

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

DIRECTOR REPORT

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2021-22

To,
The Members,
KOPYBRIGHT INDIA PRIVATE LIMITED
CIN: U74999WB2018PTC224352.
518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA
KOLKATA, WEST BENGAL-700005.

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2022

1. FINANCIAL HIGHLIGHTS

During the year under review, performance of your company as under:

Particulars	For the year ended 31/3/2022	For the year ended 31/3/2021
	Amount (Rs.)	Amount (Rs.)
Gross Receipt/ Other Income	14,12,58,872	2,31,36,326
Profit/Loss before Interest and Depreciation	-	-
<u>Less</u> : Interest expenses on borrowings	-	-
Profit/Loss before Depreciation	1,01,22,760	10,54,454
<u>Less</u> : Depreciation	59,25,521	6,40,068
Profit/ Loss before Tax	41,97,239	4,14,386
<u>Less</u> : Current Tax	-	1,00,000
<u>Less</u> : Deferred Tax	-	-
Profit after Tax	41,97,239	3,14,386
Balance Profit transferred to Balance sheet	41,97,239	3,14,386

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

2. DIVIDEND

The Management wishes to preserve the net profits for future opportunity, the Directors, therefore, do not propose any dividend for the Financial Year ended March 31, 2022

3. BRIEF DESCRIPTION OF COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIRS:

Company is in business of dealing with all kinds of stationery items viz., Pen, paper, books, visiting or complimentary cards etc. and it is looking into the viabilities of various opportunities available in the market of the Company for starting its activities and accordingly.

During the year under the review there was increase in total income of Rs. 2,31,36,326/- in F.Y 2020-2021 to Rs. 14,12,58,872/- in F.Y 2021-2022 and the profit after tax increased from Rs. 3,14,386/- in F.Y 2020-2021 to Rs. 41,97,239 in F.Y 2021-2022

4. AMOUNTS TRANSFERRED TO RESERVES:

Entire amount of profits transferred to the reserves during the financial year ended 31st March, 2022 under review.

5. CHANGE IN NATURE OF BUSINESS:

There is no change in the business of Company.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

7. DETAILS OF SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint Venture or Associate company.

8. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

No such significant and material orders have been passed by the regulators or court or tribunals impacting the going concern status and company's operation in future.

9. SHARE CAPITAL:

The Company has the Authorized Share Capital consisting of 10, 00,000 Equity shares of Rs. 10/- each amounting to Rs.1, 00, 00,000/-

The Company has the Issued/subscribed/paid up Share Capital consisting of 8, 82,900 Equity shares of Rs. 10/- each amounting to Rs.88, 29,000/-

10. AUDITORS AND AUDITORS REPORT

M/s Manish Chandak & Associates., Chartered Accountant, be and is hereby ratified as the Statutory Auditors of the Company and to hold the office till the conclusion of annual general meeting of the Company to be held for the financial year ended 31st March, 2023.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

11. DEPOSITS

During the year under review, your Company did not accept or renewed any deposits in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014

12. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgoing are as follows:

(A) Conservation of energy:

The Company's operations involve low energy consumption and there are no major areas where energy conservation measures could be taken. However, the Company is making continuous efforts to conserve and optimize energy wherever practicable by economizing the use of power and electricity in the factory and office.

(B) Technology absorption:

The Company does not have any technical collaboration arrangements. Accordingly the company has indigenous equipments and its personal trained from time to time in the use and operation of such sophisticated equipment.

(C) Foreign exchange earnings and Outgo:

Total foreign exchange earned- Rs. NIL

Total foreign exchange outgo- Rs. NIL

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

13. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of section 135 and rules made there under of Corporate Social Responsibility are not applicable to the Company.

14. DIRECTORS AND KEY MANAGERIAL PERSONNEL

There were no changes in the Directors and KMP during the Financial Year.

15. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the year 6 board meetings were held under review.

16. DETAILS OF LOANS, GUARANTEES AND INVESTMENTS

During the year, the Company has disclosed the details of loans advanced/ guarantees given to any Person or entity in the notes to financial statement.

17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. Such Related Party Transactions, if applicable, are mentioned in **Form No. AOC-2**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

18. INTERNAL CONTROL AND RISK MANAGEMENT POLICY

The Company has adequate internal control and risk management system commensurate with the size and nature of business. The adequacy of risk management is reviewed by Board of Directors on regular basis in its periodical meetings.

19. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause(c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

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

(d) The directors had prepared the annual accounts on a going concern basis;
and

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

20. PARTICULARS OF EMPLOYEES

There are no employees in the Company, who if employed throughout the financial year or part thereof, were in receipt of remuneration, whose particulars if so employed, are required to be included in the report of the Directors required under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended.

21. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has place in policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding Sexual Harassment. All employees (Permanent, Contractual, temporary, trainees) are covered under this policy. The Company did not receive any complaint during the year.

22. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

The Company has not made any application under the Insolvency and Bankruptcy Code, 2016; hence the above clause is not applicable to the company.

23. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

The above clause is not applicable to the company.

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

24. ACKNOWLEDGEMENTS

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
KOPYBRIGHT INDIA PRIVATE LIMITED**

**NEEMA BEHANY
DIRECTOR
DIN: 08024681
Place: Mumbai
Date: 06/09/2022**

**VEDANT BEHANY
DIRECTOR
DIN: 08719663**

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

LIST OF DIRECTORS AS ON 31/03/2022

SR. NO.	NAME OF DIRECTOR	DIN/PAN	DESIGNATION	BEGIN DATE
1.	NEEMA BEHNAY	08024681	Director	17/01/2018
2.	VEDANT BEHANY	08719663	Director	07/03/2020

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
KOPYBRIGHT INDIA PRIVATE LIMITED**

**NEEMA BEHANY
DIRECTOR
DIN: 08024681
Place: Mumbai
Date: 06/09/2022**

**VEDANT BEHANY
DIRECTOR
DIN: 08719663**

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

LIST OF SHAREHOLDERS AS ON 31.03.2022

SR. NO.	NAME OF SHAREHOLDER	NO OF SHARES HELD
1.	ANUSHREE BEHNAY	5,000
2.	NEEMA BEHNAY	3,07,900
3.	VEDANT BEHANY	5,70,000
	TOTAL	8,82,900

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
KOPYBRIGHT INDIA PRIVATE LIMITED**

NEEMA BEHANY

DIRECTOR

DIN: 08024681

Place: Mumbai

Date: 06/09/2022

VEDANT BEHANY

DIRECTOR

DIN: 08719663

Note: Equity shares are issued at Rs. 10/- each.

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN: U74999WB2018PTC224352

Add: 518, RABINDRA SARANI, 4TH FLOOR, HATKHOLA, KOLKATA, WEST BENGAL-700005.

Email Id:kopybright2018@gmail.com

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis- Not Applicable
2. Details of material contracts or arrangement or transactions at arm's length basis

Name(S) Of The Related Party	Nature Of Relationship	Nature Of Contracts/ Arrangements/ Transactions	Duration Of The Contracts / Arrangements/ Transactions	Date Of Approval By The Board
NEEMA BEHNAY	Director	Remuneration	On-Going	03/06/2021
VEDANT BEHANY	Director	Remuneration	On-Going	03/06/2021

FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
KOPYBRIGHT INDIA PRIVATE LIMITED

NEEMA BEHANY
DIRECTOR
DIN: 08024681
Place: Mumbai
Date: 06/09/2022

VEDANT BEHANY
DIRECTOR
DIN: 08719663



INDEPENDENT AUDITORS' REPORT

To the Members of,

KOPYBRIGHT INDIA PRIVATE LIMITED
Report on the Financial Statements

We have audited the accompanying financial statements **KOPYBRIGHT INDIA PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We have conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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, of the state of affairs of the Company as at 31st March 2022 and its profit and its cash flows for the year ended on that date.

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, since in our opinion and according to information and explanation given to us, said order is not applicable to the company.
2. As required by section 143(3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 Profit and Loss, and 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 applicable Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules 2014.
 - e. On the basis of written representations received from the directors as on 31st March 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. with respect to 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, we report as under :

- i. The Company doesn't have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
- iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For MANISH CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. **136824W**

Place: Mumbai

Date : 06.09.2022

CA MANISH CHANDAK

Proprietor

Membership No.153897

UDIN- 22153897BAMNE16864

SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31st MARCH 2022.

1) SIGNIFICANT ACCOUNTING POLICIES:

a. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical cost convention on accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) of Companies Act, 1956 (Companies Accounting Standards) Rules, 2006, as amended and other relevant provisions of the Companies Act, 2013.

b. USE OF ESTIMATE

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

c. REVENUE RECOGNITION

Revenue is primarily derived from Sale and services. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

d. PROVISIONS AND CONTINGENCIES

A Provision is recognized if, as a result of a past event, the company has a present legal obligation that is reasonably estimable, and it is probable that an out flow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made where there is a possible obligation or a present obligation that may, but

KOPYBRIGHT INDIA PRIVATE LIMITED

Notes on Financial Statements for the Year ended 31st March, 2022

probably will not, require an outflow of resources. Where is a possible obligation for a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

e. TAXATION

Income taxes are accrued in the same period that the related revenue and expenses arise. Tax expense comprise of Current Tax. Current Income tax is calculated as per the provisions of the Income Tax Act, 1961.

f. EARNING PER SHARE

Basic earning per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period.

g. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise cash and cash on deposit with Banks.

NOTE NO. 12

a. CONTINGENT LIABILITIES

Company doesn't have contingent liabilities as at the end of 31/03/2022

b. The Company's operations fall under a single segment.

c. AUDITORS REMUNERATION

(Amount in Rs.)

Particulars	2021-22	2020-21
Audit Fees	25,000	10,000
TOTAL	25,000	10,000

d. COMPUTATION OF BASIC & DILUTED EARNINGS / (LOSS) PER SHARE

(Amount in Rs.)

Particulars	2021-22	2020-21
Net Profit attributable to equity shareholders (A)	41,97,239	3,14,386
Weighted Average of equity shares issued (B) (face value of Rs. 10 each)	8,82,900	8,82,900
Basic Earnings per share (A/B)	4.75	0.36
Weighted Number of equity shares outstanding for Diluted EPS (C)	8,82,900	8,82,900
Diluted Earnings per share (A/C)	4.75	0.36

KOPYBRIGHT INDIA PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March, 2022

e. RELATED PARTY DISCLOSURES

Related Party Disclosure as per “Accounting Standard -18” issued by Institute of Chartered Accountants of India.

a) Disclosure of Related Parties and relationship between the parties:

(i) Key Management Personnel:

NEEMA BEHANY – Director

VEDANT BEHANY – Director

f. The Company has not received any intimation from the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act have not been given.

h. Additional information pursuant to Revised Schedule VI to the Companies Act, 1956;

i. Previous year’s figure have been regrouped and / or rearranged wherever considered necessary.

For **MANISH CHANDAK & ASSOCIATES**
Chartered Accountants
Registration No. - 136824W

For and on behalf of the Board of
Directors of
KOPYBRIGHT INDIA PRIVATE LIMITED

CA MANISH CHANDAK
Proprietor
Membership No: 153897
UDIN- 22153897BAMNEI6864

NEEMA BEHANY
Director
DIN-08024681

VEDANT BEHANY
Director
DIN- 08719663

Place: Mumbai
Dated: 06/09/2022

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN U74999WB2018PTC224352

STATEMENT OF BALANCESHEET FOR THE YEAR ENDED MARCH 31, 2022

(Amount in 000's)

PARTICULARS	NOTES	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
I. EQUITY AND LIABILITIES			
SHAREHOLDER'S FUND			
Share Capital	2	8,829.00	8,829.00
Reserves and Surplus	3	4,540.83	343.59
NON CURRENT LIABILITIES			
Long term borrowings			
Long Term Borrowings	4	51,468.22	34,835.31
Deferred tax liabilities (Net)	5	-	-
CURRENT LIABILITIES			
Short Term Borrowing	6	16,493.37	143.45
Trade payables	7	44,521.22	22,417.25
A. Total outstanding dues of micro enterprises and small enterprises			
B. Total outstanding dues of creditors other than micro enterprises and small enterprises			
Other current liabilities	8	583.82	383.43
Short Term Provision	9	4.91	-
TOTAL		1,26,441.37	66,952.03
II. ASSETS			
NON CURRENT ASSETS			
Property , Plant & Equipment			
Tangible assets (Net)	10	28,212.93	28,149.46
Intangible assets	10	-	-
Long -term loans and advances	11	-	-
Deferred tax Assets (Net)	12	-	-
CURRENT ASSETS			
Inventories	13	23,364.72	3,700.78
Trade receivables	14	59,790.14	22,328.06
Cash and cash equivalents	15	2,733.89	2,573.98
Short-term loans and advances	16	12,159.68	10,039.74
Other Current Asset	17	180.00	160.00
TOTAL		1,26,441.37	66,952.03

1 to 23

The notes form an integral part of these Financial Statements
In terms of our Report attached.

For MANISH CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 0136824W

For and behalf of the Board of
KOPYBRIGHT INDIA PRIVATE LIMITED

CA MANISH CHANDAK
Proprietor
M.NO. 153897
UDIN:22153897BAMNEI6864
PLACE : MUMBAI
Date : 06.09.2022

NEEMA BEHANY
(Director)
DIN :08024681

VEDANT BEHANY
(Director)
DIN :08719663

KOPYBRIGHT INDIA PRIVATE LIMITED

CIN U74999WB2018PTC224352

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

(Amount in 000's)

PARTICULARS	NOTES	FOR THE YEAR ENDED MARCH 31,2022	FOR THE YEAR ENDED MARCH 31,2021
INCOME :			
Revenue from Operations	18	1,41,080.69	23,094.43
Other Income	19	178.18	41.90
TOTAL REVENUE		1,41,258.87	23,136.33
EXPENSES:			
Cost of Material consumed	20	1,11,342.56	18,109.19
Employee Benefits Expense	21	6,490.26	783.69
Finance Cost	22	4,496.73	210.64
Depreciation and amortisation expense	10	5,925.52	640.07
Other Expenses	23	8,806.57	2,978.35
TOTAL EXPENSES		1,37,061.63	22,721.94
PROFIT BEFORE TAXATION		4,197.24	414.39
TAX EXPENSES:			
(1) Current tax		-	-
(2) Deffered Tax		-	100.00
(3) Previous year Adjutments		-	-
PROFIT FOR THE YEAR		4,197.24	314.39
EARNINGS PER EQUITY SHARE - BASIC AND DILUTED	31	0.00	0.00

The notes form an integral part of these Financial Statements
In terms of our Report attached.

1 to 23

For MANISH CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 0136824W

For and behalf of the Board of
KOPYBRIGHT INDIA PRIVATE LIMITED

CA MANISH CHANDAK
Proprietor
M.NO. 153897
UDIN:22153897BAMNEI6864
PLACE : MUMBAI
Date : 06.09.2022

NEEMA BEHANY
(Director)
DIN :08024681

VEDANT BEHANY
(Director)
DIN :08719663

KOPYBRIGHT INDIA PRIVATE LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2022

(Amount in 000's)

Note 2 : SHARE CAPITAL	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Authorized Capital 20,00,000 Equity shares of Rs.10" each with voting rights	20,000	10,000
	20,000	10,000
Issued, Subscribed and fully paid up Capital 8,82,900 Equity shares of Rs.10" each with voting rights	8,829	8,829
	8,829	8,829

The Company has issued and subscribed one class of equity shares having a par value of ` 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Foot Note :

2.1 The details of shareholders holding more than 5% shares in the company

Sr no	Name of the Shareholder	AS AT MARCH 31,2022		AS AT MARCH 31,2021	
		No.of shares	% of holding	No.of shares	% of holding
1	ANUSHREE BEHANY	5,000	0.57%	5,000	0.57%
2	NEEMA BEHANY	3,07,900	34.87%	3,07,900	34.87%
3	VEDANT BEHANY	5,70,000	64.56%	5,70,000	64.56%
	TOTAL	8,82,900	100%	8,82,900	100%

2.2 Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares of Rs. 10/- each Fully Paid	AS AT 31st MARCH,2022		AS AT 31st MARCH,2021	
	No.of shares	Rs.	No.of shares	Rs.
Outstanding at the beginning of the year	8,82,900	88,29,000	8,82,900	88,29,000
Add - Issued during the year				
Less - Bought back during the year	-	-		
Outstanding at the end of the year	8,82,900	88,29,000	8,82,900	88,29,000

2.3 Details of shares held by promoters in the Company:

Particulars	As at 31-March-2022		As at 31-March-2021		
	No. of shares (in Thousand)	% of total shares	No. of shares (in Thousand)	% of total shares	% Change during the year
1 ANUSHREE BEHANY	5,000	0.57%	5,000	0.57%	0%
2 NEEMA BEHANY	3,07,900	34.87%	3,07,900	34.87%	0%
	3,12,900	35%	3,12,900	35%	

KOPYBRIGHT INDIA PRIVATE LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2022

(Amount in 000's)

Note 3 : RESERVES AND SURPLUS	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Statement of Profit and Loss -		
Opening balance	343.59	29.20
Add :Profit /(Loss) for the year	4,197.24	314.39
Net Surplus in the Statement of Profit and Loss	4,540.83	343.59
	4,540.83	343.59
Note 4 : LONG TERM BORROWING	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Secured Loan		
HDFC Term Loan	19,137.58	18,935.31
ECGCL Loan	5,600.00	-
HDFC Bank Gurantee	526.03	-
Unsecured Loan		
Loan from Corporates	26,204.62	15,900.00
	51,468.22	34,835.31
Note 5 : DEFERRED TAX LIABILITY	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Deferred Tax Liability (Net)	-	-
	-	-
Note 6 : SHORT TERM BORROWINGS	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Cash Credit - HDFC Bank (Primarily Secured against Stock and Bookdebts, Fixed Deposits, LC from other Banks)	16,493.37	143.45
Current Maturity of Long term Debt	-	-
	16,493.37	143.45
Note 7 : TRADE PAYABLES	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
MSME	44,521	22,417
Others		
	44,521	22,417
Note 8 : OTHER CURRENT LIABILITIES	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Audit Fees Payable	55.00	30.00
Outstanding Salary	372.92	353.43
Creditors for Expenses	155.90	-
	583.82	383.43
Note 9 : SHORT TERM PROVISIONS	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Provision for Tax (Net of Advance Tax & TDS)	4.91	-
	4.91	-

KOPYBRIGHT INDIA PRIVATE LIMITED
NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2022

(Amount in 000's)

Note 11 : LONG TERM LOAN AND ADVANCES	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
	-	-
Note 12 : DEFERRED TAX ASSET	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Deferred Tax Asset(Net)	-	-
Note 13 : INVENTORIES	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Inventories (As per inventory taken, valued and certified by a director)	23,364.72	3,700.78
	23,364.72	3,700.78
Note 14 : TRADE RECEIVABLE	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
<u>[Unsecured and Considered Good Except otherwise stated]</u>	59,790.14	22,328.06
Others	59,790.14	22,328.06
Note 15 : Cash & Cash Equivalents	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Cash on Hand	42.16	35.22
Balances with Banks		
In Current Accounts	24.89	
In FD Accounts	2,666.84	2,538.76
	2,733.89	2,573.98
Notes 16 : Short-term Loans and advances	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Others	8,413.53	4,565.89
Balance with Statutory Authorities	2,801.15	4,528.85
Factory Deposit	945.00	945.00
	12,159.68	10,039.74
Notes 17 : Other Current Assets	AS AT MARCH 31, 2022	AS AT MARCH 31, 2021
Preliminary expenses	180.00	160.00
	180.00	160.00

KOPYBRIGHT INDIA PRIVATE LIMITED

NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2022

(Amount in 000's)

Note 18 : Revenue from Opertaion	FOR THE YEAR ENDED MARCH 31, 2022	FOR THE YEAR ENDED MARCH 31, 2021
Sales of Products		
Domestic Sales	1,41,080.69	23,094.43
	1,41,080.69	23,094.43

Note 19 : Other Income	FOR THE YEAR ENDED MARCH 31, 2022	FOR THE YEAR ENDED MARCH 31, 2021
Sundry balance Written back	-	-
Rebate & Discount		
Foreign Exchange Gain		
Others income	178.18	41.90
	178.18	41.90

Note 20 : CHANGES IN INVENTORY	FOR THE YEAR ENDED MARCH 31, 2022	FOR THE YEAR ENDED MARCH 31, 2021
Opening Stock	3,700.78	1,357.40
Add: Purchases	1,31,006.50	20,452.57
Less: Closing stock	23,364.72	3,700.78
	1,11,342.56	18,109.19

Note 21 : Employee Benefits Expense	FOR THE YEAR ENDED MARCH 31, 2022	FOR THE YEAR ENDED MARCH 31, 2021
Salaries, Wages & bonus	4,572.79	623.80
Director Remuneration	1,200.00	
Staff welfare expenses	717.47	159.90
	6,490.26	783.69

KOPYBRIGHT INDIA PRIVATE LIMITED

NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2022

(Amount in 000's)

Note 22 : Finance Cost	FOR THE YEAR ENDED MARCH 31, 2022	FOR THE YEAR ENDED MARCH 31, 2021
Interest on CC A/c	854.37	79.97
Bank charges, Loan Processing and Forward Contract Charges	85.12	130.67
Interest on Loan	3,557.24	
	4,496.73	210.64

Note 23 : Administrative And Other Cost	FOR THE YEAR ENDED MARCH 31, 2022	FOR THE YEAR ENDED MARCH 31, 2021
Audit fees	25.00	10.00
Legal & Professional Fees	257.40	92.02
Travelling & Convenyence	242.60	168.45
Carriage Outwards	109.78	49.08
Telephone Expenses	18.99	0.82
Rent & Taxes	2,522.50	1,295.00
Power & Fuel	1,908.89	17.44
Security Expenses	231.55	57.89
Repair & Maintanance	191.88	677.44
Filing Fees	12.56	1.60
General Expenses	212.32	353.73
Insurance	73.08	62.53
Licence Fees	319.32	126.48
Miscellaneous Expense w/off	49.81	40.00
Office Expenses	240.51	2.99
Printing & Stationery	65.92	12.01
Transportation Expenses	2,098.12	10.86
Stores & Packaging Expenses	226.36	-
	8,806.57	2,978.35

