

Balance Sheet as at 31st March 2022

₹ in hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	100.00	
Reserves and surplus	2	8,900.63	
Money received against share warrants			
		9,000.63	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	6,200.00	
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
		6,200.00	
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities	4	3,530.45	
Short-term provisions			
		3,530.45	
TOTAL		18,731.08	
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	5		
Property, Plant and Equipment		13,664.45	
Intangible assets			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances	6		
Other non-current assets			
		13,664.45	
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	7	4,048.73	
Short-term loans and advances	6	904.77	
Other current assets	8	113.13	
		5,066.63	
TOTAL		18,731.08	

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

As per our report of even date

For PANKAJ BHANAWAT & ASSOCIATES
Chartered Accountant
(FRN: 021652C)

PANKAJ BHANAWAT
PROPRIETOR
Membership No.: 427105



For and on behalf of the Board of Directors

Sandeep Kumar
SANDEEP KUMAR
Director
DIN: 09190831

Santosh
SANTOSH
Director
DIN: 09193509

Statement of Income and Expenditure for the year ended 31st March 2022

₹ in hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	9	24,759.07	
Less: Excise duty			
Net Sales		24,759.07	
Other income			
Total Income		24,759.07	
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	10	3,943.98	
Finance costs	11	159.51	
Depreciation and amortization expenses	12	618.46	
Other expenses	13	11,136.49	
Total expenses		15,858.44	
Excess of income over expenditure/(Expenditure over income) before exceptional, extraordinary and prior period items and tax		8,900.63	
Exceptional items			
Excess of income over expenditure/(Expenditure over income) before extraordinary and prior period items and tax		8,900.63	
Extraordinary items			
Prior period item			
Excess of income over expenditure/(Expenditure over income) before tax		8,900.63	
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Excess of income over expenditure/(Expenditure over income) for the period		8,900.63	
Earning per share-in			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

As per our report of even date

For PANKAJ BHANAWAT & ASSOCIATES

Chartered Accountant
(FRN: 021652C)

PANKAJ BHANAWAT
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Sandeep Kumar
SANDEEP KUMAR
Director
DIN: 09190831

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SANTOSH
Director
DIN: 09193509

Place: UDAIPUR
Date: 01/09/2022

**NOTES 1 TO 14 FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022**

Note No. 1 Share Capital

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Authorised :		
1000 (31/03/2021:0) Equity shares of Rs. 10.00/- par value	100.00	
Issued :		
1000 (31/03/2021:0) Equity shares of Rs. 10.00/- par value	100.00	
Subscribed and paid-up :		
1000 (31/03/2021:0) Equity shares of Rs. 10.00/- par value	100.00	
Total	100.00	

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

Equity shares

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	1,000	100.00		
Redeemed or bought back during the period				
Outstanding at end of the period	1,000	100.00		

Note No. 2 Reserves and surplus

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance		
Add: Profit for the year	8,900.63	
Less : Deletion during the year		
Closing Balance	8,900.63	
Balance carried to balance sheet	8,900.63	

Note No. 3 Long-term borrowings

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Curren t	Current Maturities	Total	Non-Curren t	Current Maturities	Total
Term Loan - From Others						
Mahindra and Mahindra Finance unsecured	6,200.00		6,200.00			
	6,200.00		6,200.00			
The Above Amount Includes						
Unsecured Borrowings	6,200.00		6,200.00			
Net Amount	6,200.00	0	6,200.00		0	

Note No. 4 Other current liabilities

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Others payables		
Other Payables	3,530.45	
	3,530.45	
Total	3,530.45	



Sandeep Kumar

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No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2022

₹ in hundred

Assets	Useful Life (In Years)	Gross Block							Accumulated Depreciation/ Amortisation			Net Block		
		Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustments (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
A Tangible assets														
Own Assets														
Furniture and Fixture	10.00		919.21					919.21		153.98		153.98	765.23	
Invertor Battery	10.00		185.00					185.00		28.48		28.48	156.52	
LED Smart TV	10.00		119.99					119.99		15.41		15.41	104.58	
Laptop and camera	3.00		495.03					495.03		169.94		169.94	325.09	
Mahendra bolero (Applied u/s 11)	0.00		11,741.40					11,741.40					11,741.40	
Medical Equipments	5.00		471.31					471.31		163.53		163.53	307.78	
Mobile	5.00		350.97					350.97		87.12		87.12	263.85	
Total (A)			14,282.91					14,282.91		618.46		618.46	13,664.45	



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Note No. 6 Loans and advances

₹ in hundred

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Loans and Advances		904.77		
		904.77		
Total		904.77		

Note No. 7 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
HDFC Bank A/c	1,533.76	
Yes Bank A/c	2,295.11	
Total	3,828.87	
Cash in hand		
Cash in hand	219.86	
Total	219.86	
Total	4,048.73	

Note No. 8 Other current assets

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
Preliminary expenses	113.13	
Total	113.13	

Note No. 9 Revenue from operations

₹ in hundred

Particulars	31st March 2022	31st March 2021
Sale of services		
Consultancy Fees Received	2,585.70	
	2,585.70	
Other operating revenues		
Donations received	22,173.37	
	22,173.37	
Net revenue from operations	24,759.07	

Note No. 10 Employee benefit expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Salaries and Wages		
Director's Salary	2,000.00	
Salary and wages	1,943.98	
	3,943.98	
Total	3,943.98	

Note No. 11 Finance costs

₹ in hundred

Particulars	31st March 2022	31st March 2021
Interest		
	148.80	
Other Borrowing costs		
Bank Charges	10.71	
	10.71	
Total	159.51	



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Note No. 12 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	618.46	
Total	618.46	

Note No. 13 Other expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Audit fees	250.00	
Stipend Exp	1,174.65	
Traveling and Conveyance Expense	1,538.46	
Advertising expenses	23.60	
Can Quiz Prize Expense	123.50	
Doctors Consultation Fees Expense	2,251.27	
Electricity expenses	123.65	
Insurance expenses	133.58	
Medical Treatment Support Expense	848.42	
Office Expense	608.85	
Preliminary expenses written off	28.28	
Printing and stationery	374.24	
Professional expenses	100.00	
Repair and Maintenance	803.18	
ROC Fees Expense	8.00	
Room Rent Expense	935.00	
Telephone and Internet Expense	155.22	
Trademark Registration Expense	120.00	
Website Development Expense	83.77	
Welfare Activity Expense	1,090.94	
Workshop and Seminar Expense	361.88	
Total	11,136.49	

Note No. 4(a) Other current liabilities: Other Payables

₹ in hundred

Particulars	31st March 2022
TDS Payable	24.63
Expenses Payable	1,002.60
Doctors Consultation Fees Payable	720.40
Electricity Payable	10.25
Expenses Payable	330.00
Salary Payable	858.00
Telephone and Internet Expenses Payable	19.92
Audit Fees Payable	250.00
Stipend Payable	314.65
Total	3,530.45

Note No. 6(a) Loans and advances : Other loans and advances: Loans and Advances

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
TDS Receivable		254.77
Adv for Purchase of Vehicle		650.00
Total		904.77

Sandeep Kumar



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SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS
Note No. : 14

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

6. Foreign currency Transactions:-

There are no Foreign currency transactions during the year

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

8. Inventories :-

There is no inventory at the year end.

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. All other borrowing costs are charged to revenue in the year of incurrence.

10. Retirement Benefits:-

The company has no policy of paying retirement benefits.



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11. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

12. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

13. General:

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

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs.2,00,000/- (Previous Year Rs. NIL/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Auditors Remuneration	2021-22	2020-21
Audit Fees	15,000.00	NA
Tax Audit Fees	NA	NA
Company Law Matters	10,000.00	NA
GST	NA	NA
Total	25,000.00	NA

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(i) Key Management Personnel

1. Sandeep Kumar
2. Santosh Kumar
3. Pallabi Roy

Sandeep Kumar



Santosh

(II) Relative of Key Management Personnel

1. KM Mandakini
2. Ragini Yadav
3. Ramkaran Yadav

8. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

9. Expenditure in Foreign Currency Nil Nil

10. Earning in Foreign Exchange Nil Nil

11. The company was incorporated during the year on 03.06.2021 and therefore Previous year figures are not being provided.

12. The company has been granted provisional registration u/s 12A and 80G vide registration no. AAICD5332RE20219 on dated 23.09.2021 and AAICD5332RF20217 on dated 06.10.2021 respectively.

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

As per our report of even date

For PANKAJ BHANAWAT & ASSOCIATES
Chartered Accountant
(FRN: 021652C)

PANKAJ BHANAWAT
PROPRIETOR
Membership No.: 427105



For and on behalf of the Board of
Directors

Sandeep Kumar
SANDEEP KUMAR
Director
DIN: 09190831

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SANTOSH
Director
DIN: 09193509

Place: UDAIPUR
Date: 01/09/2022