



GLOBAL GARNER

SALES SERVICES LIMITED

CIN: U74900GJ2016PLC086043

06th ANNUAL REPORT

FINANCIAL YEAR 2020-21

Registered Office

A-1402-1403 Dev Vihaan, Nr. HDFC Bank,
Motera, Ahmedabad- 380005, Gujarat, India

www.globalgarner.com

Corporate Information

Board of Directors



Mr. Vikas Rawat
(Director)
[DIN: 03445082]



Mr. Karan Natvarlal Chauhan
(Director)
[DIN: 07274842]



Mr. Nikhil Harshad Sanghani
(Director)
[DIN: 07661929]

Statutory Auditors

M/s Singhvi & Mehta,
Chartered Accountants (FRN : 002464W)

111, University Plaza,
Vijay Char Rasta, Navrangpura,
Ahmedabad – 380009, Gujarat, India

Consultants

M/s Keyur J. Shah & Associates,
Company Secretaries (C.P.No. : 8814)

1007, Sun Avenue One, Near Shreyas
Foundation, Manekbaug Society, Ambawadi,
Ahmedabad, Gujarat - 380015



CIN :- U74900GJ2016PLC086043

Global Garner Sales Services Limited
A - 1402-1403, Dev Vihaan, Nr. HDFC Bank, Motera,
Ahmedabad 380005

NOTICE

NOTICE is hereby given that the 6th Annual General Meeting of **Global Garner Sales Services Limited** will be held on Tuesday, 30th November 2021 at 03.00 P.M. at the registered office of the Company situated at A-1402, 1403 Dev Vihaan, Nr - Dev Nandan, B/h 3rd Eye, Motera Stadium Road, Ahmedabad- 380005, Gujarat, India through Video Conferencing to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements for the Financial Year ended on 31st March 2021, together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint a director in the place of Mr. Vikas Rawat (DIN: 03445082), who retires by rotation and is eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. Authorization under Section 186 of the Companies Act, 2013.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“**RESOLVED THAT** pursuant to Section 186 and other applicable provisions of the Companies Act, 2013, the Companies (Meetings of Board and its Powers) Rules, 2014, Articles of Association of the Company and subject to necessary approvals, if required, approval of the Company be and is hereby given to the Board of Directors for: i) giving loans to any person or other body corporate; ii) giving of guarantee or providing security in connection with a loan to any other body corporate or person; and iii) acquiring whether by way of subscription, purchase or otherwise, the securities including shares, debentures etc. of any other body corporate upto an amount, the aggregate outstanding of which should not, at any time, exceed Rs. 10 Crores (Rupees Ten Crores only) which shall be over and above (i) the aggregate of free reserves and securities premium account, and (ii) the aggregate outstanding amount of loans/ guarantees/ securities/ investments, given/ provided/ made to/ into, wholly owned subsidiary companies and joint venture companies, if any, from time to time.”

“**RESOLVED FURTHER THAT** the Board of Directors is hereby authorized to decide, from time to time, the amounts to be invested, loans/ guarantees to be given and securities to be provided to any person and / or bodies corporate within the above-mentioned limits, finalize terms and conditions, execute necessary documents, delegate all or any of these powers to any Sub Committee/ Director(s) / Officer(s) of the Company, settle any question, difficulty or doubt that may arise in this regard and do all acts, deeds and things which it considers proper for giving effect to this resolution.”

Registered Office:
A-1402, 1403 Dev Vihaan,
Nr. Dev Nandan B/h 3rd Eye,
Motera Stadium Road,
Ahmedabad- 380005
Gujarat, India

**For and on behalf of the Board of Directors of,
Global Garner Sales Services Limited**

Vikas Rawat
[DIN: 03445082]
Director

Karan Natvarlal Chauhan
[DIN: 07274842]
Director

Date: 01st November 2021
Place: Ahmedabad

NOTES

1. The Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 with respect to the special business set out in the notice is annexed hereto.
2. In view of the continuing Covid-19 pandemic, the Ministry of Corporate Affairs (“MCA”) has vide its circular dated 5th May 2020 read with circulars dated 8th April 2020, 13th April 2020 and 13th January 2021 (collectively referred to as “MCA Circulars”) permitted the conduct of the Annual General Meeting (“AGM”) through Video Conferencing (“VC”) / Other Audio-Visual Means (“OAVM”), without the physical presence of the Members at a common venue. The deemed venue for the AGM shall be the Registered Office of the Company. In compliance with the provisions of the Companies Act, 2013 (“Act”) and MCA Circulars, the AGM of the Company is being held through VC / OAVM. Members desirous of participating in the meeting through VC/OAVM may refer to the procedures mentioned below in this AGM notice.
3. Pursuant to the MCA Circulars, the facility to appoint a proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes.
4. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act. In the case of Joint Holders, the member whose name appears as First Holder in the order of names on the Register of Members of the Company will be entitled to vote.
5. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
6. The Members can join the AGM in the VC/OAVM mode 15 minutes before and 15 minutes after the scheduled time of the commencement of the AGM by following the procedure mentioned in the Notice.
7. The Members will be allowed to pose questions during the course of the Meeting. The queries can also be given in advance at accounts@globalgarner.com.
8. Members desiring inspection of statutory registers and to inspect the relevant documents referred to in the Notice during the AGM may send their request in writing to the Company at accounts@globalgarner.com up to the date of the AGM.
9. Login to attend the Annual General Meeting:
In order to attend the Annual General Meeting, please use to below-mentioned credentials:

TOPIC: AGM MEETING

Time: 30th November 2021 03:00 P.M. India

Join Zoom Meeting

<https://us02web.zoom.us/j/85773894578?pwd=MDNyZFNHR01rbGw1YkhhN09Pd1BkUT09>

Meeting ID: 857 7389 4578

Passcode: 0300

All the members have to vote on the Resolutions in the Zoom App during the Meeting and the instructions for the same would be provided during the meeting.

10. The Company has appointed Mr. Keyur J. Shah (Membership Number: FCS 9559; CP No. 8814) of M/s. Keyur J. Shah & Associates, Company Secretaries as the scrutinizer for conducting the voting process in a fair and transparent manner during the AGM. The cut-off date for the e-voting purpose is November 25, 2021.

Annexure to the notice

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 3

Pursuant to the provisions of Section 186 of the Companies Act, 2013, a company can give any loan, guarantee, provide security or make investment in shares, debentures etc. up to an amount of 60% of its paid-up capital, free reserves and securities premium account or 100% of free reserves and securities premium account, whichever is higher.

A company may give loan, guarantee, provide security or make investment in shares, debentures etc. exceeding the above limits with the prior approval of shareholders by means of a special resolution.

In terms of Rule 11 of the Companies (Meetings of Board and its Powers) Rules, 2014, the above limits are not applicable in case a company gives loan or guarantee or provides security to its wholly owned subsidiary companies or joint venture companies or makes investment in securities of its wholly owned subsidiary companies.

None of the Directors or their relatives are concerned or interested in the said resolution except in their capacity as a member of the Company.

Registered Office :

A-1402, 1403 Dev Vihaan, Nr. Dev Nandan B/h 3rd Eye,
Motera Stadium Road, Ahmedabad- 380005 Gujarat, India

For and on behalf of the Board of Directors of,
Global Garner Sales Services Limited



Mr. Vikas Rawat
[DIN: 03445082]
Director



Mr. Karan Natvarlal Chauhan
[DIN: 07274842]
Director

Date: 01st November, 2021

Place: Ahmedabad

Company's Profile

Global Garner is essentially a B2B, B2C Sales tech company that aggregates the majority of the e-commerce business as well as brick-n-mortar business (retail stores, local and regional vendors) under one digital platform to promote and sell their product and services through our advanced digital platform and local representatives which has no upfront cost on these vendors they only pay on successful sales, which makes us the world's first and only postpaid sales service provider.

while providing cashback schemes to the end consumers. We not only act as a sales catalyst for the vendors but also provide the best services and saving benefits to the end consumer through our Copyrighted concepts and processes. We create opportunities for all by connecting these vendors and customers through our UPOS - The Digital Mall network, which also provides earning opportunity to these UPOS also by selling the products of these vendors, thereby making it the biggest inter-exchange of business.

Vision

Trust | Relationship | Growth



Mission

21,000
ENTREPRENEURS

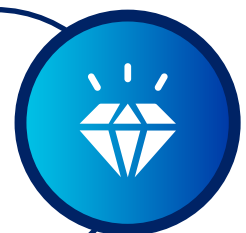
36,00,000
DIGITALLY EMPOWERED VENDORS

72,00,000
SUSTAINABLE JOBS



Values

Integrity | Compassion | Innovation | User-Centric



Founder's Desk



MR. VIKAS RAWAT Director

I believe that life is what you want to make of it, if you have the will to transform the ideas into reality only then, you have the courage to take the first step that will formulate your success. I myself started with some puny efforts which felt like a huge one at those initial phases and they collectively brought out the result as Global Garner.

Further, for me, Global Garner is not just something that can be explained with words, in fact, it is the journey of my life and experiences which I have gained along the way. I strongly believe that it is a team that takes an organization up and only a team that keeps up the same goal as the company is the one that has the potential of becoming the biggest organization in the world. I would like to express my personal gratitude to everyone for their exceptional contribution during this review period and for imbining the aim of the Company for becoming the World's largest.

We, at Global Garner, believe in creating enduring, sustainable value for all our shareholders. We are now a stronger, more agile business with a new team, policies, new corporate plans, and ideas, venturing into new segments, improved digital proficiency with a transparent and human-centric structure. These factors, reinforced by a robust balance sheet, have created a strong platform from which the business will continue to grow and expand further. We are enthusiastic about the substantial structural growth opportunities and the potential for further revenue and profit growth and shareholder returns over time.

Director's Report

Dear Shareholders,

Your directors take pleasure in presenting the 6th Annual Report on the business and operations of Global Garner Sales Services Limited ("the company") along with the Audited Statement of Accounts for the year ended on 31st March 2021.

Impact of COVID-19 Pandemic

The outbreak of the COVID-19 pandemic led to an unprecedented health crisis and disrupted economic activities and trade globally. During the current year under review, the COVID-19 pandemic developed rapidly in the form of a first wave which turned into a national crisis, forcing governments to enforce lockdowns across the Country. Due to the spread of COVID-19 and in accordance with the various initiatives and directions of both Central and State Government(s) from time to time, the Company gradually started its business operations with minimum workforce combined with work from home policy. The Company is closely monitoring the situation arising out of COVID-19 and resultant restrictions imposed by the regulatory authorities. However due to the rapid vaccination drive taking place all across the Country the Company's approach is optimistic for the future.

On one side when the pandemic brought a ton of hardships not just in India but all over the world, similarly on the other hand it also has brought out numerous opportunities for start-ups like us to express ourselves and connect with people through digital platforms. This has also benefited us a great deal as people who listened to us realized the potential we possess and the goal which we dream of accomplishing. Since due to mobility restrictions people were confined at their respective places and hence, we encashed this opportunity to present our digital business through virtual meetings, seminars etc.

The impact of the pandemic on India has been largely disruptive in terms of economic progress. Almost all the sectors have been adversely affected as domestic demand and exports sharply plunged with some notable exceptions where high growth was observed and one such exception is Global Garner. Our country has witnessed the harshest time with a decline in the growth of many sectors, shutting down of many businesses, increase in the rate of unemployment, etc. particularly those that depend on people congregating in person. Following our motto of empowering people, we gave the platform of earning to many individuals and provided them with the opportunity to establish their own business, simultaneously opening many avenues of earning for them.

Our Current Achievements



India has been the epicentre of every significant change in the business world, from a bit to barrack and from a pin to a pinnacle, the business sector is evolving tremendously. Now, when this pandemic is now about to end and the world is trying to cope up with new strata of adaptation. In order to deal with this scenario, we have come up with a product that not just suits the needs of the common man but also plays a vital role in enhancing the earning potential of an individual.

Before this pandemic, we have been striving and were dedicated to developing and perfecting our UPOS - The Digital Mall, which we brought to reality and even got the opportunity and platforms to showcase the efficacy of our product. During this pandemic, Global Garner came out like a phoenix leaving behind all our ashes of struggle and marching to achieve an exponential growth curve.

We aim at offering avenues to the people helping them become part of a self-sustaining economy where they are capable of establishing themselves as well as every other individual associated with them.

Though there were losses in the last two financial years, this year there is a significant growth in the revenue and profit of the Company. We take the privilege to announce that we are among the very few Startups that become profitable in the first few years of operations. Each one of the team members has contributed towards the achievement and advancement of the Company. The volume of transactions has increased many folds. Our advanced digital platform UPOS-The Digital mall has been much appreciated and its demand increased considerably during the review period as the digital business is the new future and more than an opportunity for the process improvement and cost-efficiency.

Subsequently, we are delighted to communicate that our team size has also been amplified remarkably during the current year under review. We were efficacious in taking our Company to all parts of the country through the efforts and commitment of our people who have joined us at different positions and walked step by step with us to accomplish our goal. People are our greatest asset. Over the course of time the resilience, commitment and adaptability of our people has been extraordinary. We have divided the country into 14 State Head offices, which drives the business of the Company and help us to penetrate in all the nook and corner of the country.

Employee Friendly Environment

There is always a difference between the general environment and the environment in which the employees work. We believe that a friendly working environment leads to better work efficiency of employees and enhanced productivity. According to the company informal get-together outside work helps in developing a better engagement and interaction between employees as well as increasing the opportunity to build high-quality relationships.

We believe that this is inexpensive and very easy to create practice; it only requires the managerial and leadership roles to lead their team based on a set of standards or principles and to embrace the team on a personal level through clear communication, treating them with respect and putting them first!

The company also believes in creating leaders where leadership skills are embedded in every employee by keeping up the healthy competition and making employees realize the importance of accountability of the team being a leader. The practice has led to great results in the employee's efficiency and satisfaction.



Financial Results

A summary of the comparative financial performance of the Company for Financial Year 2020-21 and Financial Year 2019-20 is presented below:

Particulars	Financial Year ended (Amount in Rs.)	
	31/03/2021	31/03/2020
Revenue From Operations	15,39,80,421.75	46,04,471.59
Other Income	15,80,612.09	6,54,197.38
Total Income	15,55,61,033.84	52,58,668.97
Employee Benefit Expenses	1,56,99,857.17	89,32,218.39
Other Expenses including Purchase	10,03,94,332.07	1,65,98,841.59
Total expenses	11,60,94,189.24	2,55,31,059.98
Profit before exceptional and extraordinary items and Tax	3,94,66,844.60	(2,02,72,391.01)
Profit/(loss) before Tax (EBT)	3,94,66,844.60	(2,02,72,391.01)
Tax expense:		
(a) Current tax expense	64,63,398.26	-
(b) Deferred tax	(17,63,069.27)	3,12,310.27
(c) MAT Credit	3,01,111.00	-
Profit After Tax	3,44,65,404.61	(2,05,84,701.28)

Reserves

The company has transferred an amount of ₹3,44,65,404.61 to General Reserve out of the net profits of the Company for the financial year 2020-21.

Dividend

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the year under review.

State of the Company's Affairs



The Company is carrying on trade or retail business including e-commerce, online trading platforms or to arrange, establish, encourage, promote, manage and organize marketing , sales & operations, Services in India or abroad for dealing and trading in all kinds and types of house hold products, electronic products, home appliances, gift articles, food and cosmetics items, imitation jewellery, apparel, readymade garments, leather and plastic products and other FMCG & Non FMCG products and to establish hyper markets, super markets, shopping centers, stores, shops, specialty stores Retail Counters, franchisees, C&Fs, depots, showrooms, outlets, agencies, marketing organizations at its own or through the franchises or business associates which provides all such types of Business & consumer services as the agents, distributors, stockiest,

del-credre agents, C&F agents, representatives, wholesalers, retailers, dealers, Company Owned Company Operated stores, Company Owned Dealer Operated stores, Dealer Owned Company Operated stores, Dealer Owned Dealer Operated stores, franchisees.

There has been no change in the business of the Company during the financial year ended March 31, 2021.

Change in Nature of Business

During the year under review, there has been no change in the Nature of the Business carried on by the company, its subsidiaries or classes of business in which the company has an interest.

We aim at offering avenues to the people helping them become part of a self-sustaining economy where they are capable of establishing themselves as well as every other individual associated with them.

This year the company has kept its foot in other segments where the most significant one is GRANGE.



GRANGE is a GG Grange is a Grocery Mart with a fusion of brick-and-mortar model and online shopping, having a wide assortment of Food, Vegetables, Beverages and Household items integrated with digital UPOS Mall of 20 crores+ Products and Services with exclusive cashback options. The segment Grange if considered generally is common among the folks where many big names are dealing under the same umbrella, but when considered technically it is one of its kind segments where every purchase of the User is eligible for Cashback under the system of company's cashback model.

Material Changes and Commitments if any affecting the Financial Position of the Company

Following material changes and commitments have occurred between the end of the financial year to which the financial statements relate and the date of this Report and their impact on financial position of the company is not determinable.

A. Conversion of Private Company into Public Company

The Company was originally incorporated on 10th February, 2016 in the name of Global Garner Sales Services Private Limited i.e., Private Limited Company. The members of the company have approved the conversion of company into Public Limited Company vide Special Resolution passed in the Extra-Ordinary General Meeting held on 25th March, 2021. The approval of Government has been accorded to such conversion vide fresh certificate of incorporation dated 23rd April, 2021.

In view of the above, the name of the company has been changed to **Global Garner Sales Services Limited**.

B. Activation of ISIN (International Securities Identification Number)

Since the company was converted into Public Company, as per the provisions of the Companies Act, 2013 it is mandatory to obtain the ISIN for Equity Shares of the Company and to give an opportunity to the shareholders to convert their shares into Demat.

The Company has received ISIN from the Central Depository Services (India) Limited vide its letter dated 20th September, 2021. The ISIN of the Company is **INE0J5J01019**.

C. Allotment of Equity Shares of the Company pursuant to Conversion of Unsecured Loans into Equity Shares:

The Board of Directors of the Company have approved the allotment of 909 (Nine Hundred and Nine only) Equity Shares pursuant to Conversion of Unsecured Loans into Equity Shares in the Board Meeting held on 07th April, 2021.

In view of the above allotment of Equity Shares, the paid-up share capital of the company increased to ₹50,09,090/- (Rupees Fifty Lakhs Nine Thousand and Ninety only).

Change in Registered Office of the Company

The Registered Office of the Company situated at B/401, 4th Floor, Safal Pegasus, Anandnagar, Satellite, Ahmedabad – 380015, Gujarat, India was shifted to A-1402, 1403 Dev Vihaan, Nr - Dev Nandan, B/h 3rd Eye, Motera Stadium Road, Ahmedabad- 380005, Gujarat, India with effect from 10th July, 2020.

Details of Revision of Financial Statement or the Report

The company has not revised its financial statement or the Report in respect of any of the three preceding financial years either voluntarily or pursuant to the order of a judicial authority.

Financial Performance

The Company has earned the total income of ₹15,55,61,033.84 for the period ended as at 31st March, 2021 as compared to ₹52,58,668.97 in the previous year. The Total Revenue of Company increased by ₹15,03,02,364.87/- i.e., 2858% as Compared to previous year.

Total expenditure including purchases for the period ended as at 31st March, 2021 amounted to ₹11,60,94,189.24 increased by ₹9,05,63,129.26 i.e., 454.72% as compared to previous year.

The Earning Before Tax (EBT) for the year ended 31st March, 2021 amounted to ₹3,94,66,844.60 as compared to ₹(2,02,72,391.01) in the previous year.

The Profit after Deferred Tax for the year ended 31st March, 2021 stood at Rs. 3,44,65,404.61 as against a Loss of ₹20584701.28 in the previous year.

The Directors are hopeful for even more increase in demand for company's products in coming years and for better future result, the company has taken steps to reduce costs which shall improve company's results in the long run.

Share Capital

Authorised Share capital

The Authorized Share Capital of the Company is ₹60,00,000/- (Rupees Sixty Lakhs only) divided into 6,00,000 (Six Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each.

Paid up capital

The Paid-Up Share Capital of the Company is ₹50,00,000/- (Rupees Fifty Lakhs only) divided into 5,00,000 (Five Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each.

Changes in, Share capital if any

During the Financial Year 2020-21, there has been no change in the share capital of the Company by way of allotment of Equity/ Preference shares under Private Placement/ Preferential allotment/ Rights issue.

(i) Disclosure regarding issue of Equity Shares with Differential Rights

The Company has not issued any Equity Shares with Differential Rights during the year under review.

(ii) Disclosure regarding issue of Employee Stock Options

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

(iii) Disclosure regarding issue of Sweat Equity Shares

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

(iv) Disclosure regarding Buy Back of Securities

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

(v) Bonus Shares

No Bonus Shares were issued during the year under review.

Investor Education and Protection Fund (IEPF)

During the period under review, no amount was transferred to IEPF under the provisions of Section 125 of Companies Act, 2013.

Board of Directors and Key Managerial Personnel

At the end of period under review,
Composition of the Board of Directors were as under:



**Mr. Vikas Rawat
(Director)**
[DIN: 03445082]



**Mr. Karan Natvarlal Chauhan
(Director)**
[DIN: 07274842]



**Mr. Nikhil Harshad Sanghani
(Director)**
[DIN: 07661929]

None of the aforesaid Directors are disqualified under
Section 164(2) of the Companies Act, 2013 ("the Act").

Director Retiring by Rotation

Pursuant to the provisions of Section 152 of the Companies Act, 2013 and in accordance with the articles of association of the company, Mr. Vikas Rawat, Director of the company, retires by rotation at the ensuing annual general meeting and being eligible offers himself for re-appointment. The board of directors of the company recommends his re-appointment.

Resignation

Mr. Ashok Chandra Srivastava [DIN: 02814664] was resigned from the post of Director of the company with effect from October 13, 2021 due to preoccupation.

Declaration by Independent Directors

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

Meetings of the Board

20 [Twenty] Board Meetings were held during the Financial Year ended March 31, 2021.

The requisite Quorum was present throughout all the Board of Director's Meeting and the Date of Board Meetings are as under:

Sr. No.	Date of Board Meeting
1	25 th May, 2020
2	10 th July, 2020
3	25 th July, 2020
4	10 th August, 2020
5	03 rd September, 2020
6	25 th September, 2020
7	01 st October, 2020
8	10 th October, 2020
9	13 th October, 2020
10	07 th November, 2020
11	25 th November, 2020
12	05 th December, 2020
13	29 th December, 2020
14	04 th January, 2021
15	04 th February, 2021
16	17 th February, 2021
17	02 nd March, 2021
18	10 th March, 2021
19	26 th March, 2021
20	30 th March, 2021

Committees

a. Audit Committee

The provisions of Constitution of Audit Committee under Section 177 of Companies Act, 2013 are not applicable on the company.

b. Nomination & Remuneration Committee

The provisions of Constitution of Nomination & Remuneration Committee under Section 178 of Companies Act, 2013 are not applicable on the company.

Company's Policy on Directors' Appointment and Remuneration

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.

Particulars of Employees

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Director's Responsibility Statement

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm 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 Company being unlisted, provisions pertaining to laying down internal financial controls is not applicable to the Company.
- f. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Disclosures Pursuant to the Companies Act, 2013

Section 134 of the Act enjoins upon the Board a responsibility to make out its report to the shareholders and attach the said report to financial statements laid before the shareholders at the annual general meeting, in pursuance of Section 129 of the Act.

The provisions of Section 134, which enumerates the disclosures required to be made in the Board's Report, are applicable to the Directors' Report for the financial year commencing on or after 1st April, 2014.

Details in Respect of Frauds Reported by Auditors Under Sub-section (12) of Section 143

Your directors have taken all the necessary care to prevent frauds on the Company or by the Company. Further the Auditors have not reported any offence involving fraud committed against the Company by the officers or employees of the Company under Sub-section (12) of Section 143 to the Board.

Subsidiary & Associate Companies

As on March 31, 2021, Company doesn't have any Subsidiary & Joint Venture and Associate Companies.

Deposits

The Company has not invited/accepted any deposit except exempted deposit as prescribed under the provisions of the Companies Act, 2013 and the rules framed there under, as amended from time to time. Hence there are no particulars to report about the deposit falling under Rule 8 (5) (v) and (vi) of Companies (Accounts) Rules, 2014.

Particulars of Loans / Guarantees / Investment

During the year the company has not provided any loan or guarantee or made investment as specified under section 186 of the Companies Act, 2013.

Related Party Transactions

All related party transactions that were entered into during the financial year ended March 31, 2020 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Note No. 26 to the Balance Sheet as on March 31, 2021.

Corporate Social Responsibility Policy

Pursuant to the provisions of section 135 (1) and read with all other applicable provisions of the Companies Act, 2013 and the Companies (Corporate social responsibility policy) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), corporate social responsibility is not applicable to the Company.

Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

Since the Company is not engaged into any manufacturing activities, there is nothing to report pursuant to Rule 8 (3) of Companies (Accounts) Rules, 2014, with regard to Conservation of Energy & Technology Absorption.

There is no foreign exchange earnings and outgo during the year under the review.

Risk Management Policy

The Company has a structured risk management policy. The Risk management process is designed to safeguard the organization from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business. The potential risks are inventorised and integrated with the management process such that they receive the necessary consideration during decision making.

Disclosures of Establishment of Vigil Mechanism

Provisions of Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Powers) Rules, 2014 is not applicable to the Company.

Significant and Material Orders Passed by the Regulators

During the period under review, no significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

Statutory Auditors and their Report

At 5th Annual General Meeting held on 31st December, 2021 the members approved appointment of M/s Singhvi & Mehta, Chartered Accountants, having Firm Registration No.: 002464W to hold office from the conclusion of the 5th Annual General Meeting until the conclusion of the 9th Annual General Meeting subject to ratification by the shareholder at every Annual General Meeting.

The Ministry of Corporate Affairs vide its notification dated 07th May, 2018 had omitted first proviso to section 139(1) regarding ratification of appointment of auditors by members at every annual general meeting. Therefore, the Resolution for the ratification of M/s Singhvi & Mehta, Chartered Accountants, having Firm Registration No.: 002464W by members at Annual General Meeting is not taken for approval of Shareholders in the ensuing Annual General Meeting.

There are no qualifications or adverse remarks in the Auditor's Report. The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

Secretarial Audit Report

The Provisions of Section 204 of Companies Act, 2013 are not applicable on the company, hence no Secretarial Auditor was appointed.

Compliance with the Secretarial Standard

The Company has complied with all the provisions of Secretarial Standards on Board Meetings and General Meetings issued by the Institute of Company Secretaries of India.

Failure to Implement any Corporate Action

During the period under review, the company has not made any failure in the completing or implementing any corporate action within the specified time limit.

Annual Return

The Company is having website i.e., www.globalgarner.com and annual return of Company has been published on such website.

Link of the same is given here: www.globalgarner.com

Maintenance of Cost Records

Company is not required to maintain cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013.

Sexual Harassment

The Company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder.

The Company always endeavours to create and provide an environment that is free from discrimination and harassment including sexual harassment. The Company has in place a robust policy on prevention of sexual harassment at workplace. The policy aims at prevention of harassment of employees as well as contractors and lays down the guidelines for identification, reporting and prevention of sexual harassment.

The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to redress complaints received regarding sexual harassment.

During the Financial Year 2020–2021, the Company has not received any complaint of sexual harassment.

Acknowledgement

Your directors place on records their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

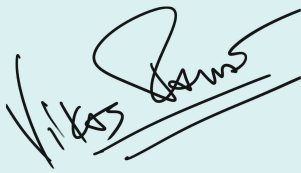
The Directors also express their gratitude to the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Your directors also thank the Central and State Governments, and other statutory authorities for their continued support.

Registered Office :

A-1402, 1403 Dev Vihaan, Nr. Dev Nandan B/h 3rd Eye,
Motera Stadium Road, Ahmedabad- 380005 Gujarat, India

For and on behalf of the Board of Directors of,
Global Garner Sales Services Limited



Mr. Vikas Rawat
[DIN: 03445082]
Director



Mr. Karan Natvarlal Chauhan
[DIN: 07274842]
Director

Date: 01/11/2021
Place: Ahmedabad



INDEPENDENT AUDITOR'S REPORT

To
The Members
Global Garner Sales Services Limited
(formerly known as Global Garner Sales Services Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **Global Garner Sales Services Limited (formerly known as Global Garner Sales Services Private Limited)** "the Company", which comprise the Balance Sheet as at 31st March 2021, and the Statement of Profit and loss, Statement of the Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (here in after referred to as "Standalone Financial Statement")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statement, 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 Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its Profit and its Cash Flow for the year ended on that date.

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.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance Report, and Shareholder Information, but does not include the standalone financial statements and our auditor's report thereon.



Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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.

Responsibilities of Management and Those Charged with Governance 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 Statement that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the and other accounting principles generally accepted in India.

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 Standalone Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement 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 Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 Standalone Financial Statements, including the disclosures, and whether the Standalone 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the financial year ended March 31, 2021 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Emphasis of Matter

- 1) Attention is invited to note no. 29 which describes about impact of COVID 19 pandemic on Financial Statements.



Our Opinion is not modified in respect of above matter.

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 Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2) As required by Section 143(3) of the Act, we 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 account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, 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 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 representation received from directors as on March 31, 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.
 - f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - g) In view of MCA notification dated 13th June 2017 (G.S.R. 583(E)) which amended the notification of the Government of India, Ministry of Corporate Affairs, vide no G.S.R. 464(E) dated 05th June 2015, Reporting with respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, is not applicable to the Company as turnover less than Rs. 50 Crores as per latest audited financial statement or aggregate borrowings from banks or financial institutions or any body corporate at any point of time during the financial year less than Rs. 25 Crore.
 - h) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact the financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;



SINGHVI & MEHTA

CHARTERED ACCOUNTANTS

111, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD (GUJ) DIAL: (O) 48915933 (M)-93-282-55933

- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

FOR SINGHVI & MEHTA
CHARTERED ACCOUNTANTS
FRN 002464W

(KALURAM GURJAR)
PARTNER
M. NO. 130095
UDIN: 21130095AAAAFO6119

PLACE: AHMEDABAD
DATED: 01ST NOVEMBER, 2021

33, VIRAT NAGAR, SECTOR – 23 GANDHINAGAR (GUJARAT) – 382 006 (O) M-93-282-55933
BEHIND MEDICAL AUDITORIUM, 166-A, SECTOR-D, SHASTR NAGAR, JODHPUR– 342 003 (O) 2637350 (R) 2633787
e-mail : singhvimehta@rediffmail.com



ANNEXURE A TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 1 under the heading "Report on other legal and Regulatory requirements" of our report of even date to the financial statements of **Global Garner Sales Services Limited (formerly known as Global Garner Sales Services Private Limited)** for the year ended 31st March, 2021, we report that:

1) FIXED ASSETS

- a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
- b) According to information provided by the management, fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable having regard to the size of the company and the nature of its assets.
- c) The Company has no Immovable Property in its Fixed Assets.

2) INVENTORIES

- a) Physical verification of inventory has been conducted at reasonable intervals by the management.
- b) The procedure of physical verification of inventory followed by the management is reasonable and adequate in relation to the size of the company and the nature of business. No material discrepancies were noticed on physical verification.
- c) On the basis of our examination of the inventory records, in our opinion, the company is maintaining proper records of inventory.

3) LOANS & ADVANCES

The Company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly, clause (iii)(a), (iii)(b) & (iii)(c) of paragraph 3 of "the Order" is not applicable to the Company.

4) LOANS, INVESTMENT & GUARANTEES

According to information & explanation given to us, company has not given any loan or provided any guarantee to any person specified under section 185 of Companies Act 2013. Further, company has not made any investment nor given any loan or provided any guarantee to any body corporate as specified under section 186 of Companies Act 2013. Therefore, clause (iv) of paragraph 3 of "the order" is not applicable to the company.

5) FIXED DEPOSITS

According to the information and explanations given to us, the Company has not accepted any deposits therefore directive issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, clause (v) of paragraph 3 of "the Order" is not applicable to the Company.



6) COST AUDIT RECORDS

The Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 therefore clause (v) of paragraph 3 of "the Order" is not applicable to the Company.

7) STATUTORY DUES

- a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has not been regular in depositing undisputed statutory dues including Employees State Insurance, Income-Tax, Service Tax, Goods and Service Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2021 for a period of more than six months from the date on which they become payable.
- b) According to the records, information and explanation given to us, as at March 31, 2021, there are no disputed amounts payable in respect of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax or Goods and Service Tax.

8) DEFAULT IN REPAYMENT OF DUES

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 a financial institution, bank. The company has not taken any loan or borrowings from the government and has not issued any debentures.

9) FUND RAISED BY INITIAL PUBLIC ISSUE OR FURTHER PUBLIC OFFER OR TERM LOAN

In our opinion and according to the information and explanations given to us, the Company has not raised money by way of Initial Public Offer or further Public Offer during the year. The Company has raised money by way of term loans during the financial year 2019-20 and term loans have been applied for the purpose of which those are raised.

10) FRAUD

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, no fraud by the Company or any fraud on the company by its officers / employees has been noticed or reported during the year.

11) MANAGERIAL REMUNERATION

The Managerial Remuneration has been paid or provided by the Company in accordance with the requisite approvals mandated by the Provisions of section 197 read with Schedule V of the Companies Act, 2013.

12) NIDHI COMPANY

The Company is not a Nidhi Company as defined under section 406 of Companies Act, 2013. Therefore, clause (xii) of paragraph 3 of the order is not applicable to the Company.



13) TRANSACTIONS WITH RELATED PARTY

In our opinion and according to the information and explanations given to us the Company is in compliance with section 188 and 177 of the Companies Act, 2013, where applicable, for all the transactions with related parties and the details of related party transactions have been disclosed in Note No. 27 to the financial statements as required by the Accounting Standard-18, "Related Party Disclosures".

14) PREFERENTIAL ALLOTMENT OR PRIVATE PLACEMENT OF SHARES OR DEBENTURES

The Company has not made any preferential allotment or private placement of shares or fully or partly convertible Debentures during the year. Therefore, clause (xiv) of paragraph 3 of "the order" is not applicable to the Company.

15) NON-CASH TRANSACTIONS WITH DIRECTORS

As per the information and explanation given to us, Company has not entered into any non-cash transactions with directors or persons connected with him/her.

16) NBFC REGISTRATION

The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 as NBFC. Therefore, clause (xvi) of paragraph 3 of "the order" is not applicable to the Company.

FOR SINGHVI & MEHTA
CHARTERED ACCOUNTANTS
FRN 002464W

(KALURAM GURJAR)
PARTNER
M. NO. 130095
UDIN: 21130095AAAAFO6119

PLACE: AHMEDABAD
DATED: 01ST NOVEMBER, 2021

GLOBAL GARNER SALES SERVICES LIMITED

(formerly known as GLOBAL GARNER SALES SERVICES PRIVATE LIMITED)

CIN:U74900GJ2016PLC086043

BALANCE SHEET AS ON March 31, 2021

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	1	5,000,000.00	5,000,000.00
(b) Reserves and Surplus	2	9,386,761.33	(25,078,643.28)
		14,386,761.33	(20,078,643.28)
Non-Current Liabilities			
(a) Long-Term Borrowings	3	14,748,826.94	17,800,477.92
(b) Deferred Tax Liabilities (Net)		-	294,682.27
(c) Other Long-Term Liabilities	4	18,633,848.00	20,135,001.00
(d) Long Term Provisions	5	361,686.00	-
		33,744,360.94	38,230,161.19
Current Liabilities			
(a) Short-Term Borrowings	6	11,42,277.00	-
(b) Trade Payables			
Total outstanding dues of Micro Enterprises & Small Enterprises		-	-
Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	7	6,506,213.25	3,538,367.19
(c) Other Current Liabilities	8	96,746,881.13	13,493,657.29
(d) Short Term Provisions	9	6,489,356.26	-
		110,884,727.64	17,032,024.48
TOTAL		159,015,849.91	35,183,542.39
ASSETS			
Non-Current Assets			
(a) Property, Plant & Equipment	10		
Tangible Assets		6,906,245.19	1,775,803.62
Intangible Assets		16,277,385.00	2,962,821.33
Capital Work In Progress		24,100,000.00	-
Intangible Assets Under Development		-	26,670,139.04
(b) Non Current Investments		-	-
(b) Deferred Tax Assets (Net)		1,468,399.71	-
(c) Long-Term Loans and Advances	11	-	301,111.00
(d) Other Non-Current Asset		-	-
		48,752,029.90	31,709,874.99
Current Assets			
(a) Current Investments		-	-
(b) Cash and Bank Balances	12	79,013,143.41	486,708.13
(c) Trade Receivables	13	36,090.00	-
(d) Inventories- Stock in Trade		3,920,250.00	1,067,100.00
(e) Short-Term Loans and Advances	14	25,047,656.60	1,340,792.27
(f) Other Current Assets	15	2,246,680.00	579,066.00
		110,263,820.01	3,473,666.40
TOTAL		159,015,849.91	35,183,542.39

Significant Accounting Policies and Notes form an integral part of financial statements.

FOR SINGHVI & MEHTA
CHARTERED ACCOUNTANTS
FRN 02464W

For and on behalf of the Board of Directors of,
Global Garner Sales Services Limited



(KALURAM GURJAR)
PARTNER
M. NO. 130095
UDIN: 21130095AAAAFO6119



(VIKAS RAWAT)
DIRECTOR
DIN: 03445082



(KARAN CHAUHAN)
DIRECTOR
DIN: 07274842

PLACE : AHMEDABAD
DATED : 1ST NOVEMBER, 2021

www.globalgarner.com

GLOBAL GARNER SALES SERVICES LIMITED

(formerly known as GLOBAL GARNER SALES SERVICES PRIVATE LIMITED)

CIN:U74900GJ2016PLC086043

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2021

(Amount in Rs.)

Particulars	Note No.	Year 2020-21	Year 2019-20
Revenue from Operations			
Revenue from Operations	16	153,980,421.75	4,604,471.59
Other Income	17	1,580,612.09	654,197.38
		155,561,033.84	5,258,668.97
Expenses			
Purchase Of Stock-in-Trade	18	3,772,691.08	58,399.00
Changes in Inventories	19	(2,853,150.00)	-
Employee Benefit Expenses	20	15,699,857.17	8,932,218.39
Network, Internet & Other Direct Charges	21	53,987,149.16	4,407,421.33
Finance Costs	22	1,133,576.00	612,304.14
Advertising & Promotion Cost	23	8,190,233.65	3,132,449.20
Depreciation and Amortization	10	14,493,553.00	3,239,312.26
Other Expenses	24	21,670,279.18	5,148,955.66
		116,094,189.24	25,531,059.98
Profit before Exceptional and Extraordinary Items and Tax		39,466,844.60	(20,272,391.01)
Exceptional Items		-	-
Profit before Extraordinary Items and Tax		39,466,844.60	(20,272,391.01)
Extraordinary Items		-	-
Profit Before Tax		39,466,844.60	(20,272,391.01)
Tax Expense			
Current Tax		6,463,398.26	-
Deferred Tax		(1,763,069.27)	312,310.27
MAT Credit		301,111.00	
Profit after Tax for the year		34,465,404.61	(20,584,701.28)
Earnings per Equity Share			
Basic		68.93	(41.17)
Diluted	25	68.93	(41.17)

Significant Accounting Policies and Notes form an integral part of financial statements.

FOR SINGHVI & MEHTA
CHARTERED ACCOUNTANTS
FRN 02464W

For and on behalf of the Board of Directors of,
Global Garner Sales Services Limited

(KALURAM GURJAR)
PARTNER
M. NO. 130095
UDIN: 21130095AAAAFO6119

(VIKAS RAWAT)
DIRECTOR
DIN: 03445082

(KARAN CHAUHAN)
DIRECTOR
DIN: 07274842

PLACE : AHMEDABAD
DATED : 1ST NOVEMBER, 2021

GLOBAL GARNER SALES SERVICES LIMITED

(formerly known as GLOBAL GARNER SALES SERVICES PRIVATE LIMITED)

CIN:U74900GJ2016PLC086043

CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2021

(Amount in Rs.)

Sr. No.	PARTICULARS	For the period March 31, 2021	For the period March 31, 2020
1	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit (Loss) As per Profit & Loss Account before Tax	39,466,844.60	(20,272,391.01)
a	Adjustments:-		
	Depreciation & Amortisation	14,493,553.00	3,239,312.26
	Interest Income	(1,454,929.55)	(30,780.00)
	Finance cost	1,133,576.00	612,304.14
b	Operating profit(loss) before working capital changes	53,639,044.05	(16,451,554.61)
	<u>Adjustments:-</u>		
	Decrease/(Increase) in Trade Receivables	(36,090.00)	-
	Decrease/(Increase) in Short term Loans & Advances	(16,596,736.33)	175,457.07
	Decrease/(Increase) in Other Current Assets	(867,934.00)	410,689.00
	Decrease/(Increase) in Inventories	(2,853,150.00)	-
	(Decrease)/Increase in Trade Payables	2,967,846.06	3,386,583.19
	(Decrease)/Increase in Short Term Provision	-	-
	(Decrease)/Increase in Other Current Liabilities	89,956,944.68	6,120,330.52
	Net Cash Flow before tax and extra ordinary item	126,209,924.46	(6,358,494.83)
	Direct Taxes Paid	(7,159,128.00)	(25,416.34)
	Cash Flow Before Extraordinary Items	119,050,796.46	(6,383,911.17)
	Extra Ordinary items	-	-
	Net Cash Flow from Operating Activities	119,050,796.46	(6,383,911.17)
2	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>		
a	Acquisition of Fixed Assets	(36,994,383.75)	(5,146.44)
b	Change in Intangible Assets under development	-	(5,954,665.04)
c	Interest Income	655,249.55	30,780.00
c	Decrease/(Increase) in Long Term Loans And Advance	-	684,160.00
	Net Cash Flow/(used in) from investing Activities	(36,339,134.20)	(5,244,871.48)
3	<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>		
a	Increase/(Decrease) in Long Term Borrowing	(3,051,650.98)	12,517,716.92
b	Issue of Share Capital	-	-
c	Finance Cost	(1,133,576.00)	(612,304.14)
	Net Cash Flow from Financing Activities	(4,185,226.98)	11,905,412.78
	Net Increase in Cash and Equivalent.	78,526,435.28	276,630.13
	Cash And Cash Equivalents as at the Beginning of the year	486,708.13	210,078.00
	Cash And Cash Equivalents as at the Closing of the year	79,013,143.41	486,708.13

Notes: 1. Above cash flow statement has been prepared using Indirect Method of Cash Flow Statement


Notes: 2. Details of components of cash and cash equivalent is available at Note No. 12 of Balance sheet as on March 31st, 2021

Notes: 3. Previous year figures have been regrouped, rearranged and re casted wherever considered necessary to make them comparable with current year's figures.

Significant Accounting Policies and Notes form an integral part of financial statements.

FOR SINGHVI & MEHTA
CHARTERED ACCOUNTANTS
FRN 02464W

For and on behalf of the Board of Directors of,
Global Garner Sales Services Limited


(KALURAM GURJAR)
PARTNER


(VIKAS RAWAT)
DIRECTOR


(KARAN CHAUHAN)
DIRECTOR

M. NO. 130095
UDIN: 21130095AAAAF06119

DIN: 03445082

DIN: 07274842

PLACE : AHMEDABAD
DATED : 1ST NOVEMBER, 2021

GLOBAL GARNER SALES SERVICES LIMITED

(formerly known as GLOBAL GARNER SALES SERVICES PRIVATE LIMITED)

CIN:U74900GJ2016PLC086043

Notes on Financial Statements for the Year ended March 31, 2021

Note No.-1 Share Capital

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	Amt. in Rs.	Number	Amt. in Rs.
Equity Share Capital of Rs.10/- each				
Authorized Share Capital	600,000.00	6,000,000.00	500,000.00	5,000,000.00
Issued Share Capital	500,000.00	5,000,000.00	500,000.00	5,000,000.00
Subscribed and Fully Paid Up	500,000.00	5,000,000.00	500,000.00	5,000,000.00

Notes:

- (1) The company has only one class of shares viz. equity shares having a par value of Rs.10/- each as above. All equity shares, in present and in future, rank pari passu with the existing equity shares of the company and each shareholder is entitled to one vote per share.
- (2) The company did not have outstanding calls unpaid by directors and officers of the company (Previous year NIL) and also did not have any amount of forfeited shares (Previous Year NIL).
- (3) The Company has increased its Authorised Share Capital by 100000 Shares of Rs. 10 each amounting to Rs.1000000 during the year.

Note No.-1.1 Reconciliation of share capital

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	Amt. in Rs.	Number	Amt. in Rs.
Equity Shares (Face Value Rs 10.00)				
Shares outstanding at the beginning of the year	500,000.00	5,000,000.00	210,010.00	2,100,100.00
Shares Issued during the year	-	-	289,990.00	2,899,900.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	500,000.00	5,000,000.00	500,000.00	5,000,000.00

Note No.-1.2 The Company has allotted 909 fully paid up equity shares of Rs. 10 each without payment being received in cash during FY 21-22 converting the Unsecured Loans, however no share being issued during the current financial year for non-cash. and has not bought back any class of equity shares during the period of five years immediately preceding the balance sheet date.

Note No.-1.3 As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Note No.-1.4 Shareholders holding more than 5% of Share

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	% of Holding	Number	% of Holding
Vikas Rawat	432,599.00	86.52%	459,990.00	92.00%

Note No.-2 Reserves & Surplus

Particulars	As at March 31, 2021	As at March 31, 2020
Securities Premium	4,150.00	4,150.00
Surplus		
Opening Balance	(25,082,793.28)	(4,498,092.00)
(+) Profit / (Loss) for the Current Year	34,465,404.61	(20,584,701.28)
(-) Appropriations	-	-
Closing Balance	9,382,611.33	(25,082,793.28)
Grand Total	9,386,761.33	(25,078,643.28)

Note No.-3 Long-Term Borrowings

Particulars	As at March 31, 2021	As at March 31, 2020
(i)(a) Loans and advances from related parties	5,604,118.80	4,554,557.98
(i)(b) Term loans from Banks, FI & Corporates	9,144,708.14	13,245,919.94
(ii)(a) Secured Long - Term Borrowings	-	-
(ii)(b) Unsecured Long - Term Borrowings	14,748,826.94	17,800,477.92
Grand Total	14,748,826.94	17,800,477.92

3.1 During the financial year 2020-21 the Company has converted Term Loan from Bajaj to Bajaj Dropline Overdraft. Bajaj Dropline Overdraft has been shown under Note No. 6 below.

3.2 Repayment period , rate of interest etc. are as under:

Particulars	Rate of Interest	Year 2021-22	Year 2022-23
Indusind Bank	21.50%	599,401.00	-
ICICI Bank Ltd.	17.00%	537,693.00	357,453.00
Shriram City Union Finance Ltd.	23.00%	566,905.00	-
IIFL Ltd.	20.50%	477,644.00	687,254.00
Grand Total		2,181,643.00	1,044,707.00

The Company is expecting to repay Term Loan of ICICI Bank Ltd. and IIFL Ltd. by 31st March,2023

Note No.-4 Other Long-Term Liabilities

Particulars	As at March 31, 2021	As at March 31, 2020
Deposits		
Deposit from Master Channel Partner	1,850,000.00	1,850,000.00
Franchisee Deposits	16,783,848.00	18,285,001.00
Grand Total	18,633,848.00	20,135,001.00

Note No.-5 Long Term Provision

Particulars	As at March 31, 2021	As at March 31, 2020
Provision for Gratuity	361,686.00	-
Grand Total	361,686.00	-

Note No.-6 Short Term Borrowings

Particulars	As at March 31, 2021	As at March 31, 2020
Short Term Borrowings- Unsecured		
Bajaj Dropline OD	11,42,277.00	-
Grand Total	11,42,277.00	-

Note No.-7 Trade Payables

Particulars	As at March 31, 2021	As at March 31, 2020
Dues of creditors other than Small & Medium Enterprises	6,506,213.25	3,538,367.19
Grand Total	6,506,213.25	3,538,367.19

Note No.-8 Other Current Liabilities

Particulars	As at March 31, 2021	As at March 31, 2020
Current maturities of Term Loans	2,181,643.00	1,817,787.00
Other Current Liabilities		
Partner Wallet	5,697,342.18	779,116.85
GG Voucher	2,399,077.28	-
UPOS Wallet	4,808,214.86	-
Vendor Wallet	2,988.70	-
Advance from Customers	65,515,231.53	756,300.00
TDS Payable	1,488,977.29	402,332.69
ESIC Employee Contribution	1,225.32	1,257.70
ESIC Employer Contribution	5,305.00	7,105.35
PF Employer Contribution	26,337.00	89,055.00
PF Employee Contribution	25,284.36	61,057.36
Professional Tax Payable	67,140.00	9,000.00
GST Payable	2,768,773.76	-
Salary Payable	1,566,051.10	3,037,323.26
Director's Remuneration & Reimbursements Payable	-	429,999.20
Audit fee Payable	112,500.00	54,000.00
Cash back Payable/Wallet	9,383,017.97	5,058,049.71
Franchisee Payable/Wallet	697,771.78	697,771.78
Channel Partner's Payout Payable	-	118,297.57
Payable to Directors	-	175,203.82
Grand Total	96,746,881.13	13,493,657.29

Note No.-9 Short Term Provisions

Particulars	As at March 31, 2021	As at March 31, 2020
Provision for Current Tax	6,463,398.26	-
Provision for Gratuity	25,958.00	-
Grand Total	6,489,356.26	-

GLOBAL GARNER SALES SERVICES LIMITED

(formerly known as GLOBAL GARNER SALES SERVICES PRIVATE LIMITED)

Notes on Financial Statements for the Year ended March 31, 2021

Note : 10 Property, Plant & Equipment & Depreciation/Amortisation thereon

(Amount in Rs.)

Sr. No	Particulars	Rate	Gross Block			Depreciation			Net Block			
			As at 1st April, 2020	Additions	Deductions	As at 31st March, 2021	As at 1st April, 2020	Additions	Deductions	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
A	TANGIBLE ASSETS											
1	FURNITURE AND FITTINGS	25.89%	1,076,537.00	2,870,424.36	-	3,946,961.36	563,124.00	493,328.00	-	1,056,452.00	2,890,509.36	513,413.00
2	MOTOR VEHICLES	25.89%	2,000,000.00	-	-	2,000,000.00	1,061,268.00	243,038.00	-	1,304,306.00	695,694.00	938,732.00
3	Office Equipment	45.07%	510,360.00	2,869,867.62	-	3,380,227.62	326,881.59	138,345.00	-	465,226.59	2,915,001.03	183,478.41
4	Computer	63.16%	1,160,114.21	528,128.82	-	1,688,241.80	1,019,934.00	263,267.00	-	1,283,201.00	405,040.80	140,180.21
	Total (A)		4,747,011.21	6,268,420.80	-	11,015,430.78	2,971,207.59	1,137,978.00	-	4,109,185.59	6,906,245.19	1,775,803.62
B	INTANGIBLE ASSETS											
1	Trademarks	45.07%	71,000.00	-	-	71,000.00	58,237.00	5,752.00	-	63,989.00	7,011.00	12,763.00
2	Software Technology	45.07%	9,873,815.00	26,670,139.00	-	36,543,954.00	6,923,757.00	13,349,823.00	-	20,273,580.00	16,270,374.00	2,950,058.00
	Total (B)		9,944,815.00	26,670,139.00	-	36,614,954.00	6,981,994.00	13,355,575.00	-	20,337,569.00	16,277,385.00	2,962,821.00
	Grand Total (A + B)		14,691,826.21	32,938,559.80	-	47,630,384.78	9,953,201.59	14,493,553.00	-	24,446,754.59	23,183,630.19	4,738,624.62
	Previous Year		14,686,682.00	5,146.44	-	14,691,827.21	6,713,890.00	3,239,312.26	-	9,953,202.26	4,738,624.95	7,972,792.00

Sr. No	Particulars	Rate	Gross Block			Depreciation			Net Block			
			As at 1st April, 2019	Additions	Deductions	As at 31st March, 2020	As at 1st April, 2019	Additions	Deductions	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
A	TANGIBLE ASSETS											
1	FURNITURE AND FITTINGS	25.89%	1,076,537.00	-	-	1,076,537.00	382,946.00	180,178.00	-	563,124.00	513,413.00	693,591.00
2	MOTOR VEHICLES	25.89%	2,000,000.00	-	-	2,000,000.00	733,326.00	327,942.00	-	1,061,268.00	938,732.00	1,266,674.00
3	Office Equipment	45.07%	507,061.00	3,299.00	-	510,360.00	209,391.00	117,490.59	-	326,881.59	183,478.41	297,670.00
4	Computer	63.16%	1,158,268.00	1,847.44	-	1,160,114.21	782,764.00	237,170.00	-	1,019,934.00	140,180.21	375,504.00
	Total (A)		4,741,866.00	5,146.44	-	4,747,011.21	2,108,427.00	862,780.59	-	2,971,207.59	1,775,803.62	2,633,439.00
B	INTANGIBLE ASSETS											
1	Trademarks	45.07%	71,000.00	-	-	71,000.00	47,766.00	10,472.00	-	58,238.00	12,762.00	23,234.00
2	Software Technology	45.07%	9,876,167.00	-	-	9,876,167.00	4,560,048.00	2,366,060.00	-	6,926,108.00	2,950,059.00	5,316,119.00
	Total (B)		9,947,167.00	-	-	9,947,167.00	4,607,814.00	2,376,532.00	-	6,984,346.00	2,962,821.00	5,339,353.00
	Grand Total (A + B)		14,689,033.00	5,146.44	-	14,694,178.21	6,716,241.00	3,239,312.59	-	9,955,553.59	4,738,624.62	7,972,792.00
	Previous Year		5,353,438.00	9,333,244.00	-	14,686,682.00	1,064,348.00	5,649,542.00	-	6,713,890.00	7,972,792.00	4,289,090.00

Note No.-11 Long Term loans and Advances

Particulars	As at March 31, 2021	As at March 31, 2020
MAT Credit	-	301,111.00
Grand Total	-	301,111.00

Note No.-12 Cash and Bank balances

Particulars	As at March 31, 2021	As at March 31, 2020
Cash & Cash Equivalents		
Balance with Banks		
In Current Account	7,154,479.65	446,015.57
Bank Deposits within 3 months maturity	71,802,512.00	-
Cash on Hand		
Cash on Hand	56,151.76	40,692.56
Total	79,013,143.41	486,708.13
Other Bank Balances	-	-
Grand Total	79,013,143.41	486,708.13

Note No.-13 Trade Receivables

Particulars	As at March 31, 2021	As at March 31, 2020
Secured considered good		
Trade Receivables:		
less than 6 months	36,090.00	-
more than 6 months	-	-
Grand Total	36,090.00	-

Note No.-14 Short Term Loans And Advances

Particulars	As at March 31, 2021	As at March 31, 2020
(i) (a) Advances to related parties for supply of goods	100,000.00	-
(i) (b) Others	-	
Other Loans And Advances	49,000.00	1,056,351.76
TDS Receivable	184,544.63	25,416.34
Advance Tax	7,000,000.00	-
Goods & Service Tax	-	259,024.17
Advances to Suppliers	17,763,111.97	
(ii) (a) Unsecured, considered good	25,047,656.60	1,340,792.27
(b) Unsecured, Considered doubtful	49,000.00	-
Less : Provision for Doubtful Advance	(49,000.00)	
Grand Total	25,047,656.60	1,340,792.27

Note No.-15 Other Current Asset

Particulars	As at March 31, 2021	As at March 31, 2020
Deposits		
Rent Deposit	1,447,000.00	400,000.00
Other Current Assets		
Bug Error Receivable	-	179,066.00
Interest accrued but not due on FDRs	799,680.00	-
Grand Total	2,246,680.00	579,066.00

Note No.-16 Revenue from Operations

Particulars	Year 2020-21	Year 2019-20
Sale of Services		
Commission Income	19,574,911.03	2,562,248.49
Sale of UPOS	134,405,510.72	1,907,431.27
Sale of Goods		
Sale of Water Bottle	-	134,791.83
Grand Total	153,980,421.75	4,604,471.59

Note No.-17 Other Income

Particulars	Year 2020-21	Year 2019-20
Interest on Fixed Deposit	1,454,929.55	-
Other Income	125,682.54	623,417.38
Interest On Income Tax Refund	-	30,780.00
Grand Total	1,580,612.09	654,197.38

Note No.-18 Purchase Of Stock in Trade

Particulars	Year 2020-21	Year 2019-20
Purchase of Water Bottle	-	58,399.00
Purchase of Goods Grange Store	3,772,691.08	-
Grand Total	3,772,691.08	58,399.00

Note No.-19 Changes In Inventories

Particulars	Year 2020-21	Year 2019-20
Opening Stock	1,067,100.00	1,067,100.00
Closing Stock	3,920,250.00	1,067,100.00
Grand Total	(2,853,150.00)	-

Note : Closing Stock is net of decrease in value of opening stock containing electric Water Trolley which is in damaged condition and written down to Rs. 147,559.

Note No.-20 Employee Benefit Expenses

Particulars	Year 2020-21	Year 2019-20
Salary Expenses	10,136,326.9	5,957,641.16
Contribution to Provident fund and other Funds	12,527.00	248,437.36
Directors' Remuneration	3,567,396.68	2,076,000.00
Recruitment Charges	-	75,900.00
Staff Welfare Expenses	75,086.58	7,445.00
Bonus	411,135.00	281,250.00
Provision for Gratuity	387,644.00	-
Stipend	1,109,741.00	285,544.87
Grand Total	15,699,857.17	8,932,218.39

Note No.-21 Network, Internet & Other Direct Charges

Particulars	Year 2020-21	Year 2019-20
Server Charges	1,289,332.03	1,102,560.87
Cashback Expenses	8,051,124.78	703,208.09
Partner Payout	1,038,441.80	263,246.03
Franchise Payout	176,426.55	395,901.39
Mentor Payout	485,308.53	-
State Head Payout	3,133,117.55	-
UPOS Agent Commission	19,105,638.37	-
UPOS Owner Commission	1,430,675.00	-
Information & Technology Related Expenses	1,803,481.66	547,008.71
UPOS Holder and Partner Training Expense	8,005,593.22	-
Other Direct Charges	9,468,009.67	1,395,496.24
Grand Total	53,987,149.16	4,407,421.33

Note No.-22 Finance Cost

Particulars	Year 2020-21	Year 2019-20
Interest Expenses	1,133,576.00	612,304.14
Grand Total	1,133,576.00	612,304.14

Note No.-23 Advertising & Promotion Cost

Particulars	2020-21	2019-20
Advertisement Expenses	7,343,723.39	2,501,854.94
Client Welfare Expenses	-	12,935.00
Travelling Expenses	195,881.22	157,278.87
Room Accomodation Charges	164,060.00	420,755.39
Airline Charges	486,569.04	39,625.00
Grand Total	8,190,233.65	3,132,449.20

Note No.-24 Other Expenses

Particulars	Year 2020-21	Year 2019-20
Professional Fees		
Professional Fees	637,176.27	245,643.00
Legal Fees to Advocate	216,000.00	-
Audit Fees & ITR filing Fees	125,000.00	60,000.00
Accounting Charges	212,430.00	34,000.00
Rent		
Rent Expenses	1,237,235.00	1,880,000.00
Rent Expenses - IFFCO	-	1,044,133.38
Office Expenses		
Electricity Expenses	64,770.00	510,275.00
Repairs & Maintenance Expenses	8,073,526.44	88,290.00
Postage & Courier Expenses	35,191.76	7,394.00
Printing & Stationery Expenses	1,851,881.82	29,077.11
Telephone Expenses	41,436.94	143,016.56
Other Office Expenses	353,388.95	420,559.63
Water Expenses	-	4,370.00
Brokerage & Comission Expenses	423,951.36	100,000.00
Bank Charges	223,735.62	1,325.00
Statutory Payments		
Interest On Delayed Payment	54,288.00	16,100.00
Late filing Fees	7,527.00	65,100.00
ROC Fees	8,000.00	90,002.36
Legal & License Fees	45,342.00	-
Ineligible GST (ITC)	-	3,078.00
Miscellaneous Expenses		
Board Meeting Expenses	38,574.00	19,453.53
Contract Expense	123,125.00	-
AGM Fees	-	75,949.84
Event Expenses	357,578.79	24,268.00
Donation	3,007,000.00	2,500.00
Food Expenses	268,494.07	72,059.66
Testing Expenses	141,498.00	96,100.00
Petrol Expenses	36,265.23	17,802.00
POS Service Fee	3,229.00	6,131.00
Other Expenses	73.89	92,327.59
Provision for Doubtful Advances	49,000.00	-
Reimbursement of Expenses to Channel Partners and State Heads	4,034,560.04	-
Grand Total	21,670,279.18	5,148,955.66

Note No. 25 Earnings Per Share (EPS)

Earning per share (Basic and Diluted) is computed as under :-

	Year ended March 31, 2021 (in Rs.)	Year ended March 31, 2020 (in Rs.)
Net Profit as attributable to Equity Shareholders	3,44,65,404.61	(2,05,84,701.2)
Weighted Average Number of Equity Shares	5,00,000	5,00,000
Nominal Value per Share	10.00	10.00
Basic and Diluted Earnings Per Share	68.93	(41.17)

Note No. 26 Related Party Disclosures

Related party disclosures as per Accounting Standard-18,
“ Related Party Disclosures” are as under :-

Related Parties

Key Managerial Personnel (KMP)

- Mr. Vikas Rawat, Director
- Mr. Karan Chauhan, Director
- Mr. Nikhil Sanghani, Director
- Mr. Ashok Shrivastav, Relative of Director
- Mrs. Pooja Bavishi, Relative of Director
- Mrs. Tanushree Rawat, Relative of Director
- M/s. Myeffectivo Digital Commerce Pvt. Ltd. , Significant Influence.
- Smt. Vijaya Rawat, Relative of Director

Transactions with Related Parties:-

Particulars	Year 2020-2021			Year 2019-2020	
	Key Managerial	Relatives KMP	Significant	Key Managerial	Relatives KMP
Share Capital Issued	-	-	-	27,83,900.00	-
Rent Paid	-	3,00,000.00	-	-	-
Digital Marketing Expenses	-	-	1,20,619.0	-	-
Remuneration	40,62,733.00	-	-	20,76,000.00	-
Others- Reimbursement of Expenses	38,04,726.22	-	-	3,40,369.00	-
	Loans and advances taken				
Vikas Rawat	-	-	-	1,01,00,480.13	-
Karan Chauhan	-	-	-	10,51,031.21	-
Nikhil Sanghani	-	-	-	-	-
	Advances given for supply of goods				
Vijaya Rawat	-	1,00,000.0	-	-	-
	Loans and advances Repaid				
Vikas Rawat	19,79,700.13	-	-	62,56,418.00	-
Karan Chauhan	-	-	-	9,62,173.86	-
Nikhil Sanghani	8,00,000.00	-	-	0	-
	Balance Outstanding				
	Remuneration Payable				
Vikas Rawat	-	-	-	12,00,000.00	-
Karan Chauhan	-	-	-	8,76,000.00	-
	Loans and Advances (Unsecured)				
Vikas Rawat	-	-	-	19,79,700.13	-
Karan Chauhan	-	-	-	(1,47,142.65)	-
Nikhil Sanghani	2,00,000.00	-	-	10,00,000.00	-
Ashok Shrivastav	71,000.00	-	-	71,000.00	-

Disclosure as required Rule 16 A of the Companies (Acceptance of Deposits) Rules, 2014:

Particulars	Year 2020-2021	Year 2019-2020
Money received from Directors:		
Vikas Rawat	-	1,47,72,547.90
Karan Chauhan	-	5,13,000.00
Nikhil Sanghani	-	10,00,000.00

NOTE NO. 27 Payments to Auditors

Particulars	Year 2020-2021	Year 2019-20
For Audits	1,10,000.00	50,000.00
For Taxation Matters	15,000.00	10,000.00
For Company Law Matters	NIL	NIL
For Management Services	NIL	NIL
For other Services	NIL	NIL

NOTE NO. 28 Disclosure as required by MSMED ACT, 2006

Sr. No.	Particulars	Year 2020-2021	Year 2019-2020
1	Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	NIL	NIL
2	Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	NIL	NIL
3	Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
4	Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
5	Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
6	Interest due and payable towards suppliers registered under MSMED Act, for payments already made	NIL	NIL
7	Further interest remaining due and payable for earlier years	NIL	NIL

NOTE NO. 29

The management has reviewed impact of COVID 19 on Assets, Liabilities and Profitability but no material impact on Financial Statement has been observed. As the COVID 19 pandemic continued its impact on post balance sheet date could not be ascertained till date of audit.

NOTE NO. 30

Disclosures for Gratuity Liability as per Accounting Standard-15, "Employee Benefits are as under:-

30.1: Funded status of the plan

Particulars	31-Mar-21
	Rs.
Present value of unfunded obligations	3,87,644
Present value of funded obligations	-
Fair value of plan assets	-
Unrecognized Past Service Cost	-
Net Liability (Asset)	3,87,644

30.2: Profit and loss account for the period

Particulars	31-Mar-21
	Rs.
Current service cost*	3,87,644
Interest on obligation	-
Expected return on plan assets	-
Net actuarial loss/(gain)	-
Recognized Past Service Cost-Vested	-
Recognized Past Service Cost-Unvested	-
Loss/(gain) on curtailments and settlement	-
Total included in 'Employee Benefit Expense'	3,87,644
Loss/(gain) on obligation as per 3.3	-
Loss/(gain) on assets as per 3.4	-
Net actuarial loss/(gain)	-

30.3: Reconciliation of defined benefit obligation

Particulars	31-Mar-21
	Rs.
Opening Defined Benefit Obligation	-
Transfer in/(out) obligation	-
Current service cost	3,87,644
Interest cost	-
Actuarial loss (gain)	-
Past service cost	-
Loss (gain) on curtailments	-
Liabilities extinguished on settlements	-
Liabilities assumed in an amalgamation in the nature of purchase	-
Exchange differences on foreign plans	-
Benefit paid from fund	-
Benefits paid by company	-
Closing Defined Benefit Obligation	3,87,644

30.4: Reconciliation of plan assets

Particulars	31-Mar-21
	Rs.
Opening value of plan assets	-
Transfer in/(out) plan assets	-
Expected return	-
Actuarial gain/(loss)	-
Assets distributed on settlements	-
Contributions by employer	-
Contribution by employee	-
Assets acquired in an amalgamation in the nature of purchase	-
Exchange differences on foreign plans	-
Benefits paid	-
Closing value of plan assets	-

30.5: Composition of the plan assets

Particulars	31-Mar-21
	%
Government of India Securities	-
State Government Securities	-
High quality corporate bonds	-
Equity shares of listed companies	-
Property	-
Special Deposit Scheme	-
Policy of insurance	-
Bank Balance	-
Other Investments	-
Total	-

30.6: Reconciliation of net defined benefit liability

Particulars	31-Mar-21
	Rs.
Net opening provision in books of accounts	-
Transfer in/(out) obligation	-
Transfer (in)/out plan assets	-
Employee Benefit Expense as per 3.2	3,87,644
	3,87,644
Benefits paid by the Company	-
Contributions to plan assets	-
Closing provision in books of accounts	3,87,644

30.7: Principle actuarial assumptions

Particulars	31-Mar-21
Discount Rate	5.60% p.a.
Expected Return on Plan Assets	Not Applicable
Salary Growth Rate	10.00% p.a.
Withdrawal Rates	25.00% p.a at all ages

30.8: Table of experience adjustments

Particulars	31-Mar-21
	Rs.
Defined Benefit Obligation	3,87,644
Plan Assets	-
Surplus/(Deficit)	(3,87,644)
Experience adjustments on plan liabilities	-
Actuarial loss/(gain) due to change in financial assumptions	-
Actuarial loss/ (gain) due to change in demographic assumption	-
Experience adjustments on plan assets	-
Net actuarial loss/ (gain) for the year	-

Note: This is the first year of valuation of Gratuity Liability therefore Previous Year Figures have not been provided.

NOTE NO. 31 - GENERAL NOTES

1. There is no litigations pending on or by the Company as on 31st March, 2021.
2. There is no contingent liabilities as on 31st March, 2021.
3. The Company is operating in single segment therefore disclosures as required by Accounting Standard 17, "Segment Reporting " are not disclosed.
4. CIF Value of Imports : NIL
5. Expenditures incurred in Foreign Currency is Rs NIL.
6. The Company has reviewed carrying value of its assets as on March 31, 2021 but there is no impairment noticed.
7. During the year the following amount is transferred to Intangible Asset as per management internal consent considering that the below expenses are exclusively incurred for development of new software and respective modules from in house software development team.

The Company has capitalized the Salary of employees working as Development Technicians, If the Company would not have capitalized the same the loss of Company would have increased by Rs. Nil (Previous Year Rs. 59,54,665.00).

Particulars	Amount (in Rs.)	Amount (in Rs.)
Opening Balance of Intangible Assets Under Development	2,66,70,139.00	2,07,15,474.00
Additions During the year for Intangible Assets Under Development (Salary and Other Direct Overheads attributable for Software Development, paid during the year)	0	59,54,665.00
Transferred to Intangible Assets (Application Modules tested and put to use)	2,66,70,139.00	0
Closing Balance of Intangible Assets Under Development	0	2,66,70,139.00

8. There are no any compensated absences outstanding at the end of the current financial year, therefore no provision has been made in the books of account and no disclosure has been made accordingly.
9. Previous Year's figures have been regrouped, reclassified, rearranged and re casted wherever considered necessary to correspond them with current year's figures.
10. Balances shown under Long-term borrowings, Long term provisions, Short term provisions, Trade payables, Other current liabilities, Long term loans and advances, inventories, Trade Receivables, Short term loans and advances and other current assets, etc. are subject to confirmation / reconciliation, if any. The management does not expect any material difference affecting the current year's financial statements.

Signatures to Note No. 1 to 31

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR SINGHVI & MEHTA
CHARTERED ACCOUNTANTS
FRN 02464W

For & On behalf of the Board of Directors of,
Global Garner Sales Services Limited



(KALURAM GURJAR)

PARTNER

M. NO. 130095

UDIN : 21130095AAAAFO6119



Mr. Vikas Rawat

[DIN: 03445082]

Director



Mr. Karan Natvarlal

Chauhan

[DIN: 07274842]

Director

Date: 01/11/2021

Place: Ahmedabad

Significant Accounting Policies and Notes on Financial Statements for the year ended March 31, 2021

Background:

GLOBAL GARNER SALES SERVICES LIMITED was incorporated in India on February 10, 2016 having CIN: U74900GJ2016PLC086043, having its registered office at A-1402,1403 DEV VIHAAN, NR-DEV NANDAN B/H 3RD EYE, MOTERA STADIUM ROAD, AHMEDABAD, GUJARAT- 380005. Global Garner Sales Services Limited is world's 1st and Only Post Paid Sales company with Zero Rental, which helps the vendor to sell their products and services with Advanced Digital and on ground Sales support. Global Garner also provides the best offer to their customers of 100% cashback with no upper limit which makes us the first choice for any vendors as we first perform and then seek for our commission only.

The Registered Office of the Company situated at B/401, 4th Floor, Safal Pegasus, Anandnagar, Satellite, Ahmedabad – 380015, Gujarat, India was shifted to A-1402, 1403 Dev Vihaan, Nr - Dev Nandan, B/h 3rd Eye, Motera Stadium Road, Ahmedabad- 380005, Gujarat, India with effect from 10th July 2020.

During the year the members of the company have approved the conversion of the company into Public Limited Company vide Special Resolution passed in the Extra-Ordinary General Meeting held on 25th March 2021. The approval of the Government has been accorded to such conversion vide fresh certificate of incorporation dated 23rd April 2021. In view of the above, the name of the company has been changed to Global Garner Sales Services Limited.

Since the company was converted into a Public Company, as per the provisions of the Companies Act, 2013 it is mandatory to obtain the ISIN for Equity Shares of the Company and to give an opportunity to the shareholders to convert their shares into Demat.

The Company has received ISIN from the Central Depository Services (India) Limited vide its letter dated 20th September 2021. The ISIN of the Company is INE0J5J01019.

Significant Accounting Policies:-

A. Basis of Accounting and Preparation of Financial Statements:-

The Financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"), the accounting Standards ("AS") as specified under section 133 of The Companies act, 2013 read with applicable rules of Companies (Accounts) Rules 2014, other pronouncements of the Institutes of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). The financial statements are prepared on the basis of going concern under the historical cost convention using the accrual method of accounting.

The accounting policies have been consistently adopted by the Company and are consistent with those used in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Use of Estimates:-

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses of that year. Although these estimates are based upon management's best knowledge of current events and actions, accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to accounts to the financial statements.

C. Property, Plant & Equipment, Intangible Assets & Capital Work in Progress:-

Property, Plant & Equipment are stated at cost less depreciation/amortization and impairment losses, if any. The cost of Property, Plant & Equipment comprises its purchase price net of any taxes, duties, freight and other incidental expenses related to acquisition, improvements and installation of the assets.

Borrowing costs that are directly attributable to the acquisition/construction of the qualifying asset are capitalized as part of the cost of such asset, up to the date of acquisition/completion of construction.

Intangible Assets acquired separately are measured on initial recognition at cost. Following initial recognition, Intangible Assets are carried at cost less accumulated amortization and accumulated impairment, if any. Gains or losses arising from derecognition of an Intangible Assets are measured as the difference between the next disposal proceeds and the carrying amount of the Asset and are recognized in the statement of profit and loss when the assets is derecognized.

The Depreciable amount of Intangible Asset will be allocated on a systematic basis over the best estimate of its useful life. There is a rebuttable presumption that the useful life of Enterprise Resource Software will not exceed ten years and Other Software Licenses will not exceed five years respectively of from the date when the asset is available for use.

D. Depreciation and Amortization:-

Depreciation on tangible assets is provided on "Written down Value Method" over the useful lives of the assets and no depreciation is charged on Tangible Assets under Work in Progress.

In respect of additions to /deletions from the Fixed Assets, on pro rata basis with reference to the month of addition/deletion of the assets.

Intangible assets are to be amortized on straight line basis as under:

Sr. No.	Nature of Assets	Amorisation
1.	Enterprise Resource Software	10 Years
2.	Other Software Licenses	5 Years

The Management estimated are based on the useful life provide in the Schedule II to Companies Act, 2013 however for certain assets the Management estimates differ from the useful life mentioned in Schedule II.

The useful life of Various assets are mentioned below:-

Sr. No.	Major Head	Useful Life
1.	Computer & Data Processing Units	3 Years
2.	Furniture & Fixtures	10 Years
3.	Motor Vehicles	10 Years
4.	Office Equipments	5 Years

E. Impairment of Tangible and Intangible Assets:-

The carrying value of Assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factors or an annual impairment testing for an asset is required. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. In determining net selling price recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

F. Research and Development:-

Research Costs are charged as an expenses in the year in which they are incurred and are reflected under the appropriate heads of account. Development expenditure is carried forward when its future recoverability can reasonably be regarded as assured and is amortized over the period of expected future benefit.

G. Exceptional Items ,Prior Period and Extra Ordinary Items

Exceptional ,Prior period items and Extra Ordinary items having material impact on the Financial affairs of the Company are disclosed separately.

H. Event Occurring After Balance Sheet Date:-

Events occurring after the balance sheet date are those significant events, both favorable and unfavorable, that occur between and balance sheet date and date on which the financial statements are approved by the board of Directors in the case of a company, and by the corresponding approving authority in the case of any other entity.

These events can broadly be classified in two ways:

- a) Those which provide further evidence of conditions that existed at the balance sheet date and.
- b) Those, which are indicative of conditions that arose subsequent to the balance sheet date.

Material adjusting events (that provides evidence of condition that existed at the balance sheet date) occurring after the balance sheet date are recognised in the financial statements.

Non adjusting events (that are inductive of conditions that arose subsequent to the balance sheet date) occurring after the balance sheet date that represents material change and commitment affecting the financial position are disclosed in the Director's report.

I. Investments:-

Recognition and Measurement

Long-term investments , are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

On disposal of investment the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of Profit and Loss.

Presentation and disclosures

Investments that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

J. Revenue Recognition:-

Revenue has been recognized following AS-9." Revenue Recognition".

Sales are recognized when services are supplied and significant risks and rewards of ownership in the goods are transferred to the buyer. Sales are recorded net of returns, trade discounts, rebates, GST.

Revenue from Services is recognized on completed contract method.

When there is uncertainty about measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.

Dividend income is recognized when right to receive is established.

K. Employee Benefits:-

Short Term Employee Benefits:

All Employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaried, performance incentives, etc., are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which the employee renders the related service.

Long Term Employee Benefits:

The liability for long term employee benefits is accounted for in accordance with the Accounting Standard-15,"Employee Benefits" on the basis of Projected Credit unit method.

L. Borrowing Costs:-

Borrowing Costs that are directly attributable to the acquisition of an asset that necessarily takes a substantial period to get ready for its intended use are capitalized as part of the cost of the asset till the date it is put to use. Other borrowing costs are recognized as an expenses in the period in which they are incurred.

M. Accounting For Leases

(I) Operating Lease

The company has leased certain tangible assets and such leases where the company has substantially retained all the risks and rewards of ownership are classified as operating leases.

Lease income on such operating leases are recognized in the Statement of Profit & Loss on a straight-line basis over the lease term which is representative of the time pattern in which benefit derived from the use of the leased asset is diminished. Initial direct costs are recognized as an expense in the Statement of Profit & Loss in the period in which they are incurred.

(II) Finance Lease

The assets given under the finance lease are recognized in the balance sheet date at an amount equal to the net investment in the leases. The recognition of finance income is based on a pattern reflecting a constant periodic rate of return on the net investment outstanding in respect of the finance lease.

N. Earnings Per Share (EPS)

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

O. Taxes on Income:-

Tax expenses comprises both current and deferred taxes. Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with applicable tax rates and the provisions of the income Tax Act, 1961 and other applicable tax laws.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Minimum Alternate Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during specified period.

P. Provisions and Contingent Liability:-

A Provision is recognized, if as a result of past event the company has a present obligation that is reasonably estimable and it is probable that amount flow of economic benefits will be required to settle the Obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but disclosed its existence in the financial statements.

Q. Cash and Cash Equivalents (for the purpose of Cash Flow Statement):-

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank in hand, fixed deposits with banks, which are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

R. Cash Flow Statement

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

S. Inventories

Inventories are valued at lower of Cost or Net Realisable Value. The Net Realisable value is estimating selling price in ordinary course of business net of selling expenses. Cost formula FIFO is used.

T. Foreign Currency Transactions

All transactions in foreign currency are recorded at the rates of exchange prevailing on the dates when the relevant transactions take place. The exchange rate difference arising at the time of actual payment or receipt are recognized as income or expense and transferred to exchange rate difference account, so far as revenue items are concerned. The out-standings are converted on the closing exchange rates and gain or Loss due to Foreign Exchange Fluctuation is transferred to Statement of Profit & Loss.

Monetary items denominated in foreign currency at the yearend are restated at the rate of exchange prevailing on the date of the Balance Sheet. Resultant gain or loss is recognized in the Statement of Profit and Loss during the year except in case of long term borrowings relating to the acquisition of qualifying assets, which is capitalized as a part of the carrying cost of such assets.

As at the reporting date, non monetary items which are carried in terms of historical cost denominated in foreign currency are reported using the exchange rate at the date of the transaction.

U. Impairment of Assets

An asset is considered as impaired in accordance with AS-28 when at the balance sheet date, there are indications of impairment and the carrying amount of the asset, or where applicable the cash generating unit to which the asset belongs, exceeds its recoverable amount (i.e. the higher of the asset's net selling price and the value in use). In assessing the value in use, the estimated future pre-tax cash flow expected from the continuing use of the asset and its ultimate disposal are discounted to their present value using a weighted average cost of capital. The carrying amount is reduced to the recoverable amount and the reduction is recognized as an impairment loss in the Statement of Profit and Loss.

V. Proposed Dividend

Dividend recommended by the Board of directors is provided for in the accounts, subject to the approval of the shareholders in the Annual General Meeting.



MISSION

TO CREATE

21,000 Entrepreneurs
36,00,000 Digitally Empowered Vendors
72,00,000 Sustainable Jobs



CONTACT US

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