

Balance Sheet as at 31st March 2022

₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1		
Reserves and surplus	2	1,00,000.00	1,00,000.00
Money received against share warrants		(14,000.00)	(12,000.00)
Share application money pending allotment		86,000.00	88,000.00
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	3	24,000.00	12,000.00
Short-term provisions			
TOTAL		24,000.00	12,000.00
ASSETS		1,10,000.00	1,00,000.00
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Tangible assets			
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	4	1,10,000.00	1,00,000.00
Short-term loans and advances			
Other current assets			
TOTAL		1,10,000.00	1,00,000.00

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

As per our report of even date

For RAJ ABHISHEK & ASSOCIATES
Chartered Accountant
(FRN: 0036113N)

CA ABHISHEK RAJ
PROPRIETOR
Membership No.: 556410
Place: NEW DELHI
Date: 25/08/2022



For and on behalf of the Board of Directors

KHUNDRAKAM CHINGKHEI
SINGH
DIRECTOR
DIN: 09001970

KHUNDRAKAM CHINGLEN
SINGH
DIRECTOR
DIN: 09001971

Statement of Profit and loss for the year ended 31st March 2022 ₹ in rupees

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income	5	10,000.00	
Total Income		10,000.00	
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses			
Other expenses	6	12,000.00	12,000.00
Total expenses		12,000.00	12,000.00
Profit before exceptional, extraordinary and prior period items and tax		(2,000.00)	(12,000.00)
Exceptional items			
Profit before extraordinary and prior period items and tax		(2,000.00)	(12,000.00)
Extraordinary items			
Prior period item			
Profit before tax		(2,000.00)	(12,000.00)
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(2,000.00)	(12,000.00)
Earning per share			
Basic	7		
Before extraordinary Items		(2.00)	(42.11)
After extraordinary Adjustment		(2.00)	(42.11)
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 RAJ ABHISHEK & ASSOCIATES

Chartered Accountant

(FRN: 0036113N)

For and on behalf of the Board of Directors


CA ABHISHEK RAJ
PROPRIETOR
Membership No.: 556410
Place: NEW DELHI
Date: 25/08/2022



KHUNDRAKPAM CHINGKHEI
SINGH
DIRECTOR
DIN: 09001970

KHUNDRAKPAM CHINGLEN
SINGH
DIRECTOR
DIN: 09001971

Notes to Financial statements for the year ended 31st March 2022
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ In rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
10000 (31/03/2021:10000) Equity shares of Rs. 100.00/- par value	10,00,000.00	10,00,000.00
Issued :		
1000 (31/03/2021:1000) Equity shares of Rs. 100.00/- par value	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
1000 (31/03/2021:1000) Equity shares of Rs. 100.00/- par value	1,00,000.00	1,00,000.00
Total	1,00,000.00	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 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,000	1,00,000.00		
Issued during the Period				
Other Issue			1,000	1,00,000.00
Redeemed or bought back during the period				
Outstanding at end of the period	1,000	1,00,000.00	1,000	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. 100.00 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.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
0	KHUNDRAKAM CHINGKHEI SINGH	500	50.00	500	50.00
0	KHUNDRAKAM CHINGLEN SINGH	500	50.00	500	50.00
	Total :	1,000	100.00	1,000	100.00

Note No. 2 Reserves and surplus

₹ In rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	(12,000.00)	
Add: Addition during the year		
Less: Loss for the year	(2,000.00)	(12,000.00)
Closing Balance	(14,000.00)	(12,000.00)
Balance carried to balance sheet	(14,000.00)	(12,000.00)



Note No. 3 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Others payables		
AUDIT FEE PAYABLE	24,000.00	12,000.00
	24,000.00	12,000.00
Total	24,000.00	12,000.00

Note No. 4 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
Bank balance		
Total	1,10,000.00	
Cheques,drafts on hand	1,10,000.00	
Cheques,drafts on hand		1,00,000.00
Total		1,00,000.00
Total	1,10,000.00	1,00,000.00

Note No. 5 Other income

₹ in rupees

Particulars	31st March 2022	31st March 2021
Other non-operating income	10,000.00	
Total	10,000.00	

Note No. 6 Other expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Audit fees	12,000.00	12,000.00
Total	12,000.00	12,000.00

Note No. 7 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2022	31st March 2021	31st March 2022	31st March 2021
Basic				
Profit after tax (A)	(2,000.00)	(12,000.00)	(2,000.00)	(12,000.00)
Weighted average number of shares outstanding (B)	1,000	285	1,000	285
Basic EPS (A / B)	(2.00)	(42.11)	(2.00)	(42.11)
Diluted				
Profit after tax (A)	(2,000.00)	(12,000.00)	(2,000.00)	(12,000.00)
Weighted average number of shares outstanding (B)	1,000	285	1,000	285
Diluted EPS (A / B)	(2.00)	(42.11)	(2.00)	(42.11)
Face value per share		100.00		100.00

