



BHARAT SHAH & ASSOCIATES

CHARTERED ACCOUNTANT

512, Vyapar Bhavan, 49, P. D'Mello Road, Carnac Bunder, Mumbai - 400 009.

Phones : (022) : 2348 3536 • Telefax : (022) 2348 1027

E-mail : bharatshah23@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of JPT Share Services Private Limited

Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **JPT Share Services Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules 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 audit opinion on the Ind AS financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is other information included in Board of Directors Report including Annexure to such 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 Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the 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.





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Responsibilities of Management and Those Charged with Governance for the Ind AS 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 Ind AS financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed 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 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 Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS 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.

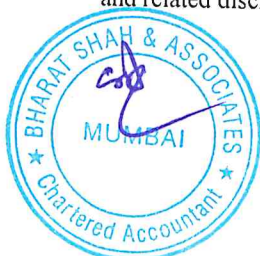
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Ind AS Financial Statement

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS 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 Ind AS 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.





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- 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 Ind AS 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Ind AS 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 Ind AS 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.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, 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, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian 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 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021 from being appointed as a director in terms of Section 164 (2) of the Act.





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- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Ind AS financial statements 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; we would like to state that the remuneration which is paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- 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 any pending litigations which would impact its financial position in its Ind AS financial statements ;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

AS PER OUR REPORT OF EVEN DATE

For BHARAT SHAH & ASSOCIATES,

Chartered Accountants

(Firm Reg. No.: 101249W)

(BHARAT A. SHAH)

PROPRIETOR

Membership No.32281

UDIN: 21032281AAAABH7955

PLACE: Mumbai

DATE : 29.06.2021





BHARAT SHAH & ASSOCIATES

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Annexure A to the Independent Auditors' Report

The Annexure referred to in our report to the members of JPT SHARE SERVICES PRIVATE LIMITED ("the Company") for the year Ended on 31st March, 2021. We report that:

- 1) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
(b) All the fixed assets has been physically verified by the management during the year which in our opinion is reasonable having regard to the size of the company and nature of its fixed assets and no material discrepancies were noticed on such physical verification.
(c) The Company does not hold any immovable property; hence clause (c) is not applicable.
- 2) The Company doesn't have any inventory, hence the clause of the Para 3 (ii)(a), (b) and (c) is Not Applicable.
- 3) The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. And hence the clause of the Para 3 (iii)(a), (b) and (c) is not applicable.
- 4) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.
- 5) According to information and explanation given to us, the company has not accepted any public deposits, and hence the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable for the year under audit.
- 6) We have been informed by the management that the Central Government has not prescribed maintenance of cost records for the Company under sub-section (1) of section 148 of the Companies Act, 2013. Therefore the provision of clause (vi) of para 3 is not applicable.
- 7) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the company is generally regular in depositing the undisputed statutory dues including provident fund, income-tax, sales tax, wealth tax, service tax, customs duty, excise duty, cess and other material statutory dues applicable with the appropriate authorities. According to the information and explanation given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March 2021, for the period of more than six months from the date becoming payable
(b) According to the information and explanations given to us there are no dues of Income Tax, Wealth Tax, Service Tax, Sales Tax, Customs Duty, Excess Duty, VAT and cess on account of any dispute which have not been deposited.
- 8) The Company does not have any loans or borrowings from any financial institution, bank, Government or dues to debenture holders during the year. Hence this clause is not applicable.





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- 9) In our opinion, and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including Debt Instruments) and term loans applied for the purpose for which they were raised, Therefore the provision of clause (ix) of para 3 is not applicable.
- 10) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the Company, noticed or reported during the year, nor have we been informed of such case by the management.
- 11) In our opinion, and according to the information and explanations given to us, the Company has not paid any managerial remuneration during the year. Therefore the provision of clause (xi) of para 3 is not applicable.
- 12) The company is not a Nidhi Company. Therefore the provision of clause (xii) of para 3 is not applicable.
- 13) In our opinion, and 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 standard.
- 14) In our opinion, and according to the information and explanations given to us, the Company has not made any preferential allotment or private placements of shares or fully or partly convertible debentures under review. Therefore the provisions of clause (xiv) of para 3 is not applicable.
- 15) The company has not entered into any non-cash transactions with directors or persons connected with him. Therefore the provision of clause (xv) of para 3 is not applicable.
- 16) In our opinion, and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of The Reserve Bank of India Act, 1934 and it has obtained certificate of registration.

AS PER OUR REPORT OF EVEN DATE

For BHARAT SHAH & ASSOCIATES,

Chartered Accountants

(Firm Reg. No.: 101249W)

(BHARAT A. SHAH)

PROPRIETOR

Membership No.32281

UDIN:21032281AAAABH7955



PLACE: Mumbai

DATE : 29.06.2021



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Annexure B to the Independent Auditors' Report

The Annexure referred to in our report to the members of JPT SHARE SERVICES PRIVATE LIMITED ("the Company") for the year Ended on 31st March, 2021.

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 JPT SHARE SERVICES PRIVATE LIMITED ("the Company") as of March 31, 2021 in conjunction with our audit of the Ind AS 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 with reference to these Ind AS financial statements based on our audit. We have 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 and as 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 with reference to these Ind AS financial statements was 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 with reference to these Ind AS financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Ind AS financial statements, 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 judgment, including the assessment of the risks of material misstatement of the Ind AS 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 with reference to these Ind AS financial statements.





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Meaning of internal financial controls over financial reporting with reference to these Ind AS Financial Statements

A company's internal financial control over financial reporting with reference to these Ind AS financial statements 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 with reference to these Ind AS financial statements 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 authorizations of 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 Ind AS financial statements.

Inherent limitations of internal financial controls over financial reporting with reference to these Ind AS Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting reference to these Ind AS financial statements, 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 reference to these Ind AS financial statements to future periods are subject to the risk that the internal financial control over financial reporting reference to these Ind AS financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

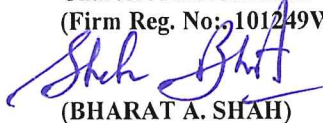
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting reference to these Ind AS financial statements and such internal financial controls over financial reporting reference to these Ind AS financial statements were operating effectively as at March 31, 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.

AS PER OUR REPORT OF EVEN DATE

For BHARAT SHAH & ASSOCIATES,

Chartered Accountants

(Firm Reg. No.: 101249W)


(BHARAT A. SHAH)

PROPRIETOR

Membership No. 32281

UDIN: 21032281AAAABH7955

PLACE: Mumbai

DATE : 29.06.2021



JPT Shares Services Private Limited

Balance Sheet as at March 31, 2021

Particulars	Note	As at March 31, 2021	As at March 31, 2020
I ASSETS			
(1) NON CURRENT ASSETS			
Plant, property and Equipments	2	277,980	420,732
Deferred Tax Assets	3	80,517	73,839
Financial Assets			
Other Non Current Financial Assets	4	13,237,800	13,237,800
		13,596,297	13,732,371
(2) Current Assets			
Financial Assets			
Cash and Cash Equivalants	5	30,302	27,120
Other Current Financial Assets	6	8,074,083	8,074,083
Current Tax		83,487	87,687
		8,187,872	8,188,890
TOTAL		21,784,169	21,921,261
II EQUITY AND LIABILITIES			
(1) EQUITY			
Equity Share Capital	7	17,600,000	17,600,000
Other Equity	8	(2,320,679)	(2,115,738)
		15,279,321	15,484,262
LIABILITIES			
(2) Deferred Tax Liabilities			
		-	-
(3) Current Liabilities			
Financial Liabilities			
Short Term Borrowings	9	6,416,348	6,339,999
Other Financial Liabilities	10	88,500	97,000
		6,504,848	6,436,999
TOTAL		21,784,169	21,921,261
Significant Accounting Policies	1		
Notes on Financial Statements	2-19		

AS PER OUR REPORT OF EVEN DATE
For BHARAT SHAH & ASSOCIATES
Chartered Accountants
Firm Reg. No. 101249W

BHARAT A. SHAH
PROPRIETOR
Membership No. 32281

Place: Mumbai
Date : 29.06.2021



For and on behalf of the Board of Directors

Jay Mehta
Director
DIN: 02687677

Place: Mumbai
Date : 29.06.2021

Arun Sahu
Director
DIN: 02591407



Statement of Profit and Loss for the year ended March 31, 2021

Particulars	Note	Amount in Rs	
		For the year ended March 31, 2021	For the year ended March 31, 2020
REVENUE			
Revenue from Operations		-	-
Other Income	11	280	16,290
Total Revenue		<u>280</u>	<u>16,290</u>
EXPENSES			
Depreciation and Amortisation Expenses	2	114,408	240,496
Other Expenses	12	97,491	322,124
Total Expenses		<u>211,899</u>	<u>562,620</u>
Profit / (Loss) Before Tax		(211,619)	(546,330)
Tax Expense - Current Tax		-	-
- Deferred Tax		(6,678)	(22,250)
Profit (Loss) After Tax		(204,941)	(524,080)
OTHER COMPREHENSIVE INCOME		-	-
Total Comprehensive Income for the year		<u>(204,941)</u>	<u>(524,080)</u>
Earnings per Equity share of Rs. 10/- each	19		
- Basic (In Rupees)		(0.12)	(0.30)
- Diluted (In Rupees)		(0.12)	(0.30)
Significant Accounting Policies	1		
Notes on Financial Statements	2-19		

AS PER OUR REPORT OF EVEN DATE
For BHARAT SHAH & ASSOCIATES
Chartered Accountants
Firm Reg. No. 101249W

Shah Bhatt
BHARAT A. SHAH
PROPRIETOR
Membership No. 32281

Place: Mumbai
Date : 29.06.2021



For and on behalf of the Board of Directors

Jay Mehta
Jay Mehta
Director
DIN: 02687677

Arun Sahu
Arun Sahu
Director
DIN: 02591407

Place: Mumbai
Date : 29.06.2021



Cash Flow Statement

Sr. No.	Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
A	Cash Flow from Operating Activities		
	Net Profit / (Loss) before Tax	(211,619)	(546,330)
	Adjustments for :-		
	Depreciation and Amortisation Expenses	114,408	240,496
	Interest Income	(280)	(16,290)
	Impairment of Property, plant and equipments	28,344	5,030
	Operating profit before working capital changes	(69,147)	(317,094)
	Adjusted for		
	Trade and Other Receivables	1	(2,091,281)
	Trade and Other Payables	(8,500)	3,280
	Cash Generated from Operations	(77,646)	(2,405,095)
	Direct Taxes (Paid) / Refund	4,200	(1,629)
	Net Cash from/(used in) Operating Activities	(73,446)	(2,406,724)
B	Cash Flow from Investing Activities		
	Interest Received	280	16,290
	Net Cash used in Investing Activities	280	16,290
C	Cash Flow from Financing Activities		
	Short Term Borrowings (Net)	76,349	2,185,260
	Net Cash Flow from Financing Activities	76,349	2,185,260
	Net (decrease) / Increase in Cash and Cash Equivalents (A+B+C)	3,183	(205,174)
	Cash & Cash Equivalents - Opening balance	27,120	232,293
	Cash & Cash Equivalents - Closing balance	30,302	27,120

Notes:

- (1) The above cash flow statement has been prepared under the "indirect method" as set out in Ind AS 7 - Statement on Cash flows.
 (2) Figures in brackets indicate outflow.
 (3) Previous Year figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year.

AS PER OUR REPORT OF EVEN DATE
 For BHARAT SHAH & ASSOCIATES
 Chartered Accountants
 Firm Reg. No. 101249W

BHARAT A. SHAH
 PROPRIETOR
 Membership No. 32281

Place: Mumbai
 Date : 29.06.2021



For and on behalf of the Board of Directors

Jay Mehra
 Director
 DIN: 02687677

Place: Mumbai
 Date : 29.06.2021

Arun Sahu
 Director
 DIN: 02591407



JPT Shares Services Private Limited

Statement of Changes in Equity for the year ended March 31, 2021

A Equity Share Capital

Particulars	As at March 31, 2021		As at March 31, 2020	
	Amount in Rs		Amount in Rs	
	No of Shares	Amount	No of Shares	Amount
Equity shares at the beginning of the year	1,760,000	17,600,000	760,000	7,600,000
Add: Shares Issued during the year	-	-	1,000,000	10,000,000
Equity shares at the end of the year	1,760,000	17,600,000	1,760,000	17,600,000

B Other Equity

Particulars	Amount in Rs	
	Retained Earnings	
As at April 1st, 2020	(2,115,738)	
Loss for the year	(204,941)	
As at March 31, 2021	(2,320,679)	

AS PER OUR REPORT OF EVEN DATE
For BHARAT SHAH & ASSOCIATES
Chartered Accountants
Firm Reg. No. 101249W

BHARATA SHAH
PROPRIETOR
Membership No. 32281

Place: Mumbai
Date : 29.06.2021



(Signature)
Jay Mehla
Director
DIN: 02687677

(Signature)
Arun Sahu
Director
DIN: 02591407

Place: Mumbai
Date : 29.06.2021



JPT Shares Services Private Limited

Notes to Financial Statements

Note - 1

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a General Information

JPT Shares Services Private Limited was incorporated on 07th September, 2010. The Company is domiciled in India having registered office at SKIL Hse, 209, Bank Street Cross Lanne, Fort, Mumbai-400 023. The Company is mainly engaged as a Deposit Based Trading Member of Cash Segment and Equity Derivatives Segment of BSE and NSE.

b Basis of Preparation of Financial Statements:

These financial statements have been prepared in compliance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, on the accrual basis. The Company has prepared its Financial Statements in accordance with Indian GAAP, including accounting standards (AS) notified under the Companies (Accounting Standards) Rules, 2006 (as amended), which is considered as "Previous GAAP". The financial statements were approved for issue by the Board of Directors on 29.06.2021

c Functional and Presentation Currency:

The Financial Statements are presented in Indian rupees which is the functional currency for the Company.

d Use of Estimates:

The preparation of Financial Statements in accordance with Ind - AS requires use of estimates and assumptions for some items, which might have an effect on their recognition and measurement in the Balance Sheet and Statement of Profit and Loss. The actual amounts realised may differ from these estimates. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management becomes aware of changes in circumstances surrounding the estimates. Differences between the actual results and estimates are recognised in the period in which the results are known / materialised and if material, their effects are disclosed in the notes to the Financial Statements.

Estimates and assumptions are required in particular for:

- i. Determination of the estimated useful life of tangible assets and the assessment as to which components of the cost may be capitalized. Useful life of tangible assets is based on the life prescribed in Schedule II of the Companies Act, 2013. In cases, where the useful life is different from that prescribed in Schedule II, it is based on technical advice, taking into account the nature of the asset, estimated usage and operating conditions of the asset, past history of replacement and maintenance support. Assumptions also need to be made, when the Company assesses, whether an asset may be capitalised and which components of the cost of the asset may be capitalised.
- ii. **Recognition of deferred tax assets**
A deferred tax asset is recognised for all the deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised. The management assumes that taxable profits will be available while recognising deferred tax assets.
- iii. **Recognition and measurement of other provisions**
The recognition and measurement of other provisions are based on the assessment of the probability of an outflow of resources, and on past experience and circumstances known at the balance sheet date. The actual outflow of resources at a future date may, therefore, vary from the figure included in other provisions.
- iv. **Discounting of long-term financial liabilities**
All financial liabilities are required to be measured at fair value on initial recognition. In case of financial liabilities, which are required to be subsequently measured at amortised cost, interest is accrued using the effective interest method.

f Current Versus Non Current Classification:

i. The assets and liabilities in the Balance Sheet are based on current/ non - current classification. An asset as current when it is:

- 1 Expected to be realised or intended to be sold or consumed in normal operating cycle
 - 2 Held primarily for the purpose of trading
 - 3 Expected to be realised within twelve months after the reporting period, or
 - 4 Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- All other assets are classified as non-current.

ii A liability is current when it is:

- 1 Expected to be settled in normal operating cycle
 - 2 Held primarily for the purpose of trading
 - 3 Due to be settled within twelve months after the reporting period, or
 - 4 There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- All other liabilities are treated as non - current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

g Significant Accounting Policies:

I Property, Plant and Equipments:

- i. All other property, plant and equipments have been carried at value in accordance with the previous GAAP.
- ii. Property, plant and equipments are stated at cost net of cenval / value added tax less accumulated depreciation and impairment loss, if any. All costs, including finance costs incurred up to the date the asset is ready for its intended use.

II Depreciation:

- i. Depreciation on Tangible Fixed Assets is provided on the Straight Line Method over the useful life of assets prescribed in Part C of Schedule II to the Companies Act, 2013. The Management believes that the useful lives prescribed in Part C of Schedule II to the Companies Act, 2013 best represents the period over which management expects to use assets.
- ii. In respect of additions/extensions forming an integral part of existing assets, depreciation has been provided over residual life of the respective assets. Significant addition which are required to be replaced/performed at regular interval are depreciated over the useful life of their specific life.



JPT Shares Services Private Limited

Notes to Financial Statements

III Revenue Recognition:

- i Interest income is recognized on a time proportion basis.
- ii Dividend is considered when the right to receive is established.

IV Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets

i Classification

The Company classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

ii Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

iii Financial Assets measured at amortised cost:

Financial assets are measured at amortised cost when asset is held within a business model, whose objective is to hold assets for collecting contractual cash flows and contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest. Such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. The losses arising from impairment are recognised in the Statement of Profit or Loss. This category generally applies to trade and other receivables.

iv Financial Assets measured at fair value through other comprehensive income (FVTOCI):

Financial assets under this category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income.

v Financial Assets measured at fair value through profit or loss (FVTPL):

Financial assets under this category are measured initially as well as at each reporting date at fair value with all changes recognised in profit or loss.

vi Investment in Subsidiary and Associates:

Investment in equity instruments of Subsidiaries and Associates are measured at cost. Provision for Impairment loss on such investment is made only when there is a diminution in value of the investment which is other than temporary.

vii Investment in Equity Instruments:

Equity instruments which are held for trading are classified as at FVTPL. All other equity instruments are classified as FVTOCI. Fair value changes on the instrument, excluding dividends, are recognized in the Other Comprehensive Income. There is no recycling of the amounts from other comprehensive income to profit or loss.

viii Investment in Debt Instruments:

A debt instrument is measured at amortised cost or at FVTPL. Any debt instrument, which does not meet the criteria for categorization as at amortised cost or as FVOCI, is classified as at FVTPL. Debt instruments included with in the FVTPL category are measured at fair value with all changes recognised in the Statement of Profit and Loss.

ix Derecognition of Financial Assets

A financial asset is primarily derecognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

x Impairment of Financial Assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets that are debt instrument and trade receivables.

Financial Liabilities

i Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

ii Initial recognition and measurement

All financial liabilities are recognised initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

iii Subsequent measurement

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

iv Loans and Borrowings

Interest-bearing loans and borrowings are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

v Derecognition of Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

vi Derivative Financial Instrument and Hedge Accounting

The Company uses derivative financial instruments, such as forward currency contracts and interest rate swaps, to hedge its foreign currency risks and interest rate risks respectively. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.



JPT Shares Services Private Limited

Notes to Financial Statements

V Provision for Current and Deferred Tax:

Income tax expense comprises current and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

i. Current tax

Current tax comprises of the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of the previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Current tax assets and liabilities are offset only if, the Company:

- > has a legally enforceable right to set off the recognised amounts; and
- > intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii. Deferred Tax

Deferred tax is recognized for the future tax consequences of deductible temporary differences between the carrying values of assets and liabilities and their respective tax bases at the reporting date, using the tax rate and laws that are enacted or substantively enacted as on reporting date. Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses and credits can be utilised.

Deferred tax assets and liabilities are offset only if:

- > entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- > deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority.

VI Impairment of Assets:

At each balance sheet date, the Company assesses whether there is any indication that any property, plant and equipment and intangible assets with finite lives may be impaired. If any such impairment exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

VII Provision for Doubtful Debts and Loans and Advances:

Provision is made in the accounts for doubtful debts, loans and advances in cases where the management considers the debts, loans and advances to be doubtful of recovery.

VIII Provision, Contingent Liabilities and Contingent Assets:

A provision is recognized if as a result of a past event the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Contingent liabilities are not recognised but are disclosed in the notes. Contingent Assets are not recognised but disclosed in the Financial Statements when economic inflow is probable.

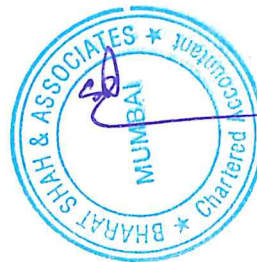


Notes to Financial Statements

Note 2
PROPERTY, PLANT AND EQUIPMENT

Particulars	Gross Block			Depreciation and Amortisation			Net Block	
	As at 1-Apr-20	Additions during the year	Deductions/ Adjustments	As at 31-Mar-21	Upto 31-Mar-20	For the year	Deductions / Adjustments	Upto 31-Mar-21
							As at 31-Mar-21	As at 31-Mar-20
Tangible Assets								
COMPUTER	504,020	-	-	504,020	453,886	21,791	28,343	504,020
ELECTRICAL FITTINGS	106,635	-	-	106,635	53,795	12,405	-	66,200
OFFICE EQUIPMENT	150,627	-	-	150,627	112,080	14,652	-	126,732
FURNITURE & FIXTURE	529,379	-	-	529,379	250,169	65,560	-	315,729
Total	1,290,661	-	-	1,290,661	869,930	114,408	28,343	1,012,681
							277,980	420,732

2.1 In accordance with the Ind-AS 36 on "Impairment of Assets", the Management during the year carried out an exercise of identifying the assets that may have been impaired. On the basis of this review carried out by the Management, there was no impairment loss on Fixed Assets during the year.



JPT Shares Services Private Limited

Notes to Financial Statements

Note 3 DEFERRED TAX ASSETS

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Deferred Tax Assets related to Property, plant and equipments	80,517	73,839
Total	80,517	73,839

Note 4 OTHER NON CURRENT FINANCIAL ASSETS (Unsecured & considered good)

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Security Deposits	13,237,800	13,237,800
Total	13,237,800	13,237,800

Note 5 CASH AND CASH EQUIVALANTS

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Balances with Banks	14,706	11,524
- In Current Accounts	15,596	15,596
Cash on Hand		
Total	30,302	27,120

Note 6 OTHER CURRENT FINANCIAL ASSETS (Unsecured & considered good)

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Advance recoverable in cash or in kind for value	8,074,083	8,074,083
Total	8,074,083	8,074,083

Note 7 SHARE CAPITAL

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Equity Shares		
Authorised		
35,00,000 (35,00,000) Equity Shares of Rs.10/- each	40,000,000	40,000,000
Issued, Subscribed and Fully paid up		
17,60,000 (17,60,000) Equity Shares of Rs.10/- Each (Fully Paid up)	17,600,000	17,600,000
Total	17,600,000	17,600,000

(a) Reconciliation of Equity shares outstanding at the beginning and at the end of the year

Particulars	Amount in Rs			
	As at March 31, 2021		As at March 31, 2020	
	No of Shares	Amount	No of Shares	Amount
Equity shares at the beginning of the year	1,760,000.00	17,600,000	760,000	7,600,000
Add: Shares Issued during the year	-	-	1,000,000	10,000,000
Equity shares at the end of the year	1,760,000.00	17,600,000	1,760,000	17,600,000

(b) Shareholders holding more than 5% Shares in the Company

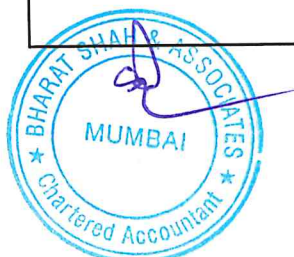
Shares held by	As at March 31, 2021		As at March 31, 2020	
	No of Shares	% Holding	No of Shares	% Holding
JPT Securities Ltd	760,000	43.18	760,000	43.18
Nikhil P. Gandhi	1,000,000	56.82	1,000,000	56.82

(c) Terms and Rights attached to Equity Shares

The Company has only one class of Equity Share having par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation of the company, the equity share holders will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amount. The distribution will be in proportionate to the number of equity shares held by the shareholders.

Note 8 Other Equity

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Retained Earning		
- Balance at beginning of the year	(2,115,738)	(1,591,658)
- Add: Profit/(Loss) for the year	(204,941)	(524,080)
Total	(2,320,679)	(2,115,738)



JPT Shares Services Private Limited

Notes to Financial Statements

Note 9

SHORT TERM BORROWINGS

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Unsecured Loans from:		
Holding Company	2,684,739	2,684,739
Others	3,731,609	3,655,260
Total	6,416,348	6,339,999

Note 10

OTHER CURRENT FINANCIAL LIABILITIES

Particulars	Amount in Rs	
	As at March 31, 2021	As at March 31, 2020
Statutory Dues	-	380
Other Payables	88,500	96,620
Total	88,500	97,000

Note 11

OTHER INCOME

Particulars	Amount in Rs	
	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest Income From FD	280	16,290
	280	16,290

Note 12

OTHER EXPENSES

Particulars	Amount in Rs	
	For the year ended March 31, 2021	For the year ended March 31, 2020
Payment to Auditors	29,500	29,500
- Audit Fees		15,045
Demat Charges	12,000	11,250
Professional Fees	4,690	-
Office expenses	9,059	3,648
ROC Filing Fees		127,765
Electricity Charges		128,488
Telephone Expenses	12,600	1,298
Web Design	1,298	
Residual Value written off	28,344	-
GST late filing fees		100
Interest and Penalty on TDS		5,030
Impairment of Property, plant and equipments		
Total	97,491	322,124



JPT Shares Services Private Limited

Notes to Financial Statements

Note 13

CONTINGENT LIABILITIES AND COMMITMENTS

There are no contingent liabilities during the year.

Note 14

In the opinion of the management, Current Assets, Loans and Advances are of the value stated, if realized in the ordinary course of business.

Note 15

SEGMENT REPORTING

Segment Information : The Company's main business is that of brokers, underwriters, moneylenders and financing. All other activities of the Company are related to the main business. As such there are no separate reportable segments, as per the Ind-AS 108 on Operating Segment.

Note 16

RELATED PARTY DISCLOSURES

a) List of Related parties

1 Associate Company

JPT Share service Ltd is an associate of JPT Securities Limited

b) Terms and Conditions of transactions with related parties

The Transactions from related parties are made on arm's length price. Outstanding balances at the year-end are unsecured and interest have been accounted on market rate except the advances which is merely reimbursement of expenses. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

c) Details of transactions with related parties

1 With Holding company - JPT Securities Limited

Nature of Transactions	Amount in Rs	
	2020-21	2019-20
Short Term Borrowings		
Opening Balance	2,684,739.00	2,684,739.00
Received during the year	-	-
Returned during the year	-	-
Closing Balance	2,684,739.00	2,684,739.00

Note - 17

FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES:

The Company's principal financial liabilities comprise loans and borrowings and trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include Investment, loans and advances, trade and other receivables, and cash and bank balances that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management advises on financial decision and the appropriate financial risk governance framework for the Company.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments and derivative financial instruments.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates.

Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables and advances to suppliers) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

Trade receivables

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored. An impairment analysis is performed at each reporting date on an individual basis for major clients.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved authorities. Credit limits of all authorities are reviewed by the Management on regular basis.

Liquidity risk

The Company monitors its risk of a shortage of funds using a liquidity planning tool.

The Company's objective is to maintain a balance between continuity of funding and flexibility through the use of bank overdrafts, Letter of Credit and working capital limits.



JPT Shares Services Private Limited

Notes to Financial Statements

Note - 18

CAPITAL MANAGEMENT:

For the purpose of the Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt.

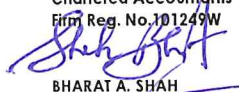
In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current year.

Note - 19

EARNING PER SHARE:

Particulars	2020-2021	2019-2020
Net Profit / (Loss) After Tax available for Equity Shareholders (in Rs.)	(204,941)	(524,080)
Weighted Average Number of Equity Shares of Rs. 10/- each outstanding during the year	1760000	1,760,000
Basic/Diluted Earning Per Share (in Rs.)	(0.12)	(0.30)

AS PER OUR REPORT OF EVEN DATE
For BHARAT SHAH & ASSOCIATES
Chartered Accountants
Firm Reg. No. 101249W


BHARAT A. SHAH
PROPRIETOR
Membership No. 32281

Place: Mumbai
Date : 29.06.2021



For and on behalf of the Board of Directors


Jay Mehta
Director
DIN: 02687677


Arun Sahu
Director
DIN: 02591407

Place: Mumbai
Date : 29.06.2021

