

VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

**BALANCE SHEET AS AT 31ST MARCH, 2020 AND STATEMENT OF PROFIT &
LOSS FOR THE YEAR ENDED ON THAT DATE**

**G.P. AGRAWAL & CO.
CHARTERED ACCOUNTANTS**

Independent Auditor's Report

To the Members of
Vindhyachal Attivo Food Park Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **Vindhyachal Attivo Food Park Private Limited** ("The Company"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Changes in Equity and the Statement of Cash Flow for the year then ended, and notes to financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "the financial statements") for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind As, of the state of affairs of the Company as at March 31, 2020, its changes in equity 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 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.

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 Annexures 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 material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

Responsibility of Management and Those Charged with Governance for the Financial Statement

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, cash flows and the statement of changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 for the Audit of the Financial Statements

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

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

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



Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

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.

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

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

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



Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

Report on other legal and regulatory requirements.

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.

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, Statement of Changes in Equity 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 Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- e. On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

According to the information and explanations given to us and as per records examined by us, the Company has not paid/provided for any managerial remuneration during the year.

- 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:



Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

- i. The Company does not have any pending litigations which would impact on its financial position;
- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There was no amount which were required to be transferred to the Investor Education and Protection Fund by the Company.

For G. P. Agrawal & Co.
Chartered Accountants
Firm Registration No. -302082E

Rakesh Singh

(CA. Rakesh Kumar Singh)

Membership No. 066421

Partner

UDIN: 20066421AAAAFF1308



Place of Signature: Kolkata

Dated: the 24th day of June, 2020

Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

"Annexure A" to the Independent Auditor's Report of Even Date on the Financial Statements of Vindhyachal Attivo Food Park Private Limited

Statement referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements' of our report of even date to the members of Vindhyachal Attivo Food Park Private Limited on the financial statements for the year ended 31st March, 2020:

- (i) a) The Company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- b) The fixed assets have been physically verified by the management at regular intervals. Based on our review, no material discrepancies were noticed in respect of fixed assets physically verified during the year.
- c) The title deeds of immovable properties are held in the name of the company.
- (ii) The Company's nature of operation does not require it to hold inventories. Accordingly, provision of clause (ii) of paragraph 3 of the said Order is not applicable to the Company and hence not commented upon.
- (iii) The Company has not granted any loan, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Therefore, clauses (iii) (a) to (iii) (d) of paragraph 3 of the said order are not applicable to the Company.
- (iv) According to the information and explanations given to us and as per records examined by us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of investments. The Company has not given any loan, guarantee or security.
- (v) The Company has not accepted any deposit within the meaning of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under. The directives issued by the Reserve Bank of India are not applicable to the Company.
- (vi) The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the Order is not applicable to the Company.



Independent Auditor's Report (Contd.)

To the Members of
Vindhychal Attivo Food Park Private Limited

- (vii) a) According to the information and explanation given to us and as per records examined by us, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Duty of Customs, Duty of Excise, Goods and Service Tax or Cess and any other statutory dues, to the extent applicable, have 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, 2020 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there is no disputed statutory dues payable by the company.
- (viii) According to the information and explanation given to us and as per records examined by us, the Company has not defaulted in repayment of dues to a financial institution. The Company has not taken any loans or borrowing from bank or Government. The Company has not issued any debentures.
- (ix) According to the information and explanation given to us and as per records examined by us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. The money raised by way of term loans have been applied for the purpose for which the loans were obtained.
- (x) Based upon the audit procedures performed and the information and explanations given by the management, no fraud by the Company or on the Company by its officers/employees has been noticed or reported during the year that causes the financial statements materially misstated.
- (xi) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not paid or provided any managerial remuneration. Accordingly, the provisions of clause (xi) of paragraph 3 of the said Order is not applicable to the Company.
- (xii) The Company is not a Nidhi Company. Therefore, clause (xii) of paragraph 3 of the said order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not entered into transactions with the related parties under the provisions of sections 177 and 188 of the Act. The name of the related parties and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.




Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not has entered into any non-cash transactions with directors or persons connected with them during the year under the provisions of section 192 of the Act. Accordingly, clause (xv) of paragraph 3 of the said Order is not applicable to the Company
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company.

For G. P. Agrawal & Co.
Chartered Accountants
Firm Registration No. -302082E


(CA. Rakesh Kumar Singh)
Membership No. 066421
Partner
UDIN: 20066421AAAAFF1308



Place of Signature: Kolkata
Dated: the 24th day of June, 2020

Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

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 Vindhyachal Attivo Food Park Private Limited ("the Company") as of March 31, 2020 in conjunction with our audit of the 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. 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 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 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, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 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 auditor's judgement, 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.



Independent Auditor's Report (Contd.)

To the Members of
Vindhyachal Attivo Food Park Private Limited

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT (Contd.)

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 includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions 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 generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations 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 or 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 control over 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 reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, 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 G. P. Agrawal & Co.

Chartered Accountants

Firm Registration No. -302082E

Rakesh Singh

(CA. Rakesh Kumar Singh)

Membership No. 066421

Partner

UDIN: 20066421 AAAA FF1308



Place of Signature: Kolkata

Dated: the 24th day of June, 2020

VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

CIN: U15122WB2016PTC209346

Balance Sheet as at 31st March, 2020

(Rs. In Lakh)

	Particulars	Note No.	As at 31st March, 2020	As at 31st March, 2019
I.	ASSETS			
(1)	Non - Current Assets			
(a)	Property, Plant and Equipment	3	855.42	-
(b)	Capital Work-in-Progress	4	99.62	115.40
(c)	Other Non-Current Assets	5	11.98	61.94
(2)	Current Assets			
(a)	Financial Assets			
(i)	Cash and Cash Equivalents	6	4.50	1.94
	Total Assets		971.52	179.28
II.	EQUITY AND LIABILITIES			
(1)	Equity			
(a)	Equity Share Capital	7	10.00	10.00
	Liabilities			
(2)	Non - Current Liabilities			
(a)	Financial Liabilities			
(i)	Borrowings	8	130.00	125.00
(3)	Current Liabilities			
(a)	Financial Liabilities			
(i)	Other Financial Liabilities	9	829.45	42.31
(b)	Other Current Liabilities	10	2.07	1.97
	Total Equity and Liabilities		971.52	179.28
	Corporate Information	1		
	Significant accounting policies and estimates	2		
	Other Disclosures	11		
	The accompanying notes 1 to 11 are an integral part of the financial statements.			

As per our report of even date attached.

For G. P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. - 302082E

Rakesh Singh
(CA. Rakesh Kumar Singh)
Partner
Membership No.006421

For and on behalf of the Board of Directors
Vindhyachal Attivo Food Park Private Limited

Gautam Malik
Gautam Malik
Director
DIN: 02545671

Indranil Das Gupta
Indranil Dasgupta
Director
DIN: 01681094

Place: Kolkata
Date: 24th day of June, 2020



VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED
CIN: U15122WB2016PTC209346
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

		(Rs. In Lakhs)	
	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
A.	Cash Flows from Operating Activities		
	Net Cash from Operating Activities	-	-
B.	Cash Flows from Investing Activities		
	Expenditure in Capital Work in Progress	(2.44)	(14.92)
	Net Cash used in Investing Activities	(2.44)	(14.92)
C.	Cash Flows from Financing Activities		
	Proceeds from Long-Term Borrowings	5.00	15.00
	Net Cash used in Financing Activities	5.00	15.00
	Net increase in Cash and Cash Equivalents	2.56	0.08
	Cash and Cash Equivalents at beginning of the year	1.94	1.86
	Cash and Cash Equivalents at end of the year	4.50	1.94

Notes:

- The above Cash Flow Statement has been prepared under the "Direct Method" as set out in the Ind AS - 7 on Statement of Cash Flows.
- Additions to Capital Work In Progress is inclusive of finance costs capitalised Rs 20.96 lakh (Previous year Rs 19.74 lakh).
- Cash and cash equivalents do not include any amount which is not available to the Company for its use.
- Cash and cash equivalents as at the balance sheet date consists of:

	As at 31st March, 2020	As at 31st March, 2019
Cash in Hand	0.03	0.03
Balance with Banks on Current Accounts	4.47	1.91
Total	4.50	1.94

(5) Change in Liabilities arising from Financing Activities

Movement in liabilities arising from financing activities during the year ended 31st March, 2020 are as follows:

	As at 31st March, 2019	Cash flows*	Others	As at 31st March, 2020
Non-Current Borrowings [Refer Note no. 8]	125.00	5.00	-	130.00
Interest Accrued but not due on Borrowings [Refer Note no. 9]*	42.11	(2.08)	20.79	60.83
	167.11	2.92	20.79	190.83

* Represents further borrowing from lender.

	As at 31st March, 2018	Cash flows*	Others^	As at 31st March, 2019
Non-Current Borrowings [Refer Note no. 8]	110.00	15.00	-	125.00
Interest Accrued but not due on Borrowings [Refer Note no. 9]*	24.35	(1.97)	19.74	42.11
	134.35	13.03	19.74	167.11

* Represents further borrowing from lender & TDS paid on interest accrued but not due on borrowings.

^ Represents change in financial liability as a result of increase in " interest accrued but not due on borrowings" by the amount of interest payable for the year i.e. Rs 19.74 lakh.

- Figure in brackets represent cash outflow from respective activities.

- As amount of Cash and cash equivalents is also available in Note no. 6, reconciliation of amount of Cash and cash equivalents as per Cash Flow Statement with the equivalent amount reported in the Balance Sheet is not required and hence not provided.

For G. P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. - 302082E

Rakesh Singh
(CA. Rakesh Kumar Singh)
Partner
Membership No.006421

Place: Kolkata
Date: 24th day of June, 2020



For and on behalf of the Board of Directors
Vindhyachal Attivo Food Park Private Limited

Gautam Malik
Gautam Malik
Director
DIN: 02545671

Indranil Das Gupta
Indranil Dasgupta
Director
DIN: 01681094

VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

CIN: U15122WB2016PTC209346

Statement of Changes in Equity for the Year ended 31st March, 2020

Equity Share capital

(Rs. In Lakh)

Balance as on April 1, 2019	Changes in equity share capital during the year	Balance as at 31st Mar, 2020
10.00	-	10.00

(Rs. In Lakh)

Balance as on April 1, 2018	Changes in equity share capital during the year	Balance as at 31st March, 2019
10.00	-	10.00

As per our report of even date attached.

For G. P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. 302082E

Rakesh Singh

(CA. Rakesh Kumar Singh)
Partner
Membership No.006421

Place: Kolkata
Date: 24th day of June, 2020



For and on behalf of the Board of Directors
Vindhyachal Attivo Food Park Private Limited

Gautam Malik
Gautam Malik
Director
DIN: 02545671

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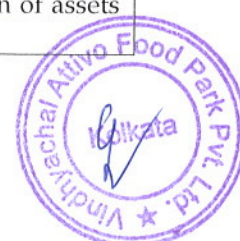
VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

Notes Forming Part of the Financial Statements

1.	Corporate information
	<p>Vinhyachal Attivo Food Park Private Limited ("the Company") is an unlisted entity incorporated in India and is yet to commence business operations.</p> <p>Shristi Infrastructure Development Corporation Ltd. is the holding company owning 89.31% of equity share capital of the Company (w.e.f 11.09.17).</p>
	<p>Its registered office is situated Kolkata. The financial statements for the year ended March 31, 2020 were approved for issue by the Board of Directors on 24th June, 2020.</p>
2.	Significant accounting policies
2.1	Statement of Compliance with Ind AS
	<p>These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013. The financial statements have also been prepared in accordance with the relevant presentation requirements of the Companies Act, 2013.</p> <p>All the Ind ASs issued and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) till the financial statements are approved by the Board of Directors have been considered in preparing these financial statements.</p> <p>Accounting policies have been consistently applied except where a newly issued Indian accounting Standard is initially adopted or a revision to an existing Indian Accounting Standard requires a change in the accounting policy hitherto in use.</p>
2.2	Basis of preparation
	<p>The financial statements are prepared in accordance with the historical cost convention, except for certain items that are measured at fair values, as explained in the accounting policies. Historical cost is generally based on the fair value of the consideration in exchange for goods and services.</p>
	<p>All amount disclosed in the financial statements including notes thereon have been rounded off to the nearest rupees in lakh as per the requirement of Schedule III to the Act, unless stated otherwise.</p>
2.3	Use of estimates
	<p>The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the year. Actual results could differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; they are recognised in the period of the revision and future periods if the revision affects both current and future periods.</p>
2.4	Operating Cycle
	<p>All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1 - Presentation of Financial Statements. The Company has ascertained its operating cycle to be 12 months for the purpose of current, non-current classification of assets and liabilities.</p>



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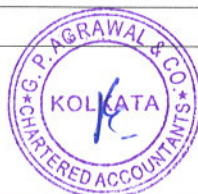


VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

Notes Forming Part of the Financial Statements

Note No. : 2 Significant accounting policies (contd.)

2.5	Capital work in progress
a)	Capital work in progress are stated at cost. For this purpose, cost includes deemed cost which represents the carrying value recognised as at 1st April, 2016 measured as per the previous GAAP.
b)	Capital work in progress is stated at cost and includes development and other expenses. Directly attributable expenditure (including finance costs relating to borrowed funds for construction or acquisition of Property, plant and equipment) incurred on projects under implementation are treated as Pre-operative expenses pending allocation to the assets and are shown under Capital work in progress.
2.6	Impairment of Assets
	As at each balance sheet date, the Company assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, if any, an impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.
	If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the impairment loss previously recognized is reversed such that the asset is recognized at its recoverable amount but not exceeding written down value which would have been reported if the impairment loss had not been recognized.
2.7	Borrowing costs
	Borrowing costs that are directly attributable to the acquisition and/or construction of a qualifying asset are capitalized as part of the cost of such asset till such time that is required to complete and prepare the asset to get ready for its intended use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use.
	All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.
2.8	Provisions, contingent liabilities and contingent assets
a)	Provisions are recognized only when there is a present obligation, as a result of past events and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.
b)	Contingent liability is disclosed for possible obligations which will be confirmed only by future events not wholly within the control of the Company or present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.



VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

Notes Forming Part of the Financial Statements

Note No. : 2 Significant accounting policies (contd.)

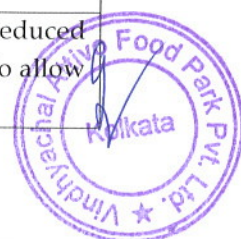
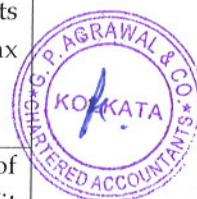
c)	Contingent assets are neither recognized nor disclosed except when realisation of income is virtually certain, related asset is disclosed.
d)	Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.
2.9	Financial instruments, Financial assets, Financial liabilities and Equity instruments
	Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the relevant instrument and are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities measured at fair value through profit or loss) are added to or deducted from the fair value on initial recognition of financial assets or financial liabilities.
i)	Financial Assets
(a)	Recognition
	Financial assets include Cash and cash equivalents and other financial assets. Such assets are initially recognised at transaction price when the Company becomes party to contractual obligations. The transaction price includes transaction costs unless the asset is being fair valued through the Statement of Profit and Loss.
(b)	Classification
	Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired. The subsequent measurement of financial assets depends on such classification. Financial assets are classified as those measured at:
1)	amortised cost, where the financial assets are held solely for collection of cash flows arising from payments of principal and/ or interest.
2)	fair value through other comprehensive income (FVTOCI), where the financial assets are held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in other comprehensive income.
3)	fair value through profit or loss (FVTPL), where the assets do not meet the criteria for categorization as at amortized cost or as FVTOCI. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Loss in the period in which they arise.
	Cash and cash equivalents and other financial assets are classified for measurement at amortised cost.
(c)	Impairment
	The Company assesses at each reporting date whether a financial asset (or a group of financial assets) held at amortised cost are tested for impairment based on evidence or information that is available without undue cost or effort. Expected credit losses are assessed and loss allowances recognised if the credit quality of the financial asset has deteriorated significantly since initial recognition.
(d)	De-recognition
	Financial assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred, and the Company has transferred substantially all of the risks and rewards of ownership. If the asset is one that is measured at:
(i)	amortised cost, the gain or loss is recognised in the Statement of Profit and Loss;



Notes Forming Part of the Financial Statements

Note No. : 2 Significant accounting policies (contd.)

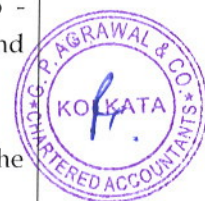
	(ii)	fair value through other comprehensive income, the cumulative fair value adjustments previously taken to reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment in which case the cumulative fair value adjustments previously taken to reserves is reclassified within equity.
ii)	Financial liabilities	
		Borrowings and other financial liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortised cost. Financial liabilities are derecognised when the liability is extinguished, that is, when the contractual obligation is discharged, cancelled and on expiry.
iii)	Equity instruments	
		Equity instruments are recognised at the value of the proceeds.
iv)	Offsetting of financial instruments	
		Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.
v)	Fair value measurement	
		The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:
		Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
		Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
		Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).
2.10	Taxes	
		Taxes on income comprises of current taxes and deferred taxes. Current tax in the Statement of Profit and Loss is provided as the amount of tax payable in respect of taxable income for the period using tax rates and tax laws enacted during the period, together with any adjustment to tax payable in respect of previous years.
		Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities and the amounts used for taxation purposes (tax base), at the tax rates and tax laws enacted or substantively enacted by the end of the reporting period.
		Deferred tax assets are recognized for deductible temporary differences, the carry forward of unused tax credits and any unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.
		The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilised.



Notes Forming Part of the Financial Statements

Note No. : 2 Significant accounting policies (contd.)

	Income tax, in so far as it relates to items disclosed under other comprehensive income or equity, are disclosed separately under other comprehensive income or equity, as applicable.
2.11	Foreign Currency Transactions
	The functional and presentation currency of the Company is Indian Rupee.
	Transactions in foreign currency are accounted for at the exchange rate prevailing on the transaction date. Gains/ losses arising on settlement as also on translation of monetary items are recognised in the Statement of Profit and Loss.
2.12	Cash and cash equivalents
	Cash and cash equivalents in the Balance sheet comprise cash on hand, cheques on hand, balance with banks on current accounts and short term, highly liquid investments with an original maturity of three months or less and which carry insignificant risk of changes in value.
	For the purpose of the Cash Flow Statement, Cash and cash equivalents consist of Cash and cash equivalents, as defined above and net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.
2.13	Cash Flow Statement
	Cash flows are reported using the indirect method, whereby profit/loss before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing flows. The cash flows from operating, investing and financing activities of the Company are segregated.
2.14	Recent Pronouncement
a.	Ind AS 115, "Revenue from contract with customers" The Company is currently under implementation stage and not started its operation thus
b.	On March 30, 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116 - "Leases". Ind AS 116 will supersede the current guidance on lease agreements including Ind AS 17 "Leases" and the related interpretations Application of above standards is not expected to have any significant impact on the Company's Financial Statements.
c.	Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. Application of above standards is not expected to have any significant impact on the Company's Financial Statements.
d.	Amendment to Ind AS 19 – plan amendment, curtailment or settlement- On March 30, 2019, Ministry of Corporate Affairs issued amendments to Ind AS 19, 'Employee Benefits' in connection with accounting for plan amendments, curtailments and settlements.



VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

Notes Forming Part of the Financial Statements

Note No. : 2 Significant accounting policies (contd.)

	<p>The amendments require an entity:</p> <ul style="list-style-type: none">• to use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement; and• to recognise in profit or loss as part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. <p>Effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not have any impact on account of this amendment.</p>



VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED
CIN: U15122WB2016PTC209346
Notes Forming Part of the Financial Statements (contd.)

Note No.: 3 Property, Plant and Equipment

Particulars	Land
Year ended 31st March 2019	
Gross Carrying amount	
As at 1st April, 2018	-
Additions during the year	-
Disposals/ Adjustments	-
Closing balance as at 31st March, 2019	-
Accumulated depreciation	
As at 1st April, 2018	-
Depreciation charge during the year	-
Closing balance as at 31st March, 2019	-
Net carrying amount as at 31st March, 2019	-
Year ended 31st March 2020	
Gross carrying amount	
As at 1st April, 2019	-
Additions during the year	855.42
Disposals/ Adjustments	-
Closing Balance as on 31st March, 2020	855.42
Accumulated depreciation	
As at 1st April, 2019	-
Depreciation charge during the year	-
Closing balance as at 31st March, 2020	-
Net carrying amount as at 31st March, 2020	855.42



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VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

CIN: U15122WB2016PTC209346

Notes Forming Part of the Financial Statements (contd.)

Note No.: 4 Capital work-in-progress

(Rs. In Lakh)

Particulars		As at 31st March, 2020		As at 31st March, 2019
Capital work - in - progress				
Additions during the year:				
Finance costs				
Interest		20.79		19.74
Other expenses				
Rate and Taxes	0.05		0.05	-
Professional expenses	0.22		10.49	-
Audit Fees	0.10		0.10	-
Miscellaneous expenses	0.06	0.43	0.07	10.71
(A)		21.22		30.45
Balance brought forward				
Capital work-in-progress	(B)	115.40		84.95
Less: Capitalised During the year		(37.00)		-
Capital work-in-progress at the end of the year				
C= (A+B)		99.62		115.40



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VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

CIN: U15122WB2016PTC209346

Notes Forming Part of the Financial Statements (contd.)

Note No.: 5 Other non-current assets (Unsecured, considered good)

(Rs. In Lakh)

Particulars	As at 31st March, 2020	As at 31st March, 2019
Capital advances	-	50.00
Advances other than capital advances		
Deposit with statutory authorities		
(Ministry of Food Processing Industries, Govt of India)	10.00	10.00
(National Securities Depository Limited)	0.10	0.10
Balance with Revenue Authorities	1.88	1.84
	11.98	61.94

Note No.: 6 Cash and cash equivalents

(Rs. In Lakh)

Particulars	As at 31st March, 2020	As at 31st March, 2019
Cash in hand	0.03	0.03
Balances with banks		
On current accounts	4.47	1.91
	4.50	1.94



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Note No.: 7

(Rs. In Lakh)

Equity Share capital				
Particulars	As at 31st March, 2020		As at 31st March, 2019	
	No. of shares	Amount	No. of shares	Amount
(a) Authorised				
Equity shares of par value Rs. 10/- each	500,000	50.00	500,000	50.00
(b) Issued, subscribed and fully paid up				
Equity shares of par value Rs. 10/- each	100,000	10.00	100,000	10.00
		10.00		10.00
(c) Reconciliation of number and amount of equity shares outstanding:				
				(Rs. In Lakh)
Particulars	As at 31st March, 2020		As at 31st March, 2019	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	100,000	10.00	100,000	10.00
Add: Issued during the year	-	-	-	-
Less: Calls Unpaid / Arrear Subscription	-	-	-	-
At the end of the year	100,000	10.00	100,000	10.00
(d) Terms / Rights attached to Equity shares :				
The Company has only Equity shares having a par value of Rs. 10.00 per share. Each holder of Equity shares are entitled to to receive dividend as declared from time to time and 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 dues. The distribution will be in proportion to the number of equity shares held by the shareholders.				

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	No. of shares	Amount	No. of shares	Amount
		(Rs. In Lakhs)		(Rs. In Lakhs)
(e) Shares held by holding/ultimate holding company and/or their subsidiaries/associates:				
Name of the Company (Relationship)	As at 31st March, 2020		As at 31st March, 2019	
	No. of shares	% of holding	No. of shares	% of holding
Shristi Infrastructure Development Corporation Ltd. Holding Company	89,311	89.31%	89,311	89.31%
(f) Shareholders holding more than 5 % of the equity shares in the Company:				
Name of the shareholders	As at 31st March, 2020		As at 31st March, 2019	
	No. of shares	% of holding	No. of shares	% of holding
Shristi Infrastructure Development Corporation Ltd.	89,311	89.31%	89,311	89.31%
JVL Agro Industries Limited	10,000	10.00%	10,000	10.00%




VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED

CIN: U15122WB2016PTC209346

Notes Forming Part of the Financial Statements (contd.)

Note No.: 8 Financial Liabilities -Borrowings (Non-current)

(Rs. In Lakh)

Particulars	As at 31st March, 2020	As at 31st March, 2019
Carried at amortized cost		
From entities other than banks		
Term loan -Unsecured	130.00	125.00
	130.00	125.00
Terms of repayment: i) The amount outstanding for Rs 125 lakhs (Previous Year Rs. 125 lakhs) as per the Loan Agreement dated 5th September 2018, will be repaid as a bullet repayment after expiry of 48 months from the date of first disbursement i.e., September 2022, It carries interest rate @ 16% per annum. ii) The amount outstanding for Rs. 5 lakhs (Previous Year Rs. 5 lakhs) as per the Loan Agreement dated 20th April 2019, will be repaid as a bullet repayment after expiry of 48 months from the date of first disbursement i.e., April 2024, It carries interest rate @ 16% per annum.		

Note No.: 9 Other financial liabilities- Current

(Rs. In Lakh)

Particulars	As at 31st March, 2020	As at 31st March, 2019
Financial liabilities at amortized cost		
Interest accrued but not due on borrowings	60.83	42.11
Other Payables		
Liability for Capital Goods	768.62	0.20
	829.45	42.31

Note No.: 10 Other current liabilities

(Rs. In Lakh)

Particulars	As at 31st March, 2020	As at 31st March, 2019
Statutory liabilities	2.07	1.97
	2.07	1.97



VINDHYACHAL ATTIVO FOOD PARK PRIVATE LIMITED
CIN: U15122WB2016PTC209346
Notes Forming Part of the Financial Statements (contd.)

Note No.: 11 Other Disclosures

1. Contingent liabilities and commitments (to the extent not provided for)

		(Rs. In Lakh)	
Sl. No.	Particulars	As at 31st March, 2020	As at 31st March, 2019
I.	Contingent liabilities	-	-
II.	Commitments	-	320.20

2. The company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31 March, 2020 as micro, small and medium enterprises. Consequently, the amount due to micro and small enterprises as per requirement of Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 is Nil (31st March 2019 - Nil).

3. Operating Segment

The Company has not yet commenced business operations, hence there are no reportable segments under Ind AS-108 'Operating Segment'. Hence, separate business segment and geographical segment information is not applicable.

4. Related party disclosures:

a) Name of the related parties and description of relationship:

i) **Holding Company:** Shristi Infrastructure Development Corporation Limited

b) Transactions with Related parties:

Nature of transaction / Name of the related party	Holding Company 2019-20	Holding Company 2018-19
NIL	NIL	NIL

- c) The transactions with related party has been entered at an amount which are not materially different from those on normal commercial terms.



Note No.: 11 Other disclosures (contd.)

5 Financial instruments - Accounting, Classification and Fair value measurements

A. Financial instruments by category

As at 31st March, 2020

(Rs. In Lakh)

Sl. No.	Particulars	Refer Note No.	Carrying value Amortized cost		Fair Value	
			31st March, 2020	31st March, 2019	31st March, 2020	31st March, 2019
(1)	Financial assets					
(b)	Cash and cash equivalents	5	4.50	1.94	4.50	1.94
	Total		4.50	1.94	4.50	1.94
(2)	Financial liabilities					
(a)	Borrowings	7	130.00	125.00	130.00	125.00
(c)	Other financial liabilities	8	829.45	42.31	829.45	42.31
			959.45	167.31	959.45	167.31

B. Fair value hierarchy

The fair value of the financial assets and financial liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Fair value of cash and cash equivalents and other current financial assets and other current financial liabilities is considered to be equal to the carrying amounts of these items due to their short-term nature.

No Financial assets and financial liabilities are measured at fair value on a recurring basis.

6. Financial risk management objectives and policies

The Company's activities expose it to market risk, liquidity risk and credit risk. The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The company generally does not have trade receivables. Hence, the management believes that the company is not exposed to any credit risk.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial assets. The company is exposed to liquidity risk due to bank borrowings and trade and other payables. The company measures risk by forecasting cash flows.

The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due without incurring unacceptable losses or risking damage to the Company's reputation.



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Note No.: 11 Other disclosures (contd.)

The following are the contractual maturities of financial liabilities:

				(Rs. In Lakh)
Particulars	Carrying Amount	Less than 1 year	More than 5 years	Total
31st Mar, 2020				
Borrowings	130.00	-	130.00	130.00
Other financial liabilities	829.45	829.45	-	829.45
Total	959.45	829.45	130.00	959.45
31st March, 2019				
Borrowings	125.00	-	125.00	125.00
Other financial liabilities	42.31	42.31	-	42.31
Total	167.31	42.31	125.00	167.31

(c) Market risk

Foreign currency risk

The Company has no international transactions and is not exposed to foreign exchange risk.

Interest rate risk

The Company's fixed rate borrowings are carried at amortised cost. They are, therefore, not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates. The Company has no variable rate borrowings.

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Company is not exposed to price risk.

7. Capital Management

For the purpose of the Company's capital management, capital includes issued equity capital. The Company's objective when managing capital is to safeguard its ability to continue as a going concern so that it can continue to provide returns to shareholders and other stake holders.

8 The previous period's figures have been reworked, regrouped, rearranged and reclassified wherever necessary to correspond to those of the current year. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

As per our report of even date attached.

For G. P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. - 302082E

Rakesh Singh
(CA. Rakesh Kumar Singh)
Partner
Membership No.006421

Place: Kolkata
Date: 24th day of June, 2020

For and on behalf of the Board of Directors
Vindhyachal Attivo Food Park Private Limited

Gautam Malik
Gautam Malik
Director
DIN: 02545671

Indranil Das Gupta
Indranil Dasgupta
Director
DIN: 01681094



