

Balance Sheet as at 31st March 2023

₹ in hundred

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		-	-
Reserves and surplus	2	738.65	(80.60)
Money received against share warrants		-	-
		738.65	(80.60)
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions	3	-	-
Current liabilities			
Short-term borrowings		-	-
Trade payables		-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	-
Other current liabilities	4	190	170
Short-term provisions	3	75	75
		265	245
TOTAL		1,003.65	164.40
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment		-	-
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	5	530.86	-
Cash and cash equivalents	6	426.24	164.40
Short-term loans and advances		-	-
Other current assets	7	46.55	-
		1,003.65	164.40
TOTAL		1,003.65	164.40

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For R Pradhan & CO.

Chartered Accountants

(FRN: 0018477C)

For and on behalf of the Board of Directors


ROHIT PRADHAN
PARTNER
Membership No.: 411652
Place: JAIPUR
Date: 05/09/2023


Col Himmat Verma
Director
DIN: 09325550


Tulika Verma
Director
DIN: 09325551

₹ in hundred

Statement of Profit and loss for the year ended 31st March 2023

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	8	1,188.65	560.01
Less: Excise duty		-	-
Net Sales		1,188.65	560.01
Other income		-	-
Total Income		1,188.65	560.01
Expenses			
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses		-	-
Finance costs		-	-
Depreciation and amortization expenses		-	-
Other expenses	9	1,263.40	640.61
Total expenses		1,263.40	640.61
Excess of income over expenditure/(expenditure over income) before exceptional, extraordinary and prior period items and tax		(74.75)	(80.60)
Exceptional items		-	-
Excess of income over expenditure/(expenditure over income) before extraordinary and prior period items and tax		(74.75)	(80.60)
Extraordinary items		-	-
Prior period item		-	-
Excess of income over expenditure/(Expenditure over income) before tax		(74.75)	(80.60)
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Excess of income over expenditure/(expenditure over income) for the period		(74.75)	(80.60)
Earning per share-in ₹			
Basic			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For R Pradhan & CO.

Chartered Accountants

(FRN: 0018477C)

For and on behalf of the Board of Directors



ROHIT PRADHAN
PARTNER
Membership No.: 411652
Place: JAIPUR
Date: 05/09/2023

Col Himmat Verma
Director
DIN: 09325550

Julika Verma
Director
DIN: 09325551

Note-1 Significant Accounting Policies:

1.1 System of Accounting & Use of estimates (AS-1)

The Company follows the mercantile system of accounting by following accrual concept in the preparation of accounts. The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

1.2 Valuation of Inventory (AS-2)

Inventories are stated at the lower of cost and net realizable value. In

Current year there are no inventories at the year end.

1.3 Cash Flow Statement (AS-3)

Cash flows are reported using the indirect method as prescribed in Accounting Standard 3 'Cash Flow Statement', where by net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expense associated with investing or financial cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

As the company is a **small company** as per section 2(85) of companies act so no requirement of cashflow for the company

1.4 Net Profit or loss for the period, prior period items and changes in Accounting Policies (AS-5)

- a. Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items. Specific disclosure of such events/transactions is made in the financial statements. Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such year.
- b. On certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.
- c. Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

In the Current Financial Year, there are no such items.

1.5 Revenue Recognition (AS-9)

- a. Company generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis. Sales are booked at the date of invoice in all cases.
- b. Interest income is accrued at applicable interest rate on time basis.
- c. Liquidated damages/penalties for delayed delivery of goods are accounted when there is reasonable certainty of the same.

1.6 Property, plant and equipment and Intangible assets (AS-10)

- a. Property, Plant & Equipment are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of property, plant & equipment comprises its purchase value and any directly attributable cost of bringing the asset to its working condition for its intended use.
- b. Depreciation on Property, Plant & Equipment is calculated on written down method of Schedule II of the Companies Act, 2013.
- c. Subsequent expenditures related to an item of Property, Plant & Equipment are added to its book value if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. In respect of additions or extensions forming an integral part of existing assets depreciation is provided as if they were added over the useful life of respective assets.



1.7 Accounting for investments (AS-13)

Long Term investments are stated at cost. Fall in the value, other than temporary, has been charged to Statement of Profit and Loss.

Current investments are stated at lower of cost or net realizable value.

During the year company has invested ₹3,67,881 in Fixed deposits.

1.8 Earnings Per Share (AS-20)

Earnings per share are calculated by dividing net profit for the year attributable to equity shareholders by no. of equity share outstanding during the year.

1.9 Deferred Tax Liability/ Asset (AS-22)

- Deferred Income Tax is provided on all temporary differences, at the balance sheet date between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that been enacted or substantially enacted at the balance sheet date.

1.10 Provisions, Contingent Liabilities and Contingent Assets (AS-29)

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. There were no Contingent Liabilities as on 31.3.2023.

1.11 Provision for Income Tax

Since there is loss in current year, therefore no provision is made for Current Tax

Except where stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	(80.60)	-
Add: Corpus Fund	894	-
Less: Loss for the year	(74.75)	(80.60)
Closing Balance	738.65	(80.60)
Balance carried to balance sheet	738.65	(80.60)

Note No. 3 Provisions

₹ in hundred

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision	-	75	75	-	75	75
	-	75	75	-	75	75
Total	-	75	75	-	75	75

Note No. 4 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Bhanwar singh	190	160
Other payable	-	10
	190	170
Total	190	170



Note No. 5 Trade receivables

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	-	-
Unsecured, Considered Good	530.86	-
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	530.86	-

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	530.86	-	-	-	-	530.86
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

(Previous Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	-	-	-	-	-	-
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 6 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Sbi bank	418.59	164.40
Total	418.59	164.40
Cash in hand		
Cash in hand	7.65	-
Total	7.65	-
Total	426.24	164.40

Note No. 7 Other current assets

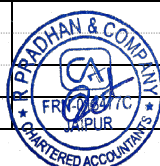
₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
TDS Receivable	46.55	-
Total	46.55	-

Note No. 8 Revenue from operations

₹ in hundred

Particulars	31st March 2023	31st March 2022
Other operating revenues		
Donation	1,188.65	560.01
	1,188.65	560.01
Net revenue from operations	1,188.65	560.01



Note No. 9 Other expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Activity expenses	1,080.42	400
Audit fees	75	75
Bank charges	6.49	5.61
Conveyance expense	-	10
Consultancy	65	150
Office Expenses	36.49	-
Total	1,263.40	640.61

Note number: 10 Additional Regulatory Information

(1) Details of Benami Property held

Current Year

No Such Transaction

Previous Year

No Such Transaction

(2) borrowings from banks or financial institutions on the basis of security of current assets

whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

Current Year

No Such Transaction

Previous Year

No Such Transaction

(3) Wilful Defaulter

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given.

Current Year

No Such Transaction

Previous Year

No Such Transaction

(4) Relationship with Struck off Companies

Current Year

Not Applicable

Previous Year

Not Applicable

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

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof

Current Year

Not Applicable

Previous Year

Not Applicable



(6) Compliance with number of layers of companies

Current Year

Not Applicable

Previous Year
Not Applicable

(7) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	3.79	0.67	465.67	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	-0.23	1.00	-123.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.24	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	1.61	-6.95	-123.17	
(i) Net profit ratio	Net Profit	Net Sales	-0.06	-0.14	-57.14	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	-0.10	1.00	-110.00	
(k) Return on investment			0.00		0.00	

(8) Compliance with approved Scheme(s) of Arrangements

Not Applicable

(9) Undisclosed Income

Current Year
No Such Transaction

Previous Year
No Such Transaction

(10) Corporate Social Responsibility (CSR)

Not Applicable

(11) Details of Crypto Currency or Virtual Currency

Not Applicable

(12) Utilisation of Borrowed funds and share premium

Not Applicable

