

D.P.JEWELLINE LIMITED
(Formerly known as Gatha Trendz Limited)

Annual Report 2021-22

D.P.JEWELLINE LIMITED
(Formerly known as Gatha Trendz Limited)
NOTICE TO SHAREHOLDERS

Notice is hereby given that the 2nd Annual General Meeting (AGM) of D.P.Jewelline Limited (Formerly known as Gatha Trendz Limited) ("the Company") will be held on Thursday, September 29, 2022 at registered office of the Company situated at Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E) Mumbai-400051, Maharashtra, India at 11.00 a.m. to transact the following businesses;

ORDINARY BUSINESSES:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2022, together with the Reports of Board of Directors and the Auditor thereon.

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as an **Ordinary Resolution**:

"RESOLVED THAT the audited financial statement of the Company for the financial year ended on March 31, 2022 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby received, considered and adopted."

2. To appoint a Director, in place of Mrs. Renu Kataria, Director (DIN 07751330), who retires by rotation and being eligible, seeks re-appointment.

Explanation: Based on the terms of appointment, non-executive directors are subject to retirement by rotation. Mrs. Renu Kataria, Director (DIN 07751330), who was appointed as Director for the current term, and is the longest-serving member on the Board, retires by rotation and, being eligible, seeks re-appointment.

To the extent that Mrs. Renu Kataria, Director (DIN 07751330) is required to retire by rotation, she would need to be reappointed as such. Therefore, shareholders are requested to consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be and is hereby accorded for the reappointment of Mrs. Renu Kataria, Director (DIN 07751330) as such, to the extent that she is required to retire by rotation."

SPECIAL BUSINESS:

3. To regularize appointment of Mrs. Supriya Kataria (DIN 09480623) as **Promoter - Non-Executive Director of the Company.**

To consider and if thought fit, to pass with or without modification, following resolution as an Ordinary resolution:

"RESOLVED THAT, pursuant to the provisions of Sections 152 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, including any statutory modifications or re-enactment(s) thereof and any rules made thereunder, for the time being in force, Mrs. Supriya Kataria (DIN 09480623), who was appointed as Promoter - Additional (Non-Executive) Director of the Company with effect from January 25, 2022, and whose term expires at this AGM, and in respect of whom the Company has received a notice in writing from a member proposing her candidature for the office of Promoter - Non-Executive Director of the Company and whose appointment has been recommended by the Board of Directors, be and is hereby appointed as a Promoter - Non-Executive Director of the Company whose office shall be liable to retire by rotation."

Registered Office:

Office 805 Wing B, Plot C 66 One Bkc,
Bandra Kurla Complex, Opp Bank Of
Baroda, Bandra(E) Mumbai-400051,
Maharashtra, India

By Order of the Board
D.P.Jewelline Limited
(Formerly known as Gatha Trendz Limited)

Place: Mumbai
Date: September 7, 2022

Vikas Kataria
Director
DIN: 02855136



SUPRIYA



IMPORTANT NOTES

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and proxy must be a member of the company.
Proxies, in order to be effective, must be received at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.
A person can act as a proxy on behalf of Members not exceeding 50 and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A Member holding more than ten percent of total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
2. During the period beginning 24 hours before the time fixed for the commencement of Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the company.
3. Members/proxies are requested to bring the attendance slips duly filled in for attending the Meeting. Members are requested to write their Folio Number in the attendance slip for attending the Meeting.
4. Members seeking any information with regard to the accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the Annual General Meeting.
5. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the Annual General Meeting.
6. Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (PDF/JPEG Format) of its Board Resolution or governing body Resolution/ Authorization etc., authorizing its representative to attend the Annual General Meeting on its behalf and to vote. The said Resolution / Authorization shall be sent to the Company by email through their registered email address at gathatrendz@gmail.com.
7. The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the Annual General Meeting.
8. All documents specifically referred to in this Notice are opened for inspection at the registered office of the Company between 02.00 p.m. and 04.00 p.m. on all working days (except Saturdays, Sundays and Holidays) up to the date of AGM.
9. Route-map to the venue of the Meeting is provided at the end of this Notice.



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D.P.JEWELLINE LIMITED
(Formerly known as Gatha Trendz Limited)

EXPLANATORY STATEMENT

As required by Section 102 of the Companies Act, 2013 ("Act") and Secretarial Standard - II, the following explanatory statements set out all material facts relating to the business mentioned under Item No. 3 of the accompanying Notice:

Item No. 3: To regularize appointment of Mrs. Supriya Kataria (DIN 09480623) as Promoter - Non-Executive Director of the Company: ORDINARY RESOLUTION

The Board of Directors has, at its meeting held on January 25, 2022, appointed Mrs. Supriya Kataria (DIN 09480623) as Promoter - Additional (Non-Executive) Director of the Company w.e.f. January 25, 2022 pursuant to Section 161 of the Companies Act, 2013.

Pursuant to the provisions of Section 161 of the Companies Act, 2013, Mrs. Supriya Kataria (DIN 09480623) will hold office up to the date of the ensuing AGM. The Company has received notice in writing under the provisions of Section 160 of the Companies Act, 2013, from a member, proposing the candidature of Mrs. Supriya Kataria (DIN 09480623) for the office of Promoter - Non-Executive Director, to be appointed as such under the provisions of Section 152 of the Companies Act, 2013.

Mrs. Supriya Kataria, aged 37 years has around 10 years of experience of general administration.

The Company has received from Mrs. Supriya Kataria (DIN 09480623) (i) consent in writing to act as director in Form DIR 2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014 and (ii) intimation in Form DIR 8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that she is not disqualified under Sub-section (2) of Section 164 of the Companies Act, 2013.

A copy of the draft letter for the appointment of Mrs. Supriya Kataria (DIN 09480623) as Non-Executive Director setting out the terms and conditions is available for inspection by the members at the registered office of the Company.

The resolution seeking the approval of members is proposed for the appointment of Mrs. Supriya Kataria (DIN 09480623) as Promoter - Non-Executive Director of the Company pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder. She will be liable to retire by rotation.

The Board recommends the resolution set forth in Item no. 3 for the approval of the members.

Except Mrs. Supriya Kataria (DIN 09480623) and Mr. Vikas Kataria (DIN 02855136) and their relatives, none of the Directors and Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, in the Resolutions set out at Item No. 3 of the Notice.

Registered Office:

Office 805 Wing B, Plot C 66 One Bkc,
Bandra Kurla Complex, Opp Bank Of
Baroda, Bandra(E) Mumbai-400051,
Maharashtra, India

Place: Mumbai

Date: September 7, 2022

By Order of the Board
D.P.Jewelline Limited
(Formerly known as Gatha Trendz Limited)



Vikas Kataria
Director
DIN: 02855136



ATTENDANCE SLIP

Regd. Folio No.	
No. of Shares held	
Name and Address of the First Shareholder (IN BLOCK LETTERS)	
Name of the Joint holder (if any)	

I/we hereby record my/our presence at the Second Annual General Meeting of D.P.Jewelline Limited (Formerly known as Gatha Trendz Limited) held on Thursday, September 29, 2022 at 11.00 a.m. at the registered office of the Company situated at Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E) Mumbai-400051, Maharashtra, India.

Member's/Proxy's Name in Block Letters

Member's/Proxy's Signature

Notes: Please fill up this attendance slip and hand it over at the entrance of the venue of meeting. Members are requested to bring their copies of the Annual Report to the AGM.

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PROXY FORM

(Form No. MGT-11 - Pursuant to section 105(6) of the Companies Act, 2013 Rules made thereunder)

Name of the member(s)	
Registered Address	
E-mail Id	
Folio No/Client Id	

I/We, being the member (s) of.....shares of the D.P.Jewelline Limited (Formerly known as Gatha Trendz Limited), hereby appoint

- Name: _____
Address: _____
E-mail Id: _____ Signature: _____ or failing him
- Name: _____
Address: _____
E-mail Id: _____ Signature: _____ or failing him
- Name: _____
Address: _____
E-mail Id: _____ Signature: _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the second Annual General Meeting of D.P.Jewelline Limited (Formerly known as Gatha Trendz Limited) to be held on Thursday, September 29, 2022 at 11.00 a.m. at the registered office of the Company situated at Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E) Mumbai-400051, Maharashtra, India and/or any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution	Vote (Optional see Note 2) (Please mention no. of shares)		
		For	Against	Abstain
<i>Ordinary businesses</i>				
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2022, together with the Reports of Board of Directors and the Auditor thereon			
2.	To appoint a Director, in place of Mrs. Renu Kataria, Director (DIN 07751330), who retires by rotation and being eligible, seeks re-appointment			
<i>Special business</i>				
3.	To regularize appointment of Mrs. Supriya Kataria (DIN 09480623) as Promoter - Non-Executive Director of the Company			

Signed this.....day of.....2022

Signature of shareholder

Signature of Proxy holder(s)

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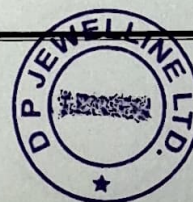
Note:

- This form, in order to be effective, should be duly stamped, completed, signed and deposited at the registered office of the Company, not less than 48 hours before the Annual General Meeting (on or before Tuesday, September 27, 2022 at 11:00 a.m.)
- It is optional to indicate your preference. If you leave the 'for', 'against' or 'abstain' column blank against any or all of the resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.



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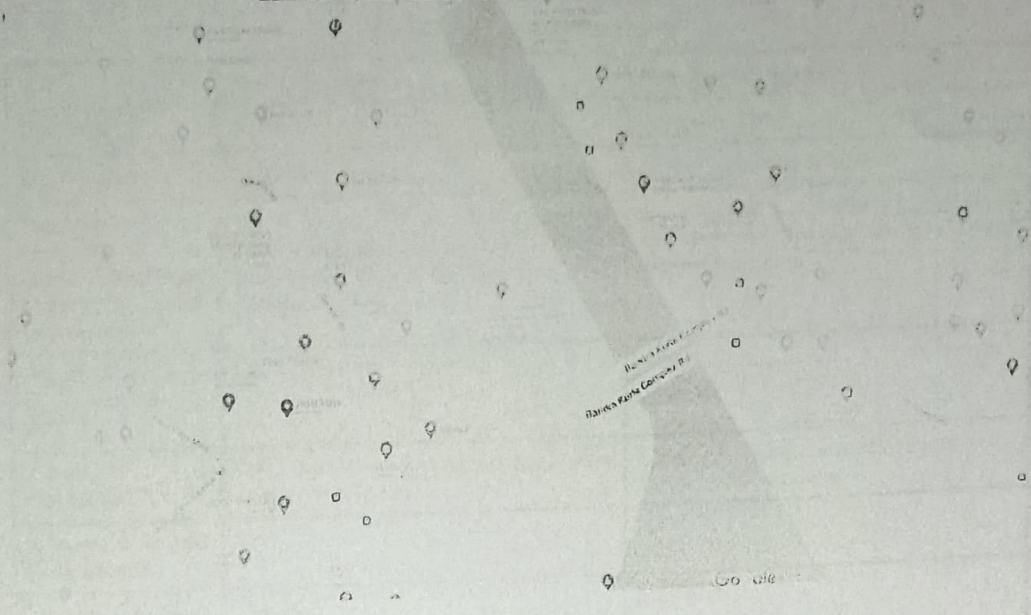
Supriya



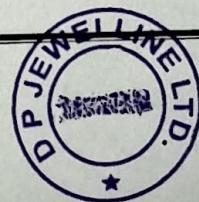
D.P.JEWELLINE LIMITED

(Formerly known as Gatha Trendz Limited)

Route Map to the venue of the Annual General Meeting



SUPRIYA



D.P.JEWELLINE LIMITED**DETAILS OF DIRECTOR SEEKING APPOINTMENT/RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING***(Pursuant to Secretarial Standard II)*

Name	Mrs. Renu Kataria	Mrs. Supriya Kataria
Date of Birth	August 22, 1974	August 4, 1985
Qualification	Bachelor of Science	Higher Secondary Education
Experience & Expertise in specific functional areas - Job profile and suitability	She is having 23 years of experience in Jewelry Industry. She has been acting as Non-Executive Director since incorporation.	She is having a rich experience of almost 15 years in Jewelry designing and Conceptualization.
No. of Shares held as on March 31, 2022	Nil	500000
Terms & Conditions	There is no change or modifications in the Terms and Conditions.	There is no change or modifications in the Terms and Conditions.
Remuneration paid in FY 2021-22	Nil	Nil
Number of Board Meetings attended during the FY 2021-22	5 out of 5	2 out of 2
Date of Original Appointment	November 25, 2020	January 25, 2022
Date of Appointment in current terms	November 25, 2020	January 25, 2022
Directorships held in public companies*	D. P. Abhushan Limited D.P.Jewelline Limited (Formerly known as Gatha Trendz Limited)	D.P.Jewelline Limited (Formerly known as Gatha Trendz Limited)
Memberships / Chairpersonships of committees of public companies**	Membership - Nil Chairmanship - Nil	Membership - Nil Chairmanship - Nil
Inter-se Relationship with other Directors.	Mr. Vikas Kataria is brother in Law of Mrs. Renu Kataria	She is wife of Mr. Vikas Kataria

* Excluding foreign companies, Section 8 companies and Struck off Companies

**Includes only Audit Committee and Stakeholders' Grievances and Relationship Committee.




D.P.JEWELLINE LIMITED
(Formerly known as Gatha Trendz Limited)
BOARDS' REPORT

To the Members(s)

D.P.Jewelline Limited
(Formerly Known as Gatha Trendz Limited)

The Board of Directors hereby submits the report of the business and operations of your Company along with the audited financial statements, for the financial year ended March 31, 2022.

Financial Results:

(Amount in Lakhs)

Particulars	F.Y. 2021-22	F.Y. 2020-21
Revenue from operations	44.17	-
Other Income	-	-
Total Income	44.17	-
Operating expenditure before Finance cost, depreciation and amortization	97.76	6.02
Earnings before Finance cost, depreciation and amortization (EBITDA)	(53.59)	-
Less: Finance costs	0.53	-
Less: Depreciation and amortization expense	20.02	-
Profit/(Loss) before tax	(74.14)	(6.02)
Less: Tax expense	0.28	-
Profit/(Loss) for the year (PAT)	(74.42)	(6.02)

YEAR AT A GLANCE:

Financial Performance:

During the Financial Year under review, the Company has started its commercial business activities and the revenue from operation of the Company was stood at INR 44.17 Lakhs. The Company has suffered net loss of INR 74.42 Lakhs for the financial year 2021-22 as compared to net loss of INR 6.02 Lakhs in the previous financial year.

Financial Year 2021-22 being the First Financial year of the Company, the Board of Directors expect a growth in the Revenue from Operations and ultimately an increase in the Net Profit over the Upcoming Financial Years.

Dividend:

Being the first year since Incorporation, the Board of Directors regret to recommend any Dividend.

Amount transferred to reserve:

During the year, the Company has not apportioned any amount to other reserve. The loss incurred during the year has been carried to the Balance Sheet.

Change in Nature of Business:

During the year, your Company has not changed its business or object and continues to be in the same line of business as per main object of the Company.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Constitution of Board:

As at March 31, 2022 there were three Directors on the Board of the Company. Mr. Vikas Kataria, Mrs. Renu Kataria and Mrs. Supriya Kataria.



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Supriya



D.P. JEWELLINE LIMITED

During the year under review Mr. Anil Kataria (DIN 00092730) resigned from the post of Directorship of the Company with effect from January 25, 2022 and Mrs. Supriya Kataria (DIN 09480623) was appointed as Promoter Additional Non-executive Director of the Company with effect from January 25, 2022.

Disclosure by Directors:

The Directors on the Board have submitted notice of interest under Section 184(1) i.e. in Form MBP 1, intimation under Section 164(2) i.e. in Form DIR 8 and declaration as to compliance with the Code of Conduct of the Company. None of the Directors of the Company is disqualified for being appointed as Director as specified in Section 164 (2) of the Companies Act, 2013.

Board Meeting:

The Board of the Company meets regularly to discuss various Business opportunities. Additional Board meetings are convened, as and when requires to discuss and decide on various business policies, strategies and other businesses.

During the year under review, Board of Directors of the Company met Six (6) times on June 9, 2021; September 3, 2021; October 5, 2021; January 25, 2022, February 11, 2022 and March 25, 2022. All Directors of the Company were present at all meetings. All the Directors were present at each meeting.

Information on Directorate:

During the financial year 2021-22, except Resignation of Mr. Anil Kataria (DIN 00092730)) with effect from January 25, 2022 and Appointment of Mrs. Supriya Kataria (DIN 09480623) with effect from January 25, 2022, there was no change in the constitution of the Board of Directors.

In accordance with the provisions of the Articles of Association and Section 152 of the Companies Act, 2013, Mrs. Renu Kataria, Director (DIN 07751330) of the Company retires by rotation at the ensuing Annual General Meeting. She, being eligible, has offered herself for re-appointment as such and seeks re-appointment. The Board of Directors recommends her appointment on the Board.

Directors' Responsibility Statement:

Pursuant to section 134(5) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

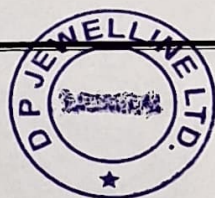
- a) In preparation of annual accounts for the year ended March 31, 2022, the applicable accounting standards have been followed and that no material departures have been made from the same;
- b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that year;
- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The Directors had prepared the annual accounts for the year ended March 31, 2022 ongoing concern basis.
- e) The Company being Unlisted Public Company, point no. (e) is not applicable; and
- f) 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.

TRANSACTIONS WITH RELATED PARTIES:

The Company has entered into transaction with related parties which are falling within the purview of Section 188 of the Act. The details of Related Party Transactions entered by the Company are provided in the **Annexure - I**.

PUBLIC DEPOSITS:

The Company has not accepted any deposits from Shareholders and Public falling within the ambit of Section 73 of the Companies Act, 2013 and rules made there under. There were no deposits, which were claimed and remained unpaid by the Company as on March 31, 2022.



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D.P. JEWELLINE LIMITED

(Formerly known as Gatha Trendz Limited)

SHARE CAPITAL:

As on the date of this report, the Authorized Capital of the Company is INR 250.00 Lakh divided into 2500000 Equity Shares of INR 10.00 each and the Paid up Share Capital stood at INR 250.00 Lakh divided into 2500000 Equity Shares of INR 10.00 each.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

During the year under review, the Company has granted Loan to its holding company after obtaining the requisite approval of the shareholders of the Company. The Company has granted total INR 19.00 Lakhs as Unsecured Loan to its Holding Company - D. P. Abhushan Limited. Moreover, Loan amount of INR 117.69 Lakhs was repaid by the Holding Company during the year. The closing balance of Unsecured Loan granted to the Holding Company stood at INR 117.78 Lakhs.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has an internal management framework which is commensurate with the size and scale of the Company. The Management of the Company evaluates the adequacy of all internal controls and processes, and ensures strict adherence to clearly laid down processes and procedures as well as to the prescribed regulatory and legal framework. The Company has further strengthened its internal audit function by investing in domain specialists to increase effectiveness of controls.

M/s. Jeevan Jagetiya & Co, Chartered Accountants Ahmedabad (FRN: 121335W), the statutory auditors of the Company has audited the financial statements included in this annual report and has issued an attestation report on our internal control over financial reporting (as defined in section 143 of Companies Act, 2013).

MATERIAL CHANGES AND COMMITMENT:

There have been no material changes and commitments for the likely impact affecting financial position between end of the financial year and the date of the report. However, the registered office of the Company was shifted from the State of Madhya Pradesh to the State of Maharashtra with effect from August 16, 2022 as confirmed by the order of Regional Director bearing the date 17/05/2022.

Further, during the financial year 2021-22, D. P. Abhushan Limited, the Holding Company withdrew its investment in the Company by way of transfer of its entire holding.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

A. CONSERVATION OF ENERGY -

- i.) The steps taken or impact on conservation of energy: No major steps have been taken by the Company. However, the Company continues its endeavor to improve energy conservation and utilization.
- ii.) The steps taken by the Company for utilizing alternate sources of energy: None
- iii.) The capital investment on energy conservation equipment: None

B. TECHNOLOGY ABSORPTION -

- i.) The effort made towards technology absorption: None
- ii.) The benefit derived like product improvement, cost reduction, product development or import substitution: None
- iii.) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) -
 - a. The details of technology imported: None
 - b. The year of import: None
 - c. Whether the technology has been fully absorbed: None
 - d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: None
- iv.) The expenditure incurred on Research and Development: None

C. FOREIGN EXCHANGE EARNINGS & EXPENDITURE:

- i.) Details of Foreign Exchange Earnings: Nil
- ii.) Details of Foreign Exchange Expenditure: Nil



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ANNUAL RETURN:

The Annual Return for the financial year 2021-22 is given in **Annexure - I** in the prescribed Form MGT-7, which forms part of this report.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

To foster a positive workplace environment, free from harassment of any nature, we have institutionalized the Anti-Sexual Harassment Initiative (ASHI) framework, through which we address complaints of sexual harassment at the all workplaces of the Company. Our policy assures discretion and guarantees non-retaliation to complainants. We follow a gender-neutral approach in handling complaints of sexual harassment and we are compliant with the law of the land where we operate. The Company has setup an Internal Complaints Committee (ICC) for redressal of Complaints.

During the financial year 2021-22, the Company has received Nil complaints on sexual harassment, out of which Nil complaints have been disposed off and Nil complaints remained pending as of March 31, 2022.

RISK MANAGEMENT:

A well-defined risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact, if triggered. A detailed exercise is being carried out to identify, evaluate, monitor and manage both business and non-business risks.

INSURANCE:

The assets of your Company have been adequately insured.

MAINTENANCE OF COST RECORDS:

In terms of Section 148 of the Companies Act, 2013 read with Companies (Cost records and audits) Rules, 2014, the Company is not required to maintain the cost records for financial year 2021-22.

PROCEEDINGS INITIATED/PENDING AGAINST YOUR COMPANY UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

There are no proceedings initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the Business of the Company.

COMPLIANCE WITH THE PROVISIONS OF SECRETARIAL STANDARD 1 AND SECRETARIAL STANDARD 2:

The applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly complied by your Company.

STATUTORY AUDITOR AND THEIR REPORT:

M/s. Jeevan Jagetiya & Co, Chartered Accountants, Ahmedabad (FRN: 121335W) were appointed as Statutory Auditors of your Company at the first Annual General Meeting held on September 29, 2021, for a term of five consecutive years.

The Auditors' Report on the accounts of the Company for the financial year ended on March 31, 2022 is self-explanatory and do not call for further explanations or comments that may be treated as adequate compliance of Section 134 of the Companies Act, 2013.

The Auditors' Report is enclosed with the financial statements in this Annual Report.

REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.



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D.P.JEWELLINE LIMITED

(Formerly known as Gatha Trendz Limited)

GENERAL DISCLOSURE:

Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the act and listing regulations, to the extent the transactions took place on those items during the year. Your Directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review;

- (i) Details relating to deposits covered under Chapter V of the Act;
- (ii) Issue of Equity Shares with differential rights as to dividend, voting or otherwise;
- (iii) Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;
- (iv) There is no revision in the Board Report or Financial Statement;
- (v) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future;
- (vi) Information on subsidiary, associate and joint venture companies.

ACKNOWLEDGEMENT:

Your Directors wish to place on record their sincere appreciation for significant contributions made by the employees at all levels through their dedication, hard work and commitment, enabling the Company to achieve good performance during the year under review.

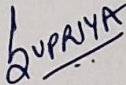
Your Directors also take this opportunity to place on record the valuable co-operation and support extended by the banks, government, business associates and the shareholders for their continued confidence reposed in the Company and look forward to having the same support in all future endeavors.

Registered Office:

Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E) Mumbai-400051, Maharashtra, India

For and on behalf of Board of Directors
D.P.Jewelline Limited
(Formerly known as Gatha Trendz Limited)


Vikas Kataria
Director
DIN 02855136


Supriya Kataria
Additional Director
DIN 09480623

Place: Mumbai
Date: September 7, 2022



Annexure - I

FORM NO. AOC-2 - PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH RELATED PARTIES

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

(Pursuant to Section 134(3)(h) of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

A. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered in to by the Company during the financial year ended on March 31, 2022, which were not at arm's length basis.

B. Details of material contracts or arrangement or transactions at arm's length basis:

Particulars	RPT - 1	RPT - 2
Name(s) of the related party and nature of relationship	Ginietalk Private Limited Company wherein Directors were interested	Divya Kataria Sister of Director
Nature of contracts/arrangements/transactions	Services taken on account of Website Development and Digital Marketing.	Sale
Duration of the contracts / arrangements/ transactions	F.Y. 2021-22	F.Y. 2021-22
Salient terms of the contracts or arrangements including the value, if any	All transactions entered by the Company is at Market rate and on arms' length basis Total Transaction Value of - INR 7.117 Lakhs	All transactions entered by the Company is at Market rate and on arms' length basis Total Transaction Value of Sale - INR 1.292 Lakhs
Date(s) of approval by the Board	09/06/2021	09/06/2021
Amount paid as advances, if any	-	-

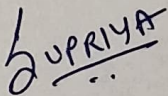
Registered Office:

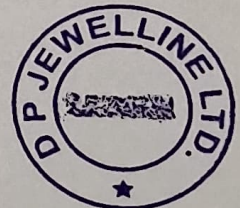
Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E) Mumbai-400051, Maharashtra, India

For and on behalf of Board of Directors
D.P.Jewelline Limited
(Formerly known as Gatha Trendz Limited)

Place: Mumbai
Date: September 7, 2022


Vikas Kataria
Director
DIN 02855136


Supriya Kataria
Additional Director
DIN 09480623



FORM NO. MGT-7

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014]



सत्यमेव जयते

Annual Return (other than OPCs and Small Companies)

Form language English Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company

U52602MH2020PLC388583

Pre-fill

Global Location Number (GLN) of the company

* Permanent Account Number (PAN) of the company

AAICG6847Q

(ii) (a) Name of the company

D.P.JEWELLINE LIMITED

(b) Registered office address

OFFICE 805 WING B, PLOT C 66 ONE BKC,
BANDRA KURLA COMPLX, OPP BANK OF BARODA,BANDRA(E)
Mumbai
Mumbai City
Maharashtra
400051

(c) *e-mail ID of the company

GATHATRENDZ@GMAIL.COM

(d) *Telephone number with STD code

0919827382240

(e) Website

(iii) Date of Incorporation

25/11/2020

Type of the Company	Category of the Company	Sub-category of the Company
Public Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital

Yes No

(vi) *Whether shares listed on recognized Stock Exchange(s)

Yes No

(b) CIN of the Registrar and Transfer Agent

U99999MH1994PTC076534

Pre-fill

Name of the Registrar and Transfer Agent



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BIGSHARE SERVICES PRIVATE LIMITED

Registered office address of the Registrar and Transfer Agents

E-3 ANSA INDUSTRIAL ESTATESAKI VIHAR ROAD
SAKINAKA

(vii) *Financial year From date 01/04/2021 (DD/MM/YYYY) To date 31/03/2022 (DD/MM/YYYY)

(viii) *Whether Annual general meeting (AGM) held Yes No

(a) If yes, date of AGM 29/09/2022

(b) Due date of AGM 30/09/2022

(c) Whether any extension for AGM granted Yes No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities 1

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	G	Trade	G1	Wholesale Trading	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

*No. of Companies for which information is to be given 0

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1				

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(i) *SHARE CAPITAL

(a) Equity share capital

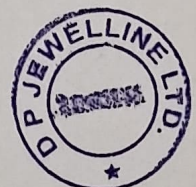
Particulars	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Total number of equity shares	2,500,000	2,500,000	2,500,000	2,500,000
Total amount of equity shares (in Rupees)	25,000,000	25,000,000	25,000,000	25,000,000

Number of classes 1



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UPRIYA



Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Equity Shares				
Number of equity shares	2,500,000	2,500,000	2,500,000	2,500,000
Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	25,000,000	25,000,000	25,000,000	25,000,000

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

(c) Unclassified share capital

Particulars	Authorised Capital
Total amount of unclassified shares	0

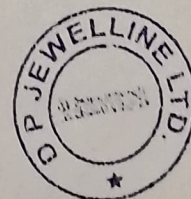
(d) Break-up of paid-up share capital

Class of shares	Number of shares			Total nominal amount	Total Paid-up amount	Total premium
	Physical	DEMAT	Total			
Equity shares						
At the beginning of the year	2,500,000	0	2500000	25,000,000	25,000,000	
Increase during the year	0	0	0	0	0	0
i. Public Issues	0	0	0	0	0	0
ii. Rights issue	0	0	0	0	0	0
iii. Bonus issue	0	0	0	0	0	0
iv. Private Placement/ Preferential allotment	0	0	0	0	0	0



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	0	0	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0	0	0
vii. Conversion of Preference share	0	0	0	0	0	0
viii. Conversion of Debentures	0	0	0	0	0	0
ix. GDRs/ADRs	0	0	0	0	0	0
x. Others, specify				0	0	0
Demat of Shares						
Decrease during the year	0	0	0	0	0	0
i. Buy-back of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify				0	0	
Demat of Shares						
At the end of the year	2,500,000	0	2500000	25,000,000	25,000,000	

Preference shares

At the beginning of the year	0	0	0	0	0	
Increase during the year	0	0	0	0	0	0
i. Issues of shares	0	0	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0	0	0
iii. Others, specify				0	0	
Nil						
Decrease during the year	0	0	0	0	0	0
i. Redemption of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify				0	0	
Nil						
At the end of the year	0	0	0	0	0	

ISIN of the equity shares of the company

INE0HV701010



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Details of stock split/consolidation during the year (for each class of shares)

0

Class of shares		(i)	(ii)	(iii)
Before split / Consolidation	Number of shares			
	Face value per share			
After split / Consolidation	Number of shares			
	Face value per share			

(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) *

Nil

[Details being provided in a CD/Digital Media]

Yes

No

Not Applicable

Separate sheet attached for details of transfers

Yes

No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting		<input type="text"/>	
Date of registration of transfer (Date Month Year)		<input type="text"/>	
Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
Ledger Folio of Transferor		<input type="text"/>	
Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name
Ledger Folio of Transferee		<input type="text"/>	



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Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name

Date of registration of transfer (Date Month Year)

Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock
------------------	----------------------	---

Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
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Ledger Folio of Transferor

Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name

Ledger Folio of Transferee

Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name

(iv) *Debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	0	0
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Total			0

Details of debentures



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of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(v) Securities (other than shares and debentures)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover

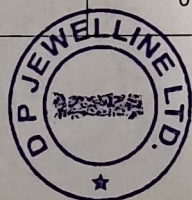
4,416,687.58

(ii) Net worth of the Company

16,567,818.07

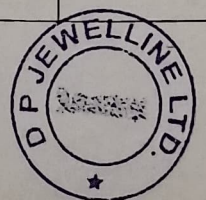
VI. (a) *SHARE HOLDING PATTERN - Promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	2,500,000	100	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	



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6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	2,500,000	100	0	0

Total number of shareholders (promoters)

9

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	0	0	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others Nil	0	0	0	



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Total

0

0

0

0

Total number of shareholders (other than promoters)

0

Total number of shareholders (Promoters+Public/
Other than promoters)

9

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS
(Details, Promoters, Members (other than promoters), Debenture holders)

Details	At the beginning of the year	At the end of the year
Promoters	7	9
Members (other than promoters)	0	0
Debenture holders	0	0

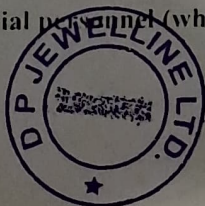
VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(A) *Composition of Board of Directors

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive
A. Promoter	0	3	0	3	0	60
B. Non-Promoter	0	0	0	0	0	0
(i) Non-Independent	0	0	0	0	0	0
(ii) Independent	0	0	0	0	0	0
C. Nominee Directors representing	0	0	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0
(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0
Total	0	3	0	3	0	60

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

3



Supriya



Details of Directors and Key managerial personnel as on the closure of financial year

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year - If any)
VIKAS KATARIA	02855136	Director	1,000,000	
RENU KATARIA	07751330	Director	0	
SUPRIYA KATARIA	09480623	Director	500,000	

(ii) Particulars of change in director(s) and Key managerial personnel during the year

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)
ANIL KATARIA	00092730	Director	25/01/2022	CESSATION
SUPRIYA KATARIA	09480623	Additional director	25/01/2022	APPOINTMENT

IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Number of meetings held

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
Annual General Meeting	29/09/2021	7	7	100
Extra ordinary General Mee	08/10/2021	7	7	100
Extra ordinary General Mee	07/03/2022	7	7	100

B. BOARD MEETINGS

*Number of meetings held

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	09/06/2021	3	3	100
2	03/09/2021	3	3	100
3	05/10/2021	3	3	100



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SUPRIYA



S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
4	25/01/2022	3	3	100
5	11/02/2022	3	3	100
6	25/03/2022	3	3	100

C. COMMITTEE MEETINGS

Number of meetings held

0

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1					

D. *ATTENDANCE OF DIRECTORS

S. No.	Name of the director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	
1	VIKAS KATAR	6	6	100	0	0	0	Yes
2	RENU KATAR	6	6	100	0	0	0	Yes
3	SUPRIYA KAT	3	3	100	0	0	0	Yes

X. *REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/Sweat equity	Others	Total Amount
1							0
	Total						

Number of CEO, CFO and Company secretary whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/Sweat equity	Others	Total Amount



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SUPRIYA



Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1						
Total						0

Number of other directors whose remuneration details to be entered

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
Total							

XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year Yes No

B. If No, give reasons/observations

XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)

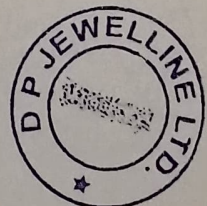
XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment

Yes No



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ZUPRIYA



of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

Whether associate or fellow Associate Fellow

Certificate of practice number

I/We certify that:

- (a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
- (b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

Declaration

I am Authorised by the Board of Directors of the company vide resolution no. ... dated

(DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director

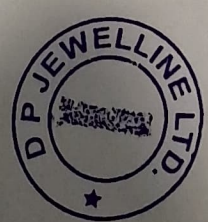
DIN of the director

To be digitally signed by

- Company Secretary
- Company secretary in practice

Membership number

Certificate of practice number



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[Handwritten signature: SUPRIYA]



Attachments

1. List of share holders, debenture holders
2. Approval letter for extension of AGM;
3. Copy of MGT-8;
4. Optional Attachment(s), if any

List of attachments

Attach
Attach
Attach
Attach

--

Remove attachment

Modify

Check Form

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This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company



UPRIYA



D.P.JEWELLINE LIMITED
(Formerly known as Gatha Trendz Limited)

CIN: U52602MH2020PLC388583

LIST OF TRANSFERS OF EQUITY SHARES DURING F.Y. 2021-22

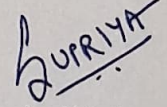
Sr. No	Transfer type	Date of registration of transfer	DPID/CLID of transferor	Name of transferor	No. of shares transferred	Amount per share	DPID/CLID of transferee	Name of transferee
01.	Equity Shares	16-03-2022	1201090032406408	D. P. Abhushan Limited	1000000	9.00	1201090031550322	Vikas Kataria
02.	Equity Shares	17-03-2022	1201090032406408	D. P. Abhushan Limited	124000	9.00	1201090031588221	Mona Kataria
03.	Equity Shares	17-03-2022	1201090032406408	D. P. Abhushan Limited	124000	9.00	1201090031613371	Manjula Devi Kataria
04.	Equity Shares	17-03-2022	1201090032406408	D. P. Abhushan Limited	123998	9.00	1201090031405354	Ratanlal Kataria
05.	Equity Shares	17-03-2022	1201090032406408	D. P. Abhushan Limited	123996	9.00	1204300000026402	Sujal Kataria
06.	Equity Shares	21-03-2022	1201090031278001	Sangeeta Kataria	1	9.00	1204300000026402	Sujal Kataria
07.	Equity Shares	21-03-2022	1201090032406408	D. P. Abhushan Limited	500000	9.00	1201090032435467	Supriya Kataria
08.	Equity Shares	21-03-2022	1201090031271458	Rajesh Kataria	1	9.00	1204300000026402	Sujal Kataria
09.	Equity Shares	21-03-2022	1201090007803623	Santosh Kataria	1	9.00	1204300000026402	Sujal Kataria
10.	Equity Shares	21-03-2022	1201090009471212	Renu Kataria	1	9.00	1204300000026402	Sujal Kataria
11.	Equity Shares	21-03-2022	1201090011662044	Anil Kataria	1	9.00	1204300000026402	Sujal Kataria
12.	Equity Shares	23-03-2022	1201090032406408	D. P. Abhushan Limited	124000	9.00	1201090032436500	Santosh Ratanlal Kataria HUF
13.	Equity Shares	23-03-2022	1201090032406408	D. P. Abhushan Limited	256000	9.00	1201090032436515	Vikas Ratanlal Kataria HUF
14.	Equity Shares	25-03-2022	1201090032406408	D. P. Abhushan Limited	124000	9.00	1201090032439364	Ratanlal Kataria HUF

Registered Office:
Office 805 Wing B, Plot C 66 One Bkc, Bandra
Kurla Complex, Opp Bank Of Baroda,
Bandra(E) Mumbai-400051, Maharashtra, India

For and on behalf of Board of Directors
D.P.Jewelline Limited
(Formerly known as Gatha Trendz Limited)

Place: Mumbai
Date: September 7, 2022


Vikas Kataria
Director
DIN 02855136


Supriya Kataria
Additional Director
DIN 09480623

Registered Office: Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp
Bank Of Baroda, Bandra(E), Mumbai - 400051, Maharashtra, India

Email: gathatrendz@gmail.com

D.P.JEWELLINE LIMITED
(Formerly known as Gatha Trendz Limited)

CIN: U52602MH2020PLC388583

LIST OF SHAREHOLDERS AS ON 31-03-2022

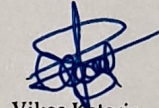
SR. NO.	NAME OF SHAREHOLDER	DPID/CLID	CLASS OF SHARES	NO. OF SHARES HELD	% OF SHAREHOLDING
01.	Vikas Kataria	1201090031550322	Equity Shares	1000000	40.00%
02.	Supriya Kataria	1201090032435467	Equity Shares	500000	20.00%
03.	Vikas Kataria HUF	1201090032436515	Equity Shares	256000	10.24%
04.	Ratanlal Kataria	1201090031405354	Equity Shares	123999	4.96%
05.	Manjula Devi Kataria	1201090031613371	Equity Shares	124000	4.96%
06.	Ratanlal Kataria HUF	1201090032439364	Equity Shares	124000	4.96%
07.	Mona Kataria	1201090031588221	Equity Shares	124000	4.96%
08.	Santosh Kataria HUF	1201090032436500	Equity Shares	124000	4.96%
09.	Sujal Kataria	1204300000026402	Equity Shares	124001	4.96%
TOTAL				2500000	100.00%

Registered Office:

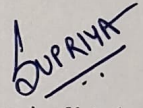
Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E) Mumbai-400051, Maharashtra, India

For and on behalf of Board of Directors
D.P.Jewelline Limited
(Formerly known as Gatha Trendz Limited)

Place: Mumbai
Date: September 7, 2022



Vikas Kataria
Director
DIN 02855136



Supriya Kataria
Additional Director
DIN 09480623



Registered Office: Office 805 Wing B, Plot C 66 One Bkc, Bandra Kurla Complex, Opp Bank Of Baroda, Bandra(E), Mumbai - 400051, Maharashtra, India

Email: gathatrendz@gmail.com



DP Jewel Line

LEGACY. TRUST. FOREVER.

M/S D.P. JEWELLINE LIMITED

CIN: U52602MP2020PLC053866

ANNUAL AUDIT REPORT AND FINANCIALS

Financial Statements for FY 2021-22

:: Signatory Directors::

VIKAS KATARIA

(DIN: 02855136)

SUPRIYA KATARIA

(DIN: 09480623)

:: Statutory Auditors::

CA Jeevan Jagetiya

Partner

M. No.: 046553

M/s Jeevan Jagetiya & Co

Chartered Accountants

FRN - 121335W

Date: 24th May, 2022

UDIN: 22046553AJMVEF3444



INDEPENDENT AUDITOR'S REPORT

To,
The Members of
D.P. JEWELLINE LIMITED
Ratlam

Opinion

We have audited the Ind AS financial statements of **D.P. JEWELLINE LIMITED** ('The Company') which comprise the Balance Sheet as at 31st March, 2022, the statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity for the year ended on 31st March, 2022, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

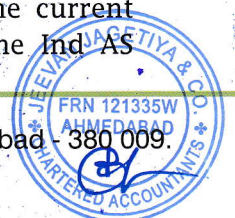
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Companies Act, 2013 as amended ("the act") in the manner so required and give a true and fair view in conformity with the Indian 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, 2022, its loss including other comprehensive income, its cash flow and the changes in equity for the year ended on that date.

Basis of 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of utmost significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS



financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance to these procedures designed to respond to our assessment of the risk of the material misstatement of the Ind AS financial statements.

The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Ind AS financial statements.

Key Audit Matters	How the matter was addressed in our audit
<p>Revenue Recognition</p> <p>Revenue from sale of goods is recognized when control of the products being sold is transferred to the customer and when there are no other unfulfilled obligations. The performance obligations in the contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.</p> <p>We identified revenue recognition as a key audit matter because the Company focus on revenue as a key performance indicator. This could create an incentive for revenue to be overstated or recognized before control has been transferred.</p>	<p>In view of the significance of the matter we applied the following audit procedures in this area, among other procedures, to obtain sufficient appropriate audit evidence:</p> <ol style="list-style-type: none"> 1. We assessed the appropriateness of the revenue recognition accounting policies and its compliances with applicable Indian Accounting Standards. 2. We evaluated the design of key internal financial controls and operating effectiveness of the relevant key controls with respect to revenue recognition on selected transactions. 3. We evaluated the design, implementation and operating effectiveness of management's general IT controls and key application controls over the Company's IT systems which govern revenue recognition, including access controls, controls over program changes and interfaces between different systems.
<p>Inventory Valuation</p> <p>The Company is engaged in Manufacturing and Trading of Gold and other precious ornaments.</p> <ul style="list-style-type: none"> - Raw materials are valued at cost. - Valuation of inventories is done at Cost or NRV whichever is lower. <p>As inventories of the company comprise of high value items, we have identified valuation of inventory as a key audit matter.</p>	<p>Our audit procedures over the valuation of Inventories included the following:</p> <ul style="list-style-type: none"> - We compared the net realizable values on sample basis of gold, silver and platinum inventories calculated Based on the current market price with their carrying value of Inventories.



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 comprises the information included in the company's annual report, but does not include the Ind AS financial statements and our auditor's report thereon.

Our opinion on the Ind AS 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 during the course of our audit or otherwise appears to be materially misstated.

When we read the other information identified above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Management and Board of Directors Responsibility for the Ind AS 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 preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the act, read with companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes the 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 the frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal control that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to preparation of Ind AS financial statements 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.



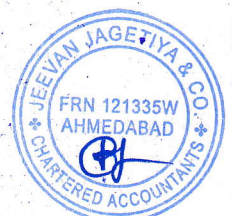
Auditors' Responsibilities for the Audit of the Ind AS financial statements

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 SA's, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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. (Annexure B is our Report on Internal Financial Control).
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Ind AS 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 utmost 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.

Other Matter Paragraph

We draw attention to **Note No. 35.2** of financial statements which describes the Company is no longer a subsidiary of its old Holding Company M/s D.P. Abhushan Limited. This is just fundamental to the users understanding of Financial Statements. Our opinion is not qualified in the respect of this matter.

Report on other Legal and Regulatory Requirements

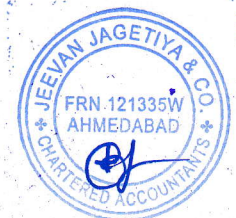
As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by section 143(3) of the Act, we further 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 including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;



- d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards referred under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- e) On the basis of written representations received from directors as on March 31, 2022, and taken on record by the Board of Directors, none of the director is disqualified as on March 31, 2022, from being appointed as a director in terms of sub-section (2) of section 164 of the Act.
- f) We have also audited the internal financial controls over financial reporting of the Company as on March 31, 2022 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date, as per Annexure B, expressed unmodified opinion;
- g) In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act.
- h) In our opinion and to the best of our information and according to the explanations given to us, we report as under 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:
- i) The Company does not have any pending litigations as on the balance sheet date;
 - ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable loss thereon does arise.
 - iii) There was no amount which was required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (a) Management has represented to us that, to the best of its knowledge and belief, as disclosed in the notes to standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) Management has represented to us that, to the best of its knowledge and belief, as disclosed in the notes to standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (c) Based on our audit procedure performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our attention that cause us to believe that the representation given by the management under sub clause (a) & (b) of (iv) contain any material misstatement.
- (d) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For, **Jeevan Jagetiya & Co**
Chartered Accountants
FRN: - 121335W



CA Jeevan Jagetiya
(Partner)

M. No. 046553



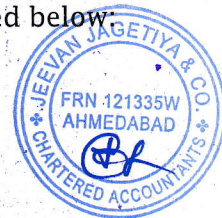
UDIN: 22046553AJMVEF3444

Date: 24th May, 2022
Place: Ahmedabad

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

With reference to the Annexure A referred to in our report to the members of the Company "D. P. Jewelline Limited" for the year ended 31st March, 2022, we report the following: -

- i. (a)A. The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment on the basis of available information.
B. The Company has maintained proper records showing full particulars of intangible assets on the basis of available information.
- (b) The company has program of verification to cover all the items of Property, Plant and Equipment in a proper manner, which in our opinion is reasonable with regard to size of company and nature of assets of company. According to information and explanation given to us, no material discrepancies were noticed during such verification.
- (c) According to the information and explanations given to us and the records examined by us, title deeds in respect of immovable properties disclosed as Property, Plant & Equipment (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) in the financial statements are in the name of company.
- (d) According to information and explanation given to us and the books of accounts and records examined by us, the company has not revalued its Property, Plant and Equipment (including Right of Use Assets) or intangible assets or both during the year.
- (e) According to information & explanations and representation given to us by the management, no proceedings have been initiated or are pending against Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- ii. (a) As per the information given to us and on basis of records examined, in our opinion, physical verification of inventories has been conducted by the management at regular intervals and having regard to the size and nature of its inventory, the coverage and procedures of the verification by the management is appropriate (except for the stock lying with the third party/goldsmith on job work basis.) In respect of the stock lying with the third party, the same has been substantially confirmed by Management. As explained to us and on the basis of the records examined by us, the value of the discrepancies noticed on physical verification by management did not exceed 10% or more in aggregate of each class of inventory.
- (b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of ₹5 crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has granted loans to another company. However, the Company has not provided any security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership. The Company has not made any investments, given guarantees or granted any loans, secured or unsecured, to companies, firms, limited liability partnership and other parties.
- (a) Based on the audit procedures carried out by us and as per the information and explanation given to us, the Company has provided loans as mentioned below:



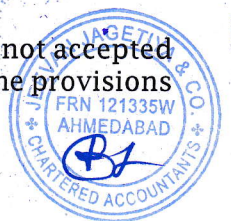
Particulars	Loans (₹ In Lakhs)
A. Aggregate Amount granted during the year -Loans to company	19.00
B. Balance Outstanding as at balance sheet date in respect of above cases -Loans to company	117.78

- (b) According to the information and explanation given to us, and according to audit procedures performed by us, the terms and condition of the grant of above mentioned loan to subsidiary company during the year are, in our opinion, prima facie, not prejudicial to the Company's interest.
- (c) According to the information and explanation given to us and on the basis of the examination of the records of the Company, in case of the loans given, the schedule of repayment of principal and payment of interest has not been stipulated. Therefore, it is not possible to make specific comment on the regularity of repayment of principal & payment of Interest because the same is repayable on demand.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan or advance in the nature of loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties.
- (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(₹ In Lakhs)

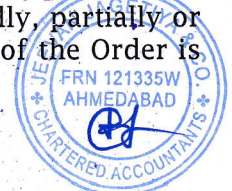
	All Parties	Promoters	Related Parties
Aggregate amount of loans/advances in nature of loans			
-Repayable on Demand	-	-	19.00
-Agreement does not specify any terms or period of repayment	-	-	-
Percentage of loans/advances in nature of loans to the total loans	-	-	100%

- iv. According to information and explanation given to us, the company has not granted any loans or provided and guarantees or security to the parties covered u/s 185 of the Act. The Company has complied with the provisions of Section 186 of the Act, as applicable, in respect of investments made.
- v. In our opinion and according to information given to us, the Company has not accepted any deposits as per the directives issued by the Reserve Bank of India and the provisions

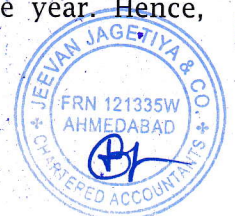


of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

- vi. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company. Therefore, the provisions of clause 3 (vi) of the Companies (Auditor's Report) Order, 2016, are not applicable to the Company.
- vii. (a) According to the records of the Company examined by us, undisputed statutory dues including Goods and Service tax, provident fund, employees' state insurance, income tax, duty of customs, cess and any other material statutory dues have been generally regularly deposited with appropriate authorities. According to the information and explanations given to us, there were no undisputed amounts payable in respect of the aforesaid dues, which were outstanding as March 31, 2022 for a period of more than six months from the date they became payable.
- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of accounts, in the tax assessments under the Income-tax Act, 1961 as income during the year. Accordingly, the provisions of clause 3(viii) of the Order is not applicable to the Company.
- ix. (a) In our opinion and according to the information and explanations given and books of accounts and records examined by us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) In our opinion, and according to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) To the best of our knowledge and belief, in our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.
- (d) According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that, prima facie, no funds raised on short-term basis have been used during the year for long-term purposes by the Company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report, prima facie, that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary. The Company does not have associates or joint ventures.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiary. The Company does not have joint ventures or associate companies.
- x. (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3(x)(b) of the Order is not applicable to the Company



- xi. (a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the course of our audit.
- (b) According to the information and explanations given to us, no report under sub-section 12 of section 143 of the Act has been filed by auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- xii. According to the information and explanations given to us, in our opinion, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii)(a)(b)(c) of the Order are not applicable to the Company
- xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies act, 2013 where applicable and the details have been disclosed in the Standalone Ind AS financial statements as required by applicable Indian Accounting Standard 24.
- xiv. (a) Based on the information and explanations provided to us and our audit procedures, in our opinion, the Company does not have an internal audit system commensurate with the size and nature of its business and is not required to have an internal audit system as per the provisions of section 138 of the Companies Act, 2013.
- (b) Since the company is not required to have the internal audit system hence the clause 3(xiv) (b) is not applicable to the company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013, are not applicable to the Company
- xvi. (a) To the best of our knowledge and as explained, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) In our opinion, and according to the information and explanations provided to us and on the basis of our audit procedures, the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year as per the Reserve bank of India Act 1934.
- (c) In our opinion, and according to the information and explanations provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) In our opinion, and according to the information and explanations provided to us, the Group do not have any Core Investment Company (CIC).
- xvii. The Company has incurred cash losses in the financial year and in the immediately preceding financial year. The amount of cash loss, i.e. after adjusting non-cash expenses for FY 2021-22 is ₹ 54.12 Lakhs & for FY 2020-21 is ₹ 6.02 Lakhs.
- xviii. There has been no resignation of the statutory auditors during the year. Hence, paragraph 3(xviii) of the Order is not applicable to the Company.



xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. With respect to CSR contribution under section 135 of the Act:

- (a) Since the provisions of Section 135 of the Companies Act, 2013 with regard to Corporate Social Responsibility are not applicable to the company hence clause 3(xx) of the order is not applicable

For, **Jeevan Jagetiya & Co**
Chartered Accountants

FRN: - 121335W



CA Jeevan Jagetiya

(Partner)

M. No. 046553

UDIN: - 22046553AJMVEF3444



Date: - 24th May, 2022

Place: - Ahmedabad

ANNEXURE-B TO THE AUDITORS' REPORT

Annexure-B to the Independent Auditor's 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 with reference to financial reporting of M/s D. P. JEWELLINE LIMITED ("The Company") as on 31st March, 2022 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

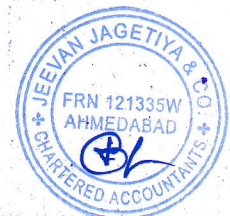
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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 Act.

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 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 as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both 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 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.



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 financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to these Ind AS financial statements and such internal financial controls over financial reporting with reference to these Ind AS financial statements were operating effectively as at 31st March 2022, 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. (the "Guidance Note")

For, **Jeevan Jagetiya & Co**

Chartered Accountants

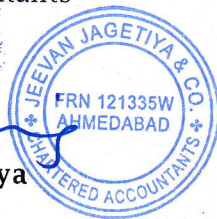
FRN: - 121335W



CA Jeevan Jagetiya
(Partner)

M. No. 046553

UDIN: 22046553AJMVEF3444



Date: 24th May, 2022

Place: Ahmedabad

1. Corporate Information

D. P. Jewelline Limited (formerly known as Gatha Trendz Limited) is engaged in the business of manufacturing, sale and trading of Gold Jewellery, Diamond Jewellery, Platinum Jewellery, Silver Jewellery and other precious Metals.

The Company is domiciled and incorporated in India under Companies Act, 2013 on 16/01/2009 and has its registered office address 19, Chandni Chock, Ratlam, Madhya Pradesh 457001 India

The Financial Statements for the year ended March 31, 2022 were approved by Board of Directors.

Corporate Identity No of M/s D.P. Jewelline Limited (formerly known as Gatha Trendz Limited) is U01403MP2009PTC033526 and is registered at ROC-Gwalior.



Balance Sheet

As at 31st March, 2022

M/s D.P. Jewelline Limited

CIN - U52602MP2020PLC053866

(₹ In Lakhs)

Particulars		Note No.	As at 31st March, 2022	As at 31st March, 2021
I.	ASSETS			
1	Non-Current Assets			
(a)	Property, Plant and Equipment	3	73.54	-
(b)	Right to Use Assets	4	259.33	-
(c)	Other Intangible Assets	5	34.26	18.13
(d)	Financial Assets			-
(i)	Other Financial Assets	6	18.80	-
(e)	Other Non Current Assets		-	-
	Total Non-Current Assets		385.92	18.13
2	Current Assets			
(a)	Inventories	7	335.76	-
(b)	Financial Assets			
(i)	Cash and Cash Equivalents	8	14.37	2.38
(ii)	Loans	9	117.78	216.48
(c)	Other Current Assets	10	41.82	4.26
	Total Current Assets		509.73	223.12
	Total Assets		₹ 895.65	₹ 241.24
II.	EQUITY AND LIABILITIES			
1	Equity			
(a)	Equity Share Capital	11	250.00	250.00
(b)	Other Equity	12	-84.32	-9.90
	Equity attributable to Equity holders of the Company		165.68	240.10
2	Non-Current Liabilities			
(a)	Financial Liabilities			
(i)	Lease Liabilities	13	58.48	-
(b)	Deferred Tax Assets/Liabilities (Net)	14	0.28	-
	Total Non-Current Liabilities		58.76	-
3	Current Liabilities			
(a)	Financial Liabilities			
(i)	Trade Payables	15		
(a)	Total outstanding dues of micro enterprises and small		169.48	-
(b)	Total outstanding dues of creditors other than micro enterprises and small enterprises		276.51	0.20
(ii)	Lease Liabilities	13	202.00	-
(b)	Other Current Liabilities	16	23.22	0.94
	Total Current Liabilities		671.21	1.14
	Total Equity and Liabilities		₹ 895.65	₹ 241.24

Significant Accounting Policies
Notes to Accounts

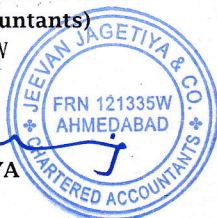
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3 to 26

As per our report of even date,

For, M/s D.P. Jewelline Limited
CIN - U52602MP2020PLC053866

For, JEEVAN JAGETIYA & CO
(Chartered Accountants)
FRN No: 121335W

JEEVAN JAGETIYA
Partner
M. No. 046553



VIRAS KATARIA
(Director)
DIN:- 02855136

SUPRIYA KATARIA
(Director)
DIN:- 09480623

Date: 24th May, 2022
Place: Ratlam

Statement of Profit & Loss

For the year ended 31st March, 2022

M/s D.P. Jewelline Limited

CIN - U52602MP2020PLC053866

(₹ In Lakhs)

Particulars	Note No.	For the period ended 31st March, 2022	For the period ended 31st March, 2021
I Revenue From Operations	17	44.17	-
II Other Income		-	-
III Total Income (I)+(II)		₹ 44.17	₹ -
IV Expenses			
Cost of Materials Consumed		-	-
Purchases of Stock-in-Trade	18	375.28	-
Changes in inventories of finished goods, Work-in-Progress and Stock-in-Trade	19	-335.76	-
Employee Benefit Expenses	20	12.28	-
Finance Cost	21	0.53	-
Depreciation and Amortization Expense	22	20.02	-
Other Expenses	23	45.95	6.02
Total Expenses (IV)		₹ 118.31	₹ 6.02
V Profit/(loss) before exceptional items and tax (III-IV)		-74.14	-6.02
VI Exceptional Items		-	-
VII Profit/ (loss) before exceptions items and tax(V)-(VI)		₹ -74.14	₹ -6.02
VIII Tax Expense:			
Current Tax		0.28	-
Deferred Tax		0.28	-
IX Profit (Loss) for the period from Continuing Operations (VII)-(VIII)		₹ -74.42	₹ -6.02
X Profit/(Loss) from Discontinued Operations		-	-
XI Tax Expenses of Discontinued Operations		-	-
XII Profit/(Loss) from Discontinued Operations (after tax) (X-XI)		-	-
XIII Profit/(Loss) for the period (IX)+(XII)		₹ -74.42	₹ -6.02
XIV Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income Tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss		-	-
XV Total Comprehensive Income for the period (X) Comprising Profit (Loss) and Other comprehensive Income for the period)		₹ -74.42	₹ -6.02
XVI Earnings Per Equity Share (For Continuing Operations) Basic & Diluted EPS	24	-2.98	-0.24

Significant Accounting Policies
Notes to Accounts

2
3 to 26

As per our report of even date,

For, M/s D.P. Jewelline Limited
CIN - U52602MP2020PLC053866

For, JEEVAN JAGETIYA & CO
(Chartered Accountants)
FRN No: 121335W

JEEVAN JAGETIYA
Partner
M. No. 046553



VIKAS KATARIA
(Director)
DIN:- 02855136

SUPRIYA KATARIA
(Director)
DIN:- 09480623

Date: 24th May, 2022
Place: Ratlam

Cash Flow Statement

For the year ended 31st March, 2022

M/s D.P. Jewelline Limited

CIN - U52602MP2020PLC053866


(₹ In Lakhs)

Particulars	For the year ended 31st March, 2022		For the year ended 31st March, 2021	
A Cash Flow From Operating Activities :				
Net Profit before Tax and Extra Ordinary Items	-74.14	-74.14	-6.02	-6.02
Add back:				
(a) Depreciation	20.02	-	-	-
(b) Finance Cost	0.53	-	-	-
(c) Preliminary Expenses W/off			-	-
(d) Assets W/off	0.20	20.75	-	-
Deduct:				
(a) Interest Income			-	-
(b) Profit on Sale of Fixed Assets			-	-
(d) Cash Rental Expenses	17.45	-17.45	-	-
Adjustment For Working Capital Changes:				
Assets				
a) (Inc)/Dec in Inventories	-335.76	-	-	-
b) (Inc)/Dec in Trade Rec	-	-	-	-
c) (Inc)/Dec in Other Current Assets	-37.56	-	-4.26	-
d) (Inc)/Dec in Other Non-Current Assets	-	-	-	-
e) (Inc)/Dec in Current Financial Assets (Loans)	98.70	-	-216.48	-
f) (Inc)/Dec in Other Non- Current Financial Assets	-18.80	-	-	-220.74
Liabilities				
g) Inc/(Dec) in Trade Payables	445.79	-	0.20	-
c) Inc/(Dec) in Other Current Liab	22.28	174.65	0.94	1.14
Cash Generated From Operations		103.81		
Deduct:				
Direct Taxes paid(Net of Refund and Receivables)		-		
Net Cash From Operating Activities		₹ 103.81		₹ -225.61
B Cash Flow From Investing Activities :				
(a) Purchase of Fixed Assets	-91.56	-	-18.13	-
(b) Interest Received			-	-
Net Cash used in Investing Activities		₹ -91.56		₹ -18.13
C Cash Flow From Financing Activities :				
Inflow:				
(a) Proceeds from Issue of Shares			250.00	
(b) Payment of Preliminary Expenses			-3.88	
Outflow:				
(a) Interest Paid	-0.25	-	-	-
Net Cash flow from Financing Activities		₹ -0.25		₹ 246.12
Net Increase/ (Decrease) In Cash And Cash Equivalent		₹ 11.99		₹ 2.38
Opening Balance- Cash And Cash Equivalent	2.38		-	
Closing Balance- Cash And Cash Equivalent	14.37		2.38	
Reconciliation of cash and cash equivalent with Balance		₹ 11.99		₹ 2.38
Cash and Cash Equivalent as per Balance sheet		2.38		2.38
Closing Balance of Cash & Cash Equivalent		₹ 14.37		₹ 2.38


As per our report of even date,

For, M/s D.P. Jewelline Limited
CIN - U52602MP2020PLC053866

For, JEEVAN JAGETIYA & CO
(Chartered Accountants)
FRN: 121335


JEEVAN JAGETIYA
Partner
M. No. 046553




VIKAS KATARIA
(Director)
DIN:- 02855136


SUPRIYA KATARIA
(Director)
DIN:- 09480623

Date: 24th May, 2022
Place: Ratlam

Statement of Changes in Equity

For the year ended 31st March, 2022

M/s D.P. JEWELLINE LIMITED

CIN - U52602MP2020PLC053866

A. Equity Share Capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No of Shares	(₹ In Lakhs)	No of Shares	(₹ In Lakhs)
Balance at the beginning of the Period Authorised Equity Shares of ₹ 10 each	25,00,000	250.00	25,00,000	250.00
Issued, Subscribed & Paidup Capital Equity Shares of ₹ 10 each fully paid up	25,00,000	250.00	25,00,000	250.00
Balance at the end of the Period Authorised Equity Shares of ₹ 10 each	25,00,000	250.00	25,00,000	250.00
Issued, Subscribed & Paidup Capital Equity Shares of ₹ 10 each fully paid up	25,00,000	250.00	25,00,000	250.00

B. Other Equity

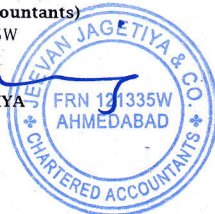
Particulars	Reserves and Surplus			Other Comprehensive Income	Total Other Equity
	Securities Premium	General Reserve	Retained earnings	Remeasurement of defined benefit plan	
Balance at the beginning of the period April 01, 2021	-	-	-	-	-
Total comprehensive income for the year	-	-	-6.02	-	-6.02
Share Issues Expenses	-	-	-3.88	-	-3.88
Balance as at March 31, 2021	₹ -	₹ -	₹ -9.90	₹ -	₹ -9.90
Balance at the beginning of the period April 01, 2021	-	-	-9.90	-	-9.90
Total comprehensive income for the year 2021-22	-	-	-74.42	-	-74.42
Share Issue Expenses / Company Incorporation Expenses	-	-	-	-	-
Balance as at March 31, 2022	₹ -	₹ -	₹ -84.32	₹ -	₹ -84.32

As per our report of even date,

For, M/s D.P. Jewelline Limited
CIN - U52602MP2020PLC053866

For, JEEVAN JAGETIYA & CO
(Chartered Accountants)
FRN No: 121335W

JEEVAN JAGETIYA
Partner
M. No. 046553



VIKAS KATARIA
(Director)
DIN:- 02855136

SUPRIYA KATARIA
(Director)
DIN:- 09480623

Date: 24th May, 2022
Place: Ratlam

2. Summary of Significant Accounting Policies

2.1 Basis of Preparation

- **Statement of Compliance**

The Financial Statements of the Company have been prepared in compliance of Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of Companies Act, 2013, and guidelines issued by the Security & Exchange Board of India (SEBI) for public companies. The company has prepared Financial Statement as per Indian Accounting Standards. Accounting Policies have been applied in accordance with relevant Indian Accounting Standard or any change in existing standard has been notified separately in other notes.

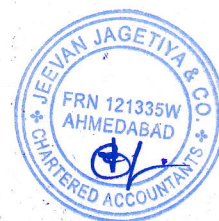
- **Functional and Presentation Currency**

The Standalone Ind AS Financial Statements are presented in Indian Rupees (INR), and all the values are rounded to the nearest Lacs with two decimals, except when otherwise indicated.

- **Basis of measurement**

The Standalone Ind AS Financial Statements have been prepared on accrual basis under the historical cost convention, except for the following assets and liabilities which have been measured at fair value as required by relevant Ind AS:

- ❖ Certain financial assets and liabilities (refer accounting policy regarding Financial Instruments), and
- ❖ Defined employee benefit liability



- **Fair Value Measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, (regardless of whether that price is directly observable or estimated using another valuation technique). In estimating the fair value of an asset or a liability, the company takes into account the characteristics of the asset or liability, if market participants would take those characteristics into account when pricing the asset or liability, at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- **Level 1** inputs are quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date;
- **Level 2** inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- **Level 3** inputs are unobservable inputs for the asset or liability.

Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share based payment transactions that are within the scope of Ind AS 102, leasing transactions that are within the scope of Ind AS 116, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36

Significant accounting judgements, estimates and assumptions

The preparation of the Company's Standalone Ind AS Financial Statements requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities, the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Estimates and assumptions are reviewed on periodic basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.



The key assumptions concerning the future and other key sources of estimation, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, within the next financial year, are described below. The Company has based its assumptions and estimates on parameters available when the Standalone Ind AS Financial Statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the following notes:

- A. Measurement of defined benefit obligations:** The cost of the defined benefit gratuity plan and other post-employment retirement benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.
- B. Measurement and likelihood of occurrence of provisions and contingencies:** A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.



The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. A disclosure for contingent liabilities is made where there is a possible obligation or a present obligation that may probably not require an outflow of resources. When there is a possible or a present obligation where the likelihood of outflow of resources is remote, no provision or disclosure is made in the financial statements.

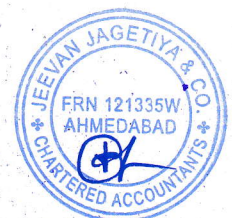
C. Recognition of taxes: Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

D. Useful life of Property, Plant and Equipment and Intangible Assets: The Company reviews the estimated useful lives of property, plant and equipment and intangible assets at the end of each reporting period. During financial year ended 31 March 2022, there were no changes in useful lives of property plant and equipment and intangible assets other than those resulting from store closures / shifting of premises.

The Company at the end of each reporting period, based on external and internal sources of information, assesses indicators and mitigating factors of whether a store (cash generating unit) may have suffered an impairment loss. If it is determined that an impairment loss has been suffered, it is recognised in statement of profit or loss.

E. Going concern: During the current year ended March 31, 2022, management has performed an assessment of the entity's ability to continue as a going concern. Based on the assessment, management believe that there is no material uncertainty with respect to any events or conditions that may cast a significant doubt on the entity to continue as a going concern, hence the Standalone Ind AS Financial Statements have been prepared on going concern basis.

F. Current and Non-Current classification: All assets and liabilities are classified into current and non-current.



Assets

An asset is classified as current when it satisfies any of the following criteria:

- I. It is expected to be realised in, or is intended for sale or consumption in, the Company normal operating cycle;
- II. It is held primarily for the purpose of being traded;
- III. It is expected to be realised within 12 months after reporting date; or
- IV. It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities

A liability is classified as current when it is satisfying any of the following criteria:

- I. It is expected to be settled in the Company's normal operating cycle;
- II. It is held primarily for the purpose of being traded;
- III. It is due to be settled within 12 months after the reporting date; or
- IV. The Company does not have as unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instrument do not affect its classification.

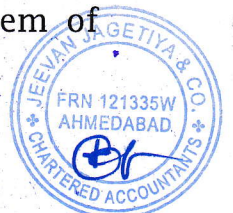
Current liabilities include current portion of noncurrent financial liabilities. All other liabilities are classified as non-current.

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

G. Operating Cycle: Based on the nature of services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

2.2 Property Plant & Equipment

Property, Plant and Equipment are carried at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditures related to an item of



tangible asset are added to its book value if due to such expenditure it is probable that future economic benefits will arise to the company. Gains or Losses arising from disposal of tangible assets are recognized in the Statement of Profit and Loss.

Property, plant and equipment not ready for the intended use on the date of balance sheet are disclosed as "Capital work-in-progress". Capital work in progress is stated at cost, net of accumulated impairment loss, if any.

Depreciation

Depreciation on tangible assets has been provided using straight line method over its useful life which is in compliance with schedule II of Companies Act, 2013.

Asset Class (Straight Line Basis)	Useful Life
A. Building	60 Years
B. Plant & Machinery	15 Years
C. Furniture & Fittings	10 Years
D. Motor Car (4-Wheeler)	10 Years
E. Motor Vehicle (2-Wheeler)	8 Years
F. Computer & Computer Peripherals	3 Years
G. Leasehold Improvements	Primary Period of Lease

2.3 Leases

As per Ind AS 116 - Leases, the determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Where the Company is the lessee: Company recognises a Right-of-Use Asset is initially measured at Cost, which comprises the initial amount of lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The Right of Use asset is subsequently depreciated using the Straight-Line Method over the lease term. The Right of Use asset is periodically reviewed for impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date,



discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following -

- fixed payment, including in-substance fixed payments
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee and
- the exercise price under a purchase option that the company is reasonably certain to exercise, lease payments is an optional renewal period if the company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the company is reasonably certain to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in future lease payments arising from a change in an index or rate, if there is a change in the company's estimate of the amount expected to be payable under a residual value guarantee, or if company changes its assessment of whether it will exercise a purchase, extension or termination option.

Where the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

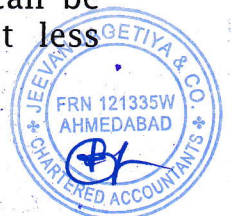
Short term leases and leases of low-value assets

Company has elected not to recognise right-of-use asset and lease liabilities for short-term leases of real estate properties that have a lease term of less than 12 months, the company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Where the Company is the lessor: Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease.

2.4 Intangible Assets

Intangible assets are recognised only when it is probable that the future economic benefits that are attributable to the assets will flow to the Company and the cost of such assets can be measured reliably. Intangible assets are stated at cost less



accumulated amortisation and impairment loss, if any. All costs relating to the acquisition are capitalised. Intangible assets are amortised in the Statement of Profit or Loss over their estimated useful lives, from the date that they are available for use based on the expected pattern of consumption of economic benefits of the asset.

Amortisation

Amortisation of Intangible Assets has been provided using straight line method over its useful life as per Schedule II of the Companies Act, 2013.

<u>Asset Class</u> <u>(Straight Line Basis)</u>	<u>Useful Life</u>
A. Trademark	10 Years

Intangible Assets not ready for the intended use on the date of balance sheet are disclosed as "Intangible Assets Under Development". Intangible Assets Under Development is stated at cost, net of accumulated impairment loss, if any.

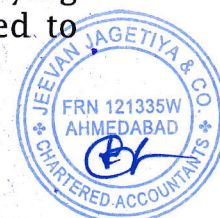
2.5 Impairment of tangible and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When 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. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to



the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

2.6 Revenue Recognition

Revenue from sale of goods is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Sale of Goods

Revenue from sale of goods is recognised at the point in time when control of the goods is transferred to the customer, generally on delivery of the goods. In determining the transaction price for the sale of product, the Company considers the effects of variable consideration.

Other Income -

Interest Income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

2.7 Inventories

- A. Inventories of **Raw materials** are valued at Cost. The Cost is determined on Weighted Average Cost Method Basis.
- B. Stock of **Work-in-progress** is valued at cost. The Cost is determined on Weighted Average Cost Method Basis.
- C. Stock of **Finished goods** is valued at cost or net realizable value basis, whichever is lower. The Cost is determined on Weighted Average Cost Method Basis.

The Market value of inventories is determined, verified and certified by the management of the company. In respect of non-availability of market value of some items on balance sheet date, they are valued at their cost only.



D. **Packing Material and Consumables** are valued at Cost on FIFO Basis.

Cost of inventories comprises all costs of purchase and, other duties and taxes (other than those subsequently recoverable from tax authorities), costs of conversion and all other costs incurred in bringing the inventory to their present location and condition.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated completion cost and the estimated cost necessary to make the sale.

2.8 **Cash Flow Statement**

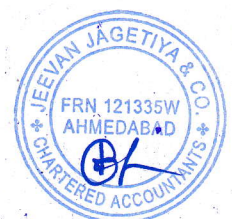
Cash flows are reported using the indirect method, whereby profit/ (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

2.9 **Foreign Currency Transactions**

Transaction denominated in foreign currencies are normally recorded at exchange rate prevailing on the date of transactions. Exchange differences arising on foreign currency transaction settled during the period are recognised in the statement of Profit and Loss except in case where they relate to acquisition of fixed assets, are adjusted with the carrying cost of such assets.

Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into functional currency at the exchange rates at the reporting date. The resultant exchange differences are recognized in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).



2.10 Retirement and other Employee Benefits

a. Defined contribution plan

- The Company's employees are covered under state governed provident fund scheme and employees' state insurance scheme which are in nature of Defined Contribution Plan.
- The contribution paid/payable under the schemes are recognised during the period in which the employee renders the related service. The company's contributions to Employees PF and ESI are charged to statement of profit and loss.

Defined Benefit Plans:

- Employee gratuity fund scheme is the defined benefit plan. Provision for gratuity has been made in the accounts in respect of employees who have completed required number of years of service as on date of balance sheet based on Actuarial Valuation Report obtained from Actuarial Consultant. Gratuity is paid at the time of retirement of employees.
- Short Term Employee Benefits like leave benefit, if any, are paid along with salary and wages as and when accrued, bonus to employees are charged to profit and loss account on the basis of actual payment on year to year basis.

2.11 Borrowing Cost

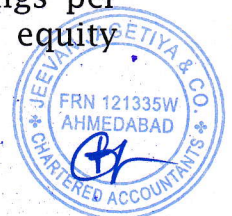
Borrowing costs directly attributable to the acquisitions, construction or production of a qualifying asset are capitalized. Other borrowing costs is recognized as expenses in the period in which they are incurred.

2.12 Taxation

- a. Current tax is determined as the amount of tax payable in respect of taxable income for the year.
- b. Deferred tax is recognized on temporary timing differences, being the difference between taxable incomes and accounting income that originates in one period and is capable of reversal in one or more subsequent periods.

2.13 Earnings per Share

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equities shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity



shareholders and the weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive.

2.14 Provisions, Contingent Liabilities and Contingent Assets

The Company creates a provision when there is a present obligation as a result of past event that probably require an outflow of resources and a reliable estimate can be made of the amount of obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date and are not discounted to the present value. These are reviewed at each year end and adjusted to reflect the best current estimate.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may or may not require an outflow of resources. When there is a possible obligation or present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed in the financial statements. However, contingent Assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which change occurs.

2.15 Cash and Cash Equivalents

Cash and Cash Equivalents in the balance sheet and for the purpose of cash flow statement comprise cash in hand and cash at bank including fixed deposit with original maturity period of three months and short-term highly liquid investments with an original maturity of three months or less net of outstanding bank over drafts as they are considered an integral part of the Company's cash management.

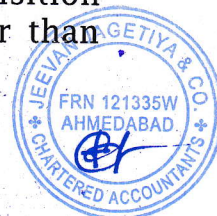
2.16 Financial Instruments

Initial recognition

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability of equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value.

Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than



financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in statement of profit and loss.

Subsequent measurement

I. Financial Assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

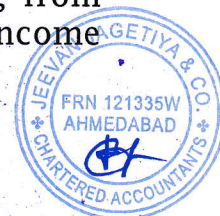
II. Financial assets carried at amortized cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

III. Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition, the Company makes an irrevocable election on an instrument-by-instrument basis to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments, other than equity investment which are held for trading. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income



and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

IV. Financial assets at fair value through profit or loss

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Other financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

V. Impairment of financial assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contracts assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial assets has increased significantly since initial recognition.

VI. Financial liabilities and equity instruments

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination, which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

a) Classification as debt or equity

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

b) Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments are issued by the



Company are recognised at the proceeds received, net of direct issue costs.

VII. Derecognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for Derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

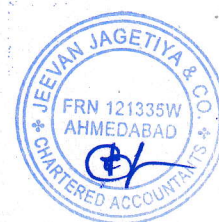
Recent Accounting Pronouncements

On 23rd March, 2022, the Ministry of Corporate Affairs (MCA) has notified certain amendment to existing Ind AS. These amendments shall be applicable to the Company from 1st April, 2022. Amendment to Existing issued Ind AS the MCA has carried out amendments of the following accounting standards.

Accounting Standards

- i. Ind AS 101- First time adoption of Indian
- ii. Ind AS 103 - Business Combinations
- iii. Ind AS 109 - Financial Instruments
- iv. Ind AS 16 - Property, Plant and Equipment
- v. Ind AS 37 - Provisions, Contingent Liabilities and
Contingent Assets
- vi. Ind AS 41 - Agriculture

Application of above standards are not expected to have any significant impact on the Company's financial statements.



Note : 3 Property Plant & Equipment

Particulars	Area	Useful Life	Gross Block			Accumulated Depreciation			Net Block				
			Balance as at 01 April 2021	Additions during the period	Deletions/Disposals During the Period	Asset Expired & W/off	Balance as at 31 March 2022	Balance as at 01 April 2021	Depreciation charge for the Period	On Deletion/ Disposals	Balance as at 31 March 2022	Balance as at 01 April 2021	
(Amount in ₹)													
(i) Tangible Assets													
Computer & Computer Pheripherals	Indore KG	3 Years	-	0.79	-	-	0.79	-	0.10	-	0.10	0.69	-
Plant & Machinery	Indore KG	15 Years	-	2.38	-	-	2.38	-	0.29	-	0.29	2.09	-
Furniture & Fittings	Indore KG	10 Years	-	7.70	-	-	7.70	-	0.95	-	0.95	6.75	-
	Mumbai BKC		-	51.86	-	-	51.86	-	0.28	-	0.28	51.58	-
Leashold Premises	Indore KG	As per Lease Period	-	75.22	-	-	75.22	-	1.68	-	1.68	73.54	-
Total			-	75.22	-	-	75.22	-	1.68	-	1.68	73.54	-
Previous Year			-	-	-	-	-	-	-	-	-	-	-



Note : 4 Right to Use Assets

Particulars	Area	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at 01 April 2021	Additions during the period	Deletions/Disposals During the Period	Asset Expired & W/off	Balance as at 31 March 2022	Depreciation charge for the period	On Deletion/ Disposals	Balance as at 31 March 2022	Balance as at 01 April 2021	Balance as at 31 March 2022
		(Amount in ₹)									
Right to Use Assets	Mumbai	-	104.57	-	-	104.57	8.71	-	8.71	-	95.85
	Indore	-	173.09	-	-	173.09	9.62	-	9.62	-	163.48
Total		-	277.66	-	-	277.66	18.33	-	18.33	-	259.33
Previous Year		-	-	-	-	-	-	-	-	-	-

Note : 5 Other Intangible Assets

Particulars	Area	Useful Life	Gross Block				Accumulated Depreciation				Net Block	
			Balance as at 01 April 2021	Additions during the period	Deletions/Disposals During the Period	Asset Expired & W/off	Balance as at 31 March 2022	Depreciation charge for the period	On Deletion/ Disposals	Balance as at 31 March 2022	Balance as at 01 April 2021	Balance as at 31 March 2022
			(Amount in ₹)									
<u>(ii) Intangible Assets</u>												
Trademark		10 Years	-	0.09	-	-	0.09	-	0.01	-	0.08	
(i)		10 Years	-	0.09	-	-	0.09	-	0.01	-	0.08	
<u>(iii) Intangible Assets Under Development</u>												
Software Development	NA	NA	-	16.25	-	-	16.25	-	-	-	16.25	
Website Development			17.93	-	-	-	17.93	-	-	-	17.93	
Trademark			0.20	-	0.20	-	-	-	-	-	-	
(ii)			18.13	16.25	0.20	-	34.18	-	-	-	34.18	
Total (i)+(ii)			18.13	16.34	0.20	-	34.27	-	0.01	-	34.26	
Previous Year			-	18.13	-	-	18.13	-	-	-	18.13	

In the opinion of the Management, there is no impairment in the carrying cost of Fixed Assets of the Company in terms of Ind AS 36



Note: 6 Other Financial Assets**(₹ In Lakhs)**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Other Non-Current Financial Assets		
Security Deposits	18.80	-
Total Other Non-Current Financial Assets	₹ 18.80	₹ -

Note: 7 Inventories**(₹ In Lakhs)**

Particulars	As at 31st March, 2022	As at 31st March, 2021
a. Raw Materials	-	-
b. Work in Progress	-	-
b. Finished Goods	-	-
c. Stock-in-Trade	335.76	-
d. Packing Material & Consumables	-	-
Total Inventories	₹ 335.76	₹ -

Inventories are valued as per the following method:

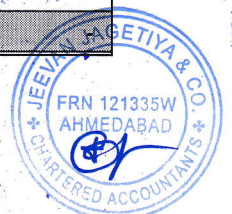
Item	Method of Valuation
Raw Materials	At Weighted Average Cost
Finished goods/Stock In Trade	At Weighted Average Cost or Net Realisable Value, whichever is lower
Packing Material & Consumables	At Cost, on FIFO Basis

Note: 8 Cash and Cash Equivalents**(₹ In Lakhs)**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Cash & Cash Equivalents		
(i) Cash-in-Hand (As certified by Management)	4.52	1.50
(ii) Balances with Bank	9.86	0.88
Total Cash & Cash Equivalents	₹ 14.37	₹ 2.38

Note: 9 Loans**(₹ In Lakhs)**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Loans		
M/s D P Abhushan Limited	117.78	-
Total Loans	₹ 117.78	₹ -



Note: 10 Other Current Assets**(₹ In Lakhs)**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Other Current Assets		
Advance to Suppliers	0.02	0.02
Prepaid Expenses	3.92	-
Receivables from Government Authorities	37.88	4.24
Total Other Current Assets	₹ 41.82	₹ 4.26



Note: 11 Equity Share Capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No of Shares	(₹ In Lakhs)	No of Shares	(₹ In Lakhs)
Balance at the beginning of the Period				
Authorised Equity Shares of ₹ 10 each	2,500,000	250.00	2,500,000	250.00
Issued, Subscribed & Paidup Capital Equity Shares of ₹ 10 each fully paid up	2,500,000	250.00	2,500,000	250.00
Balance at the end of the Period				
Authorised Equity Shares of ₹ 10 each	2,500,000	250.00	2,500,000	250.00
Issued, Subscribed & Paidup Capital Equity Shares of ₹ 10 each fully paid up	2,500,000	250.00	2,500,000	250.00

(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No of Shares	(₹ In Lakhs)	No of Shares	(₹ In Lakhs)
At the Beginning of the Year	2,500,000	250.00	-	-
Add: Issued During the Year	-	-	2,500,000	250.00
Outstanding at the end of the Year	2,500,000	₹ 250.00	2,500,000	₹ 250.00

(ii) Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled for one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) Promoters Shareholding

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No of Shares	% holding in the class	No of Shares	% holding in the class
M/s D. P. Abhushan Limited	-	0.00%	2,499,994	100.00%
Mr. Vikas Kataria	1,000,000	40.00%	-	0.00%
Mrs. Supriya Kataria	500,000	20.00%	-	0.00%
Mr. Vikas Kataria HUF	256,000	10.24%	-	0.00%
Mr. Ratanlal Kataria	123,999	4.96%	-	0.00%
Mrs. Manjuladevi Kataria	124,000	4.96%	-	0.00%
Mr. Ratanlal Kataria HUF	124,000	4.96%	-	0.00%
Mrs. Mona Kataria	124,000	4.96%	-	0.00%
Mr. Santosh Kataria HUF	124,000	4.96%	-	0.00%
Mr. Sujal Kataria	124,001	4.96%	-	0.00%
Total	2,500,000	100.00%	2,499,994	100.00%

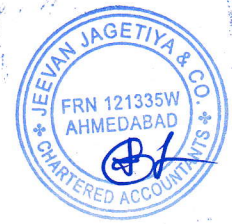
(iv) Shares held by promoters in the Company

Particulars	As at 31st March, 2022			As at 31st March, 2021	
	No of Shares	% holding in the class	% Changes during the year	No of Shares	% holding in the class
M/s D. P. Abhushan Limited	-	0.00%	-100.00%	2,499,994	100.00%
Mr. Vikas Kataria	1,000,000	40.00%	40.00%	-	0.00%
Mrs. Supriya Kataria	500,000	20.00%	20.00%	-	0.00%
Mr. Vikas Kataria HUF	256,000	10.24%	10.24%	-	0.00%
Mr. Ratanlal Kataria	123,999	4.96%	4.96%	-	0.00%
Mrs. Manjuladevi Kataria	124,000	4.96%	4.96%	-	0.00%
Mr. Ratanlal Kataria HUF	124,000	4.96%	4.96%	-	0.00%
Mrs. Mona Kataria	124,000	4.96%	4.96%	-	0.00%
Mr. Santosh Kataria HUF	124,000	4.96%	4.96%	-	0.00%
Mr. Sujal Kataria	124,001	4.96%	4.96%	-	0.00%
Total	2,500,000	100.00%	0.00%	2,499,994	100.00%



Note: 12 Other Equity

Particulars	Reserves and Surplus			Other Comprehensive Income	Total Other Equity
	Securities Premium	General Reserve	Retained earnings	Remeasurement of defined benefit plan	
Balance at the beginning of the period November 25, 2020	-	-	-	-	-
Total comprehensive income for the year	-	-	-6.02	-	-6.02
Share Issue Expenses / Company Incorporation Expenses	-	-	-3.88	-	-3.88
Balance as at March 31, 2021	₹ -	₹ -	₹ -9.90	₹ -	₹ -9.90
Balance at the beginning of the period April 01, 2021	-	-	-9.90	-	-9.90
Total comprehensive income for the year	-	-	-74.42	-	-74.42
Share Issue Expenses / Company Incorporation Expenses	-	-	-	-	-
Balance as at March 31, 2022	₹ -	₹ -	₹ -84.32	₹ -	₹ -84.32



Note: 13 Lease Liabilities

(₹ In Lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Lease Liabilities		
Lease Liability	202.00	-
Total Non Current Lease Liability	₹ 202.00	₹ -
Lease Liabilities		
Lease Liability	58.48	-
Total Non Current Lease Liability	₹ 58.48	₹ -

Note: 14 Deferred Tax Assets/Liabilities (Net)

(₹ In Lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Deffered Tax Liability		
Opening Balance as on 01.04.2021	-	-
On Account of Depreciation for FY 2021-22	0.28	-
Total Deffered Tax Liability	₹ 0.28	₹ -

Note: 15 Trade Payables

(₹ In Lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	169.48	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	276.51	0.20
Total Trade Payables	₹ 445.99	₹ 0.20



Trade Payables ageing schedule are as below:

For the Financial Year ended 31st March, 2022

(₹ In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	169.48	-	-	-	169.48
(ii) Others	276.51	-	-	-	276.51
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	445.99	-	-	-	445.99

For the Financial Year ended 31st March, 2021

(₹ In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	0.20	-	-	-	0.20
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	0.20	-	-	-	0.20



Note: 16 Other Current Liabilities

Particulars	(₹ In Lakhs)	
	As at 31st March, 2022	As at 31st March, 2021
Other Current Liabilities		
Statutory Dues Payable	3.04	0.39
Advance from Customers	15.59	-
Provision for Expenses	4.58	0.55
Total Other Current Liabilities	₹ 23.22	₹ 0.94

Note: 17 Revenue from Operations

Particulars	(₹ In Lakhs)	
	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Sales of Products		
Sales of Traded Goods	44.17	-
Total Revenue from Operations	₹ 44.17	₹ -

Particulars	(₹ In Lakhs)	
	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Dissegregated Revenue Information		
Revenue from Retail Operations	44.17	-
Revenue from Non Retail Operations - Domestic	-	-
Revenue from Non Retail Operations - Export	-	-
Total Dissegregated Revenue Information	₹ 44.17	₹ -

Note: 18 Purchases of Stock-in-Trade

Particulars	(₹ In Lakhs)	
	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Purchase of Stock-in-Trade	375.28	-
Total Purchases of Stock-in-Trade	₹ 375.28	₹ -

Particulars	(₹ In Lakhs)	
	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Gold Jewellery Studded with Diamonds & Stone	375.28	-
Total	₹ 375.28	₹ -



Note: 19 Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade

(₹ In Lakhs)

Particulars	For the period ended 31st March, 2022	For the period ended 31st March, 2021
(A) Work in Progress		
Opening Work in Progress		-
Less: Closing Work in Progress		-
Total (A)		₹ -
(B) Finished Goods		
Opening of Finished Goods		-
Less: Closing of Finished Goods		-
Total (B)		₹ -
(C) Stock-in-Trade		
Opening of Stock in Trade	-	-
Less: Closing of Stock in Trade	335.76	-
Total (C)	₹ -335.76	₹ -
Total Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	₹ -335.76	₹ -

Note: 20 Employee Benefit Expenses

(₹ In Lakhs)

Particulars	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Salary & Incentives	12.28	-
Total Employee Benefit Expenses	₹ 12.28	₹ -

Note: 21 Finance Cost

(₹ In Lakhs)

Particulars	For the period ended 31st March, 2022	For the period ended 31st March, 2021
(A) Bank Charges & Other Finance Related Expenses		
Bank Charges & Stamping Expenses	0.25	0.00
Total (A)	₹ 0.25	₹ 0.00
(B) Interest on Lease Liabilities		
Interest on Lease Liabilities	0.28	-
Total (B)	₹ 0.28	₹ -
Total Finance Cost	₹ 0.53	₹ 0.00



Note: 22 Depreciation and Amortization Expense

Particulars	(₹ In Lakhs)	
	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Depreciation on Property, Plant & Equipment (Refer Note No. 3)	1.68	-
Depreciation on Right to Use Assets (Refer Note No. 4)	18.33	-
Amortisation on Other Intangible Assets (Refer Note No. 5)	0.01	-
Total Depreciation and Amortization Expense	₹ 20.02	₹ -

Note: 23 Other Expenses

Particulars	(₹ In Lakhs)	
	For the period ended 31st March, 2022	For the period ended 31st March, 2021
(A) Manufacturing Expenses & Consumables		
Jewellery Designing Charges	-	1.84
Total (A)	₹ -	₹ 1.84
(B) Selling, Distribution & Administrative Expenses		
Advertisement Expenses	33.56	2.93
Discount Expenses	0.00	-
Electricity Expenses	0.05	-
Freight & Carriage Expenses	0.00	0.50
Rental Expenses	-1.58	-
Repairs & Maintenance Expenses	0.91	-
Security Expenses	0.59	-
Showroom Expenses	1.69	-
Stationary & Printing Expenses	0.22	-
Telephone Expenses	0.29	-
Travelling & Conveyance Expenses	5.92	-
Vehicle Running Expenses	0.07	-
Total (B)	₹ 41.71	₹ 3.43
(C) Other Expenses		
Insurance Expenses	0.07	-
Interest & Late Fees on Taxes	0.00	-
Legal & Professional Charges	2.47	0.20
Postage & Courier Expenses	0.00	-
Preliminary Expenses W/off	-	-
Rates & Taxes	0.03	-
Round Off Expense	-0.00	-
Office Expenses	1.11	-
Total (C)	₹ 3.68	₹ 0.20
(D) Payment to Auditor		
Statutory Audit Fees	0.55	0.55
Total (D)	₹ 0.55	₹ 0.55
Total Other Expenses	₹ 45.95	₹ 6.02

Note: 24 Basic & Diluted EPS

Particulars	For the period ended 31st March, 2022	For the period ended 31st March, 2021
Net profit after tax (₹ In Lakhs)	₹ -74.42	₹ -6.02
Weighted Average Number of Equity Shares (₹ In Lakhs)	25.00	25.00
Face Value of Shares (₹)	₹ 10.00	₹ 10.00
Earnings Per Shares - Basic & Diluted (₹)	₹ -2.98	₹ -0.24



25 Financial Instruments

25.1 Financial Instruments - Fair values

Accounting Classification and Fair Values

Carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy, are presented below.

The fair value of financial instruments have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements)

The categories used are as follows:

Level 1: Quoted prices for identical instruments in an active market;

Level 2: Directly or indirectly observable market inputs, other than Level 1 inputs; and

Level 3: Inputs which are not based on observable market data.

	Carrying Value		Fair Value	
	31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
(₹ In Lakhs)				
Financial assets				
At amortised cost				
Cash and Bank Balances	14.37	2.38	-	-
At fair value through profit and loss				
Other Financial Assets	-	-	-	-
Total Assets	14.37	2.38	-	-
Financial liabilities				
At amortised cost				
Trade Payables	445.99	0.20	-	-
Other Financial Liabilities(Includes Lease Liabilities)	202.00	-	-	-
Total Liabilities	647.99	0.20	-	-

Fair Value Hierarchy:

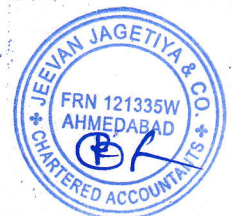
The following table categorise the financial assets and liabilities held at fair value by the valuation methodology applied in determining their fair value.

	Level 1	Level 2	Level 3	(₹ In Lakhs)
				Total
As at 31 March 2022				
Other Financial Assets			14.37	14.37
As at 31 March 2021				
Other Financial Assets			2.38	2.38

25.2 Financial Risk Management

The Company has exposure to the following risks arising from financial instruments: •

- a) Credit Risk
- b) Liquidity Risk
- c) Market Risk



Risk Management Framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors along with the top management are responsible for developing and monitoring the Company's risk management policies.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Company's audit committee oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company,

a. Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's trade receivables, certain loans and advances and other financial assets.

The carrying amount of financial assets represents the maximum credit exposure.

The maximum exposure to credit risk for trade and other receivables are as follows:

	(₹ In Lakhs)	
	As at 31 March 2022	As at 31 March 2021
Trade Receivables	-	-
Cash and Cash Equivalents	14.37	2.38
Other Financial Assets	-	-
	<u>14.37</u>	<u>2.38</u>

Trade Receivables

The Company has developed guidelines for the management of credit risk from trade receivables. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and country in which the customer operates, also has an influence on credit risk assessment.

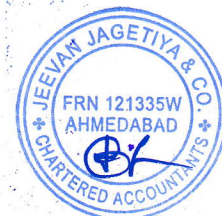
Cash and Cash Equivalents

The Company held cash and cash equivalents with credit worthy banks and financial institutions as at the reporting dates which has been measured on the 12-month expected loss basis. The credit worthiness of such banks and financial institutions are evaluated by the management on an ongoing basis and is considered to be good with low credit risk. Also, no impairment loss has been recorded in respect of fixed deposits that are with recognised commercial banks and are not past due.

Other Financial Assets

Other financial assets mainly include security deposits as well as other advances receivable on demand where the credit risk is envisaged to be minimal. The Company has not acquired any credit impaired asset. There was no modification in any financial assets.

The Company's maximum exposure to credit risk as at 31st March 2022 and 31st March 2021 is the carrying value of each class of financial assets.



25.3 Financial instruments - Risk Management (Continued)

b. Liquidity Risks

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company has current financial assets which the management believes is sufficient to meet all its liabilities maturing during the next 12 months.

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, including contractual interest.

As at 31 March 2022

	Carrying amount	Total	Less than one year	More than one year
Borrowings	-	-	-	-
Trade Payables	445.99	445.99	445.99	-
Other Financial Liabilities(Includes Lease Liabilities)	202.00	202.00	202.00	-
	647.99	647.99	647.99	-

(₹ In Lakhs)

As at 31 March 2021

	Carrying amount	Total	Less than one year	More than one year
Borrowings	-	-	-	-
Trade Payables	0.20	0.20	0.20	-
Other Financial Liabilities(Includes Lease Liabilities)	-	-	-	-
	0.20	0.20	0.20	-

25.4 Financial Instruments - Fair Value and Risk Management (Continued)

c. Market Risks

Market risk is the risk of loss of future earnings or fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign exchange rates and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables. The Company is exposed to market risk primarily related to foreign exchange rate risk (currency risk), interest rate risk and the market value of its investments. Thus the Company's exposure to market risk is a function of investing and borrowing activities and revenue generating and operating activities in foreign currencies.



26. Notes Forming the Part of Accounts:

26.1: Related Party Transaction

Sr. No.	Related Parties	Names of the related parties with whom transaction were carried out during the period and description of relationship:
1)	Related Company	D. P. Abhushan Limited

Related Parties	Transactions with Related Parties		Rs. In Lakhs)
	Loans Given	Repayment received	
D. P. Abhushan Limited	19.00	0	

**However please note that as on 31st March, 2022 D.P. Jewelline Limited is no longer subsidiary of D.P. Abhushan Limited.*

26.2

On date of 25th January, 2022 a Board resolution was passed by M/s D. P. Abhushan Limited which was the holding company of M/s D.P. Jewelline Limited.

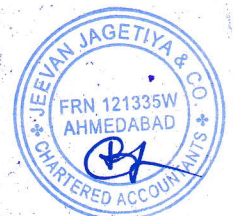
In the Board Meeting it was resolved to, dispose of entire shareholding of the Company its wholly owned subsidiary - **D.P. Jewelline Limited** (formerly known as Gatha Trendz Limited) to Mr. Vikas Kataria, Mrs. Supriya Kataria, Mr. Ratanlal Kataria and Other Family Members, for a consideration which would be the fair value of the Equity Share held by the Company and on such terms and conditions as may be deemed fit by Mr. Santosh Kataria, Chairman and Managing Director of the Company;

26.3 Quantitative information for the year ended 31st March 2022

Class of Goods	Unit	Opening Stock	Purchases/ Receipts	Sales/ Consumption	Closing Stock
Gold Jeweller Studded and non-studded	Gram	-	2693.600	296.075	2397.525
Cut and Polished Diamonds	Carats	-	4.800	-	4.800

26.4

In the opinion of director, the value on realization of current assets, loans and advances, if realized in the ordinary course of the business, shall not be less than the amount, which is stated in the current year balance sheet.



The provisions for all known liabilities are reasonable and not in excess of amount considered reasonably necessary.

26.5

Figures have been rounded off to the nearest ₹ in lacs and have been regrouped, rearranged and reclassified wherever necessary.

26.6

Wherever no vouchers and documentary evidences were made available for our verification, we have relied on the representation given by management of the company.

26.7 Earnings per Share

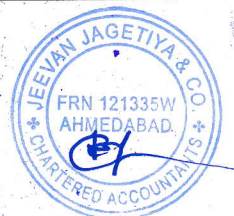
The numerators and denominators used to calculate Basic/Diluted Earnings per share:

Sr. No.	Particulars	For the Period ended 31.03.2022	For the Period ended 31.03.2021
A.	Profit/(Loss) After Tax -(Numerator) (₹ In Lakhs)	₹ -74.42	₹ -6.02
B.	Basic/Weighted Average number of Equity Shares - (Denominator)	25,00,000	25,00,000
C.	Face Value of Equity Shares	₹ 10.00	₹ 10.00
D.	Earnings Per Share (EPS)	-₹2.98	-₹0.24

26.8 Disclosure required under section 22 of Micro, Small and Medium Enterprises

(₹ In Lakhs)

Particulars	As at 31 st March, 2022	As at 31 st March, 2021
Principal amount remaining unpaid to any supplier as at the end of the year	169.48	-
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED	-	-



Act		
The amount of interest accrued and remaining unpaid at the end of accounting year	-	-
The amount of further interest due and payable even in succeeding year, until such date when the interest dues as above are actually paid to the small enterprises, for the purpose of disallowance as a deductible expenditure under section 23 Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. This has been relied upon by the auditors.	-	-

26.9 Events after the reporting period

The Company has evaluated subsequent events from the balance sheet date through 05 May 2022, the date at which the financial statement was available to be issued, and determine that there are no material items to disclose other than those disclosed.

26.10 Other Statutory information

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

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

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

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

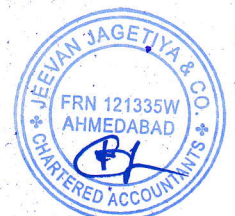
(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

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

(c) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

26.11 Relationship with Struck off companies

There are no balance outstanding on account of any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.



26.12 MCA has issued notification dated March 24, 2021 to amend the schedule III to the Companies Act, 2013 to enhance the disclosures required to be made by the Company in the financial statements. These amendments are applicable to the Company with effect from 1st day of April 2021. The figures for the previous year have been re grouped/ rearranged, wherever necessary, to correspond with the current period's classification/disclosure.

26.13 The financial statements were approved for issue by the Board of Directors on 24th May, 2022.

26.14 Segment Reporting

The Company's business activity falls within a single primary business segment of "Jewellery" and one reportable geographical segment which is "within India". Accordingly, the company is a single segment company in accordance with Indian Accounting Standard 108 "Operating Segment".

26.15 The Company has not traded or invested in any crypto currency or virtual currency during the financial year.

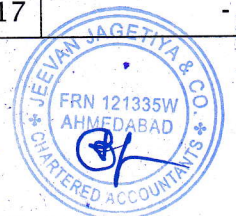
26.16 The Company is not declared as wilful defaulter by any bank or financial institutions.

26.17 Ratio Analysis and its Components

S. No.	Particulars	31-03-2022	31-03-2021	% Change
1	Current Ratio	0.76	195.29	-99.61%
2	Debt Equity Ratio	NA	NA	NA
3	Debt Service Coverage Ratio	NA	NA	NA
4	Return on Equity Ratio	-0.37	NA	NA
5	Inventory Turnover Ratio	0.26	NA	NA
6	Trade Receivable Turnover Ratio	NA	NA	NA
7	Trade Payable Turnover Ratio	1.68	NA	NA
8	Net Capital Turnover Ratio	-0.27	0.00	NA
9	Net Profit Ratio	-1.69	NA	NA
10	Return on Capital Employed	-0.44	-0.03	1672.42%



	Particulars		31-03-2022	31-03-2021
1	Numerator	Current Assets	509.73	223.12
	Denominator	Current Liabilities	671.21	1.14
Debt Equity Ratio				
2	Numerator	Total Debt	-	-
	Denominator	Total Equity	-	-
Debt Service Coverage Ratio				
3	Numerator	Earnings Available for Debt Service	-	-
	Denominator	Finance Cost & Lease Payment + Principal Item of Long term borrowings During the Year	-	-
Return on Equity Ratio				
4	Numerator	Net Profit After Tax	-74.42	-
	Denominator	Average Total Equity	202.89	-
Inventory Turnover Ratio				
5	Numerator	Revenue from operation	44.17	-
	Denominator	Average Inventory	167.88	-
Trade Receivable Turnover Ratio				
6	Numerator	Revenue from operation	-	-
	Denominator	Average Trade Receivable	-	-
Trade Payable Turnover Ratio				
7	Numerator	Cost Of Material Consumed + Purchase of Stock in Trade	375.28	-
	Denominator	Average Trade Payable	223.00	-
Net Capital Turnover Ratio				
8	Numerator	Revenue from operation	44.17	-



	Denominator	Net Working Capital	-161.49	221.97
	Net Profit Ratio			
9	Numerator	Net Profit after Tax	-74.42	-6.02
	Denominator	Revenue from Operation	44.17	-
	Return on Capital Employed			
10	Numerator	Profit Before Interest & Tax	-73.61	-6.02
	Denominator	Total Equity + Total Debts	165.68	240.10

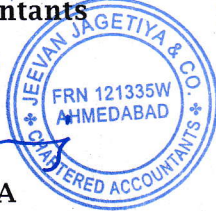
As per our Report of even date,

For, D. P. Jewelline Limited

For, JEEVAN JAGETIYA & CO
Chartered Accountants
 FRN: - 121335W



JEEVAN JAGETIYA
Partner
 Membership No: - 046553
 UDIN: 22046553AJMVEF3444





VIKAS KATARIA
 DIN: - 02855136
 (Director)



SUPRIYA KATARIA
 DIN: 09480623
 (Director)

Date: 24th May, 2022
Place: Ratlam