

# EXIMANYTHING ECART PRIVATE LIMITED

CIN: U51909PB2021PTC054432

Reg Off: Unit No. 922, Bestech Business Tower

Sector 66, SAS Nagar, Mohali-160059 PB

Email: [mohitjindal2008@gmail.com](mailto:mohitjindal2008@gmail.com)

Contact No. 8130228881

## **BOARD REPORT**

*(pursuant to section 134 read with rule 8A of the Companies (Accounts), Rules, 2014 under the Companies Act, 2013)*

To,

The Members,

**EXIMANYTHING ECART PRIVATE LIMITED**

Unit No. 922, Bestech Business Tower

Sector 66, SAS Nagar, Mohali-160059 PB

The Directors of your company are pleasure to present their 02<sup>nd</sup> Annual Report on the business and operations of the company together with the Audited Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2023.

### **1. FINANCIAL HIGHLIGHTS (STANDALONE)**

The Company prepared its financial statements in accordance with the requirements of the Companies Act, 2013. The summarized financial results for the Financial Year 2022-23 and 2021-22 are as under:

(Figures in Rupees)

Particulars	Year ended 31 <sup>st</sup> March 2023	Year ended 31 <sup>st</sup> March 2022
Revenue from operations	1,84,96,115.11	2,13,44,676.12
Other Income	-	-
<b>Total Income</b>	<b>1,84,96,115.11</b>	<b>2,13,44,676.12</b>
<b>Total Expenses</b>	<b>1,62,54,830.24</b>	<b>2,43,65,385.08</b>
Profit/Loss before tax	22,41,284.87	(30,20,708.96)
<b>Less: Tax Expense</b>		
Current Tax	-	-
Deferred Tax	10,08,433.00	(10,08,433.00)
<b>Profit/Loss after Tax</b>	<b>12,32,851.87</b>	<b>(20,12,275.96)</b>
Paid Up Share Capital	1,00,000/-	1,00,000/-
Value Per share	10/-	10/-
Earnings per Equity Share-		
- Basic	123.29	(201.23)
- Diluted	123.29	(201.23)

## **2. STATE OF COMPANY'S AFFAIRS, ITS OPERATIONS AND FUTURE OUTLOOK**

During the financial year under review, the company has generated revenue from its operations of Rs. **1,84,96,115.11** as compared to the previous year total income of Rs. **2,13,44,676.12/-**. On the other hand, expenditure has decreased from Rs. **2,43,65,385.08** to Rs. **1,62,54,830.24** during the current financial year.

Due to decrease in expenditure, Company has earned net profit of Rs. **12,32,851.87** as compared to the previous year Net loss of Rs. **20,12,275.96**.

The management of your Company is expecting that your Company will be able to achieve better results during this upcoming financial year of 2023-24.

## **3. WEB LINK OF ANNUAL RETURN, IF ANY.**

The Company doesn't have any website.

## **4. NUMBER OF BOARD MEETINGS**

During the year under review, **Six** Board Meetings were convened and held. The intervening gap between the Board Meetings was within the period prescribed under the Companies Act, 2013. The detail of the Board meetings held during the year under review is as follows:

<b>Sr. No.</b>	<b>Date of Board Meeting</b>
1.	25-06-2022
2.	20-08-2022
3.	01-09-2022
4.	19-12-2022
5.	30-12-2022
6.	28-03-2023

## **5. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

During the Financial Year under Review, Company does not enter into any contracts or arrangements with the related Parties.

## **6. EXPLANATION TO AUDITOR'S REMARKS**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

## **7. DETAIL OF FRAUDS REPORTED BY AUDITORS**

The Company does not indulge in any type of frauds pursuant to section 143(12) of the Companies Act, 2013 as per the audit report stated by Auditors for financial year ended 31<sup>st</sup> March, 2023.

## **8. STATUTORY AUDITORS AND THEIR REPORT**

M/s Rajesh Dharam Pal & Associates., Chartered Accountants, Gurgaon (FRN 021920N) were appointed as Statutory Auditors of the Company to hold office for period of five years.

The Statutory Auditors of the Company have submitted Auditors' Report on the accounts of the Company for the accounting year ended 31<sup>st</sup> March, 2023. The Auditors' Report does not contain any qualification. Auditor remarks in their report are self-explanatory and do not call for any further comments.

## **9. MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

There are no Material changes and commitments in the business operations of the Company from the financial year ended 31<sup>st</sup> March, 2023 to the date of signing of the Director's Report.

## **10. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

During the financial year under review, there is no change in the directors of the company.

## **11. DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL**

No significant & material orders were passed by the Regulators or courts or tribunal which impacts the going concern status and company's operations in future.

## **12. DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31<sup>st</sup> March, 2023 and of the profit /loss of the Company for that period;

- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **13. ACKNOWLEDGMENT**

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support.

**For and on behalf of the Board of Directors  
EXIMANYTHING ECART PRIVATE LIMITED**



**(Mohit Jindal)**  
Director  
DIN: 05351969



**(Shubham Jindal)**  
Director  
DIN: 08938747

**Place: Khanna  
Dated: 02.09.2023**

## **Rajesh Dharam Pal & Associates**

CHARTERED ACCOUNTANTS

E.Mail : carajeshsingla@yahoo.com

# 10-B, 1st Floor, New Grain

Market, Khanna-141401

Ph. 91-1628-358085

Mobile:- 98722-60646

:- 96462-00597

### **INDEPENDENT AUDITORS' REPORT**

TO,

**THE MEMBERS OF EXIMANYTHING ECART PRIVATE LIMITED**

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of **EXIMANYTHING ECART PRIVATE LIMITED**, which comprise the Balance Sheet as at 31/03/2023, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### **Auditor's Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31/03/2023, and its Loss for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the





other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

### **Responsibility of Management and Those Charged with Governance (TCWG)**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we



are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.



- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2023 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

FOR RAJESH DHARAM PAL & ASSOCIATES  
(Chartered Accountants)  
Reg No. :0021920N



Date : 02/09/2023  
Place : KHANNA

RAJESH KUMAR  
Proprietor  
M.No. : 510631

UDIN:- 23510631BGTPYR5457



# EXIMANYTHING ECART PRIVATE LIMITED

BALANCE SHEET FOR THE YEAR ENDING 31-03-23

(All amounts are IN INR hundred)

PARTICULARS	NOTE NO	AS ON 31.03.23	AS ON 31.03.22
<b>EQUITY AND LIABILITIES</b>			
<b>A) Shareholders funds</b>			
Share Capital Accounts	1	1000.00	1000.00
Reserve & Surplus	2	-7794.24	-20122.76
		-6794.24	-19122.76
<b>B) Share application money pending allotment</b>			
<b>C) Non - Current liabilities</b>			
Long Term Liabilities	3	52500.00	52500.00
Deferred tax liabilities(Net)			
Other Long term liabilities			
Long - term provision			
		52500.00	52500.00
<b>D) Current Liabilities</b>			
Short- term borrowing	4	491.53	1257.33
Trade Payble	5	3289.50	7959.52
other Current Liabilities			
Short- term provisions			
		3781.03	9216.85
<b>TOTAL</b>		49486.79	42594.09
<b>ASSETS</b>			
<b>Non Current Assets</b>			
<b>a) Property, Plant and Equipment &amp; Intangible Assets</b>			
-Property, Plant and Equipment			
-Intangible assets			
-Capital work in progress			
-Intangible assets Under development			
<b>b) Non Current investments</b>			
<b>c) Deferred tax assets (net)</b>		0.00	10084.33
<b>d) Long Term loan and advances</b>			
<b>e) Other Non - Current assets</b>	6	0.00	98.07
		0.00	10182.40
<b>CURRENT ASSETS</b>			
<b>a) Current investment</b>			
<b>b) Inventories</b>			
<b>c) Trade Receivables</b>			
<b>d) Cash &amp; Cash equivalents</b>	8	4417.34	7096.18
<b>e) Short-term loans and advances</b>	10	45069.45	25315.51
<b>f) Other Current Assets</b>			
		49486.79	32411.69
<b>TOTAL</b>		49486.79	42594.09
<b>NOTES FORMING PART OF FINANCIAL STATEMENTS</b>		0.00	0.00

Mohit Jindal  
Director  
DIN-05351969

PLACE: KHANNA  
DATE: 02-09-2023

Shubhan Jindal  
Director  
DIN-08938747

AUDITOR REPORT  
As per our report of even date attached



FOR RAJESH DHARAMPAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rajesh Kumar  
CA RAJESH KUMAR (PROP.)  
M.NO. 510631  
REGD.NO. 021920N

# EXIMANYTHING ECART PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

(All amounts are in INR Hundred)

PARTICULARS	NOTE NO	AS ON 31.03.2023	AS ON 31.03.2022
<b>Revenue From Operation</b>			
Revenue from Operations	<u>11</u>	184961.15	213446.76
Revenue from Operation (Net)			
other income		184961.15	213446.76
<b>Total Income (I)</b>		<b>184961.15</b>	<b>213446.76</b>
<b>Expenses</b>			
Cost of materials consumed			
Purchases of Raw Material & Traded Stock		0.00	171937.63
Change in inventories of finished goods, work-in-progress and stock in trade			
Employee benefits expense	<u>13</u>	53802.95	51807.78
Finance costs			
Depreciation and atization expense	<u>14</u>	108745.35	19908.44
Other expenses			
<b>Total Expenses (II)</b>		<b>162548.30</b>	<b>243653.85</b>
<b>Profit /Loss Before tax (I-II)</b>		<b>22412.85</b>	<b>-30207.09</b>
<b>Tax expenses</b>			
Current tax			
Tax Adjustment of Privous Year		0.00	0.00
Deferred tax			
<b>Total Tax Expenses</b>		<b>10084.33</b>	<b>-10084.33</b>
<b>Profit / (Loss) for the year from continuing operations (A)</b>		<b>12328.52</b>	<b>-20122.76</b>
<b>Profit / (Loss) before tax from discontinuing operation</b>			
<b>Tax penses of discontinuing operations</b>			
<b>Profit/(Loss) after tax form discontinuing operations (B)</b>			
<b>Profir/(Loss)for the year (A+B)</b>		<b>12328.52</b>	<b>-20122.76</b>
<b>Basic earning Per Share</b>		<b>123.29</b>	<b>-201.23</b>

Mohit Jindal  
Director  
DIN-05351969

Shubhan Jindal  
Director  
DIN-08938747

PLACE: KHANNA  
DATE: 02-09-2023

**AUDITOR REPORT**  
As per our report of even date attached

FOR RAJESH DHARAMPAL & ASSOCIATES  
CHARTERED ACCOUNTANTS



*Rajesh Kumar*  
CA RAJESH KUMAR (PROP.)  
M.NO. 510631  
REGD.NO.021920N

# EXIMANYTHING ECART PRIVATE LIMITED

## NOTE -1

(All amounts are in INR Hundreds)		
Particulars	AS AT 31.03.2023	AS AT 31.03.2022
<b>a. SHARE CAPITAL</b>		
<b>AUTHORISED</b>		
1,00,000 Equity shares of Rs.10/- each (Previous year 100000 equity shares of Rs.10/- each)	10000.00	10000.00
<b>ISSUED, SUBSCRIBED &amp; FULLY PAID UP SHARE</b>	10000.00	10000.00
10,000 Equity shares of Rs.10/- each (Previous year 10,000 equity shares of Rs.10/- each)	1000.00	1000.00
<b>Total Issued, Subscribed and fully paid-up share capital</b>	1000.00	1000.00

## b. Reconciliation of Number of Shares

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Share outstanding at the beginning of the year	10000	10000
Share issued during the year	-	-
Share bought back during the year	-	-
Share outstanding at the end of the year	10000	10000

## c. Following Shareholders holds equity share more than 5% of the total equity share of the company

SHAREHOLDING DETAILS	31ST March, 2023		31ST March, 2022	
	No. Of Share	% holding	No. Of Share	% holding
Name of the Share holder				
Mohit Jindal	5000	50	5000	50
Rohit Jindal	2500	25	2500	25
Shubham Jindal	2500	25	2500	25

## NOTE -2 RESERVE AND SURPLUS

(All amounts are in INR Hundreds)		
Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Surplus/ (deficit) in the statement of profit and loss		
Balance as per last financial statement		0.00
Profit/Loss for the year	-20122.76	-20122.76
Less/Add: Adj. of I.Tax/other income of last yr.	12328.52	
<b>Net surplus in the statement of profit and Loss</b>	-7794.24	-20122.76
<b>Total reserve and surplus</b>	-7794.24	-20122.76

## Trade Payable

(All amounts are in INR Hundreds)				
Particulars	Outstanding for following periods form due date of payment			Total
	Less than 1 year	1 - 2 year	More than 3 year	
(i) MSME	NIL	NIL	NIL	NIL
(ii) Others	NIL	NIL	NIL	NIL
(iii) Disputed dues -MSME	NIL	NIL	NIL	NIL
(iv) Disputed due - Other	NIL	NIL	NIL	NIL

## NOTE -3

(All amounts are in INR Hundreds)		
Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>Long Term Borrowings</b>		
Loans from Directors & Members		
Sh. Rohit Jindal	3750.00	3750.00
Sh. Mohot Jindal	48750.00	48750.00
<b>Total Long Term Borrowings</b>	52500.00	52500.00



## NOTE -4

(All amounts are in INR Hundreds)		
Particulars	AS ON 31.03.2023	AS ON 31.03.2022
V.R. LOGISTICS LTD		
SUNSTAR SHIPPING (INDIA)	117.98	0.00
Others	150.45	0.00
	223.10	0.00
<b>Total Trade Payable</b>	<b>491.53</b>	<b>0.00</b>

## NOTE -5

(All amounts are in INR Hundreds)		
Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>OTHER CURRENT LIABILITIES</b>	<b>Amount</b>	
TDS Payble	8.00	1444.72
Audit Fees Payble	75.00	75.00
Salary & Bonus Payble	0.00	6439.80
Advance from Customers	3206.50	0.00
<b>Total other Current Liabilities</b>	<b>3289.50</b>	<b>7959.52</b>

## NOTE -6

(All amounts are in INR Hundreds)		
Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>Other Non-Current Assets</b>		
Security Deposit	0.00	98.07
<b>Total Non Current Assets</b>	<b>0.00</b>	<b>98.07</b>

## NOTE -7

## Trade Receivable

(All amounts are in INR Hundreds)					
Particulars	Outstanding for following periods from due date of payment				Total
	less than 6 Month	6 Month to 1 Year	2-3 year	more than 3 year	
(i) Undisputed Trade Receivables- Considered Goods	NIL	NIL	NIL	NIL	NIL
(ii) Undisputed Trade Receivables- Considered doubt	NIL	NIL	NIL	NIL	NIL
(iii) Disputed Trade Receivables- Considered Goods	NIL	NIL	NIL	NIL	NIL
(iv) Disputed Trade Receivables- Considered doubt	NIL	NIL	NIL	NIL	NIL

## (All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Trade receivables Outstanding for a period less than six month from the date they are due for payment		
Undisputed Trade Receivable, Considered good with related parties		
with others		
Trade receivables Outstanding for a period more than six month from the date they are due for payment		
Undisputed Trade Receivable, Considered good with related parties		
with others		
<b>Total Trade Receivable</b>		



## NOTE -8

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>CASH &amp; CASH EQUIVALENTS</b>		
Axis Bank Ltd		
ICICI Bank Ltd.	137.60	2728.92
Cash in Hand (Including Imprest)	997.05	997.05
<b>Total Cash and Bank Balance</b>	<b>3282.69</b>	<b>3370.21</b>
	<b>4417.34</b>	<b>7096.18</b>

## NOTE -9

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Short - term loans and advances		
<b>Total Short-term loans and advances</b>	<b>0.00</b>	<b>0.00</b>

## NOTE -10

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>OTHER CURRENT ASSETS</b>		
Prepaid Expenses	0.00	230.77
TDS Receivable	1299.68	176.08
IGST, CGST & SGST Input	1428.84	521.40
Cheques Deposited but not Credited	0.00	24004.93
Facebook India Online	0.00	32.33
SK MINERALS	42340.93	0.00
C S soft Solutions	0.00	350.00
<b>Total Other Current Assets</b>	<b>45069.45</b>	<b>25315.51</b>

## NOTE -11

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Revenue from Operation	184951.15	213446.76
<b>Total Revenue</b>	<b>184951.15</b>	<b>213446.76</b>

## NOTE -12

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Other Income	0	0
<b>Total Other income</b>	<b>0.00</b>	<b>0.00</b>

## NOTE -13

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>Employee Benefit Expenses</b>		
Salary	53802.95	51807.78
<b>Total Other Income</b>	<b>53802.95</b>	<b>51807.78</b>



## NOTE -14

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Other Expenses		
IEC APPLICATION FEES	35.18	0.00
IMPORT CLEARING CHARGES	229.69	0.00
Audit Fee	75.00	75.00
Bank Charges	74.18	13.82
Repair & Maintenance	0.00	82.31
BONUS & INCENTIVE	500.00	282.00
CAM CHARGES MOHALI	2000.00	1824.03
Entertainment Expenses	61.08	0.00
Consultancy Charges	0.00	3300.00
DISCOUNT & REBATE	48.77	0.00
FEES & SUBSCRIPTION	555.33	397.48
Advertisement & Publicity	872.00	801.36
Freight, Clearing & Forwarding Charges	99266.84	0.00
Office Rent	0.00	5675.42
GENERAL EXPENSES	607.10	352.50
LEGAL & PROFESSIONAL EXPENSES	251.03	980.23
PHONE & INTERNET EXPENSES	30.99	78.53
Printing & Stationery	846.85	164.76
Sales Promotion Expenses	182.40	0.00
Staff Welfare Expenses	147.66	443.63
Store & consumables	0.00	92.00
Travelling Expenses	2933.45	3270.21
WEBSITE & SOFTWARE EXPENSE	27.80	1378.37
Water and Electricity Exp.	0.00	472.25
Events & Celebrations	0.00	224.54
<b>Total Other Expenses</b>	<b>108745.35</b>	<b>19908.44</b>





## 1. NOTES FORMING PART OF FINANCIAL STATEMENTS

### CONVENTION & SIGNIFICANT ACCOUNTING POLICIES

#### Nature Of Operation

The Company is getting income from E-Commerce Platform related to marketing, online trading and import and export of product and services.

#### Basis of Accounting

The company maintain its accounts on accrual basis following the historical cost conventions in accordance with Generally Accepted Accounting principles (GAAP) and in compliance with the Accounting Standards referred to in section 211(3C) and other requirements of the Companies Act 1956 Accounting Principles not specifically referred to are consistent with generally accepted accounting principles.

#### Operations of the Company

The Company was incorporated on 08th October 2021

The Company has received income from import and export of product & services during the year.

#### Revenue Recognition

Revenue is recognised when conditons of AS-9 are fulfilled

#### Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividend & taxes) by the weighted average number of equity shares outstanding during the year

Mohit Jindal  
Director  
DIN-05351969

Shubham Jindal  
Director  
DIN-08938747

#### Note-1

(All amounts are in INR Hundreds)

SHARE CAPITAL		
AUTHORISED		
1,00,000 Equity shares of Rs.10/- each (Previous year 100000 equity shares of Rs.10/- each)	10000.00	10000.00
	10000.00	10000.00
ISSUED, SUBSCRIBED & FULLY PAID UP SHARE		
10,000 Equity shares of Rs.10/- each (Previous year 10,000 equity shares of Rs.10/- each)	1000.00	1000.00
Total Issued, Subcribed and fully paid-up share capital	1000.00	1000.00

#### Reconciliation of Number of Shares

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Share outstanding at the beginning of the year	10000	10000
Share issued during the year	-	-
Share bought back during the year	-	-
Share outstanding at the end of the year	10000	10000

Following Shareholders hols equity share more then 5% of the total equity share of the company

SHAREHOLDING DETAILS	31ST March, 2023		31ST March, 2022	
	No. Of Shar	% holding	No. Of Share	% holding
Name of the Share holder				
Mohit Jindal	5000	50	5000	50
Rohit Jindal	2500	25	2500	25
Shubham Jindal	2500	25	2500	25



**NOTE -2 RESERVE AND SURPLUS**

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Surplus/ (deficit )In the statement of profit and loss		
Balance as per last financial statement	-20122.76	0.00
Profit/Loss for the year	12328.52	-20122.76
Less/Add:Adj.of I.Tax/other Income of last yr.		
Net surplus in the statement of profit and Loss	-7794.24	-20122.76
Total reserve and surplus	-7794.24	-20122.76

**Trade Payable**

(All amounts are in INR Hundreds)

Particulars	Outstanding for following periods form due date of payment			Total
	Less than 1	1 - 2 year	More than 3 year	
(i) MSME	NIL	NIL	NIL	NIL
(ii) Others	NIL	NIL	NIL	NIL
(iii) Disputed dues -MSME	NIL	NIL	NIL	NIL
(iv) Disputed due - Other	NIL	NIL	NIL	NIL

**NOTE -3**

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Long Term Borrowings		
Loans from Directors & Members		
Sh. Rohit Jindal	3750.00	3750.00
Sh. Mohot Jindal	48750.00	48750.00
Total Long Term Borrowings	52500.00	52500.00

**NOTE -4**

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
V.R. LOGISTICS LTD	117.98	0.00
SUNSTAR SHIPPING (INDIA)	150.45	0.00
Others	223.10	0.00
Total Trade Payable	491.53	0.00

**NOTE -5**

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
OTHER CURRENT LIABILITIES		
TDS Payble	8.00	1444.72
Audit Fees Payble	75.00	75.00
Salatry & Bonus Payble	0.00	6439.80
Advance from Customers	3206.50	0.00
Total other Current Liabilities	3289.50	7959.52

**NOTE -6**

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Other Non-Current Assets		
Security Deposit	0.00	98.07
Total Non Current Assets	0.00	98.07



## NOTE -7

## Trade Receivable

(All amounts are in INR Hundreds)

Particulars	Outstanding for following periods from due date of payment				Total
	less than 6 Month	6 Month to 1 Year	2-3 year	more than 3 year	
(i) Undisputed Trade Receivable	NIL	NIL	NIL	NIL	NIL
(ii) Undisputed Trade Receivable	NIL	NIL	NIL	NIL	NIL
(iii) Disputed Trade Receivable	NIL	NIL	NIL	NIL	NIL
(iv) Disputed Trade Receivable	NIL	NIL	NIL	NIL	NIL

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Trade receivables Outstanding for a period less than six month from the date they are due for payment - Undisputed Trade Receivable, Considered good with related parties with others		
Trade receivables Outstanding for a period more than six month from the date they are due for payment Undisputed Trade Receivable, Considered good with related parties with others		
Total Trade Receivable		

## NOTE -8

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>CASH &amp; CASH EQUIVALENTS</b>		
Axis Bank Ltd.	137.60	2728.92
ICICI Bank Ltd.	997.05	997.05
Cash in Hand (including Imprest)	3282.69	3370.21
<b>Total Cash and Bank Balance</b>	<b>4417.34</b>	<b>7096.18</b>

## NOTE -9

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Short - term loans and advances		
Total Short-term loans and advances	0.00	0.00

## NOTE -10

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
<b>OTHER CURRENT ASSETS</b>		
Prepaid Expenses	0.00	230.77
TDS Receivable	1299.68	176.08
IGST, CGST & SGST Input	1428.84	521.40
Cheques Deposited but not Credited	0.00	24004.93
Facebook India Online	0.00	32.33
SK MINERALS	42340.93	0.00
C S soft Solutions	0.00	350.00
<b>Total Other Current Assets</b>	<b>45069.45</b>	<b>25315.51</b>



## NOTE -11

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Revenue from Operation	184961.15	213446.76
Total Revenue	184961.15	213446.76

## NOTE -12

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Other Income	0.00	0.00
Total Other Income	0.00	0.00

## NOTE -13

(All amounts are in INR Hundreds)

Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Employee Benefit Expenses		
Salary	53802.95	51807.78
Total Other Income	53802.95	51807.78

## NOTE -14

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Particulars	AS ON 31.03.2023	AS ON 31.03.2022
Other Expenses		
IEC APPLICATION FEES	35.18	0.00
IMPORT CLEARING CHARGES	229.69	0.00
Audit Fee	75.00	75.00
Bank Charges	74.18	13.82
Repair & Maintenance	0.00	82.31
BONUS & INCENTIVE	500.00	282.00
CAM CHARGES MOHALI	2000.00	1824.03
Entertainment Expenses	61.08	0.00
Consultancy Charges	0.00	3300.00
DISCOUNT & REBATE	48.77	0.00
FEES & SUBSCRIPTION	555.33	397.48
Advertisement & Publicity	872.00	801.36
Freight, Clearing & Forwarding Charges	99266.84	0.00
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GENERAL EXPENSES	607.10	352.50
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PHONE & INTERNET EXPENSES	30.99	78.53
Printing & Stationery	846.85	164.76
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WEBSITE & SOFTWARE EXPENSE	27.80	1378.37
Water and Electricity Exp.	0.00	472.25
Events & Celebrations	0.00	224.54
Total Other Expenses	108745.35	19908.44

