00		-
TOTAL		400.00		-
NOTE `6'				
OTHER CURRENT LIABILITIES				
Galaxy Taxfeb LLP		18.45		11.65
Audit Fee Payable		47.20		23.60
Security		337.50		-
TOTAL		403.15		35.25
NOTE `7'				
SHORT TERM PROVISIONS				
Provision for Income Tax	209.41		117.02	
Less: TDS	135.00	74.41	60.28	56.74
TOTAL		74.41		56.74
NOTE `9'				
CASH AND CASH EQUIVALENTS				
Cash and Bank Balances				
Cash in Hand		200.66		200.66
Balance with Banks				
HDFC Bank		744.68		536.05
TOTAL		945.33		736.71
NOTE `10'				
SHORT TERM LOANS AND ADVANCES				
Income Tax refund A.Y. 2019-20		0.65		0.65
Advance to Supplier		-		300.00
TOTAL		0.65		300.65

For JBTA LOGISTICS PVT. LTD.

Director

For JBTA LOGISTICS PVT. LTD.

Ishant Agarwal

Director

SURENDER K. SINGHAL & CO. ★ NEW DELHI ★ Chartered Accountants

JBTA LOGISTICS PRIVATE LIMITED

NOTES FORMING PART OF ACCOUNTS

Particulars		For the year ended 31/03/22 ` in 000's	For the year ended 31/03/21 ` in 000's
NOTE `11'			
OTHER INCOME			
Rental Income		1,350.00	761.40
Interest on FDR		0.65	0.65
	TOTAL	1,350.65	762.05
NOTE `12'			
FINANCE COSTS			
Interest on Income Tax		7.40	4.77
	TOTAL	7.40	4.77
NOTE `13'			
OTHER EXPENSES			
Payment to auditors		23.60	23.60
Miscellaneous Expenses		6.80	153.06
	TOTAL	30.40	176.66

For JBTA LOGISTICS PVT. LTD.

Director

For JBTA LOGISTICS PVT. LTD.

Director

NOTE '15' ADDITIONAL REGULATORY INFORMATION

15 **Disclosure Regarding analytical ratios:**

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	1.98	11.28	-82.43%	There is no significant change
Debt-equity ratio	Total Debt	Shareholder's Equity	0.08	NA	0.08%	There is no significant change
Debt service coverage ratio	Earnings available for debt service	Debt Service	NA	NA	NA	No debt has been repaid during the year.
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.25	0.13	92.77%	It is due to the fact that there is increase in profits as compared to previous financial year.
Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory	NA	NA	NA	There is no inventory during the year
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	There are no debtors during the year
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	There are no creditors during the year
Net capital turnover ratio	Net Sales	Average Working Capital	1.91	0.89	115.52%	There is no significant change
Net profit ratio	Net Profit	Net Sales	0.82	0.61	34.29%	It is due to the fact that there is increase in income as compared to previous financial year.
Return on capital employed	Earning before interest and taxes	Capital Employed	0.247	0.002	10412.45%	It is due to the fact that there is increase in profits as compared to previous financial year.
Return on investment	Net Profit after tax	Average Investments	NA	NA	NA	There are no investments during the year

For SURENDER KR. SINGHAL & CO.
Chartered Accountants
FRN: 009156N

CA. Surender Singhal
Partner
M.No.: 087072
Place:- New Delhi
Date: 5/09/2022

For and on behalf of the Board of Directors

For JBTA LOGISTICS PVT. LTD.
Director
Director

For JBTA LOGISTICS PVT. LTD.
Director
Director

JBTA LOGISTICS PRIVATE LIMITED

LIST OF MISCELLANEOUS EXPENSES

PARTICULARS	For the year ending on 31/03/22 ` in 000's	For the year ending on 31/03/21 ` in 000's
ROC Filling Exp	6.80	23.20
Miscelleanous Expenses	-	5.51
Donation	-	101.00
Property Tax	-	23.35
	6.80	153.06

For JBTA LOGISTICS PVT. LTD.

Director

For JBTA LOGISTICS PVT. LTD.

Director