

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		1,00,000.00	
Reserves and surplus		(1,87,800.00)	
Money received against share warrants			
		(87,800.00)	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities		15,35,595.00	
Short-term provisions			
		15,35,595.00	
TOTAL		14,47,795.00	
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			
Cash and cash equivalents		1,21,045.00	
Short-term loans and advances			
Other current assets		13,26,750.00	
		14,47,795.00	
TOTAL		14,47,795.00	

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

As per our report of even date
For SHUBHAM A & ASSOCIATES
Chartered Accountant
(FRN: 0026003C)

For and on behalf of the Board of Directors

SHUBHAM AGARWAL
PROPRIETOR
Membership No.: 552176
Place: BAREILLY
Date: 31/12/2023

NAVNEET SRIVASTAVA
Additional Director
DIN: 10355242

PRIYANSHI SHARMA
Director
DIN: 09476360

SHANTI SRIVASTAV
Director
DIN: 09656070

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

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income			
Total Income			
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses			
Other expenses		1,87,800.00	
Total expenses		1,87,800.00	
Profit before exceptional, extraordinary and prior period items and tax		(1,87,800.00)	
Exceptional items			
Profit before extraordinary and prior period items and tax		(1,87,800.00)	
Extraordinary items			
Prior period item			
Profit before tax		(1,87,800.00)	
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(1,87,800.00)	
Earning per share			
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 SHUBHAM A & ASSOCIATES
Chartered Accountant
(FRN: 0026003C)

For and on behalf of the Board of Directors

SHUBHAM AGARWAL
PROPRIETOR
Membership No.: 552176
Place: BAREILLY
Date: 31/12/2023

NAVNEET SRIVASTAVA
Additional Director
DIN: 10355242

PRIYANSHI SHARMA
Director
DIN: 09476360

SHANTI SRIVASTAV
Director
DIN: 09656070

Notes to Financial statements for the year ended 31st March 2023

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
100000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	
Issued :		
100000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	10,00,000.00	
Subscribed and paid-up :		
10000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	1,00,000.00	
Total	1,00,000.00	

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	10,000	1,00,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,00,000.00		

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance		
Add: Addition during the year		
Less: Loss for the year	(1,87,800.00)	
Closing Balance	(1,87,800.00)	
Balance carried to balance sheet	(1,87,800.00)	

Note No. Other current liabilities

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Audit fees	15,000.00	
Other Expenses	40,290.00	
Payable	14,80,305.00	
	15,35,595.00	
Total	15,35,595.00	

Note No. Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Bank	1,20,045.00	
Total	1,20,045.00	
Cash in hand		
Cash in hand	1,000.00	

Total	1,000.00	
Total	1,21,045.00	

Note No. Other current assets

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Receivable	13,26,750.00	
Total	13,26,750.00	

Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Audit fees	15,000.00	
Other expenditure	1,72,800.00	
Total	1,87,800.00	