

SURAJYA SERVICES LIMITED
(Formerly known as Surajya Services Private Limited)
FINANCIAL STATEMENTS
2021-22

Note 31.1 : Formulae for computation of ratios are as follows

Sr No	Particulars	Formula
1	Current Ratio	Current Assets / Current Liabilities
2	Debt Service Coverage Ratio	Earnings before Interest, Tax and Exceptional Items / Interest
3	Return on Equity Ratio	Profit After Tax (Attributable to Owners) / Average Net Worth
4	Trade Receivables Turnover Ratio	Value of Sales & Services / Average Trade Receivables
5	Trade Payables Turnover Ratio	Cost of Materials Consumed (after adjustment of RM
6	Net Capital Turnover Ratio	Revenue from Operations (Incl GST) / Average Working Capital
7	Net Profit Ratio	Profit After Tax / Value of Sales & Services
8	Return on Capital Employed (Excluding	Net Profit After Tax + Deferred Tax Expense/(Income) + Finance
9	Return on Investment	Other Income (Excluding Dividend) / Average Cash, Cash

Note 32 : Details Of Loans Given, Investments Made And Guarantee Given Covered U/S 186 (4) Of The Companies Act, 2013

No investments are made, no loans and guarantees are given by the Company as at 31st March, 2022 (Previous year NIL)

Note 33 : Segment Reporting

The Company is mainly engaged in

i) PAAS (providing the services of the platform to Governments)

ii) Data: Leveraging the presence of EasyGov app in MyJio through integration with third parties with similar target audiences.

All activities of the Company revolve around this main business. Accordingly, the Company has single segment as per the requirements of Ind AS 108 - Operating Segments.

Also there are no geographical segments

Note 34 : Other Statutory Information

(i) There are no balances outstanding on account of any transaction with companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956

(ii) The Company do not have any Capital-work-in progress or intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan.

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

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

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

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

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

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

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

Note 35 : The Company has taken into consideration the impact of COVID-19 on various elements of the financial statements basis the available external and internal information and is of the view that the events do not have any material implication for the Company.

Note 36 : The figures for the corresponding previous year have been regrouped / reclassified wherever necessary, to make them comparable.

Note 37 : Approval Of Financial Statements

The financial Statements were approved for issue by the Board of Directors on April 12, 2022

For and on behalf of the Board

Amit Shukla
Whole-Time Director

Nikhil Agrawal
Director

Ravi Karia
Director