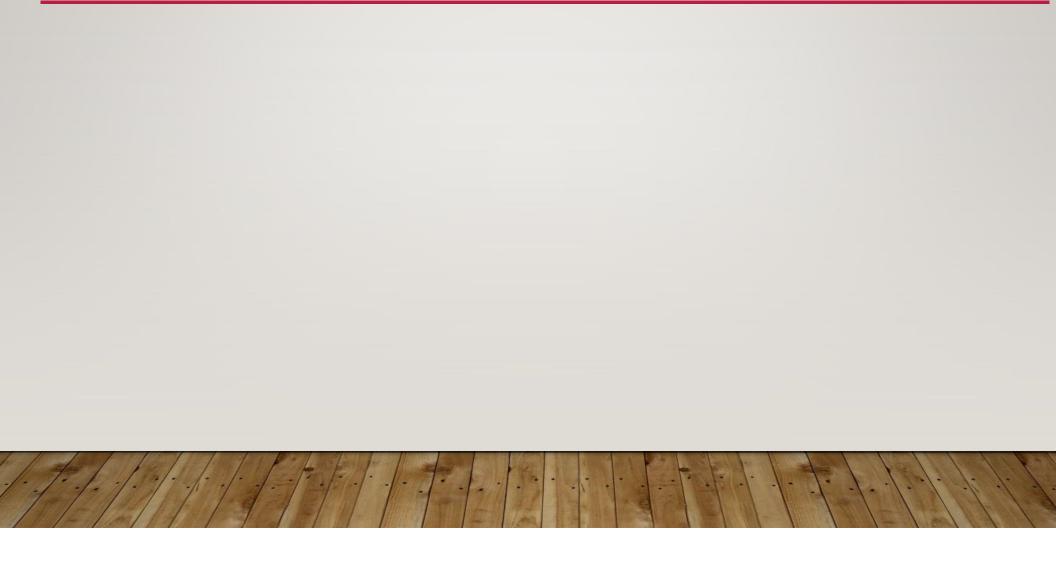
SCHEDULE III AMENDMENTS

COMPANIES ACT 2013

Mehta & Mehta Company Secretaries 201-206, Shiv Smriti, 2nd Floor, 49A, Dr. Annie Besant Road, Above Corporation Bank, Worli, Mumbai – 400018.

DIVISION I



Earlier	New	
The figures appearing in the Financial Statements may be rounded off		
Turnover	Total Income	
Under non-current assets		
Property, Plant and Equipment	Property, Plant and Equipment and Intangible assets	
Tangible assets	Property, Plant and Equipment	
Shareholding of Promoters shall be disclosed and changes therein		
Linden Chent terme hermen die de europalete d'te forment resturities of Long terme hermen in se chell		

Under Short-term borrowings, disclosure related to 'current maturities of Long term borrowings shall be disclosed separately, is inserted

Under FA. Trade Payables, Trade Payables ageing schedule has been inserted

Under G. Other current liabilities, a Current maturities of long-term debt has been removed.

Head I. Tangible Assets has been renamed to Property, Plant and Equipment



Earlier

New

I. Tangible Assets

A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related depreciation and impairment losses/reversals shall be disclosed separately. A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment) and other adjustments and the related depreciation and impairment losses/reversals shall be disclosed separately.

L. Long-term loans and advances

Security Deposits

Omitted

New

J. Intangible assets

A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related amortization and impairment losses/reversals shall be disclosed separately.

A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of intangible assets) and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately."

M. Other non-current assets

ia.

ia. Security Deposits inserted

New

M. Other non-current assets, Schedule of Long term Trade Receivables has been inserted as *Trade Receivables ageing schedule*

P.Trade Receivables, Trade Receivables ageing schedule has been inserted

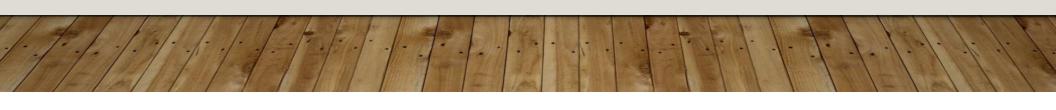
After heading "V.", VA shall be inserted as Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.

In W, after Property, Plant and Equipment and Intangible assets has been inserted

Heading "X." shall be omitted

Heading Y - Additional Regulatory Information has been inserted :

- Title deeds of Immovable Property not held in name of the Company
- Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer
- Disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties
- > Utilisation of Borrowed funds and share premium:



New

- Capital-Work-in Progress schedule
- Intangible assets under development
- Details of Benami Property held
- Disclosures related to borrowings from banks or financial institutions on the basis of security of current assets,
- Disclose whether company is Wilful Defaulter
- Relationship with Struck off Companies
- Registration of charges or satisfaction with Registrar of Companies
- Compliance with number of layers of companies
- All kinds of ratios shall be disclosed
- (a) Current Ratio,
- (b) Debt-Equity Ratio,
- (c) Debt Service Coverage Ratio,
- (d) Return on Equity Ratio,
- (e) Inventory turnover ratio,
- (f) Trade Receivables turnover ratio,
- (g) Trade payables turnover ratio,
- (h) Net capital turnover ratio,
- (i) Net profit ratio,
- (j) Return on Capital employed,
- (k) Return on investment.

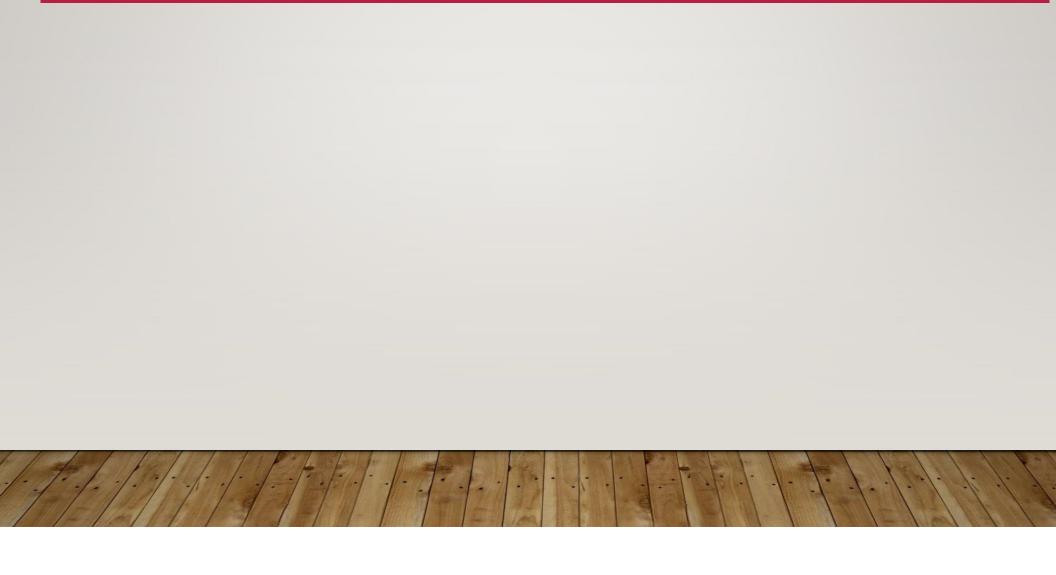
Existing	New
Part II- Statement of Profit and Loss	
III.Total Revenue	III.Total Income

Under "General Instructions for Preparation of Statement of Profit and Loss, in paragraph 2, in item (A), after sub-item (b), "(ba) Grants or donations received (relevant in case of section 8 companies only)" has been inserted

In paragraph "5. Additional information", after item (viii), "(ix) Undisclosed income shall be inserted giving details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year

Details of Corporate Social Responsibility (CSR) and Crypto Currency or Virtual Currency

DIVISION II



Earlier	New	
The figures appearing in the Financial Statements may be rounded off		
Turnover	Total Income	
In Equity and Liabilities, Sub-Heading "Liabilities", further in "(1) Non-current liabilities", in sub-item "(a) Financial Liabilities", after (i) Borrowings,		
	"(ia) Lease liabilities" has been inserted	
"(2) Current Liabilities", in sub-item "(a) Financial Liabilities", after (i) Borrowings,		
	"(ia) Lease liabilities" has been inserted	

Format of disclosure of "Statement of Changes in Equity" has been changed

Under the heading "General Instructions For Preparation of Balance Sheet", further in "A. Non-Current Assets", under the sub-heading "I. Property, Plant and Equipment", for

iii. A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately.

A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment) and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately.";

New

Under the heading "General Instructions For Preparation of Balance Sheet", further in "A. Non-Current Assets", under the sub-heading "IIV. Other Intangible assets ", for

ii. A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related amortization and impairment losses or reversals shall be disclosed separately. "(ii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of intangible assets) and other adjustments and the related amortization and impairment losses or reversals shall be disclosed separately."

Under the sub-heading "VII. Trade Receivables, Trade Receivables ageing schedule has been inserted

Under "VIII. Loans", in sub item (i), sub-item (a),

(a) Security Deposits;

Omitted

Heading 'IX' has been replaced with Other financial assets and related disclosures therein

Existing	New
under the heading "B. Current Assets", in the sub- ageing schedule has been inserted.	heading "III. Trade Receivables", Trade Receivables
Under the sub-heading ''V. Loans'', in item (i), sub-it	em (a) shall be omitted;
(a) Security deposits	Omitted
After V, heading "VA. Other Financial Assets has been	inserted
Under the heading "D. Equity", in sub-heading "I. Eq inserted	juity Share Capital, Shareholding of Promoters shall be
Under the heading "E. Non-Current Liabilities", in s	sub-heading "I. Borrowings", in item (i), sub- item (f)
Long term maturities of finance lease obligations	Omitted
Under the heading "F. Current Liabilities",(i) in sub- a. "(v) Current maturities of Long term borrowings shall	
b. Under the sub- heading "II. Other Financial Liabilities", (a) Current maturities of long-term debt; (b) Current maturities of finance lease obligations;	Omitted

New

After the heading "FA. Trade Payables" FB Trade Payables aging schedule shall be inserted

After heading J, JA shall be inserted "Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used."

Heading K is Omitted, instead "L. Additional Regulatory Information shall be inserted disclosing following information:

- Title deeds of Immovable Properties not held in name of the Company
- Disclosure as to whether the fair value of investment property is based on the valuation by a registered valuer
- If revaluation of Property, Plant and Equipment and intangible assets is done, whether the revaluation is based on the valuation by a registered valuer
- Disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties
- Details of Capital-Work-in Progress
 Intangible assets under development
 Benami Property held

New

• Details of :

Whether a company is a declared wilful defaulter by any bank or financial Institution or other lender

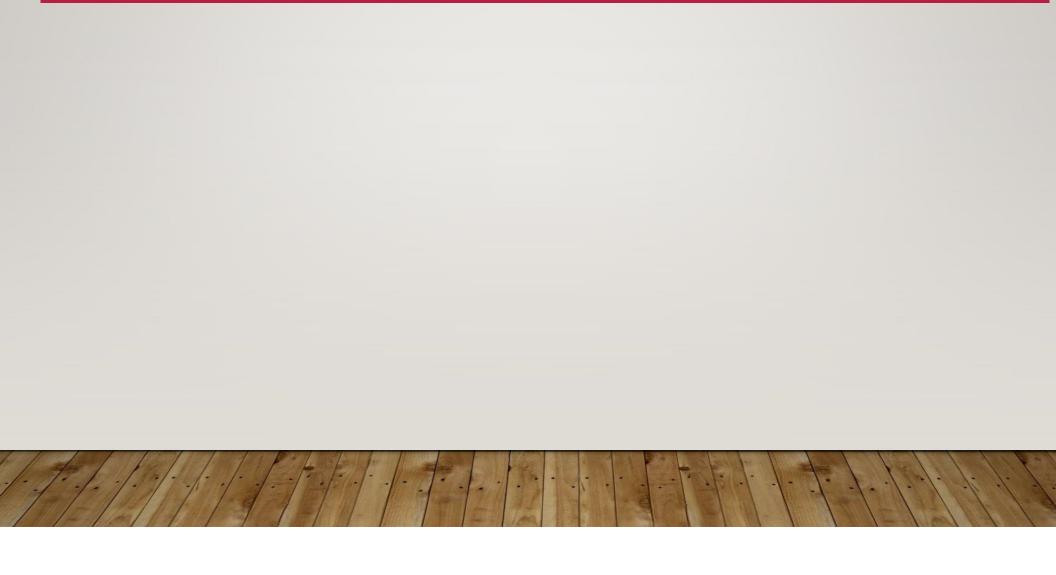
Relationship with Struck off Companies Registration of charges or satisfaction with Registrar of Companies (ROC) Compliance with number of layers of companies Various Ratios to be disclosed Compliance with approved Scheme(s) of Arrangements Utilisation of Borrowed funds and share premium

In Part II, "General Instructions for Preparation of Statement of Profit and Loss", after 3 (b), "(ba) Grants or donations received (relevant in case of section 8 companies only shall be inserted

In paragraph "7. Additional information", after item (k), "(I) Undisclosed income shall be inserted giving details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year

Details of Corporate Social Responsibility (CSR) and Crypto Currency or Virtual Currency

DIVISION III



New

In Part I- Balance Sheet, format of Statement Of Changes In Equity is entirely changed

In the "Notes", under the heading "General Instructions For Preparation of Balance Sheet", under the heading "(C) Receivables", *Trade Receivables aging schedule is inserted*

Under the heading "(H) Property, Plant and Equipment", for item(iii),

A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment) and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately.";

New

Under the heading "(J) Other Intangible Assets", for item (ii),

A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related amortization and impairment losses or reversals shall be disclosed separately A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of intangible assets) and other adjustments and the related amortization and impairment losses or reversals shall be disclosed separately."

After heading (K) Payables, KA Trade Payables ageing schedule has been inserted

Under the heading "(S) Equity Share Capital", Shareholding of Promoters is to be disclosed

After heading W,"(WA) Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used has been inserted

New

After WA, (WB) Additional Regulatory Information has been inserted :

- Title deeds of Immovable Properties not held in name of the Company
- Disclosure as to whether the fair value of investment property is based on the valuation by a registered valuer
- If revaluation of Property, Plant and Equipment and intangible assets is done, whether the revaluation is based on the valuation by a registered valuer
- Disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties
- Details of Capital-Work-in Progress

Intangible assets under development

Benami Property held

Borrowings

Whether a company is a declared wilful defaulter by any bank or financial Institution or

other lender

Relationship with Struck off Companies

Registration of charges or satisfaction with Registrar of Companies (ROC)

- Compliance with number of layers of companies
- Various Ratios to be disclosed

Compliance with approved Scheme(s) of Arrangements

Utilisation of Borrowed funds and share premium

New

In paragraph "II.Additional information", after item (iv), "(v) Undisclosed income shall be inserted giving details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year

Details of Corporate Social Responsibility (CSR) and Crypto Currency or Virtual Currency

