SEVARI FINANCE PRIVATE LIMITED (F.Y. 2022-2023)
C/O KHUNDRAKPAM CHINGLEN SINGH, LAMDENG KHUNOU, West Imphal-795146
CIN : U65990MN2020PTC014217

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	1	1,000.00	1,000.00
Reserves and surplus	2	(1,260.00)	(140.00)
Money received against share warrants			
		(260.00)	**860.00**
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	3	360.00	240.00
Short-term provisions			
		360.00	**240.00**
TOTAL		**100.00**	**1,100.00**
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	4	100.00	1,100.00
Short-term loans and advances			
Other current assets			
		100.00	**1,100.00**
TOTAL		**100.00**	**1,100.00**

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)

Raj Abhishek & Associates Delhi F.R.N. 036113N Chartered Accountant

CA ABHISHEK RAJ
PROPRIETOR
Membership No.: 556410
Place: NEW DELHI
Date: 14/09/2023

For and on behalf of the Board of Directors

KHUNDRAKPAM CHINGKHEI SINGH	**KHUNDRAKPAM CHINGLEN SINGH**
DIRECTOR	**DIRECTOR**
DIN: 09001970	**DIN: 09001971**

SEVARI FINANCE PRIVATE LIMITED
C/O KHUNDRAKPAM CHINGLEN SINGH, LAMDENG KHUNOU, West Imphal-795146
CIN : U65990MN2020PTC014217

(F.Y. 2022-2023)

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

₹ in hundred

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income	5		100.00
Total Income			**100.00**
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	6	1,000.00	
Finance costs			
Depreciation and amortization expenses			
Other expenses	7	120.00	120.00
Total expenses		**1,120.00**	**120.00**
Profit before exceptional, extraordinary and prior period items and tax		**(1,120.00)**	**(20.00)**
Exceptional items			
Profit before extraordinary and prior period items and tax		**(1,120.00)**	**(20.00)**
Extraordinary items			
Prior period item			
Profit before tax		**(1,120.00)**	**(20.00)**
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**(1,120.00)**	**(20.00)**
Earning per share-in ₹			
Basic	8		
Before extraordinary Items		(112.00)	(2.00)
After extraordinary Adjustment		(112.00)	(2.00)
Diluted			
Before extraordinary Items		(112.00)	(2.00)
After extraordinary Adjustment		(112.00)	(2.00)

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)

Raj Abhishek & Associates Delhi F.R.N. 036113N Chartered Accountant

CA ABHISHEK RAJ
PROPRIETOR
Membership No.: 556410
Place: NEW DELHI
Date: 14/09/2023

For and on behalf of the Board of Directors

KHUNDRAKPAM CHINGKHEI SINGH
DIRECTOR
DIN: 09001970

KHUNDRAKPAM CHINGLEN SINGH
DIRECTOR
DIN: 09001971

SEVARI FINANCE PRIVATE LIMITED
C/O KHUNDRAKPAM CHINGLEN SINGH, LAMDENG KHUNOU, West Imphal-795146
CIN : U65990MN2020PTC014217

(F.Y. 2022-2023)

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.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
10000 (31/03/2022:10000) Equity shares of Rs. 100.00/- par value	10,000.00	10,000.00
Issued :		
1000 (31/03/2022:1000) Equity shares of Rs. 100.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
1000 (31/03/2022:1000) Equity shares of Rs. 100.00/- par value	1,000.00	1,000.00
Total	**1,000.00**	**1,000.00**

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

Equity shares

₹ in hundred

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

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 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
0	KHUNDRAKPAM CHINGKHEI SINGH	500	50.00	500	50.00
0	KHUNDRAKPAM CHINGLEN SINGH	500	50.00	500	50.00
	Total :	**1,000**	**100.00**	**1,000**	**100.00**

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	(140.00)	(120.00)
Add: Addition during the year		
Less:Loss for the year	(1,120.00)	(20.00)
Closing Balance	**(1,260.00)**	**(140.00)**
Balance carried to balance sheet	**(1,260.00)**	**(140.00)**

Raj Abhishek & Associates
Delhi
F.R.N.
036113N
Chartered Accountant

SEVARI FINANCE PRIVATE LIMITED
C/O KHUNDRAKPAM CHINGLEN SINGH, LAMDENG KHUNOU, West Imphal-795146
CIN : U65990MN2020PTC014217

(F.Y. 2022-2023)

Note No. 3 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
AUDIT FEE PAYABLE	360.00	240.00
	360.00	**240.00**
Total	**360.00**	**240.00**

Note No. 4 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Bank balance		
Total	100.00	1,100.00
	100.00	**1,100.00**

Note No. 5 Other income

₹ in hundred

Particulars	31st March 2023	31st March 2022
Other non-operating income		
Total		100.00
		100.00

Note No. 6 Employee benefit expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Salaries and Wages	1,000.00	
Total	**1,000.00**	

Note No. 7 Other expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Audit fees	120.00	120.00
Total	**120.00**	**120.00**

Note No. 8 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022
Basic				
Profit after tax (A)	(1,120.00)	(20.00)	(1,120.00)	(20.00)
Weighted average number of shares outstanding (B)	1,000	1,000	1,000	1,000
Basic EPS (A / B)	(112.00)	(2.00)	(112.00)	(2.00)
Diluted				
Profit after tax (A)	(1,120.00)	(20.00)	(1,120.00)	(20.00)
Weighted average number of shares outstanding (B)	1,000	1,000	1,000	1,000
Diluted EPS (A / B)	(112.00)	(2.00)	(112.00)	(2.00)
Face value per share	100.00	100.00	100.00	100.00

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