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INDEPENDENT AUDITOR'S REPORT

To the Members of M/s.TYOHAR FOOD PVT LTD Report on the Audit of the Financial Statements

Opinion

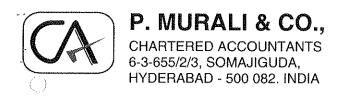
We have audited the **INDAS** financial statements of **M/s TYOHAR FOOD PVT LTD** ("the Company"), which comprise the balance sheet as at 31stMarch 2020, and the statement of Profit and Loss (including other comprehensive income, statement of cash flows and Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31,2020, profit and its cash flows for the year ended on that date.

Basis for Opinion

TALL

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



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Emphasis of Matter Paragraph

Hyderabad

We draw attention to Note No 12 to the Financial Statements. The accumulated losses has completely eroded the Net Worth of the Company. The Company has suffered recurring losses. The accounts of the Company have been prepared on the basis of going concern assumption. However, the eroded Net Worth cast significant doubt upon the Company's ability to continue as a going concern unless it raises capital in order to fund its operations.

Management's Responsibility for the Financial Statements

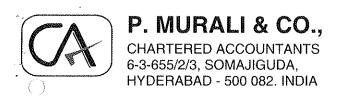
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with generally accepted in India, principles the accounting accounting Standards specified under section the 133 of 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; application of appropriate accounting policies; selection and and estimates that are reasonable and prudent; and design, judgments implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement



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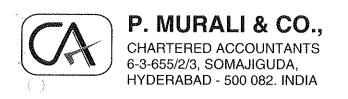
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when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



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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 reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

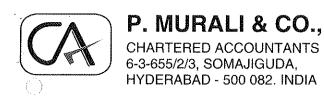
Report on Other Legal and Regulatory Requirements

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- 1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section 143(3) of the Act, we further report that:

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.

- a) 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.
- b) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account



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c) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

- d) On the basis of the written representations received from the directors as on 31stMarch, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31stMarch, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- e) 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
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - 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 P.Murali & Co., Chartered Accountants, Firm's Regn.No: 007257S

A Krishna Rao

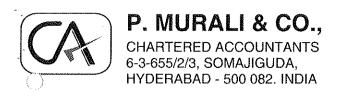
Partner

M No. 020085

UDIN: 20020085AAAAGQ8327

Hyderabad

Place: Hyderabad Date: 25/06/2020



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Annexure A to the Auditors Report

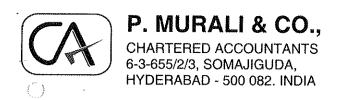
Annexure referred to in Independent Auditors Report to the Members of M/s.TYOHAR FOOD PVT LTD on the financial statements for the year ended 31st March 2020, we report that:

i. (a) The Company has maintained proper records showing full particulars, including quantitative details of intangible fixed assets.

(b) According to the information and explanations given to us and on the basis of our examination of records of the Company, the company is not holding any immovable properties. Hence the verification of title deeds is not applicable.

- ii. Company does not have inventory. Therefore the provisions of clause 3(ii) of the said order not applicable to the company.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
 - v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of The Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is generally regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India;

(b) There were no undisputed amounts payable in respect of, Income-tax, and other material statutory dues in arrears as at 31st March 2020 for a period of more than b months for the date they became payable.



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(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax or any other material statutory dues, which have not been deposited on account of any disputes.

- viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from financial institution or banks or Government or from debenture holders as at the balance sheet date.
 - ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of this clause are not applicable to the Company.
 - x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.
- xi. The company has not provided/paid managerial remuneration for the year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS 6-3-655/2/3, SOMAJIGUDA, HYDERABAD - 500 082. INDIA

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The Company is not required to be registered under section 45-IA of The Reserve xvi. Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

As per our report of even date

For P.Murali & Co., Chartered Accountants, Firm's Regn.No: 007257S

A Krishna Rao

Partner

M No. 020085

UDIN: 20020085AAAAGQ8327

Hyderabad

Place: Hyderabad Date: 25/06/2020

TYOHAR FOODS PRIVATE LIMITED				
BA	LANCE SHEET A	S AT	(In Rs.)	
PARTICULARS	NOTE NO	Mar 31, 2020	March 31, 2019	
NON CURRENT ASSETS	· · · · · · · · · · · · · · · · · · ·			
Property, Plant and Equipment	1	34,54,745	37,91,060	
Intangiable Assets		. .	-	
Financial Assets				
Non-Current Investments		~	-	
Long Term Loans and Advances		-	-	
Other Non-Current assets		-	-	
CURRENT ASSETS				
Inventories		-	~	
Financial Assets				
Trade and Other Receivables		-	-	
Cash and Cash Equivalents	2	37,604	33,745	
Short Term Loans and Advances		-	-	
Other Current Assets	3	1,77,778	*	
Total		36,70,127	38,24,805	
EQUITY AND LIABILITIES				
Equity				
Share Capital	4	1,00,000	1,00,000	
Other Equity	5	(91,69,320)	(1,10,08,246)	
Non-Current Liabilities				
Financial Liabilitites				
Long Term Borrowings	6	1,29,32,417	1,45,27,417	
Long Term Provision		~	-	
Defferred Tax Liability	7	(2,04,770)	1,99,734	
Current Liabilities				
Financial Liabilities				
Short Term Borrowings		~	-	
Trade Payables		-	~	
Short Term Provisions	8	11,800	5,900	
•	Total	36,70,127	38,24,805	

Notes referred to above form an integral part of the Financial Statements

Hyderabad

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

 $\langle \ \rangle$

M. No. 020085

For and on behalf of the Board For Tyohar Foods Pvt Ltd

K.Ravindranath Tagore

Director

DIN: 03510601

K.Sri Kalyan

Director

DIN: 03137506

Place : Hyderabad Date: 25th June 2020

TYOHAR FOOD:	S PRIVAT	E LIMITED		
STATEMENT OF PROFIT AND LOSS F	OR THE PI	ERIOD ENDED	(In Rs.)	
Particulars	Note No	Mar 31, 2020	March 31, 2019	
I. Revenue from operations	9	17,77,778	3,50,000	
II.Other Income		-	~	
III. Total Revenue		17,77,778	3,50,000	
IV. Expenses:				
Purchases				
Employee Benefit Expense		-	,,	
Depreciation and amortization expense	1	3,36,315	3,40,343	
Administrative and Other operating expenses	10	5,900	5,900	
Finance costs	11	1,141	4,793	
IV. Total Expenses		3,43,356	3,51,036	
V. Profit Before Tax (III-IV)		14,34,422	(1,036)	
VI. Tax expense:				
(1) Current tax		-	-	
(2) Deferred tax		(4,04,504)	(3,01,997)	
VII. Profit for the Period (V-VI)		18,38,926	3,00,961	
Other Comprehensive Income (Net of Tax)		-	-	
Total Comprehensive Income (Net of Tax)		18,38,926	3,00,961	
VIII. Earning per equity share:				
(1) Basic		184	30	
(2) Diluted		184	30	

Notes referred to above form an integral part of the Financial Statements

Hyderabad

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085

For and on behalf of the Board For Tyohar Foods Pvt Ltd

K.Ravindranath

Tagore

Director

DIN: 03510601

K.Sri Kalyan

Director

DIN: 03137506

Place : Hyderabad Date: 25th June 2020

	TYOHAR FOODS PRIVATE L Cash Flow Statement for the		(3 Da)
			(In Rs.) March 31,2019
	Particulars	March 31,2020	March 31,2019
A.	Cash Flow from Operating Activities: Net Profit/ (Loss) before Tax	14,34,422	(1,036)
	Adjustments for:		
	Amortisation Expenses	3,36,315	3,40,343
	Interest expenses	3,30,313	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Operating Profit Before Working Capital Changes	17,70,737	3,39,307
	Working Capital Changes		
	Trade and Other Receivables	(1,77,778)	-
	Trade and Other Payables	5,900	(3,01,997
	Cash Generated from Operations	15,98,859	37,310
	Interest paid	-	•
	Taxation for the year	-	(3,01,997
	Net Cash from Operating Activities	15,98,859	3,39,307
В.	Cash Flow from Investing Activities		
	Sale of Fixed Assets/(Purchase of Fixed Assets)	-	-
	Investment	- [2,23,41,016
	Net Cash used in Investing Activities	-	2,23,41,016
C.	Cash Flow From Financial Activities:		
	Net Proceeds from Long Term Borrowings	(15,95,000)	(2,26,83,297
	Net Cash used in Financing Activities	(15,95,000)	(2,26,83,297
	Net Increase In Cash And Cash Equivalents	3,859	(2,974
	Cash and Cash equivalents as at Beginning of the Year	33,745	36,719
	Cash and Cash equivalents as at End of the Year	37,604	33,745

Notes referred to above form an integral part of the Financial Statements

RALL

Hyderabad

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085

For and on behalf of the Board For Tyohar Foods Pvt Ltd

K.Ravindranath Tagore

Director

Director

DIN: 03510601

K.Sri Kalyan

Director

DIN: 03137506

Place : Hyderabad Date: 25th June 2020

NOTES TO BALANCE SHEET

Particulars Particulars	Mar 31,2020	March 31,2019
Cash and Cash Equivalents :		
a) Balances with Banks :		
1) On Current Accounts	31,622	27,762
b) Cash on hand	5,982	5,983
Total Cash and Cash Equivalents	37,604	33,745

Note No. 3: Other Current Assets		***************************************
Particulars Particulars	Mar 31,2020	March 31,2019
TDS Receivable	1,77,778	-
Total Other Current Assets	1,77,778	-

Equity Shares of Rs.10 Each, Issued , Subscribed and Fully	No.	Rs.
As At April 1 , 2018	10,000	1,00,000
Add: Issued During the Year	-	
As At March 31, 2019	10,000	1,00,000
Add: Issued During the Year	-	
As At March 31 , 2020	10,000	1,00,000
Particulars	As At Mar 31,2020	As At Mar 31,2019
Authorised:		
10,000 Equity Shares of Rs.10/- Each	1,00,000	1,00,000
Issued, Subscribed and Fully Paid Up		
10,000 Equity Shares of Rs.10/- Each	1,00,000	1,00,000
Total Equity Share capital	1,00,000	1,00,000

Reconcilliation o	f Shares Outstanding at Beginni	ng and End of th	e Report	ing Year		
Earlife Change	Mar	March 31, 2020			March 31, 2019	
Equity Shares	No's	Amount	N	o's	Amount	
As at Beginning of the Year	10,0	00 1,00	0,000	10,000		1,00,000
Shares Issued During the Year	№		-	-		
As at End of the Year	0,01	00,1	0,000	10,000		1,00,000

Details of Shar	e Holders Holding More than	5% Shares in the Comp	any		
Name of the Share Holder	Marc	March 31, 2020		March 31, 2019	
	Nos	% of Share Holdins	Nos	% of Share Holding	
Virinchi Limited	9,99	9 100	9,999	100	

Particulars	Retained Earnings	Total
As At April 1 ,2018	(1,13,09,207)	(1,13,09,207)
Additions for the Year	3,00,961	3,00,961
As At March 31 ,2019	(1,10,08,246)	(1,10,08,246)
Additions for the Year	18,38,926	18,38,926
As At March 31 ,2020	(91,69,320)	(91,69,320)

Note No. 6 : Long Term Borrowings			
Particulars Particulars	Mar 31,2020	March 31,2019	
Unsecured Loans			
Unsecured	1,29,32,417	1,45,27,417	
Total Long Term Borrowings	1,29,32,417	1,45,27,417	

Particulars	Mar 31,2020	March 31,2019
Opening Deferred Tax Liability	1,99,734	5,01,731
Add:		
Deferred Tax Liability for the year	(4,04,504)	(3,01,997)
Total Deferred Tax Liability	(2,04,770)	1,99,734

Note No. 8 : Short Term Provisions				
Particulars	State of the State	Mar 3	1,2020	March 31,2019
Audit Fee Payable		9 77	11,800	5,900
Total Short Term Provisions	llo T	70//	11,800	5,900

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NOTES TO STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED

Particulars	Year Ended March 2020	Year Ended March 2019
Revenue From Operations	17,77,778	3,50,000
Total Revenue From Operations	17,77,778	3,50,000

Note No. 10: Administrative And Other Operating Expenses			
Particulars	Year Ended March 2020	Year Ended March 2019	
Audit Fee	5,900	5,900	
Total Administrative & Other Expenses	5,900	5,900	

Note No. 11 : Finance Costs		
To	Year Ended	Year Ended
Particulars	March 2020	March 2019
Interest & Bank Charges	1,141	4,793
Total Finance Cost	1,141	4,793



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Note No. 1: FIXED ASSETS

SI. Particulars As on during the PLANT & MACHINERY 53,07,492 COMPUTERS 5.00117 COMPU				113	VED A CERT	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	COOK TINCE				
Farticulars As on during the veat on beations As on during the during the during the during the standard collpan="4">As on during the during the during the during the standard collpan="4">As on during the during the during the during the standard collpan="4">As on definion year Dep. For the Total Total Depreciation PLANT & MACHINERY 53,07,492 - 53,07,492 17,63,565 2,79,618 20,43,183 COMPUTERS 5,09,117 - - 25,000 - 23,750 NTERIORS 5,09,117 - 5,09,117 - 5,09,117 3,40,180 Sub Total 59,02,671 21,11,611 3,36,315 24,47,926				LD	AED ASSEL	S AS ON SIST IN	AKCH, 2020				
PLANT & MACHINERY 53,07,492				Gross	Block		Deprec	iation/Amorti	zation		
PLANT & MACHINERY 53,07,492 - 53,07,492 17,63,565 2,79,618 20,43,183 ELECTRICAL EQUIPMENT 61,062 - - 61,062 34,603 6,210 40,813 COMPUTERS 25,000 - 25,000 - 23,750 - 23,750 INTERIORS 5,09,117 - 5,09,117 2,89,693 50,487 3,40,180 Sub Total 59,02,671 - 59,02,671 - 59,02,671 21,11,611 3,36,315 24,47,926	SI. No.		As on 01.04.2019	Additions during the year	Sale/ Deletions during the year	As on 31.03.2020		Dep. For the year	Total Depreciation	Net Block as on 31.03.2020	Net Block as Net Block as on 31.03.2020 on 31.03.2019
61,062 - - 61,062 34,603 6,210 40,813 25,000 - - 25,000 - 23,750 5,09,117 - 5,09,117 2,89,693 50,487 3,40,180 59,02,671 - 59,02,671 21,11,611 3,36,315 24,47,926	ĮΨ	PLANT & MACHINERY	53,07,492		١	53,07,492	17,63,565	2,79,618	20,43,183	32.64.309	35 43 977
5 25,000 - 25,000 23,750 - 25,000 33,750 - 23,750 5,09,117 - 5,09,117 21,11,611 3,36,315 24,47,926	7	ELECTRICAL EQUIPMENT	61,062	1	1	61,062	34,603	6,210	40,813	20.249	76.459
b Total 5,09,117 5,09,117 2,89,693 50,487 3,40,180 59,02,671 59,02,671 21,11,611 3,36,315 24,47,926	ю	COMPUTERS	25,000	ŀ	ı	25,000	23,750	'	23,750	1.250	1.250
59,02,671 - 59,02,671 21,11,611 3,36,315 24,47,926	4	INTERIORS	5,09,117	t	1	5,09,117	2,89,693	50,487	3,40,180	1,68,937	2,19,424
		Sub Total	59,02,671	-	-	59,02,671	21,11,611	3,36,315	24,47,926	34,54,745	37,91,060

M/s.TYOHAR FOOD PVT LTD

SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. EARNINGS PER SHARE

The Basic and Diluted Earnings Per Share (EPS) is computed by dividing the net profit after tax for the year by weighted average number of equity shares outstanding during the year.

C. PROVISIONS:

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation

D. CASH FLOW STATEMENT:

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

E. TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

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F. DEFFERED TAX LIABILITY / ASSET

Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.

G. FIXEDASSTES:

Fixed Assets are stated at cost less depreciation. Cost include purchase price and attributable expense

H. DEPRECIATION:

Depreciation has been calculated according to the provisions of Schedule II of the Companies Act, 2013.

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M/s. TYOHAR FOOD PVT LTD

Notes to Accounts:

- 9) The Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure if any, relating to the amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been given
- 10) Auditors' Remuneration:

Particulars	31-03-2020	31-03-2019
	Rupees	Rupees
Audit Fee	11,800/-	5,900/-

11) Deferred Tax Liability/(Asset)

Particulars	31-03-2020	31-03-2019
Deferred tax Asset	4,04,504/-	3,01,997/-

- 12) The Company has incurred recurring losses on account of which the net worth of the company has been completely eroded. The company is optimistic about the future, and prepared company financials on going concern basis.
- 13) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.
- 14) Figures have been rounded off to the nearest rupee.

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SIGNATURE TO NOTES 1 To 14

As per our report of even date

for and on behalf of the Board

For M/s. TYOHAR FOOD PVT LTD

For P.Murali &Co., Chartered Accountants,

Firm's Regn.No:007257S

A Krishna Rao

Partner

M No. 020085

UDIN: 20020085AAAAGQ83

Place: Hyderabad Date : 25/06/2020

Director