

TO

THE MEMBERS OF

Report on the Financial Statements

We have audited the accompanying financial statements of [REDACTED] (‘‘The Company’’), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 March 31, 2022, and profit/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 Financial Statements and Auditor’s Report Thereon

The Company’s Board of Directors is responsible for the other information. The other information comprises the information included in Board’s Report including Annexures to Board’s Report, Business Responsibility Report, but does not include the financial statements and our auditor’s report thereon. Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is material misstatement of this other information. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

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. 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 implementation and maintenance of 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 statement 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

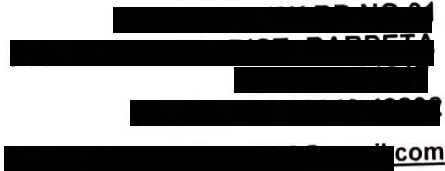
Auditor's Responsibilities for the Audit of Financial Statement

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.

A further description of the auditor's responsibilities for the audit of the financial statements is included in **Annexure A**. This description forms part of our auditor's reports.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order , 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, in our opinion and according to the information and explanations given to us, the said provisions of order are not applicable to the Company.
2. 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 purpose 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.



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 A. Jaga
 15 Desember 2019

 12461K42

Place : Kolkata
Date : 6th September, 2022



Annexure A

Responsibilities for Audit of Financial Statements

As part of an audit in accordance with SAs, we exercise professional judgment 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 internal financial controls with reference to Financial Statements 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 concerns.
- 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.



JAGADISH NATH
CHARTERED ACCOUNTANTS

[REDACTED]

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.

[REDACTED]

Handwritten signature

CA Jagadis [REDACTED]
Membershi [REDACTED]
DIN: [REDACTED]



[REDACTED]

Balance Sheet as at 31st March, 2022

Particulars	Note No.		
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	2		-
(b) Reserves and surplus	3		-
Non Current liabilities			
2 (a) Long-term provisions	4	-	-
3 Current liabilities			
(a) Other current liabilities	5		-
(b) Short-term provisions	5	-	-
TOTAL			-
II. ASSETS			
1 Fixed Assets			-
2 Non-current assets			
(a) Non Current Investments	6	-	-
(b) Long Term Loans & Advances	7	-	-
(c) Other Non-current Assets	8		-
3 Current assets			
(a) Inventory	9		-
(b) Cash and cash equivalents			-
TOTAL			-
Significant Accounting Policies	1		
Additional information & disclosures	13	-	-

IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE.


 (JAGADISH)




 DIN : 09021468

Particulars		Refer Note No.	Figures for the current reporting period	Figures for the previous reporting period
			₹	₹
1	Revenue from other Operations	10	81,250.00	-
	Other Income		-	-
I	Total Revenue		81,250.00	-
2	Expenses:			
	Purchase	11	1,13,980.00	
	Change in Inventory		(53,710.00)	
	Other expenses	12	69,500.00	-
II	Total expenses		1,29,770.00	-
III	Profit before tax (I-II)		(48,520.00)	-
IV	Tax expense:			
	Current Tax		-	-
			-	-
V.	Profit (Loss) for the year (III-IV)		(48,520.00)	-
VI.	Earnings per equity share:(Basic & Diluted)		(4.85)	-
	Significant Accounting Policies & Notes On Financial Statement	1		
	Additional information & disclosures	13		

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

[REDACTED]

[REDACTED]

Akmal [REDACTED]

[REDACTED]

Notes on Financial Statements for the year ended on 31st March, 2022

Notes 2

Share Capital

Particulars	As at 31 March 2022		As at 31 March 2021	
	No of Share	₹	No of Share	₹
Authorised Equity Shares of ` 10/- each with voting rights	10000	1,00,000.00	-	-
Issued Equity Shares of ` 10/- each with voting rights	10000	1,00,000.00	-	-
Subscribed & fully Paid up Equity Shares of ` 10/- each with voting rights	10000	1,00,000.00	-	-
Total	10000	1,00,000.00	-	-

2.1 Each holder of Equity Shares is entitled to one vote per share. Each share is entitled to equal dividend declared by the Company and approved by the shareholders of the Company.

2.2 The details of shareholders holding more than 5% of the Equity Shares.

Name of shareholders	As at 31 March 2022		As at 31 March 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
EKRAM HOSSAIN	5000	50.00	-	-
ABUL HUSSAIN	5000	50.00	-	-

Notes 3

Reserves & Surplus

Particulars
(b) Surplus In Statement Of Profit & Loss
Opening balance
(+) Net Profit/(Net Loss) For the current year
Closing Balance
Total

As at 31 March 2022
₹
-
-48,520.00
-
-48,520.00
-48,520.00

As at 31 March 2021
₹
-
-
-
-
-

Notes 4

Long Term Provisions

Particulars
(a) Others
Total

As at 31 March 2022
₹
-
-

As at 31 March 2021
₹
-
-



Notes 5

Current Liabilities

Particulars
(a) Other payables
Other Current Liabilities
Total

As at 31 March 2022
₹
15,500.00
15,500.00
15,500.00

As at 31 March 2021
₹
-
-
-

Notes 6

Non Current Investments

Particulars
Investments in shares (At Cost)
Total

As at 31 March 2022
₹
-
0.00

As at 31 March 2021
₹
-
-

Notes 7

Long Term Loans & Advances

Particulars
Unsecured, considered good
Security Deposit
Total

As at 31 March 2022
₹
0.00
0.00
-
0.00

As at 31 March 2021
₹
-
-
-
-

Notes 8

Other Non Current Assets

Particulars
(a) Preliminary Expenses not written off
Total

As at 31 March 2022
₹
12,000.00
12,000.00

As at 31 March 2021
₹
0.00
-

Notes 09

Cash and cash equivalents

Particulars
(a) Balances with bank
(b) Cash in hand
As certified by the Management
Total

As at 31 March 2022
₹
1,000.00
270.00
1,270.00

As at 31 March 2021
₹
-
-
-



Notes 10

Revenue From Operation

Particulars
Sale
Total

As at 31 March 2022
₹
81,250.00
81,250.00

As at 31 March 2021
₹
-
-
-

Notes 11

Purchase

Particulars
Purchase
Total

As at 31 March 2022
₹
1,13,980.00
1,13,980.00

As at 31 March 2021
₹
-
-
-

Notes 12

Other expenses

Particulars
Filling Fees
Preliminary Expense
Rent Paid
Salary & Wages
Payment To Auditors As Audit Fees
Total

For the year ended 31 March, 2022
₹
2,500.00
3,000.00
18,000.00
36,000.00
10,000.00
69,500.00

For the year ended 31 March, 2021
₹
-
-
-
-
-
-



1 NOTES FORMING PART OF FINANCIAL STATEMENTS

1.1 Basis of accounting & preparation of financial statement

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual and going concern Accounting policies not specifically referred to otherwise are consistent and in consensus with generally accepted accounting principles and are those used in the previous year.

1.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known /

1.3 Revenue Recognition

Revenue is recognized to the extent that it is possible that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of goods

Sales are recognized when significant risk and rewards of ownership of the goods have passed to the buyer which coincides with delivery and are recorded net of trade discounts, rebates and duties.

Revenue from services

Revenue from service rendered is recognized as and when the service is performed based on agreements/arrangements with the concerned parties.

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to

1.4 Investment

Investment that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

1.5 Earning per share

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax (and includes the post tax effect of any extra ordinary items). The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year. The number of shares used in computing Diluted EPS comprises of weighted average shares considered for deriving Basic EPS, and also the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the year, unless they have been issued at a later date. The diluted potential equity shares have been adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). The number of shares and potentially dilutive shares are adjusted for share splits/reverse share splits and bonus shares, as appropriate.

1.6 Income-taxes

Tax expense comprises both current and deferred taxes. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Unrecognised deferred tax assets of earlier years are re-assessed and recognised to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be MAT is treated as current assets. MAT credit is recognized as an assets only to the extent there is convincing evidence that the company will pay normal income tax during the specified period.

1.7 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.



Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31 March 2022	As at 31 March 2021
	₹	₹
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year		
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year		
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	N I L	N I L
(iv) The amount of interest due and payable for the year		
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year.		
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid.		
Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.		

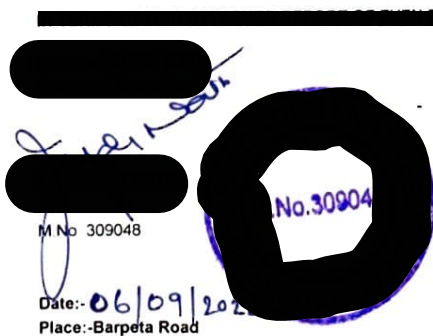
Expenditure in foreign currency	As at 31 March 2022	As at 31 March 2021
	₹	₹
Royalty	N	N
Know-how	I	I
Professional and consultation fees	L	L
Interest		
Other matters		

Payments to the auditor	As at 31 March 2022	As at 31 March 2021
	₹	₹
(a) as audit fees	10,000.00	0.00

Related party transactions		
Details of related parties:		
Description of relationship		
Key Management Personnel (KMP)		
Note: Related parties have been identified by the Management.		
Details of related party transactions during the year ended 31 March, 2022 and balances outstanding as at 31 March, 2022:		
Name of Transaction	KMP	Total
	-	-
	(-)	(-)
Note Figures in brackets pertain to previous year.		

Earning Per shares		
Particulars	As at 31 March 2022	As at 31 March 2021
	₹	₹
Net Profit/(loss) after tax for the period attributable to equity shareholders	(48,520.00)	-
Weighted average number of equity shares	10,000.00	-
Basic and diluted earning per share	(4.85)	-
Face value per equity share	10.00	-

Figure of sundry debtors, sundry creditors and loans and advances are subject to confirmation and reconciliation from respective parties



 M No 309048

 Date:- 06/09/2022

 Place:- Barpeta Road

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