

AESTHETIK ENGINEERS PRIVATE LIMITED

CIN: U74210WB2008PTC124716

REGISTERED ADDRESS: 5TH FLOOR, UNIT 503, ACROPOLIS MALL, 1858/1, RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700107

EMAIL ID - fn@aesthetk.in; Contact No. 9836000052

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 13TH ANNUAL GENERAL MEETING OF M/S. AESTHETIK ENGINEERS PRIVATE LIMITED, HELD AT THE REGISTERED OFFICE OF THE COMPANY AT 5TH FLOOR, UNIT 503, ACROPOLIS MALL, 1858/1, RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700107 ON TUESDAY , THE 30TH NOVEMBER, 2021 AT 3.00 P. M., TO TRANSACT THE FOLLOWING BUSINESS:-

ORDINARY BUSINESS :

1. To receive, consider and adopt the Financial Statements including Audited Balance Sheet as at 31st March, 2021 and the Audited Profit & Loss Account of the Company for the year ended on that date together with Report of Directors' and Auditors' thereon.
2. To modify the terms of re-appointment of Statutory Auditors and to fix their remuneration and in this respect to pass with or without modification the following resolution as an Ordinary resolution :

“ RESOLVED THAT pursuant to the provisions of Sections 139 of the Companies Act, 2013 and the Rules made thereunder, M/s. N.K. CHIRANIA & CO, Chartered Accountant, (FIRM REGISTRATION NUMBER: 317007E) be and is hereby re-appointed as the statutory auditor of the Company for 5 (Five) years, to hold office from the conclusion of 11TH Annual General Meeting (AGM) till the conclusion of 16TH Annual General Meeting of the Company for the financial year 2023-2024. The requirement of Annual ratification of Auditors appointment at the AGM has been omitted pursuant to Companies (Amendment) Act, 2017, notified on May 7, 2018.

**Registered office :
5TH FLOOR, UNIT 503, ACROPOLIS MALL
ACROPOLIS MALL, 1858/1,
RAJDANGA MAIN ROAD, KASBA,
KOLKATA - 700107**

By Order of the Board,

FOR AESTHETIK ENGINEERS PRIVATE LIMITED

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

**Avinash Agarwal
Director
DIN:01889340**

Date: 10TH November, 2021

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on poll instead of himself and such proxy need not be a member of the Company. A person can act as proxy on behalf of members not exceeding fifty (50) who are holding, in the aggregate, not more than ten percent of the total share capital of the Company.

The enclosed proxy form, if intended to be used, should reach the registered office of the Company duly completed not less than forty eight hours before the scheduled time of the meeting.

2. Corporate members intending to send their authorized representatives to attend the meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.

AESTHETIK ENGINEERS PRIVATE LIMITED

**1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL,
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**

CIN: U74210WB2008PTC124716

Director's Report to the Shareholders for the year ended 31st March, 2021

Dear Members,

Your Directors have pleasure in presenting their 13th Annual Report along with Audited Statement of Accounts of the Company for the year ended 31.03.2021.

1. FINANCIAL RESULTS :

PARTICULARS	31.03.2021	31.03.2020
Turnover (Including other Income)	137343465	147648690
Profit/Loss before Depreciation	5615035	4796659
Depreciation	(3471892)	(2527767)
Profit/(Loss) before taxation	2143143	2268892
<u>Provision for Income Tax</u>		
Current year taxes	(434492)	(360924)
Earlier Year taxes	---	---
Deferred Tax (Liability)/Asset	431983	(165521)
Profit/(Loss) after Tax	2140633	1742447
Balance brought forward from last year	42457329	40714882
Balance carried to Balance Sheet	44597962	42457329

2. DIVIDEND :

Your Directors do not recommend any dividend for the year under review with a view to retain the earning for further investment in business.

3. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND :

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS :

During the financial year 2020-21, there has been a dip in revenue due to the negative effects of COVID-19 outbreak. The management is confident that the company will bounce back after the end of COVID pandemic.

5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT :

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

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

There is no such usage of energy or technology absorption that warrants us to make a policy for Conservation Of Energy & Technology Absorption. Accordingly the provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

7. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY :

Risk management includes identifying types of risks and its assessment, risk handling and monitoring and reporting. The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

Contd.....2/

8. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES :

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All contracts or arrangements with related parties entered into during the Financial Year were on arm's length basis & in the ordinary course of business. All relevant transaction with Related Parties have been reported in form No. AOC 2 in terms of Sec 134 of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014.

11. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. Regarding "Emphasis of Matter" in the Auditor's Report, Note No. 1(Q) to the Notes to the Financial Statements is self explanatory and needs no further explanation in this regard. The provisions relating to submission of Secretarial Audit Report are not applicable to the Company.

12. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

13. ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Annexure A and is attached to this Report.

14. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had Fifteen (15) Board meetings during the financial year under review.

15. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits that:—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

17. DEPOSITS

The government has exempted private limited companies to accept deposit from shareholders vide Notification No. GSR 464(E) dated 5th June , 2015. In wake of the above exemption our company has accepted deposits from time to time in the last financial year the details of which are given below.

Opening Balance of Deposit

Principal b/f	11769691	
Add: Accrued Interest b/f	<u>4131944</u>	15901635
Add: Interest on Deposit during the year	1420004	
Less: TDS on Interest on Deposits	<u>(129925)</u>	1290079
<u>Deposits unpaid and unclaimed as at the end of the year :</u>		17191714

(Deposit 11769691 + Interest Accrued 5422023)

In pursuance of disclosure requirement we have to state that

- (a) There has been no default in repayment of deposits or in payment of its interest.
- (b) All Deposits have been taken in compliance with the Requirements of Chapter V of the Act.
- (c) The company maintains adequate internal control in respect of the process of deposit taking and its maintenance.

18. CHANGE IN DIRECTORS

During the Financial year 2020-2021, there has been no change with respect to directors.

19. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

20. STATUTORY AUDITORS

N. K. Chirania & Co. Chartered Accountants, (Firm Registration No : 317007E) were appointed as Statutory Auditors of the Company to hold office for a period of Five consecutive years from the conclusion of the 11th Annual General Meeting held on 30th September 2019 till the conclusion of the 16th AGM for the financial year 2023-24. The requirement for the Annual ratification of Auditors appointment at the AGM has been omitted pursuant to Companies (Amendment) Act, 2017, notified on May 7, 2018.

21. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

22. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Director

AESTHETIK ENGINEERS PVT. LTD.

A. Aggarwal
Director

Director

Date: THE 10TH DAY OF NOVEMBER, 2021
Place: KOLKATA

AESTHETIK ENGINEERS PVT. LTD.

V. K. Aggarwal
Director

Form No. AOC-2

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

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

1. Details of Contracts or arrangements or transactions not at arm's length basis

- | | |
|---|------|
| (a) Name(s) of the related party and nature of relationship | : NA |
| (b) Nature of contracts/arrangements/transaction | : NA |
| (c) Duration of the contracts / arrangements/ transaction | : NA |
| (d) Salient terms of the contracts or arrangements or transactions including the value, if any | : NA |
| (e) Justification for entering into such contracts or arrangements or transactions | : NA |
| (f) date(s) of approval by the Board | : NA |
| (g) Amount paid as advances, if any | : NA |
| (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188 | : NA |

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

(a) Name of the related party and nature of relationship	AS PER ANNEXURE
(b) Nature of contracts / arrangements/transactions	
(c) Duration of contracts / arrangements/transactions	
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	
(e) Date(s) of approval by the Board, if any:	
(f) Amount paid as advances, if any:	

AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director

AESTHETIK ENGINEERS PVT. LTD.

V.K. Agawal
Director

ASTHETIK ENGINEERS PRIVATE LIMITED
1858/1, 5TH FLOOR, UNIT – 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA – 700 107

RELATED PARTY DISCLOSURE

(a)	Name of the related party and nature of relationship	AVINASH AGARWAL (HUF) (DIRECTOR IS THE KARTA OF HUF)	AVINASH AGARWAL (DIRECTOR OF THE COMPANY)	SHYAMA AGARWAL (DIRECTOR'S MOTHER)	VIJAY KUMAR AGARWAL (DIRECTOR OF THE COMPANY)	VIJAY KUMAR AGARWAL (DIRECTOR OF THE COMPANY)	SREETI AGARWAL (DIRECTOR OF THE COMPANY)
(b)	Nature of contracts / arrangements/transactions	OFFICE RENT	DIRECTOR'S REMUNERATION	OFFICE RENT	OFFICE RENT	DIRECTOR'S REMUNERATION	DIRECTOR'S REMUNERATION
(c)	Duration of contracts / arrangements/transactions	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR	DURING THE YEAR
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	RS. 1200000/-	RS. 6700000/-	RS. 12000000/-	RS. 12000000/-	RS. 2400000/-	RS. 2400000/-
(e)	Date(s) of approval by the Board, if any:	14-04-20	14-04-20	14-04-20	14-04-20	14-04-20	14-04-20
(f)	Amount paid as advances, if any:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

ASTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

ASTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

Form No. MGT-9
EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31/03/2021

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

I. REGISTRATION AND OTHER DETAILS:

i)	CIN	: U74210WB2008PTC124716
ii)	Registration Date	: 02-04-08
iii)	Name of the Company	: AESTHETIK ENGINEERS PRIVATE LIMITED
iv)	(A)Category of the Company	: PRIVATE LIMITED
	(B)Sub-Category of the Company	: COMPANY LIMITED BY SHARES
v)	Address of the Registered office and contact details	: 1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107 PH NO.(9836000052)
vi)	Whether listed company	: NO
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any :	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	SALE OF SERVICES (JOB WORK)	4330	98.93%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

SL. NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY / ASSOCIATE	% of shares held	Applicable Section
1					
2					

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**i) Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	394000	394000	46.70%	-	397150	397150	47.07%	0.37%
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total									
(A) (1):-	-	394000	394000	46.70%	-	397150	397150	47.07%	0.37%
(2) Foreign									
a) NRIs-Individual	-	-	-	-	-	-	-	-	-
b) Other-Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any Other	-	-	-	-	-	-	-	-	-
Sub-total									
(A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	394000	394000	46.70%	-	397150	397150	47.07%	0.37%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
7	Manisha Sureka				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
8	Kissen Lal Agarwal				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
9	Chirag Dalmiya				
	At the beginning of the year	450	0.05%	450	0.05%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	450	0.05%	450	0.05%
10	Radheshyam Bhuwarka (HUF)				
	At the beginning of the year	450	0.05%	450	0.05%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	450	0.05%	450	0.05%

v) **Shareholding of Directors and Key Managerial Personnel:**

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Avinash Agarwal				
	At the beginning of the year	394000	46.70%	394000	46.70%
	Date wise Increase / Decrease in Promoters Share holding during the year - Transfer - 25-09-2020	3150	0.37%	3150	0.37%
	At the End of the year	397150	47.07%	397150	47.07%
2	Vijay Kumar Agarwal				
	At the beginning of the year	129060	15.30%	129060	15.30%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	129060	15.30%	129060	15.30%
3	Ranjit Mishra				
	At the beginning of the year	500	0.06%	500	0.06%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	500	0.06%	500	0.06%
4	Sreeti Agarwal				
	At the beginning of the year	55500	6.58%	55500	6.58%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	55500	6.58%	55500	6.58%

V. **INDEBTEDNESS**

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	37243907	5523421	15901635	58668963
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	1902056	1902056
Total (i+ii+iii)	37243907	5523421	17803691	60571019
Change in Indebtedness during the financial year				
* Addition	27716198	66273452	-	93989650
* Reduction	44094958	45590016	-	89684974
Net Change	-16378760	20683436	-	4304676
Indebtedness at the end of the financial year				
i) Principal Amount	20865147	26206857	13999579	61071583
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	3192135	3192135
Total (i+ii+iii)	20865147	26206857	17191714	64263718

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	70000	70000	8.30%	-	70000	70000	8.30%	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	10600	10600	1.26%	-	8350	8350	0.99%	-0.27%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	212560	212560	25.19%	-	212560	212560	25.19%	-
c) Others (specify)-HUF	-	156585	156585	18.56%	-	155685	155685	18.45%	-0.11%
Sub-total (B)(2):-	-	449745	449745	53.30%	-	446595	446595	52.93%	-0.37%
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	449745	449745	53.30%	-	446595	446595	52.93%	-0.37%
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	843745	843745	100.00%	-	843745	843745	100.00%	-

ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year		Share holding at the end of the year		% change in share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
1	AVINASH AGARWAL	394000	46.70%	397150	47.07%	0.37%
2	SANTOSH MISHRA	-	-	-	-	-
	TOTAL	394000	46.70%	397150	47.07%	0.37%

iii) Change in Promoters' Shareholding

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Avinash Agarwal				
	At the beginning of the year	394000	46.70%	394000	46.70%
	Date wise Increase / Decrease in Promoters Share holding during the year				
	- Transfer - 2020-2021	3150	0.37%	3150	0.37%
	At the End of the year	397150	47.07%	397150	47.07%

iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Top 10 Shareholders				
1	Vijay Kumar Agarwal (HUF)				
	At the beginning of the year	105475	12.50%	105475	12.50%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	105475	12.50%	105475	12.50%
2	Anukaran Suppliers Private Limited				
	At the beginning of the year	70000	8.30%	70000	8.30%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	70000	8.30%	70000	8.30%
3	Avinash Agarwal (HUF)				
	At the beginning of the year	47860	5.67%	47860	5.67%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	- Transfer - 20-01-2020	-	-	-	-
	At the End of the year	47860	5.67%	47860	5.67%
4	Shyama Agarwal				
	At the beginning of the year	28000	3.32%	28000	3.32%
	Date wise Increase / Decrease in Promoters Share holding during the year	-	-	-	-
	At the End of the year	28000	3.32%	28000	3.32%
5	Dinesh Jalan				
	At the beginning of the year	1000	0.12%	1000	0.12%
	Date wise Increase / Decrease in Share holding during the year	-	-	-	-
	At the End of the year	1000	0.12%	1000	0.12%
6	Priyanka Jalan				

AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

VI. **REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

A. **Remuneration to Managing Director, Whole-time Directors and/or Manager:**

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
		VIJAY KUMAR AGARWAL	AVINASH AGARWAL	SREETI AGARWAL	
1	Gross salary	240000	670000	240000	1150000
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission - as % of profit - others	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	240000	670000	240000	1150000
	Ceiling as per the Act	NO CEILING	NO CEILING	NO CEILING	

B. **Remuneration to other directors:**

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
		----	---	---	---	
1	Independent Directors					
	Fee for attending board committee meetings					
	Commission					
	Others					
	Total (1)					
2	Other Non-Executive Directors					
	Fee for attending board committee meetings					
	Commission					
	Others					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial					
	Overall Ceiling as per the Act					

C. **REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD**

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2	Stock Option				
3	Sweat Equity				
4	Commission - as % of profit - others				
5	Others				
	Total				

VII. **PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:**

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

AESTHETIK ENGINEERS PVT. LTD.

Date : THE 10TH DAY OF NOVEMBER, 2021
Place : KOLKATA

A. Agarwal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K Agarwal
Director

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF M/S. AESTHETIK ENGINEERS PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. AESTHETIK ENGINEERS PRIVATE LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and statement of Cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Companies Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its **profit** and its cash flows for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

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



Contd...../2.

relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as 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 *but not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



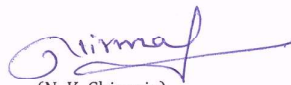
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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 (' the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, , (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure - 'A'** , a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash flow Statement dealt with by this report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on March 31st , 2021, taken on the record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 , from being appointed as a director in terms of Section 164(2) of the Act and
 - f. As per MCA circular dated 13/06/2017, a separate report with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not required since the company is a private company having a Turnover of less than Rs 50 crores as per latest audited Financial statement or which has aggregate borrowings from banks or financial institution or any body corporate at any point of time during the financial year of less than 25 crore.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – refer Note 1(Q) to the financial statement.
 - ii. There are no material foreseeable losses that might warrant provision w.r.t any long term contracts, including derivative contracts. Hence no disclosure is made thereof.
 - iii. There are no such amounts which needed to be transfer to the Investor Education and Protection Fund by the Company.

For: N. K. CHIRANIA & CO.
(Chartered Accountants)
(Firm Reg. No. 317007E)



(N. K. Chirania)
Proprietor
(Membership No. 053009)




DATED :- The 10th Day of November, 2021
PLACE :- KOLKATA
UDIN :- 22053009AAAAAQ5414

According to the information and explanations given to us, there are no other Statutory dues which have not been deposited on account of any dispute.

- (viii) In our opinion and according to the information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to banks. The company does not have any loans or borrowings from financial institutions or government and has not issued any debentures.
- (ix) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments). The Company has taken Term Loans from Bank and the money raised has been applied for the purpose for which it was raised. The Company has not defaulted in repayment of dues to banks.
- (x) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) The managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013 as much as applicable to private limited companies.
- (xii) The company is not a Nidhi Company, hence this clause is not applicable.
- (xiii) Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standard.
- (xiv) The company has not made any preferential allotments or private placement of shares or fully or partly convertible debentures during the year under review and hence reporting under paragraph 3(xiv) of the order is not applicable.
- (xv) In our opinion and according to the information and explanation given to us, during the year the company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence provision of Section 192 of the Act are not applicable.
- (xvi) The company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.

For: N. K. CHIRANIA & CO.
(Chartered Accountants)
(Firm Reg. No. 317007E)


(Nirmal Kumar Chirania)
Proprietor
(Membership No. 053009)



DATED :- THE 10th Day of November, 2021
PLACE :- KOLKATA
UDIN :- 22053009AAAAAQ5414

M/S AESTHETIK ENGINEERS PRIVATE LIMITED1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**BALANCE SHEET AS AT 31.03.2021****(IN RUPEES)**

S. N	PARTICULARS	NOTE NO.	AS AT 31.03.2021	AS AT 31.03.2020
I	<u>EQUITY AND LIABILITIES</u>			
1	<u>SHAREHOLDERS FUNDS</u>			
	(a) SHARE CAPITAL	2	8,437,450	8,437,450
	(b) RESERVES AND SURPLUS	3	81,848,512	79,707,879
	TOTAL(1)		90,285,962	88,145,329
2	<u>NON-CURRENT LIABILITIES</u>			
	(a) LONG TERM BORROWINGS	4	54,134,702	48,438,386
	TOTAL(2)		54,134,702	48,438,386
3	<u>CURRENT LIABILITIES</u>			
	(a) SHORT- TERM BORROWINGS	5	7,938,007	4,707,156
	(b) TRADE PAYABLES	6	30,787,306	57,675,391
	(c) OTHER CURRENT LIABILITIES	7	7,024,755	9,941,830
	TOTAL(3)		45,750,069	72,324,377
	TOTAL(1+2+3)		190,170,733	208,908,092
II	<u>ASSETS</u>			
1	<u>NON-CURRENT ASSETS</u>			
	(a) PROPERTY PLANT AND EQUIPMENT TANGIBLE ASSETS	8	37,198,613	38,283,633
	(b) DEFERRED TAX ASSETS	9	506,269	74,286
	(c) LONG-TERM LOANS AND ADVANCES	10	40,141,054	55,447,944
	TOTAL(1)		77,845,935	93,805,863
2	<u>CURRENT ASSETS</u>			
	(a) INVENTORIES	11	37,218,052	48,643,628
	(b) TRADE RECEIVABLES	12	40,239,684	28,154,924
	(c) CASH AND CASH EQUIVALENTS	13	30,230,593	24,637,657
	(d) SHORT-TERM LOANS AND ADVANCES	14	3,750,622	12,482,268
	(e) OTHER CURRENT ASSETS	15	885,848	1,183,752
	TOTAL(2)		112,324,798	115,102,229
	TOTAL(1+2)		190,170,733	208,908,092

Significant Accounting policies & Notes On Accounts

1

The accompanying notes are an integral part of the Financial Statements

AUDITOR'S REPORTSIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.For : N. K. CHIRANIA & CO.
(Chartered Accountants)
(Firm Regn No. 317007E)

(NIRMAL KUMAR CHIRANIA)
PROPRIETOR
(Membership No. 053009)

PLACE: KOLKATA

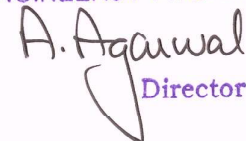
DATED: THE 10TH DAY OF NOVEMBER, 2021

UDIN: 22053009AAAAAQ5414



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AESTHETIK ENGINEERS PVT. LTD.


Director

AESTHETIK ENGINEERS PVT. LTD.


Director

M/S AESTHETIK ENGINEERS PRIVATE LIMITED

1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2021

(IN RUPEES)

S. N	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2021	FOR THE YEAR ENDED 31.03.2020
	<u>REVENUE FROM OPERATIONS</u>			
I	REVENUE FROM OPERATIONS	16	135,868,907	144,716,295
II	OTHER INCOME	17	1,474,558	2,932,395
III	TOTAL REVENUE(I+II)		137,343,465	147,648,690
IV	<u>EXPENSES:</u>			
a	COST OF MATERIAL CONSUMED	18	103,306,441	102,830,669
b	CHANGES IN INVENTORIES OF WORK-IN-PROGRESS	19	(3,709,899)	3,633,495
c	EMPLOYEE BENEFITS EXPENSES	20	4,943,007	7,228,955
d	FINANCE COSTS	21	5,439,832	6,348,447
e	DEPRECIATION AND AMORTIZATION EXPENSES	22	3,471,892	2,527,767
f	OTHER EXPENSES	23	21,749,048	22,810,465
	TOTAL EXPENSES		135,200,322	145,379,798
V	PROFIT BEFORE TAX (III-IV)		2,143,143	2,268,892
VI	<u>TAX EXPENSES</u>			
a	CURRENT TAX		(434,492)	(360,924)
b	EARLIER YEARS TAX		-	-
c	DEFERRED TAX		431,983	(165,521)
VII	PROFIT (LOSS) FOR THE PERIOD (V-VI)		2,140,633	1,742,447
X	EARNING PER EQUITY SHARE			
a	BASIC		2.54	2.07
b	DILUTED		2.54	2.07

Significant Accounting policies & Notes On Accounts

1

The accompanying notes are an integral part of the Financial Statements

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.

For : N. K. CHIRANIA & CO.
(Chartered Accountants)
(Firm Regn. No. 317007E)



(NIRMAL KUMAR CHIRANIA)
PROPRIETOR

(Membership No. 053009)

PLACE: KOLKATA

DATED: THE 10TH DAY OF NOVEMBER, 2021

UDIN: 22053009AAAAAQ5414

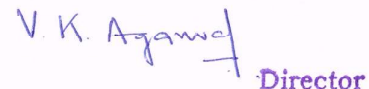


FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AESTHETIK ENGINEERS PVT. LTD.


Director

AESTHETIK ENGINEERS PVT. LTD.


Director

AESTHETIK ENGINEERS PRIVATE LIMITED

**1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL,
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**

NOTES.1 NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

A) Basis of Preparation:

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

B) Preparation and disclosure of financial statements:

As per Statutory requirement, these financial statements have been prepared as per Schedule III of Companies Act, 2013.

C) Revenue Recognition :

(a) Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns and exclusive of Sales tax, Value added tax (VAT), Goods and Services Tax (GST). Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer and recovery of the consideration is probable.

(b) Other income

All other income are recognized on accrual basis.

D) Property Plant and Equipment :

Fixed Assets are stated at cost inclusive of incidental expenses e.g. taxes, freight etc. incurred by the Company and all other expenses attributable to acquisition, construction and setting up such fixed assets.

E) Depreciation & Amortization :

Depreciation on fixed assets is charged on Straight Line Method for some of the assets over the useful life as determined on internal assessment and for some assets over the Useful life prescribed as per Schedule II of the Companies Act, 2013. The Company believes the useful life of Tools & Machinery based on internal assessment and technical advice from a Consultant, represent the actual useful life which is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013. So in respect of the above asset class the company has charged depreciation over useful life as follows: -

SL NO.	NAME	USEFUL LIFE AS PRESCRIBED UNDER SCHEDULE II OF COMPANIES ACT, 2013	USEFUL LIFE AS PER INTERNAL ASSESSMENT	USEFUL LIFE ADOPTED
1	TOOLS & MACHINERY	15	8	8

AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director

Contd.....2/



AESTHETIK ENGINEERS PVT. LTD.

V. K. Agawal
Director

- P) There are no material dues owed by the Company to Micro and Small Enterprises as on 31.03.2021. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified by the management based on information gathered by the Company. As on the date of this balance sheet, the company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as micro, small or medium enterprises. This has been relied upon by the auditors.
- Q) Contingent Liabilities
Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.
- The company's case was selected for scrutiny w.r.t Assessment Year 2012-13 and Assessment Year 2011-12 and the company had preferred for an appeal for the said assessments. The company opted for Direct Tax Vivaad se Vishwas Scheme and paid the applicable amount to close our pending demands.
- R) Related party transactions :
Related party disclosures as required by AS-18 and relevant provisions of Companies Act has been annexed to the Director's Report in AOC - 2.
- S) Balances lying as Debtors, Creditors, Loans & Advances are subject to confirmation to be received from parties.



DATED :- THE, 10TH DAY OF NOVEMBER, 2021
PLACE :- KOLKATA
UDIN :- 22053009AAAAAQ5414

✓
AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

✓
AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

M/S AESTHETIK ENGINEERS PRIVATE LIMITED1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

NOTES TO AND FORMING PART OF BALANCE SHEET & STATEMENT OF PROFIT & LOSS AS AT 31.03.2021

(IN RUPEES)

NOTE NO.	S.N	PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
2		SHARE CAPITAL:		
		(1) AUTHORIZED:	10,000,000	10,000,000
		10,00,000(LAST YEAR 10,00,000) EQUITY SHARES OF Rs.10/-EACH		
		(2) ISSUED, SUBSCRIBED & PAID UP		
		SHARES AT THE BEGINNING OF THE ACCOUNTING PERIOD 8,43,745(L.Y.8,43,745) EQUITY SHARES OF RS.10/- EACH	8,437,450	8,437,450
		ADDITIONS DURING THE YEAR NIL (L.Y. NIL) EQUITY SHARES OF RS.10/- EACH	-	-
		SHARES AT THE END OF THE ACCOUNTING PERIOD 8,43,745(L.Y.8,43,745) EQUITY SHARES OF RS.10/- EACH	<u>8,437,450</u>	<u>8,437,450</u>
3		RESERVE & SURPLUS:		
1		SECURITIES PREMIUM ACCOUNT		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	37,250,550	37,250,550
		ADDITIONS DURING THE YEAR	-	-
		AT THE END OF THE ACCOUNTING PERIOD	<u>37,250,550</u>	<u>37,250,550</u>
2		SURPLUS		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	42,457,329	40,714,882
		ADDITIONS DURING THE YEAR (BALANCE IN STATEMENT OF PROFIT & LOSS)	2,140,633	1,742,447
		AT THE END OF THE ACCOUNTING PERIOD	<u>44,597,962</u>	<u>42,457,329</u>
		TOTAL	<u>81,848,512</u>	<u>79,707,879</u>
4		LONG TERM BORROWINGS		
1		SECURED TERM LOANS FROM BANKS		
		DUESTCHE BANK LTD(A/C NO. 300013108510019)	-	13,636,923
		ICICI BANK(A/C NO. LBCAL00004707938)	-	12,846,679
		ICICI BANK(A/C NO. LBCAL00004708002)	-	6,053,149
		ICICI BANK(A/C NO. LBCAL000053600100)	3,652,226	-
		YES BANK	9,540,762	-
			<u>13,192,988</u>	<u>32,536,751</u>
		UNSECURED LOANS	23,750,000	-
			<u>23,750,000</u>	<u>-</u>
3		DEPOSITS		
		DEPOSITS	17,191,714	15,901,635
			<u>17,191,714</u>	<u>15,901,635</u>
		TOTAL	<u>54,134,702</u>	<u>48,438,386</u>



AESTHETIK ENGINEERS PVT. LTD.

Director

AESTHETIK ENGINEERS PVT. LTD.

Director

M/S AESTHETIK ENGINEERS PRIVATE LIMITED1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**NOTES TO AND FORMING PART OF BALANCE SHEET & STATEMENT OF PROFIT & LOSS AS AT 31.03.2021****(IN RUPEES)**

NOTE NO.	S.N	PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
		CURRENT LIABILITIES		
5		SHORT-TERM BORROWINGS:		
		CURRENT MATURITIES OF LONG TERM DEBT		
		DUESTCHE BANK LTD(A/C NO. 300013108510019)	-	999,260
		ICICI BANK(A/C NO. LBCAL00004707938)	4,756,248	565,147
		ICICI BANK(A/C NO. LBCAL00004708002)	2,661,985	1,223,216
		PUNJAB NATIONAL BANK	-	1,919,533
		ICICI BANK(A/C NO. LBCAL000053600100)	519,774	-
			7,938,007	4,707,156
6		TRADE PAYABLES		
		SUNDRY CREDITORS FOR		
		GOODS	10,067,089	25,422,544
		EXPENSES	3,206,568	6,703,037
		ADVANCE AGAINST SALES	17,513,650	25,549,810
			30,787,306	57,675,391
7		OTHER CURRENT LIABILITIES		
		LABOUR CHARGES PAYABLE	-	67,362
		GST PAYABLE	-	791,004
		PROFESSIONAL TAX PAYABLE	709	3,510
		PAYABLE TO AUDITORS	36,000	96,300
		TDS PAYABLE	1,042,356	364,579
		EMPLOYER'S CONTRIBUTION TO ESI	4,595	8,546
		EMPLOYER'S CONTRIBUTION TO PF	17,828	25,533
		EMPLOYEE'S CONTRIBUTION TO ESI	6,344	1,972
		EMPLOYEE'S CONTRIBUTION TO PF	42,750	23,595
		SALARY & WAGES PAYABLE	374,174	559,429
		ADVANCE RECEIPT FOR SALE OF PROPERTY	5,500,000	5,500,000
		ADVANCE FROM KRISH AGRO FARMS	-	2,500,000
			7,024,755	9,941,830
9		DEFERRED TAX ASSET		
		DEFERRED TAX ASSET	506,269	74,286
			506,269	74,286
10		LONG TERM LOANS AND ADVANCES:		
		SECURITY DEPOSITS		
		(UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)		
		DEPOSIT WITH CENTURY EXTRUSIONS LTD	321,000	-
		SECURITY DEPOSIT FOR GOSALA FACTORY	164,100	164,100
		SUNDRY DEPOSITS TO PARTIES	12,004,433	8,296,256
		RECEIVABLE FROM REVENUE AUTHORITIES	22,248,020	19,859,087
		I. TAX AGAINST IT ORDER IN APPEAL FOR A.Y. 2012-13	700,000	700,000
		SECURITY DEPOSIT FOR RENT OF ACROPOLIS	701,500	701,500
		SECURITY DEPOSIT FOR ELECTRICITY	127,001	127,001
		SECURITY DEPOSIT FOR RENT	3,875,000	5,100,000
		SECURITY DEPOSIT TO DIRECTORS AGAINST MORTGAGE OF PROPERTY	-	20,500,000
			40,141,054	55,447,944



AESTHETIK ENGINEERS PVT. LTD.

A. Agawal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agawal
Director

AESTHETIK ENGINEERS PRIVATE LIMITED
1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAIDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

Depreciation of Property, Plant and Equipment as per Companies Act, 2013 for the year ended 31.03.2021

Note-8 to Balance Sheet
PROPERTY, PLANT & EQUIPMENT

Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK		AMOUNT IN RUPEES
	As on 01.04.2020	Addi- tion	Dele- tion	As on 31.03.2021	As on 01.04.2020	During the yr.	On Disposal	As on 31.03.2021	as on 31.03.21	As on 31.03.20
FURNITURE & ELECTRICAL FITTINGS	6326235	75705	195480	6206460	1747623	605994	140596	2213021	3993439	4578612
TOOLS & MACHINERY	19886682	4546730	5383590	19049822	7204476	2333084	4936404	4601156	14448666	12682206
MOTOR CYCLE & BICYCLE	176209	45000	49048	172161	54314	21643	38892	37065	135096	121895
MOBILE PHONES	760835	0	734932	25903	534340	85276	609588	10028	15875	226495
OFFICE EQUIPMENT	360360	29662	76489	313533	217378	63036	66466	213948	99585	142982
AIR CONDITIONER	122891	72422	97891	97422	102093	14080	92996	23177	74245	20798
CAMERA	198214	0	67034	131180	74401	32955	57154	50202	80978	123813
AUTOMATIC ATTENDANCE MACHINE	31590	23500	31590	23500	28601	3410	29360	2651	20849	2989
COMPUTER	1016391	426288	636387	806292	683847	205964	611039	278772	527520	332544
LAND	12424531	0	0	12424531	0	0	0	0	12424531	12424531
OFFICE (SARAT BOSE ROAD)	0	0	0	0	0	0	0	0	0	0
FACTORY AT GOSHALA (TAKEN ON LEASE FOR 21 YRS)	2080950	0	0	2080950	0	0	0	0	2080950	2080950
FACTORY SHED	5620597	23293	2165782	3478108	74780	106450	0	181230	3296878	5545817
TOTAL (A)	49005486	5242600	9438223	44809862	10721853	3471892	6582495	7611250	37198613	38283633
TOTAL	49005486	5242600	9438223	44809862	10721853	3471892	6582495	7611250	37198613	38283633

AESTHETIK ENGINEERS PVT. LTD.

AESTHETIK ENGINEERS PVT. LTD.



A. Agawal
Director

V. K. Agawal
Director

Date : THE 10TH DAY OF NOVEMBER, 2021
 Place : KOLKATA

M/S AESTHETIK ENGINEERS PRIVATE LIMITED1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

NOTES TO AND FORMING PART OF BALANCE SHEET & STATEMENT OF PROFIT & LOSS AS AT 31.03.2021

(IN RUPEES)

NOTE NO.	S.N	PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
11		INVENTORIES: (AS TAKEN, VALUED & CERTIFIED BY THE MANAGEMENT)		
	1	RAW MATERIALS INCLUDING STORES	31,307,631	46,443,106
	2	WORK IN PROCESS	5,910,421	2,200,522
			<u>37,218,052</u>	<u>48,643,628</u>
12		TRADE RECEIVABLES: (UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)		
	(1)	DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTHS FROM THE DATE THEY ARE DUE	15,017,857	20,546,591
	(2)	OTHER DEBTS	25,221,827	7,608,333
			<u>40,239,684</u>	<u>28,154,924</u>
13		CASH & CASH EQUIVALENTS :		
	(a)	BALANCE WITH BANKS		
		<u>IN FIXED DEPOSITS WITH</u>		
		HDFC BANK LTD	20,952,459	20,822,213
		YES BANK LTD	1,479,099	-
		PNB TERM LOAN	265,848	-
		<u>IN CURRENT ACCOUNTS WITH O/D FACILITIES</u>		
		SOUTH INDIAN BANK LTD b/f	20,259	20,259
		HDFC BANK LTD.	1,256,329	2,087,205
		PUNJAB NATIONAL BANK	440,412	320,746
		YES BANK	3,661,270	-
		(b) CASH IN HAND	2,154,918	1,387,234
			<u>30,230,593</u>	<u>24,637,657</u>
14		SHORT TERM LOANS & ADVANCES: (UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)		
		ADVANCES RECOVERABLE IN CASH OR IN KIND FOR THE VALUE TO BE RECEIVED		974,504
		ADVANCE TO LABOUR CONTRACTOR	-	34,461
		ADVANCE AGAINST EXPENSES	25,837	4,288,887
		ADVANCE TO STAFF	736,508	2,872,222
		ADVANCE AGAINST PURCHASE	76,671	2,359,345
		CURRENT YEAR TAXES RECOVERABLE (NET OF LIABILITY)	1,611,963	665,187
		TDS TO BE CLAIMED IN NEXT YEAR	319,643	300,000
		SUNDRY DEPOSIT FOR CAR	150,000	157,662
		ADVANCE AGAINST RENT	-	830,000
		SERVICE TAX DEPOSIT AGAINST CESTAT APPEAL	830,000	830,000
			<u>3,750,622</u>	<u>12,482,268</u>
15		OTHER CURRENT ASSETS		
		DEFERRED BANK GUARANTEE CHARGES	-	1,183,752
		EXCESS GST BALANCE	885,848	-
			<u>885,848</u>	<u>1,183,752</u>



AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

M/S AESTHETIK ENGINEERS PRIVATE LIMITED

**1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**

NOTES TO AND FORMING PART OF BALANCE SHEET & STATEMENT OF PROFIT & LOSS AS AT 31.03.2021**(IN RUPEES)**

NOTE NO.	PARTICULARS	FOR THE YEAR ENDED 31.03.2021	FOR THE YEAR ENDED 31.03.2020
23	OTHER EXPENSES:		
A	DIRECT EXPENSES		
	DELIVERY CHARGES	-	331,805
	DESIGNING CHARGES	69,000	89,000
	FACTORY & SITE ELECTRICITY	250,551	166,397
	FACTORY INSURANCE	58,198	27,140
	FACTORY MAINTENANCE & OTHER EXPENSES	59,257	199,370
	FACTORY RENT & SITE ROOM RENT	4,800,000	4,268,000
	FREIGHT	1,492,933	766,005
	JOB WORK CHARGES	2,458,845	4,799,306
	LABOUR CHARGES	1,838,818	3,882,525
	LABOUR WAGES	1,181,213	-
	LOADING & UNLOADING	-	48,240
	SECURITY EXPENSES	-	7,500
	SITE EXPENSES	819,815	335,395
	TESTING CHARGES	-	3,000
		13,028,630	14,923,683
B	ADMINISTRATIVE EXPENSE		
	BAD DEBTS	-	95,446
	BANK CHARGES	1,294,055	748,843
	BIKE RUNNING EXPENSE	-	19,091
	BUSINESS PROMOTION	25,899	19,399
	CAR MAINTENANCE & HIRE CHARGES	233,877	264,945
	COMPUTER MAINTENANCE	173,636	78,893
	DEPOSIT WITH PARTIES WRITTEN OFF	-	220,000
	ELECTRICITY EXPENSES	370,057	220,538
	FEES & TAXES	10,335	26,006
	GENERAL EXPENSES	34,754	9,709
	GENERAL INSURANCE	51,999	56,685
	INTEREST PAID ON EPF	-	17,357
	LABOUR CESS	5,425	25,723
	LATE FEE ON TDS & GST RETURN	2,590	2,644
	LICENSE FEES	17,863	-
	OFFICE EXPENSES & MAINTENANCE	503,622	590,546
	OFFICE RENT	3,613,053	3,825,000
	PAYMENT TO THE AUDITORS	40,000	68,000
	POSTAGE & COURIER EXP.	2,250	4,944
	PRINTING & STATIONERY	47,151	56,255
	PROFESSIONAL CHARGES	362,426	27,300
	PROVIDENT FUND ADMIN CHARGES	-	23,252
	REPAIR & MAINTENANCE	1,254,592	-
	SUNDRY BALANCES WRITTEN OFF	9,535	11,632
	TELEPHONE EXPENSE	207,123	196,242
	WEB DESIGNING CHARGES	47,100	19,600
		8,307,343	6,628,050
C	SELLING & DISTRIBUTION EXPENSE		
	ADVERTISEMMENT EXPENSE	-	60,613
	CONVEYANCE	5,012	51,218
	TRAVELLING EXPENSES	408,064	1,138,901
		413,076	1,258,732
	TOTAL	21,749,048	22,810,465



AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

AESTHETIK ENGINEERS PVT. LTD.

V. K. Agarwal
Director

M/S AESTHETIK ENGINEERS PRIVATE LIMITED

**1858/1, 5TH FLOOR, UNIT - 503, ACROPOLIS MALL
RAJDANGA MAIN ROAD, KASBA, KOLKATA - 700 107**

**ADDITIONAL INFORMATIONS- NOTES TO AND FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT & LOSS AS AT
31.03.2021**

NOTE NO.	PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
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BALANCE SHEET

A SHARE CAPITAL:

SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PERCENT SHARES. (EQUITY SHARES IN NOS. OF RS. 10 EACH)

	%	EQUITY SHARES	%	EQUITY SHARES
AVINASH AGARWAL	47.07	397150	46.70	394000
AVINASH AGARWAL HUF	5.67	47860	5.67	47860
VIJAY KUMAR AGARWAL	15.30	129060	15.30	129060
VIJAY KUMAR AGARWAL HUF	12.50	105475	12.50	105475
ANUKARAN SUPPLIERS PRIVATE LIMITED	8.30	70000	8.30	70000
SREETI AGARWAL	6.58	55500	6.58	55500
		<u>805045</u>		<u>801895</u>

B LONG TERM BORROWINGS

- BANK GUARANTEE LIMIT OF RS. 4 CRORES IS TAKEN FROM HDFC BANK AND IS SECURED BY MORTGAGE OF OFFICE SPACE, BOOK DEBT AND STOCK, FD AND CHARGE HAS BEEN CREATED ON IT.
- SECURED LOAN TAKEN FROM ICICI BANK LTD. (LOAN A/C NO. LBCAL00004707938) IS SECURED AGAINST RESIDENTIAL PROPERTY OWNED BY DIRECTOR AVINASH AGARWAL & HIS WIFE SREETI AGARWAL.
- SECURED LOAN TAKEN FROM ICICI BANK LTD. (LOAN A/C NO. LBCAL00004708002) IS SECURED AGAINST COMMERCIAL PROPERTY OWNED BY AVINASH AGARWAL HUF & WHOSE KARTA IS DIRECTOR AVINASH AGARWAL.
- FACILITIES FROM YES BANK VIZ. TERM LOAN OF RS. 1 CRORE SECURED AGAINST ASSETS CREATED OUT OF SUCH TERM LOAN AND ENTIRE FIXED ASSETS OF THE COMPANY, BOTH PRESENT AND FUTURE, CASH CREDIT FACILITY OF RS. 1 CRORE AND DROP LINE OVERDRAFT FACILITY OF RS 1 CRORE, SECURED AGAINST ALL CURRENT ASSETS OF THE COMPANY, LETTER OF GUARANTEE OF RS. 7 CRORES AGAINST INDEMNITY BY THE COMPANY AND ALL CURRENT ASSETS OF THE COMPANY. FURTHER, PERSONAL GUARANTEE OF DIRECTORS AVINASH AGARWAL AND VIJAY KUMAR AGARWAL. AGAINST ALL THE FACILITIES.

C TRADE PAYABLES

a. <u>ON AGE BASIS</u>				
MORE THAN 1 YEAR	9,723,782		4,652,732	
LESS THAN 1 YEAR	<u>3,549,875</u>	13,273,657	<u>27,472,849</u>	32,125,581
b. <u>DUE TO MSME BASIS</u>				
TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES AND	-		-	
TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES	<u>13,273,657</u>	13,273,657	<u>32,125,581</u>	32,125,581

(IN RUPEES)

NOTE NO.	PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
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STATEMENT OF PROFIT & LOSS

EARNING PER SHARE

A a) PROFIT ATTRIBUTABLE TO EQUITY SHAREHOLDERS (Rs) (USED AS NUMERATOR FOR CALCULATION OF EPS)	2,140,633	1,742,447
b) WEIGHTED AVERAGE NUMBER OF EQUITY SHARES OUTSTANDING DURING THE YEAR	843,745	843,745
c) BASIC AND DILUTED EARNINGS PER SHARE OF Rs. 10/- each (a/b)	2.54	2.07
B <u>PAYMENT TO THE AUDITORS AS</u>		
FOR STAT AUDIT	30,000	40,000
FOR TAX AUDIT	10,000	10,000
FOR TAXATION MATTERS	-	10,000
OTHER MATTERS	-	8,000
TOTAL	<u>40,000</u>	<u>68,000</u>



AESTHETIK ENGINEERS PVT. LTD.

A. Agarwal
Director

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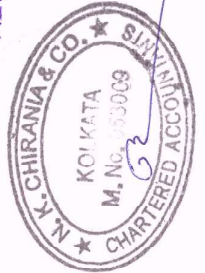
V. K. Agarwal
Director

ASTHETIK ENGINEERS PRIVATE LIMITED
 1858/1.5TH FLOOR, UNIT - 503, ACROPOHIS MALL
 RAIDANGA MAIN ROAD, KASBA, KOLKATA - 700 107

STATEMENT SHOWING FIXED ASSETS & DEPRECIATION AS PER INCOME TAX ACT, 1961 AS ON 31ST MARCH, 2021

Particulars of Assets	Rate of Dep.	W. D. V as on 01.04.2020	Addition (more than 180 days)	Addition (less than 180 days)	Deduction	Total	Depreciation	W. D. V as on 31.03.2021
Furniture & Electrical Fittings	10%	4729805	65276	10429	30000	4775510	477030	4298480
Subtotal (A)		4729805	65276	10429	30000	4775510	477030	4298480
Tools & Machinery	15%	12683468	4397967	148762	674000	16556197	2472272	14083925
Motor Cycle & Motor Bike	15%	128160	0	45000	13500	159660	20574	139086
Mobile Phone	15%	484273	0	0	3000	481273	72191	409082
Office Equipment	15%	212517	0	29662	5400	236779	33292	203487
Air Conditioner	15%	91676	72422	0	1000	163098	24465	138633
Camera	15%	148109	0	0	500	147609	22141	125468
Automatic Attendance Machine	15%	13595	23500	0	500	36595	5489	31106
Subtotal (B)		13761798	4493889	223424	697900	17781211	2650424	15130787
Computer	40%	278529	126771	299515	2000	702815	221223	481592
Subtotal (C)		278529	126771	299515	2000	702815	221223	481592
Building	10%	5303186	23293	0	0	5326479	532648	4793831
Subtotal (D)		5303186	23293	0	0	5326479	532648	4793831
Total (A+B+C+D):		24073318	4709229	533368	729900	28586015	3881325	24704690

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Director

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V. K. Agawal
Director