

BUTAR MANPOWER SOLUTION PRIVATE LIMITED

Regd. Office: E-127 DELTA-1 GREATER NOIDA GAUTAM BUDDHA NAGAR U.P.-201308

BALANCE SHEET AS AT 31ST MARCH, 2022

CIN :- U74910UP2020PTC126411

(Amount in `)

Particulars	Note No.	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,00,000.00	1,00,000.00
(b) Reserves and surplus	2	(1,162.00)	(44,668.00)
(c) Money Received against share warrents		-----	-----
2 Share application money pending allotments		-----	-----
3 Non-current liabilities			
(a) Long-term borrowings	3	-	-----
(b) Deferred tax liabilities (net)	4	-----	-----
(c) Other Long Term Liabilities		-----	-----
(d) Long term provision		-----	-----
4 Current liabilities			
(a) Short Term Borrowings	5	-----	-----
(b) Trade payables	6	-----	-----
(A) total outstanding dues of micro enterprises and small enterprises		-----	-----
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		5,72,520.00	15,66,734.04
(c) Other current liabilities	7	2,55,248.00	3,12,519.00
(d) Short-term provisions	8	11,500.00	-
TOTAL		9,38,106.00	19,34,585.04
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets	11	-----	-----
(d) Long term loans and Advances		-----	-----
(e) Other Non Current Assets	12	-	-
2 Current assets			
(a) Current Investments	13	-----	-----
(b) Inventories	14	-----	-----
(c) Trade receivables	15	6,05,546.00	18,80,516.04
(d) Cash and cash equivalents	16	3,00,890.00	12,454.00
(e) Short-term loans and advances	17	-	-----
(f) Other Current Assets	18	31,670.00	41,615.00
TOTAL		9,38,106.00	19,34,585.04

See accompanying notes forming part of the financial statements

1 to 28

In terms of our report attached.
For :- SINGH AJEET & CO.
CHARTERED ACCOUNTANTS
(FRN: 025919C)

CA AJEET SINGH
PROP.
M. No. 539675
Place: GREATER NOIDA
Date: 29/09/2022

UDIN : 22539675BEFYIF7704

FOR AND ON BEHALF OF THE BOARD

Dheeraj
DHEERAJ KUMAR
DIRECTOR
DIN:- 08685083

Mohit
MOHIT KUMAR
DIRECTOR
DIN:-08685084

BUTAR MANPOWER SOLUTION PRIVATE LIMITED
Regd. Office: E-127 DELTA-I GREATER NOIDA GAUTAM BUDDHA NAGAR U.P.-201308

CIN :- U74910UP2020PTC126411

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

Particulars	Note No.	(Figures in Rs.)	
		Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
		Rs.	Rs.
I Revenue from operations (gross)	19	17,87,896.00	27,74,328.00
Less: Excise Duty		-----	-----
Revenue from operations (net)		17,87,896.00	27,74,328.00
II Other Income	20	-	-
III Total Income (I+II)		17,87,896.00	27,74,328.00
IV Expenses	21	12,44,720.00	26,26,800.00
(a) Manpower Expenses	22	82,250.00	72,000.00
(b) Employee benefits expenses	23	14,876.00	1,320.00
(c) Finance costs		-	-
(d) Depreciation and amortisation expenses	24	4,02,544.00	98,876.00
(e) Other expenses		-	-
Total Expenses		17,44,390.00	27,98,996.00
V Profit before exceptional and extraordinary item and tax		43,506.00	(24,668.00)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		43,506.00	(24,668.00)
VIII Extraordinary Items		-	-
IX Profit before Tax		43,506.00	(24,668.00)
X Tax Expense:		-	-
(a) Current tax	25	-	-
(b) Deferred tax		-	-
(c) Previous Year Tax Adjustment		-	-
XI Profit / (Loss) for the period from continuing operations		43,506.00	(24,668.00)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the Period		43,506.00	(24,668.00)
XVI Earning per equity share:		4.35	(2.47)
(1) Basic		4.35	(2.47)
(2) Diluted		-	-

See accompanying notes forming part of the financial statements
In terms of our report attached.

For :- SINGH SINGH & CO.
CHARTERED ACCOUNTANTS

CA ANIL SINGH
PROPRIETOR
M. No. 539675
Place: GREATER NOIDA
Date: 29/09/2022
UDIN : 22539675BEFY1F7704

1 to 28

FOR AND ON BEHALF OF THE BOARD

Dheeraj
DHIERAJ KUMAR
DIRECTOR
DIN:- 08685083

Mohit
MOHIT KUMAR
DIRECTOR
DIN:-08685084

BUTAR MANPOWER SOLUTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

1. Significant Accounting Policies:

1.1 General

Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and mandatory accounting standards issued by the Institute of Chartered Accountants of India

1.2 Basis of Accounting

The financial statements are prepared in accordance with the relevant presentation requirements of the Companies Act, 2013 under the Historical cost convention on the basis of going concern and accrual unless otherwise stated.

1.3 Valuation of Inventory

Inventories are stated at lower of cost or net realizable value. The Cost is determined using FIFO basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale. Provision for obsolescence is made wherever necessary.

1.4 Property, Plant & Equipment

Property, Plant & Equipment are stated at cost less depreciation. The company capitalizes all costs incidental to acquisition and installation of Property, Plant & Equipment.

As per Accounting Standard-6 issued by the Institute of Chartered Accountants of India, Depreciation method should be uniformly and consistently applied by the entity unless otherwise required by any law or to give better presentation of the Financial Statements of the Company

Depreciation on tangible assets is provided on the WDV method over the useful lives of assets as mentioned in Schedule-II of the Companies Act, 2013. Depreciation for assets purchased / sold during a period is proportionately charged in the Statement of Profit & Loss prepared for the year ended on date. Intangible assets are amortized over their respective individual estimated useful lives on a WDV basis, commencing from the date the asset is available to the Company for its use.

1.5 Foreign Currency Transaction :

Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Subsequent Recognition

As at the reporting date, foreign currency non-monetary items are reported using historical cost denominated in a foreign currency reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

All monetary assets and liabilities in foreign currency are restated at the end of accounting period.

A monetary asset or liability is termed as a long-term foreign currency monetary item, if the asset or liability is expressed in a foreign currency and has a term of 12 months or more at the date of origination of the asset or liability. The exchange fluctuations arising from translation of Long term foreign currency monetary item related to fixed assets has been accounted for as per Para-46A of AS-11. The exchange fluctuations from other long term foreign currency monetary item will be transferred to foreign currency monetary item translation difference account. Exchange differences on restatement of short term foreign currency monetary items are transferred to the Statement of Profit and Loss.

1.6 Preliminary Expenses and Pre Operative Expenses

Preliminary Expenses and Deferred Revenue Expenses are to be amortized in the year of expenditure incurred.

1.7 Tax on Income

Provision for current tax is determined on the income for the year chargeable to tax as per the provisions of Income Tax Act, 1961. Provision for deferred tax is recognized on timing differences arising between the taxable incomes and accounting income for the year and quantified using the tax rates and law enacted or substantially enacted as on the Balance Sheet Date.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realize such losses. Other Deferred tax assets are recognized, if there is reasonable certainty that there will be sufficient future taxable income available to realize such assets.

1.8 Impairment of assets:

The carrying amount of the company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment of assets. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is greater of net selling price and value in use.

1.9 Revenue Recognition:

Revenue from sale of products is recognized when persuasive evidence of an arrangement exists, risk and reward of ownership has been transferred to the customer, the sales price is fixed or determinable and collectability is reasonably assured. Revenue from Services is recognized when respective service is rendered and accepted by the customer. Interest income and rental income are recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Revenues are shown net of sales tax, value added tax, service tax & Goods & Service Tax and applicable discounts and allowances. The revenue is recognized net of discounts and allowances.

1.10 Borrowing Costs:

Borrowing costs attributable to the acquisition/construction of qualifying assets are capitalised. A Qualifying assets is one that necessarily takes substantial period of time to get ready for its intended use. Other Borrowing costs are recognised as expenses in the period in which they are incurred.

1.11 Contingent Liability:

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

1.12 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. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, which have changed the number of equity shares outstanding, without a corresponding change in resources. 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 is adjusted for the effects of all dilutive potential equity shares.

BUTAR MANPOWER SOLUTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period 31st March, 2022		Figures as at the end of previous reporting Period 31st March, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10000	1,00,000.00	10000	1,00,000.00
(b) Issued, Subscribed and Paid up 191550 Equity shares of Rs.10 each with voting rights	10000	1,00,000.00	10000	1,00,000.00
Total	10000	1,00,000.00	10000	1,00,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Dheeraj Kumar	5000	50.00%	10	50,000.00
Mohit Kumar	5000	50.00%	10	50,000.00
TOTAL	10000	100.00%		1,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Dheeraj Kumar	5000	50.00%	0
2	Mohit Kumar	5000	50.00%	0
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Dheeraj Kumar	5000	50.00%	0
2	Mohit Kumar	5000	50.00%	0

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the current	Balance at the end of the current reporting period
10000 Equity Shares	0	0		10000 Equity Shares
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
10000 Equity Shares	0	0		10000 Equity Shares

In terms of our report attached
For :- SINGH AJEET & CO.
CHARTERED ACCOUNTANTS
(FRN - 025919C)
CA AJEET SINGH
PROP
M. No. 539675
Place: GREATER NOIDA
Date: 29/09/2022
UDIN: 22539675BEFYIF7704

FOR AND ON BEHALF OF THE BOARD

Dheeraj
DHEERAJ KUMAR
DIRECTOR
DIN:- 08685083

Mohit
MOHIT KUMAR
DIRECTOR
DIN:-08685084

BUTAR MANPOWER SOLUTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(44,668.00)	(20,000.00)
Add: Profit / (Loss) for the year	43,506.00	(24,668.00)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-----	-----
Less: Transfer from Reserve	-----	-----
Closing balance	(1,162.00)	(44,668.00)
Total	(1,162.00)	(44,668.00)

Note 3 LONG TERM BORROWINGS

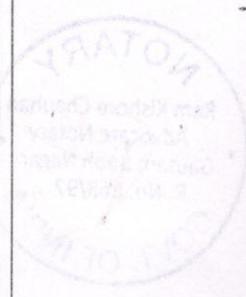
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
Unsecured Loans From Directors	-	-----
From Others	-	-----
TOTAL	-	-----

Note 4 Deferred tax liabilities (net)

Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
Related to Fixed Assets	-----	-----
- Deferred Tax Assets	-----	-----
- Deferred Tax Liabilities	-----	-----
TOTAL	-----	-----

Note 5 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
Unsecured Loan	-----	-----
TOTAL	-----	-----



ATTESTED

Ram Krishna Chavan
 Advocate
 Government Pleader
 R. No. 621/22

BUTAR MANPOWER SOLUTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 6 Trade Payables

(Amount in `)

Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,72,520.00	15,66,734.04
TOTAL	5,72,520.00	15,66,734.04

Note: Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March, 2022

(Amount in `)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	5,72,520.00	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
TOTAL	-	5,72,520.00	-	-	-

Trade Payables ageing schedule: As at 31st March, 2021

(Amount in `)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	15,66,734.04	-	-	-	15,66,734.04
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
TOTAL	15,66,734.04	-	-	-	15,66,734.04



ATTESTED

[Signature]
[Name]
[Designation]

BUTAR MANPOWER SOLUTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 7 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
Outstanding Indirect Expenses		
Statutory Audit Fee Payable	50,000.00	25,000.00
Accounting Charges Payable	67,500.00	20,000.00
Salary Payable	97,405.00	2,26,035.00
EPFO Payable	24,872.00	18,140.00
ESI Payable	2,971.00	7,346.00
TDS Payable	12,500.00	15,998.00
TOTAL	2,55,248.00	3,12,519.00

Note 8 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
(a) Provision - for TAX	11,500.00	-
Total	11,500.00	-

In terms of our report attached.

For :- SINGH AJEET & CO.
 CHARTERED ACCOUNTANTS

(FRN : 025919C)

CA AJEET SINGH

PROP.

M. No. 539675a

Place: GREATER NOIDA

Date: 29/09/2022

UDIN : 22539675BEFYIF7704

FOR AND ON BEHALF OF THE BOARD

Dheeraj

DHEERAJ KUMAR

DIRECTOR

DIN:- 08685083

Mohit

MOHIT KUMAR

DIRECTOR

DIN:-08685084

BUTAR MANPOWER SOLUTION PRIVATE LIMITED		
Note 10 NON CURRENT INVESTMENTS		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
FDR With Bank	-	-
Total	-	-
Note 11 DEFERRED TAX ASSETS		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
For Depreciation		
WDV as at Balance Sheet date as per Income Tax Act,1961	----	----
WDV as at Balance Sheet date as per Companies Act,2013	----	----
Timing Difference	----	----
Deferred Tax Asset @ 26%	----	----
Deferred Tax Asset (Net)	----	----
Total	----	----
Note 12 OTHER NON CURRENT INVESTMENTS		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
MAT Credit	-	-
Total	-	-
NOTE 13 CURRENT INVESTMENT		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
Current Investment	-----	-----
T O T A L	-----	-----
Note 14 INVENTORIES (At lower of cost and net realisable value)		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
Inventories	-----	-----
Total	-----	-----
Note 16 CASH AND CASH EQUIVALENTS		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
A) Cash in Hand	88,730.00	2.00
B) Cash at Bank	2,12,160.00	12,452.00
Total	3,00,890.00	12,454.00
Note 17 SHORT TERM LOANS AND ADVANCES		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
Loans	-	-----
Total	-	-----
Note 18 OTHER CURRENT ASSETS		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of previous reporting Period 31st March, 2021
	Rs.	Rs.
TDS Receivable	31,670.00	41,615.00
Total	31,670.00	41,615.00
In terms of our report attached		
For :- SINGH AJEET & CO. CHARTERED ACCOUNTANTS (FRN : 025919C)		FOR AND ON BEHALF OF THE BOARD
CA AJEET SINGH PROP M. No. 539675 Place: GREATER NOIDA Date: 29/09/2022 UDIN - 22539675BEFYIF7704	DHEERAJ KUMAR DIRECTOR DIN:- 08685083	MOHIT KUMAR DIRECTOR DIN-08685084

Note 19 REVENUE FROM OPERATIONS		
(IN Rs.)		
Particulars	Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
	Rs.	Rs.
Manpower Service Receipts	17,87,896.00	27,74,328.00
Total - Sales	17,87,896.00	27,74,328.00

Note 20 OTHER INCOME		
Particulars	Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
	Rs.	Rs.
Interest Income	-	-
Other Income	-	-
Total	-	-

Note 21 MANPOWER EXPENSES		
Particulars	Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
	Rs.	Rs.
Outsourced Manpower Expenses	11,68,860.00	21,33,091.00
Own Manpower Expenses	75,860.00	4,93,709.00
Total	12,44,720.00	26,26,800.00

Note 22 EMPLOYEE BENEFIT EXPENSES		
Particulars	Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
	Rs.	Rs.
Salaries, wages and bonus	75,000.00	72,000.00
Staff welfare expenses	7,250.00	-
Total	82,250.00	72,000.00

Note 23 FINANCE COST		
Particulars	Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
	Rs.	Rs.
Bank Charges	14,876.00	1,320.00
Total	14,876.00	1,320.00

Note 24 OTHER EXPENSES		
Particulars	Figures for the current reporting period 31st March, 2022	Figures for the previous reporting period 31st March, 2021
	Rs.	Rs.
(A) DIRECT EXPENSES		
Total (A)	-	-
(B) INDIRECT EXPENSES		
Accounting Charges	75,000.00	20,000.00
Office Exps	62,500.00	26,766.00
Telephone Exps	12,790.00	1,750.00
Printing & Stationary Exps	22,895.00	2,680.00
Electricity Exps	35,628.00	4,560.00
Office Repair & Maintenance Exps	25,620.00	18,120.00
EPP Contribution	96,618.00	-
ESI Contribution	21,493.00	-
St. Audit fee	50,000.00	25,000.00
Total (B)	4,02,544.00	98,876.00
Total (A+B)	4,02,544.00	98,876.00

Note 25 DEFERRED TAX		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of current reporting period 31st March, 2021
	Rs.	Rs.
i) Deferred Tax Liability		
Closing Balance	-----	-----
Less: Opening Balance	-----	-----
Increase / (Decrease) in Deferred Tax Liability	-----	-----
ii) Deferred Tax Asset		
Opening Balance	-----	-----
Less: Closing Balance	-----	-----
(Increase) / Decrease in Deferred Tax Asset	-----	-----
Deferred Tax to be charged / (credited) to Statement of Profit and Loss	-----	-----

Note 26 PAYMENT TO AUDITORS:		
Particulars	Figures as at the end of current reporting period 31st March, 2022	Figures as at the end of current reporting period 31st March, 2021
	Rs.	Rs.
As Statutory Auditor	1,00,000.00	45,000.00
Total	1,00,000.00	45,000.00

27 The Related Parties as defined by Accounting Standard-18 "Related Party Disclosure" issued by Institute of Chartered Accountants of India, in respect of which disclosure have been made, have been identified on the basis of , disclosure made by key managerial persons and taken on record by the board. The Related Party Disclosure as per AS-18 is as under:

<u>S.No.</u>	<u>PARTICULARS</u>	<u>NATURE OF PAYMENT</u>	<u>AMOUNT (₹)</u>	<u>REMARKS</u>
1		N I L		
28	There are no reported Small Scale Industrial Undertakings to whom the Company owes an amount which is outstanding for more than 30 days			

Notes to Accounts 1 to 28 form an integral part of financial statements.

For :- SINGH AJEET & CO.
CHARTERED ACCOUNTANTS
(FRN : 025919C)

FOR AND ON BEHALF OF THE BOARD

CA AJEET SINGH
PROP
M. No. 539675
Place: GREATER NOIDA
Date: 29/09/2022
UDIN : 22539675BEFYIF7704

DHEERAJ KUMAR
DIRECTOR
DIN:- 08685083

MOHIT KUMAR
DIRECTOR
DIN:-08685084

BUTAR MANPOWER SOLUTION PRIVATE LIMITED

Additional Regulatory Requirement

Ratio Analysis	Numerator	31-Mar-22	31-Mar-21	Denominator	31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
1	Current Ratio							
	Current Assets			Current Liabilities				
	Inventories	-	-	Creditors for goods and services	-	-		
	Trade Receivables	-	-	Short term loans	-	-		
	Cash and Bank balances	3,00,890	12,454	Bank Overdraft	-	-		
	Other Receivables/Accruals	-	-	Cash Credit	-	-		
	Loans and Advances	-	-	Outstanding Expenses	2,55,248	3,12,519		
	Balance with Branch	-	-	Provision for taxation	-	-		
	Any other current assets	-	-	Proposed dividend	-	-		
				Unclaimed Dividend	-	-		
				Any other current liabilities	-	-		
	Total	3,00,890	12,454	Total Shareholders Equity	1,00,000	1,00,000	1.18	0.04
2	Debt Equity Ratio							
	Total Liabilities			Shareholder's Equity				
	Total Outside Liabilities	-	-	Total Shareholders Equity	1,00,000	1,00,000	-	-
3	Return on Equity Ratio							
	Profit for the period			Avg. Shareholders Equity				
	Net Profit/Loss after taxes - preference dividend (if any)	43,506	(24,668)	(Beginning shareholders' equity + Ending shareholders' equity) / 2	1,00,000	1,00,000	0.44	(0.25)
4	Inventory Turnover Ratio							
	Cost of Goods sold			Average Inventory				
	(Opening Stock + Purchases) - Closing Stock	-	-	(Opening Stock + Closing Stock)/2	-	-	-	-
5	Trade Receivables Turnover Ratio							
	Net Credit Sales			Average Trade Receivables				
	Credit Sales	17,87,896	27,74,328	(Beginning Trade Receivables + Ending Trade Receivables) / 2	-	-	-	-
6	Trade Payables Turnover Ratio							
	Total Purchases			Average Trade Payables				
	Annual Net Credit Purchases	-	-	(Beginning Trade Payables + Ending Trade Payables) / 2	-	-	-	-
7	Net Capital Turnover Ratio							
	Net Sales			Average Working Capital				
	Total Sales - Sales Return	17,87,896	27,74,328	Current Assets - Current Liabilities	45,642	(3,00,065)	39.17	(9.25)
8	Net Profit Ratio							
	Net Profit			Net Sales				
	Profit/Loss After Tax	43,506	(24,668)	Sales	17,87,896	27,74,328	0.02	(0.01)
9	Return on Capital employed							
	EBIT			Capital Employed *				
	Profit/Loss before Interest and Taxes	43,506	(24,668)	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	1,00,000	1,00,000	0.44	(0.25)
10	Return on Investment							
	Return/Profit/Earnings			Investment **				
		43,506	(24,668)		1,00,000	1,00,000	0.44	(0.25)

BUTAR MANPOWER SOLUTION PRIVATE LIMITED

Regd. Office: E-127 DELTA-I GREATER NOIDA GAUTAM BUDDHA NAGAR U.P.-201308

CIN :- U74910UP2020PTC126411

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Figures in Rs. 100)			
Particulars	Note No.	Figures for the current reporting period 31st March, 2023	Figures for the previous reporting period 31st March, 2022
		Rs.	Rs.
I Revenue from operations (gross)	19	18,120.19	17,878.96
Less: Excise Duty		-----	-----
Revenue from operations (net)		18,120.19	17,878.96
II Other Income	20	36.90	-
III Total Income (I+II)		18,157.09	17,878.96
IV Expenses			
(a) Manpower Expenses	21	13,921.74	12,447.20
(b) Employee benefits expenses	22	124.68	822.50
(c) Finance costs	23	16.49	148.76
(d) Depreciation and amortisation expenses		-	-
(e) Other expenses	24	3,882.23	4,025.44
Total Expenses		17,945.14	17,443.90
V Profit before exceptional and extraordinary item and tax		211.95	435.06
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		211.95	435.06
VIII Extraordinary Items		-	-
IX Profit before Tax		211.95	435.06
X Tax Expense:			
(a) Current tax		65.10	-
(b) Deferred tax	25	-	-
(c) Previous Year Tax Adjustment		-	-
XI Profit / (Loss) for the period from continuing operations		146.85	435.06
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the Period		146.85	435.06
XVI Earning per equity share:			
(1) Basic		1.47	0.04
(2) Diluted		1.47	0.04

See accompanying notes forming part of the financial statements in terms of our report attached.

For :- A.G.T. & ASSOCIATES
CHARTERED ACCOUNTANTS

CA AJEET SINGH
PARTNER
FRN No. 21855C
M. No. 5396
Place: GREATER NOIDA
Date: 30/09/2023

CIN : 23539675BGYBTG6772

1 to 28

FOR AND ON BEHALF OF THE BOARD

Dheeraj
DHEERAJ KUMAR
DIRECTOR
DIN:- 08685083

Mohit
MOHIT KUMAR
DIRECTOR
DIN:-08685084