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PRAKASH SURANA & ASSOCIATES
Chartered Accountants

*157, Netaji Subhas Road
2nd Floor, Room No . 143
Kolkata- 700001*

***GALAXY COMMERCIALS
LIMITED***

***Audit Report For The Year Ended
31st March 2021***

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

GALAXY COMMERCIALS LIMITED

Report on Standalone Financial Statements

We have audited the accompanying standalone financial statements of GALAXY COMMERCIALS LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2021 the Statement of Profit and Loss, for the year then ended 31st March, 2021 and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; 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, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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



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

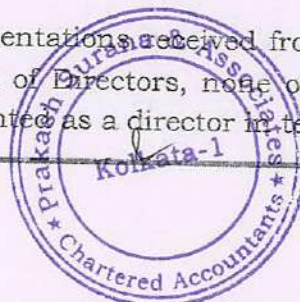
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021 and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- I. As required by the Companies (Auditor's Report) Order 2019, (the Order) issued by the Central Government of India in terms of sub section 11 of section 143 of the Act, we give in "Annexure -II" a statement on the matters specified in the paragraphs 3 & 4 of the Order, to the extent applicable.
- II. 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 purposes of our audit.
 - b) In our opinion proper books of accounts 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, the Statement of Profit & Loss dealt with by this report are in agreement with the books of accounts.
 - d) In our opinion, the aforesaid standalone 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 written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of section 164(2) of the Act.



- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure-I"; and
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies(Audit & Auditors) Rules, 2014, in our opinion and to the best of the information and according to the explanations given to us:
- i. The Company does not have any pending litigations as on 31st March, 2021 which would impact its financial position.
 - ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses. As such the company is not required to make any provisions.
 - iii. The Company is not required to transfer any amount to the Investor's Education & Protection Fund.

Place: Kolkata
Date: 30/08/2021



For Prakash Surana & Associates
Chartered Accountants

P. Surana

(CA P.C.Surana)

Proprietor

M. No. 050385

Reg. No. 311158E

UDIN:- 21050385AAAAAJ4923

"ANNEXURE-I" TO THE AUDITORS REPORT

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 over financial reporting of **GALAXY COMMERCIALS LIMITED** ("the Company") as of 31st March, 2021

in conjunction with our audit of the standalone 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 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 (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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, 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 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 and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting 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 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, 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 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 and such internal financial controls over financial reporting were operating effectively as at 31st March, 2021 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.

Place: Kolkata
Date: 30/08/2021



For Prakash Surana & Associates
Chartered Accountants

(Signature)

(CA P.C.Surana)

Proprietor

M.No.050385

Reg.No.311158E

UDIN:- 21050385AAAAAJ4923

"Annexure-II" to the Independent Auditor's Report

(Referred to in Paragraph- I under the heading of "Report on Other Legal and Regulatory Requirements" of our even date)

1. (a) The Company is maintaining proper records showing full particulars.
(b) According to the explanation and information given to us, the fixed assets have been physically verified by the management at reasonable intervals.
(c) On examination of the records, it has been found that the title deeds of the immovable properties are held in the name of the company.
2. (a) The inventories have been physically verified by the management during the period at reasonable intervals.
(b) In our opinion on the basis of examination of inventory records, the company is maintaining proper records of its inventories and no material discrepancies were noticed on physical verification.
3. In our opinion and according to the information and explanations given to us, the company has not granted secured or unsecured loan to the companies, firms or other parties covered by clause 76 of section 2 of the Companies Act 2013.
4. In our opinion and according to the information and explanations given to us, the company has not entered into transaction of loan, investments and guarantees covered under section 185 or 186 of the Companies Act 2013.
5. According to the information and explanations given to us, the company has not accepted any deposit from the Public. Therefore, the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and relevant rules framed there under are not applicable to the Company.
6. The company has not taken any loans from banks and financial institutions.
7. The company is not required to maintain cost accounting records as prescribed by central Government under sub-section (1) of section 148 of the Act.
8. (a) The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, income tax, and other material statutory dues applicable to it.
(b) According to the information and explanations given to us, there are no disputed statutory dues.
(c) The company is not required to transfer any amount to the Investor Education And Protection Fund in accordance with the relevant provisions of the Companies Act, 1956(1 of 1956) or rules framed there under.

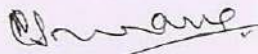


9. The company has not raised money by way of public issue/ follow on offer or term loans.
10. There are no remuneration paid to the management. Hence provisions of Section 197 read with Schedule V of Companies Act 2013 is not applicable.
11. To the best of our knowledge and according to the information and explanations given to us, no fraud on or by the company was noticed or reported during the course of our audit.
12. In our opinion and according to the information given to us, the Company is not a Nidhi Company.
13. The Company has not made any preferential allotment or private placement of shares.
14. The transactions with the related parties are in compliance with Section 188 and 177 of the Companies Act 2013 and proper disclosures as required by the Accounting Standards and Companies Act 2013 have been made in the financial statements.
15. The Company has not entered into any non cash transaction with the director or connected persons.

Place: Kolkata
Date:30/08/2021



For Prakash Surana & Associates
Chartered Accountants


(CA P.C. Surana)
Proprietor
M. No. 050385
Reg. No. 311158E

UDIN:- 21050385AAAAAJ4923

GALAXY COMMERCIALS LIMITED

132/1, Mahatma Gandhi Road, Kolkata - 700007

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DIRECTOR'S REPORT

To the Members,

Your Directors have pleasure in submitting their Thirty Nine Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March,2021.

1. FINANCIAL RESULTS

The Company's financial performance for the year under review alongwith previous years figures are given hereunder :

| Particulars | For the Year ended 31st March,2021 | For the Year ended 31st March,2020 |
|----------------------------------|------------------------------------|------------------------------------|
| Profit/(Loss) before Tax | 2,74,215 | 1,67,087 |
| Profit/(Loss) after Tax | 2,74,215 | 1,23,201 |
| Earning Per Share of Rs 10 each) | 1.14 | 0.51 |

2. COVID-19

On account of outbreak of COVID-19 the government of India had imposed a nationwide lockdown in the month of March, 2020 leading to temporary shut-down of the operations. Since then the government and state authorities has progressively relaxed lockdown conditions and has allowed industries and businesses to resume operations and the company has commenced its project operations in a phased manner from March, 2020 as per relaxations announced by the appropriate government authorities. The management has assessed its liquidity position as on March 31, 2021 and does not anticipate any challenge in the company's ability to continue as a going concern including recoverability of the carrying value of its property, plant and equipment and intangible assets.

3. DIVIDEND

Directors do not recommend any Dividend for the financial year ended 31st March,2021

4. 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 the Company did not have any funds lying unpaid or unclaimed for a period of five years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

5. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

The Company is in the stage of Development, hence there are no major operations of the Company.

6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS 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 this financial statements relate on the date of this report.

7. CORPORATE GOVERNANCE

The Company has been practicing the principles of good corporate governance over the years and lays strong emphasis on transparency, accountability and integrity.

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

The provisions of Section 134(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.

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

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence is very minimal.

10. 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.

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

There was 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.

GALAXY COMMERCIALS LIMITED

132/1, Mahatma Gandhi Road, Kolkata - 700007

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12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

13. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR

There was no qualifications, reservations or adverse remarks made by the Auditors and Secretarial Auditor in their report.

14. ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT 9 as a part of this Annual Report as Annexure - I.

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

The Company had 7 (Seven) Board meetings during the financial year under review.

16. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed .
- (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;
- (e) The provisions of u/s 143 (3) (i) relating to Reporting on Internal Financial Control are not applicable to the Company;
- (f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

18. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

19. DIRECTORS

Smt. Sunita Saraogi, DIN 00480318 , is liable to retire by rotation and being eligible offers herself to be re-appointed. The company have received declaration from the Director specifying her eligibility to be appointed as such.

20. DECLARATION OF INDEPENDENT DIRECTORS

The Non Executive Independent Director Sandeep Periwal (DIN 07383940) fulfill the conditions of independence specified in Section 149 (6) of the Companies Act, 2013, he has been appointed as a independent Director for a period of 5 consecutive years w.e.f 06th June, 2019

21. STATUTORY AUDITORS

M/s. Prakash Surana & Associates, Chartered Accountants, Statutory Auditors of the Company hold office up to the forthcoming Annual General Meeting and are recommended for re-appointment to audit the accounts of the Company for the financial year 2021-22. , subject to the approvable of the shareholders in the forthcoming Annual General Meeting.

22. SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and rules made thereunder, the Company has appointed Ms. Surabhi Sanganageria, Company Secretary in Practice to undertake the Secretarial Audit of the Company. The same is attached as Annexure "II" and forms an integral part of this Report.

23. POLICY FOR ENSURE COMPLIANCE WITH THE PROVISIONS OF ALL APPLICABLE LAWS TO THE COMPANY

The Company does not have any policy for ensuring above compliance. However, Board shall periodically review compliance reports of all laws applicable to the company as well as steps taken by the company to rectify instances of non-compliances.

GALAXY COMMERCIALS LIMITED

132/1, Mahatma Gandhi Road, Kolkata - 700007

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24. SHARES

(a) BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

(b) SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

(c) BONUS SHARES

No Bonus Shares were issued during the year under review.

(d) EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

25. 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.

Registered Office
132/1, Mahatma Gandhi Road
Kolkata - 700007

Dated, the 30th August, 2021

✓ For and on Behalf of the Board
For GALAXY COMMERCIALS LTD.

S. Sarangi

Director

S.K.SARAOGI
DIN: 00480179

GALAXY COMMERCIALS LIMITED
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(ii) Shareholding of Promoters

| Sl.No. | Shareholder's Name | Share holding at the beginning of the year | | | Share holding at the end of the year | | | % change in shareholding during the year |
|--------|------------------------|--|----------------------------------|--|--------------------------------------|----------------------------------|--|--|
| | | No of Shares | % of total shares of the Company | % of shares Pledged/encumbered to total shares | No of Shares | % of total shares of the Company | % of shares Pledged/encumbered to total shares | |
| 1 | Surendra Kumar Saraogi | 25700 | 10.71 | | 25700 | 10.71 | | - |
| 2 | Kusumilata Saraogi | 11900 | 4.90 | | 11900 | 4.90 | | - |
| 3 | Mahendra Kumar Saraogi | 26500 | 11.04 | | 26500 | 11.04 | | - |
| 4 | Devendra Kumar Saraogi | 25025 | 10.43 | | 25025 | 10.43 | | - |
| 5 | Sunila Saraogi | 11875 | 4.94 | | 11875 | 4.94 | | - |
| 6 | Pushpalata Saraogi | 21425 | 8.93 | | 21425 | 8.93 | | - |
| 7 | Puneet Saraogi | 22100 | 9.21 | | 22100 | 9.21 | | - |
| 8 | Priya Saraogi | 11900 | 4.96 | | 11900 | 4.96 | | - |

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| iii) | Change in Promoters' Shareholding (Please specify, if there is no change): | Share holding 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 |
| | At the beginning of the year | | | | |
| | At the end of the year | | | | |

(iv) Shareholding pattern of top ten shareholders (other than Directors, Promoters and Holder of GDRs and ADRs):- NA

| Sl.No. | for Each of the top 10 shareholders | Share holding 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 | Sarika Banka | | | | |
| | At the beginning of the year | 11150 | 4.65 | 11150 | 4.65 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 11150 | 4.65 | 11150 | 4.65 |
| 2 | Anjali Agarwal | | | | |
| | At the beginning of the year | 11075 | 4.61 | 11075 | 4.61 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 11075 | 4.61 | 11075 | 4.61 |
| 3 | Sarat Sahoo | | | | |
| | At the beginning of the year | 9450 | 3.94 | 9450 | 3.94 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 9450 | 3.94 | 9450 | 3.94 |
| 4 | Manas Bose | | | | |
| | At the beginning of the year | 9250 | 3.85 | 9250 | 3.85 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 9250 | 3.85 | 9250 | 3.85 |
| 5 | Shailendra Singh | | | | |
| | At the beginning of the year | 9000 | 3.75 | 9000 | 3.75 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 9000 | 3.75 | 9000 | 3.75 |
| 6 | Sajani Kanta Das | | | | |
| | At the beginning of the year | 8600 | 3.58 | 8600 | 3.58 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 8600 | 3.58 | 8600 | 3.58 |

Article 229(4)(b)

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| Sl.No. | for Each of the top 10 shareholders | No. of Shares | % of total shares of the Company | | No. of Shares | % of total shares of the Company |
|--------|---|---------------|----------------------------------|--|---------------|----------------------------------|
| 7 | Ashok Yadav | | | | | |
| | At the beginning of the year | 10650 | 4.44 | | 10650 | 4.44 |
| | Date wise Increase/Decrease in shareholding during the year | | | | | |
| | At the End of the year | 10650 | 4.44 | | 10650 | 4.44 |

(a) 15

(v) Shareholding of Directors and Key Managerial Personnel

| SL.No. | Shareholding of each Directors and each Key Managerial Personnel | 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 |
| | At the beginning of the year | 37575 | 15.65 | 37575 | 15.65 |
| | Date wise Increase/Decrease in shareholding during the year | | | | |
| | At the End of the year | 37575 | 15.65 | 37575 | 15.65 |

Note: Directors are the promoters of the company and holding shares in capacity of promoters.

INDEBTEDNESS

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

| | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|----------------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year | | | | |
| i) Principal Amount | | | | |
| ii) Interest due but not paid | | | | |
| iii) Interest accrued but not due | | | | |
| Total (i+ii+iii) | | | | |
| Change in Indebtedness during the financial year | | | | |
| Addition | | | | |
| Reduction | | | | |
| New Change | | | | |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | | | | |
| ii) Interest due but not paid | | | | |
| iii) Interest accrued but not due | | | | |
| Total (i+ii+iii) | | | | |

REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL - NIL

A Remuneration to Managing Director, Whole time Directors and/or Manager

| SL.No. | Particulars of Remuneration | Total Amount |
|--------|---|--------------|
| 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 Specify | |
| 5 | Others, Please Specify | |
| | Total(A) | - |
| | Ceiling as per the Act | NA |

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B Remuneration to other directors: NIL

| Sl.No. | Particulars of Remuneration | Name of Directors | | | Total Amount |
|------------------------|--|-------------------|----|----|--------------|
| 1 | Independent Directors | | | | |
| | (a) Fee for attending board committee meetings | | | | |
| | (b) Commission | | | | |
| | (c) Others, please specify | | | | |
| Total (1) | | | | | |
| 2 | Other Non-Executive Directors : NIL | | | | |
| | (a) Fee for attending board committee meetings | | | | |
| | (b) Commission | | | | |
| | (c) Others, please specify | | | | |
| Total (2) | | | | | |
| Total (B)=(1+2) | | NA | NA | NA | NA |

C REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD : NIL

| 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 Specify | | | | |
| 5 | Others, Please Specify | | | | |
| Total | | | | | |

PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES : NIL

| 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 | | | | |

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GALAXY COMMERCIALS LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2021

| | Note | As at 31st March 2021 | As at 31st March 2020 |
|-----------------------------------|------|--------------------------|--------------------------|
| EQUITY AND LIABILITIES | | | |
| Shareholders' Funds | | | |
| (a) Share Capital | 2 | 24,00,000 | 24,00,000 |
| (b) Reserves and Surplus | 3 | 96,64,142 | 93,89,927 |
| Non-Current Liabilities | | | |
| Long Term Borrowings | 4 | 3,60,982 | 3,47,940 |
| Current Liabilities | | | |
| (c) Other Current Liabilities | 5 | 19,010 | 14,900 |
| (d) Short Term Provisions | 6 | 80,833 | 1,05,595 |
| TOTAL | | 1,25,24,967 | 1,22,58,362 |
| ASSETS | | | |
| Non-Current Assets | | | |
| (a) Fixed Assets | | | |
| Tangible Assets | 7 | 35,452 | 36,527 |
| (b) Non-Current Investments | 8 | 38,76,502 | 40,78,552 |
| (c) Long Term Loans and Advances | 9 | 3,71,861 | 3,52,093 |
| Current Assets | | | |
| (a) Inventories | 10 | 3,53,720 | 3,53,720 |
| (c) Cash and Bank Balances | 11 | 12,40,199 | 5,85,188 |
| (d) Current Investments | 8 | 62,14,977 | 64,27,399 |
| (d) Short Term Loans and Advances | 12 | 2,79,687 | 2,53,914 |
| (e) Other Current Assets | 13 | 1,52,569 | 1,72,969 |
| TOTAL | | 1,25,24,967 | 1,22,58,362 |

Significant Accounting Policies

1

Notes on Financial Statements

2-19

As per our Report of even date
For Prakash Surana & Associates
Chartered Accountants

P. C. Surana
P. C. Surana
Proprietor
M. No. 050385
Regn No:311158E



For GALAXY COMMERCIALS LTD.

S. Sarangi

Director

For GALAXY COMMERCIALS LTD.

Sunita Sarangi
Director

Place : Kolkata

Dated: 30/08/2021

UDIN:- 21050385AAAAAT4923

GALAXY COMMERCIALS LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2021

| | Note | As at 31st March 2021 Rs. | As at 31st March 2020 Rs. |
|--|------|---------------------------------|---------------------------------|
| INCOME | | | |
| Revenue from Operations | 14 | 1,12,500 | 1,37,500 |
| Other Income | 15 | 7,66,950 | 10,42,436 |
| TOTAL REVENUE | | 8,79,450 | 11,79,936 |
| EXPENDITURE | | | |
| Purchase of Stock-in-Trade | | | |
| Changes in Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade | 16 | - | - |
| Employee Benefits Expense | 17 | 3,75,754 | 3,85,147 |
| Other Expenses | 18 | 2,29,481 | 6,27,702 |
| TOTAL EXPENSES | | 6,05,235 | 10,12,849 |
| Profit Before Tax | | 2,74,215 | 1,67,087 |
| Tax Expenses | | | |
| Current tax | | - | 38,056 |
| Tax Expenses Earlier Years | | - | 5,830 |
| Profit/(Loss) for the year | | 2,74,215 | 1,23,201 |
| Earning per equity share: | | | |
| (1) Basic | | 1.14 | 0.51 |
| (2) Diluted | | 1.14 | 0.51 |

Significant Accounting Policies 1
Notes on Financial Statements 2-19

As per our Report of even date
For Prakash Surana & Associates
Chartered Accountants

P. C. Surana

P. C. Surana
Proprietor
M. No. 050385
Regn No:311158E



For GALAXY COMMERCIALS LTD.

S. Sarangi

Director

For GALAXY COMMERCIALS LTD.

Sumita Sarangi

Director

Place : Kolkata

Dated: 30/08/2021

UDIN/-21050385AAAAAJ4923

GALAXY COMMERCIALS LIMITED

SIGNIFICANT ACCOUNTING POLICIES AS AT 31ST MARCH 2021

Note: 1

A. Basis of Preparation of Financial Statement:

The Financial Statements have been prepared under the historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP), the Accounting Standards issued by ICAI, and relevant provisions of the Companies Act 2013.

The accounting principles adopted in the preparation of the financial statements are consistent with those followed in the previous year except for change in the accounting policy for depreciation as fully described in Note- 20(ix).

The Company follows Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis except in cases of significant uncertainties.

B. Fixed Assets and Depreciation:

Fixed Assets are shown at cost of acquisition including appropriate incidental installation expenses less accumulated depreciation.

Depreciation of fixed assets is provided on the written down value method using lives of the fixed assets as laid in Schedule II of the Companies Act 2013.

Profit or loss on disposal of fixed assets is recognized in the Statement of Profit & Loss.

C. Use of Estimates

Difference between the actual result and the estimates made by the management on income and expenses, assets & liabilities (including contingent liabilities) are recognized in the period in which the results are known/materialize.

D. Inventories:

The Stock has been valued at cost or net realizable value whichever is lower. Cost of inventory comprises of cost of purchase.

E. Cash & Cash equivalents:

Cash comprise cash in hand and fixed deposit with banks. Cash equivalents are short-term balances with an original maturity of three months or less from the date of acquisition.

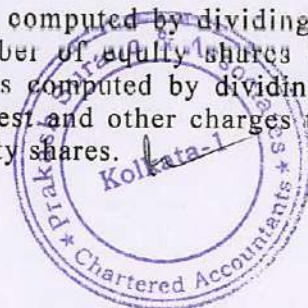
F. Revenue Recognition:

The Company follows Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis except in cases of significant uncertainties. Dividend income is recognized when received. Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

Rental income is recognized on time proportionate basis over the period of rent.

G. Earnings per share :

Basic earnings per share is computed by dividing the profit/(loss) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares.



H. Employee Benefits:

Contributions to Employees welfare Fund are included in salary & Wages and charged to Profit & Loss Account. Gratuity is accounted on cash basis. Provision for gratuity is not made by the company.

I. Investments:

Non Current Investments are stated at cost. Provision for diminution in the value of non current investments is made only if such a decline is other than temporary. Current Investments are carried individually, at the lower of cost and fair value. Cost of Investments include acquisition charges such as brokerage, fees and duties.

J. Taxes on income:

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act., 1961.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax release or charge is recognized using current tax rates. The deferred tax resulting from "timing difference" between taxable and accounting income is accounted. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

K. Provisions and contingencies:

A provision is recognized 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. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are shown by way of Notes of Accounts.

L. Cash Flow Statement:

Cash Flows are reported using the indirect method as per Accounting Standard-3 issued by the Institute of Chartered Accountants of India.

The cash flows from operating, investing and financing activities of the company is segregated.



GALAXY COMMERCIALS LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

| Note : 7 Tangible Assets | | | | | | | | | | |
|------------------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------|-----------------------------|-----------------------------|
| Description | Gross Block | | | | Depreciaton | | | | Net Block | |
| | Value at the beginning | Addition during the year | Deduction during the year | Value at the end | Value at the beginning | Addition during the year | Deduction during the year | Value at the end | WDV as on 31.03.2021 | WDV as on 31.03.2020 |
| Tangible Assets | | | | | | | | | | |
| PLANT & Machinery | 1,89,770 | - | 21,500 | 1,68,270 | 1,80,281 | - | 20,425 | 1,59,856 | 8,414 | 9,489 |
| BUILDING | 5,51,360 | - | - | 5,51,360 | 5,24,322 | - | - | 5,24,322 | 27,038 | 27,038 |
| GRAND TOTAL (Current Year) | 7,41,130 | - | 21,500 | 7,19,630 | 7,04,603 | - | 20,425 | 6,84,178 | 35,452 | 36,527 |
| GRAND TOTAL (Previous Year) | 7,41,130 | - | - | 7,41,130 | 7,04,603 | - | - | 7,04,603 | 36,527 | 36,527 |



GALAXY COMMERCIALS LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

| | As at 31st March 2021 | As at 31st March 2020 |
|---|--------------------------|--------------------------|
| Note : 8 Non-current Investments | | |
| In Equity Shares of Companies | | |
| Quoted, fully paid up | | |
| 1500(1500) Equity Shares of 1/- each of Ashok Ley Land. | 1,11,747 | 1,11,747 |
| 20(20) Equity Shares of 10/- each Agritech (India) Ltd | - | - |
| 200(200) Equity Shares of 1/- each of Balarampur Chini Mills Ltd. | 29,472 | 29,472 |
| 100 (100) Equity Shares of 10/- each of Electro Steel Castings Ltd. | 30,809 | 30,809 |
| 500(500) Equity Shares of 1/- each of GVK Power Ltd. | 8,867 | 8,867 |
| 6500(6500) Equity Shares of 5/- each of Hindustan Motors Ltd. | 62,707 | 62,707 |
| 150(150) Equity Shares of 1/- each ITC Ltd | 32,674 | 32,674 |
| 825(825) Equity Shares of 2/- each of ICICI Bank Ltd. | 25,500 | 25,500 |
| 550(550) Equity Shares of Rs. 2/- each J.P.Associates Ltd | 7,743 | 7,743 |
| 22(22) Equity Shares of 10/- each of Nath Biogenes Ltd | - | - |
| 24(24) Equity Shares of 10/- each of Reliance Industries Ltd. | 15,658 | 15,658 |
| 58(58) Equity Shares 10/- each of Techindia Nirman Ltd | - | - |
| | ₹ 3,25,177 | 3,25,177 |
| In Mutual Fund Units | | |
| Quoted, fully paid up, Face value of `10/- each | | |
| 0(4745) Aditya Birla Sunlife Small & Midcap Fund- Growth | - | 2,00,000 |
| 11540(11540) Nippon India Small Cap Fund - Growth | 5,00,000 | 5,00,000 |
| 0(17135) Adity Birla Pure Value Fund - Growth | - | 10,00,000 |
| 31674(0)PGIM India Global Equity Fund - Growth | 9,99,950 | - |
| | ₹ 14,99,950 | 17,00,000 |
| In Equity Shares of Companies | | |
| Unquoted, fully paid up, Face value of `10/- each | | |
| 481000(481000) Equity Shares of `10 each of Kaveri Impex (P) Ltd. | 20,51,375 | 20,51,375 |
| | 20,51,375 | 20,51,375 |
| TOTAL NON-CURRENT INVESTMENTS | 38,76,502 | 40,76,552 |
| Aggregate Cost of Quoted Investments | 18,25,127 | 20,25,177 |
| Market Value of Quoted Investments | 25,43,357 | 16,40,382 |
| Note : 8 Current Investments | | |
| In Mutual Fund Units | | |
| Quoted, fully paid up, Face value of `10/- each | | |
| 13050(12756)Birla Sun Life Low Duration Fund | 62,14,977 | 60,50,303 |
| 0(4451) DSP Black Rock India Tiger Fund - Growth | 10091479 - | 3,77,096 |
| | 62,14,977 | 64,27,399 |
| TOTAL CURRENT INVESTMENTS | 62,14,977 | 64,27,399 |
| Aggregate Cost of Quoted Investments | 62,14,977 | 64,27,399 |
| Market Value of Quoted Investments | 67,31,091 | 64,40,823 |



GALAXY COMMERCIALS LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

| | As at 31st March, 2021 | As at 31st March, 2020 |
|---|---------------------------|---------------------------|
| Note No : 9 Long Term Loans and Advances | | |
| Loans | | |
| Others | | |
| Advances | | |
| <u>Deposits</u> | | |
| BEST 36,360 | | |
| CESS 6,498 | | |
| FD -IOB Lalbazar 3,29,003 | 3,71,861 | 3,52,093 |
| | 3,71,861 | 3,52,093 |
| Note : 10 Inventories | | |
| Shares | 3,53,720 | 3,53,720 |
| | 3,53,720 | 3,53,720 |
| Note : 11 Cash & Bank Balances | | |
| Cash in hand | 93,220 | 63,337 |
| (As per Cash Book and as certified by the Management) | | |
| Cash at Bank (In Current Account with Scheduled Bank) | | |
| Indian Overseas Bank | 11,46,979 | 5,21,851 |
| | 12,40,199 | 5,85,188 |
| Note : 12 Short Term Loans and Advances | | |
| Advances | | |
| MAT Credit Entilement | | |
| For FY 2016-17 1,00,539 | | |
| For FY 2017-18 1,36,371 | | |
| For FY 2020-21 42,777 | 2,79,687 | 2,53,914 |
| | 2,79,687 | 2,53,914 |
| Note : 13 Other Current Assests | | |
| Advance Income Tax for FY 2018-19 | | 15,000 |
| Advance Income Tax for FY 2020-21 | 40,000 | |
| <u>TDS (R)</u> | | |
| For FY 2009-10 19,571 | | |
| For FY 2019-20 43,560 | | |
| For FY 2020-21 49,438 | 1,12,569 | 1,57,969 |
| | 1,52,569 | 1,72,969 |
| Note : 14 Revenue from Operations | | |
| Service Charges Received | 1,12,500 | 1,37,500 |
| | 1,12,500 | 1,37,500 |
| Note : 15 Other Income | | |
| Dividend Received | 23,819 | 91,011 |
| Interest Received | 23,695 | 5,26,692 |
| Rent Received | 5,40,000 | 4,24,000 |
| Income Tax Received | - | 430 |
| Interest Received on MF | 14,674 | 303 |
| Profit on Investment (LT) | 1,64,762 | - |
| | 7,66,950 | 10,42,436 |
| Note : 16 Changes in Inventories | | |
| Opening Stock | 3,53,720 | 3,53,720 |
| Closing Stock | (3,53,720) | (3,53,720) |
| | - | - |
| Note : 17 Employee Benefits Expense | | |
| Salaries & Wages | 3,75,754 | 3,74,797 |
| Employees Welfare | - | 10,350 |
| | 3,75,754 | 3,85,147 |



GALAXY COMMERCIALS LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

| | As at 31st March, 2021 | As at 31st March, 2020 |
|--------------------------------|---------------------------|---------------------------|
| Note :18 Other Expenses | | |
| Filing Fees | 5,050 | 7,050 |
| Electricity | 590 | 530 |
| Office Expenses | 1,42,694 | 3,03,471 |
| Bank Charges | 410 | 506 |
| Payment to Auditors | 14,750 | 14,750 |
| General Expenses | 2,865 | 1,020 |
| Interest Paid | - | 25,103 |
| Loss on Investment | - | 2,00,481 |
| Postage | - | 4,950 |
| Professional Fees | 41,900 | 52,900 |
| Rates & Taxes | 7,900 | 5,750 |
| Rent (P) | 13,272 | 1,272 |
| Stamp Duty | 50 | |
| Conveyance Charges | - | 9,030 |
| | 2,29,481 | 6,27,702 |

Note :19 Notes Forming Part of the Accounts for the Year Ended 31st March, 2021

1) Depreciation of Fixed Assets on the basis of Companies Act - NIL

2) In the opinion of the Board, the Current Assets are approximately of the value as stated in the Balance Sheet if realized in the ordinary course of Business.

3) Payment To Auditors

Audit Fees 14750 (14750)

4) Number of Employees who were in receipt of remuneration which in aggregate was Rs. 60,00,000/- per annum or Rs.5,00,000/- per month - NIL (Previous year - NIL)

5) Figures in brackets relate to previous year.

For Prakash Surana & Associates
Chartered Accountants

[Signature]

P. C. Surana
Proprietor
M. No. 050385
Regn No:311158E



For GALAXY COMMERCIALS LTD.

[Signature]
Director

For GALAXY COMMERCIALS LTD.

[Signature]
Director

Place : Kolkata

Dated: 30/03/2021

UDIN:- 21050385AAAAAJ4923

GALAXY COMMERCIALS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2021

| <u>(A) CASH FLOW FROM OPERATING ACTIVITIES</u> | <u>31.03.2021</u> | <u>31.03.2020</u> |
|--|-------------------|--------------------|
| Profit before Tax as per Profit & Loss Account | 2,74,215 | 1,67,087 |
| Add: Depreciation | - | - |
| | <u>2,74,215</u> | <u>1,67,087</u> |
| Less Interest Received | 23,695 | 5,26,692 |
| Interest Received on MF | 14,674 | 303 |
| Dividend Received | 23,819 | 91,011 |
| Service Charge | 1,12,500 | 1,37,500 |
| Rent Received | 5,40,000 | 4,24,000 |
| Profit on Investment | 1,64,762 | - |
| Income Tax Received | - | 430 |
| | <u>(6,05,235)</u> | <u>(10,12,849)</u> |
| Adjust for | | |
| Inventories | | - |
| Trade payable | (7,610) | (5,45,621) |
| Increase/Decrease in Deposit/Advances | (25,141) | 5,04,681 |
| | <u>(6,37,986)</u> | <u>(10,53,789)</u> |
| <u>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</u> | <u>(6,37,986)</u> | <u>(10,53,789)</u> |
| <u>(B) CASH FLOW FROM INVESTING ACTIVITIES</u> | | |
| Interest Received | 23,695 | 5,26,692 |
| Interest Received on MF | 14,674 | 303 |
| Dividend Received | 23,819 | 91,011 |
| Profit on Investment | 1,64,762 | - |
| (Purchase) / proceeds from sale of Investments(Redemption) | 4,13,547 | (58,92,041) |
| Rent Received | 5,40,000 | 4,24,000 |
| Service Charge | 1,12,500 | 1,37,500 |
| Income Tax Received | - | 430 |
| (Increase) /Decrease in Loan | - | 59,80,405 |
| | <u>12,92,997</u> | <u>12,68,300</u> |
| <u>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</u> | <u>12,92,997</u> | <u>12,68,300</u> |
| NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS (A) + (B) | <u>6,55,011</u> | <u>2,14,511</u> |
| OPENING BALANCE OF CASH & CASH EQUIVALENTS | 5,85,188 | 3,70,677 |
| CLOSING BALANCE OF CASH & CASH EQUIVALENTS | 12,40,199 | 5,85,188 |
| NET (DECREASE)/INCREASE AS DISCLOSED ABOVE | <u>6,55,011</u> | <u>2,14,511</u> |

For GALAXY COMMERCIALS LTD.

Surbile Surana
Director

For GALAXY COMMERCIALS LTD.

H. Sarangi
Director

AUDITOR'S CERTIFICATE

We have have verified the annexed Cash Flow Statement of GALAXY COMMERCIALS LIMITED complied from Audited Financial Statements and the books & records maintained by the Company for the year ended 31st March, 2021 and found them same to be in accordance therewith and also with the requirements of Clauses 32 of the listing agreements with Stock Exchange.



For Prakash Surana & Associates
Chartered Accountants

P. C. Surana
Proprietor

M. No. 050385
Regn No:311158E

Place : Kolkata

Dated : 30/08/2021

UDIN:- 21050385AAAAAJ4923