



To the Members YUREKA BEAUTY PRIVATE LIMITED (Formerly Known as Lucre Real Estate Pvt Ltd)
(CIN NO: U45400MH2007PTC175142)

Report on the audit of the Financial Statements

Opinion

1. We have audited the accompanying financial statements **YUREKA BEAUTY PRIVATE LIMITED(Formerly Known as Lucre Real Estate Pvt Ltd)** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and Loss for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.
4. 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 auditors' report thereon

5. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.
6. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
7. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.



Management's Responsibility for the Financial Statements

8. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
9. In preparing the financial statements, management and 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the financial statements

10. 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.
11. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
 - Obtain an understanding of internal financial controls 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
12. 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.
13. 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 financial statements of the current period 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.

Opinion

14. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2022;
 - (b) in the case of the Statement of Profit and Loss, of the loss of the Company for the year ended on that date.

Report on other Legal and Regulatory Requirements

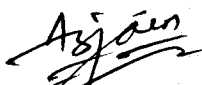
15. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable to the Company.
16. As required by section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Continuation Sheet

SANJAY & VIJAY ASSOCIATES
CHARTERED ACCOUNTANTS

- 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 and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) The reporting on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls as prescribed u/s 143(3)(i) of the Act is not applicable to the company.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would materially impact its financial position;
 - ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses; and
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Sanjay & Vijay Associates
Chartered Accountants
(Firm Regd. No. 120123W)


Ashwin Jain
(Partner)

M. No. 145156
UDIN : 22145156BAEZCX7682
Place: Mumbai
Dated: 02/09/2022

YUREKA BEAUTY PRIVATE LIMITED
Formerly Known as Lucre Real Estate Private Limited
CIN NO: U45400MH2007PTC175142


BALANCE SHEET AS AT MARCH 31, 2022


(INR IN HUNDREDS)

Particulars	Note no.	As on 31-03.2022	As on 31-03.2021
		Amount (Rs.00)	Amount (Rs.00)
EQUITY & LIABILITIES:			
SHAREHOLDERS' FUNDS			
Share Capital	2	1,000	1,000
Reserves and Surplus	3	(55,339)	(2,520)
		(54,339)	(1,520)
NON-CURRENT LIABILITIES			
Long Term Borrowings	4	93,054	6,000
CURRENT LIABILITIES			
Sundry Creditors for Expenses	5	3,425	723
TOTAL		42,141	5,203
ASSETS:			
NON-CURRENT ASSETS			
Non Current Investment	6	5,000	5,000
CURRENT ASSETS			
Other Current Assets	7	15,615	-
Cash and Cash Equivalents	8	21,525	203
		37,141	203
TOTAL		42,141	5,203
Significant accounting policies	1		
Notes on Financial Statements	2 to 22		

AS PER OUR REPORT OF EVEN DATE
For Sanjay & Vijay Associates
Chartered Accountants

For and on behalf of the Board of Directors


Ashwin Jain
Partner
M.No.145156
Firm Reg No.120123W
Place: Mumbai
Date:-02-09-2022


Ramesh Ludhani
Chairman & Director
Din No: 06992037


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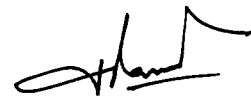
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022
(INR IN HUNDREDS)

Particulars	Note no.	As on 31-03-2022	As on 31-03-2021
		Amount (Rs.)	Amount (Rs.00)
INCOME			
Revenue from Operation		-	-
Other Income		-	-
EXPENDITURE			
Administrative Expenses	9	52,811	388
Finance Cost	10	7	1
Depreciation And Amortised Expenses			
		52,818	389
Profit / (Loss) before Exceptional and Extraordinary Items and Tax		(52,818)	(389)
Exceptional Items			
Profit / (Loss) before Extraordinary Items and Tax		(52,818)	(389)
Extraordinary Items			
Profit/(Loss) before tax		(52,818)	(389)
<u>Tax Expenses</u>			
- Current Tax			
Profit / (Loss) for the period from Continuing Operations		(52,818)	(389)
Profit / (Loss) for the period from Discontinuing Operations			
Profit / (Loss) for the period		(52,818)	(389)
Earning per share (Refer Note No.16)		(5.28)	(0.04)
Significant accounting policies	1		
Notes on Financial Statements	2 to 22		

AS PER OUR REPORT OF EVEN DATE
For Sanjay & Vijay Associates
Chartered Accountants

For and on behalf of the Board of Directors


Ashwin Jain
Partner
M.No.145156
Firm Reg No.120123W
Place: Mumbai
Date:-02-09-2022


Ramesh Ludhani
Chairman & Director
Din No: 06992037

YUREKA BEAUTY PRIVATE LIMITED

Formerly Known as Lucre Real Estate Private Limited

CIN NO: U45400MH2007PTC175142

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

NOTE NO : 1

SIGNIFICANT ACCOUNTING POLICIES

A. Basis of preparation of Accounts

The financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting in accordance with the accounting principles generally accepted in India ('Indian GAAP') and comply with the Accounting standards prescribed in the Companies (Accounting Standards) Rules, 2006 which continue to apply under section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act, to the extent applicable.

B. Use of Estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Any differences between the actual results and the estimates are recognized in the period in which the results are known / materialized.

C. Property, Plant and Equipments

Property, Plants and Equipments are stated at cost of acquisition Less accumulated depreciation and impairment loss, if any.

D. Depreciation

Depreciation on tangible fixed assets has been provided as per written down value method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

E. Investments

Long Term investments are stated at cost after providing for any diminution in value, if such diminution is of permanent nature.

Current Investments are stated at lower of cost or market value.

F. Revenue Recognition

Significant items of Income and Expenditure are recognised on accrual basis, except those with significant uncertainties.

Interest - Revenue is recognised on a time proportion basis taking into the accounts the amount outstanding and rate applicable

Dividend income on investments is accounted for when the right to receive the payment is established by Balance Sheet date

YUREKA BEAUTY PRIVATE LIMITED

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CIN NO: U45400MH2007PTC175142

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

G. Taxes on Income

Current tax is determined as the amount of tax payable in respect of taxable income of the year.

Deferred tax for the year is recognized, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognized and carried forward only if there is reasonable/virtual certainty of its realisation.

H. Employee Benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Profit and Loss account of the year in which the related service is rendered.

Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques. Actuarial gains and loss in respect of post employment and other long term benefits are charged to the Profit and Loss account.

I. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders. 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.



NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

(INR IN HUNDREDS)

Particulars	As on 31-03-2022 Amount(Rs.00)	As on 31-03-2021 Amount(Rs.00)
NOTE NO. 2 - SHARE CAPITAL		
(a) Authorised 10,000 (P.Y.10,000) Equity Shares of Rs.10/- each	1,000	1,000
(b) Issued,Subscribed and paid up 10,000 (P.Y.10,000) Equity Shares of Rs.10/- Each (Fully Paid up)	1,000	1,000
	1,000	1,000
(c) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period		
	No.of Shares	No.of Shares
Equity Shares at the beginning of the year	10,000	10,000
Add: Issue of Shares during the year		
No. of Shares at the end of the year	10,000	10,000
(d) Details of Shareholder Holding More than 5 %		
Equity Shares Held by	No. of Shares	No. of Shares
Anand Pandit	4,250	9,999
Yashovardhan Birla	4,250	-
Anant Pathak	1,000	
	% of Holding	% of Holding
Anand Pandit	42.50	99.99
Yashovardhan Birla	42.50	-
Anant Pathak	10.00	

(e) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled

(f) Details of Shares Held by Promoters and changes in holding during the year

Promoter Name	As on 31-03-2022		As on 31-03-2021	
	No of Shares	% of Shares	No. of Shares	% of Shares
Anand Pandit	4,250	42.50	9999	99.99
Yashovardhan Birla	4,250	42.50	-	-

NOTE NO. 3 - RESERVE AND SURPLUS

(a) **Profit & Loss Account**

Balance as per last Balance Sheet
Add: Transfer from Profit & Loss Account

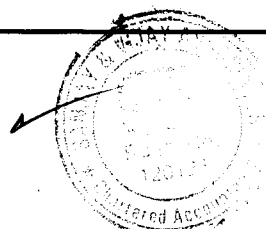
	As on 31-03-2022 Amount(Rs.00)	As on 31-03-2021 Amount(Rs.00)
	(2,520)	(2,131)
	(52,818)	(389)
	(55,339)	(2,520)

NOTE NO. 4 - LONG TERM BORROWINGS

Unsecured Loan

-From Body Corporates

	As on 31-03-2022 Amount(Rs.00)	As on 31-03-2021 Amount(Rs.00)
	93,054	6,000
	93,054	6,000



NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

(INR IN HUNDREDS)

Particulars	As on 31-03-2022 Amount(Rs.00)	As on 31-03-2021 Amount(Rs.00)
NOTE NO. 5 - OTHER CURRENT LIABILITIES		
Duties and Taxes	2,975	
Creditors For Expenses	450	723
	3,425	723
NOTE NO. 6 - NON CURRENT INVESTMENT		
(a) (I) <u>Non Trade Investment</u>		
<u>Unquoted: Fully Paid up</u>		
(i) <u>In Equity Shares of Others Company</u>		
Ekmath Propcon Pvt Ltd	5,000	5,000
50,000 (P.Y.50,000) Equity Shares of Rs.10 each.		
	5,000	5,000
(b) Aggregate Value of: -		
-Unquoted Investment		
Book value	5,000	5,000
NOTE NO. 7 - OTHER CURRENT ASSETS		
Other Loans and Advance		
Advance to Supplier	9,071	-
Advance Tax and TDS Taxes	6,244	-
Deposits	300	-
	15,615	-
NOTE NO. 8 - CASH AND CASH EQUIVALENTS		
(a) Cash on hand		
(b) Balance with Banks	21,525	203
	21,525	203
NOTE NO. 9 - ADMINISTRATIVE EXPENSES		
Audit Fees	295	295
Donation	2,000	
ROC Filing Fees	9	9
Office Expenses	73	
Professional Tax	25	25
Professional Fees	149	59
Office Rent Paid	70	
Cost of Formulation and Approval	18,690	-
Deputation Charges	13,750	-
Professional Fees	17,000	-
Trade Mark Charges	750	-
	52,811	388
NOTE NO. 10 - FINANCE COST		
Bank Charges	7	1
	7	1

YUREKA BEAUTY PRIVATE LIMITED

Formerly Known as Lucre Real Estate Private Limited

CIN NO: U45400MH2007PTC175142

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

NOTE NO 11

In the opinion of the Management of the Company the Current Assets and loans and advances are approximately of the value stated if realized in the ordinary course of business except otherwise stated.

NOTE NO 12. EVENTS OCCURRING AFTER THE BALANCE DATE

To the best of knowledge of the management, there are no events occurring after the Balance Sheet date that provide additional information materially affecting the determination of the amounts relating to the conditions existing at the Balance Sheet Date that requires adjustment to the Assets or Liabilities of the Company.

NOTE NO. 13: CONTINGENT LIABILITIES AND COMMITMENTS: NIL

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably may not, require an outflow of resources. A contingent liability also arises in extreme cases where there is a probable liability that cannot be recognised because it cannot be measured reliably.

NOTE NO. 14

No provision has been made for retirement and employee benefit as per 'AS 15' regarding Retirement benefits'.

NOTE NO. 15

CORPORATE SOCIAL RESPONSIBILITY

The company does not qualify any of the criteria set forth under section 135 of Companies Act'2013, hence it is not required to contribute towards CSR activities.

DETAILS OF BENAMI PROPERTY HELD

No Proceedings have been initiated or pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 and rules made

RELATIONSHIP WITH STRUCK OFF COMPANIES

The company has no relationship or transaction with any companies which are struck off pursuant to provision of section 248 of the Companies Act, 2013

DISCLOSURE RELATING TO QUARTERLY STATEMENTS-APPLICABLE IF SANCTIONED CC LIMIT IS ABOVE RS.5 CR

The company has not taken any working capital limit from any Banks or Financial Institutions hence it is not applicable on him.

DETAILS OF UNDISCLOSED INCOME

The company has not surrendered or disclosed any unrecorded income in any tax assessments under the Income Tax Act, 1961 during the financial year.

WILFUL DEFAULTER

The Company has not taken any loan from bank or financial institution during the financial year, hence the said clause is not applicable.

END USE OF BORROWINGS

The Company has not taken any loan from bank or financial institution during the financial year, hence the said clause is not applicable.

YUREKA BEAUTY PRIVATE LIMITED

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CIN NO: U45400MH2007PTC175142

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

The Company has not taken any loan from bank or financial institution during the financial year, hence the said clause is not applicable.

COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

The company is not a subsidiary company as defined under section 2 (87) Companies Act, 2013 or a holding company as defined under section 2 (46) of the Companies Act, 2013

INVESTMENT IN CRYPTO CURRENCY

The company has not traded or invested in crypto currency or virtual currency during the financial year.

NOTE NO. 16: EARNINGS PER SHARE

Particulars	As At March 31, 2022 (Amount in Rs.)	As At March 31, 2021 (Amount in Rs.)
Net Profit / (Loss) After Tax available for Equity Shareholders	(52,81,841)	(38,948)
Weighted Average Number of Equity Shares of Rs.10/- each outstanding during the year	10,000	10,000
Basic/Diluted Earning Per Share Rs.	(528.18)	(3.89)

NOTE NO. 17: FOREIGN CURRENCY TRANSACTIONS

There is no income or expenditure in foreign currency during the year.

NOTE NO.18

As the Company is into only one business segment i.e. Real Estate Development, accordingly there is no requirement to give Segment Reporting as per AS 17.

NOTE NO.19

a. Considering principle of prudence as enunciated in Accounting Standard – 22 “Accounting for Taxes on Income” with regards to availability of sufficient future taxable income with virtual certainty, Deferred Tax Assets for the current year have not been recognized on business loss.

NOTE No.20 FINANCIAL RATIOS

As per annexure "A" attached .


NOTE NO. 21

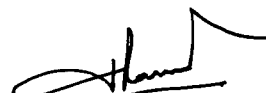
- Previous year figures have been regrouped or re-arranged wherever necessary.
- Figures are rounded off to nearest rupees.

AS PER OUR REPORT OF EVEN DATE

For Sanjay & Vijay Associates
Chartered Accountants

For and on behalf of the Board of Directors


Ashwin Jain
Partner
M.No. 145156
Firm Reg No.120123W
Place: Mumbai
Date:-02-09-2022


Ramesh Ludhani
Chairman & Director
Din No: 06992037

Annexure "A" to Note No.20 of the Financial Statements)

Financial Ratios

	Ratio	Numerator	Denominator	March 31, 2022	March 31, 2021	% Variation	Reasons (if variance is more than 25%)
i	Current Ratio	Current assets	Current Liabilities	10.84	0.28	(37.67)	Short Term Impact
ii	Debt-Equity ratio	Long Term Debt	Equity	93.05	6.00	(14.51)	
iii	Debt Service Coverage Ratio	EBITDA (Excluding Interest on CC)	Debt Service (Principal + Instalment)				
iv	Return on Equity Ratio	Net Profit after Taxes	Shareholder's fund	-	-	-	
v	Inventory Turnover Ratio	Revenue from operation	Average Inventory	-	-	-	
vi	Trade Receivables Turnover Ratio	Revenue from operation	Average Trade Receivables	-	-	-	
vii	Trade Payables Turnover Ratio	Purchases	Average Trade Payables	-	-	-	
viii	Net Capital Turnover Ratio	Revenue from operation	Average Working Capital	-	-	-	
ix	Net Profit Ratio	Net Profit after Taxes	Revenue from operation	-	-	-	
x	Return On Capital Employed	EBIT	Capital Employed (Shareholder's Fund + Long term Borrowings)	-	-	-	
xi	Return On Investment	Income Generated from Investment	Cost of Investment	-	-	-	