

URJA DIGITAL WORLD LIMITED
CIN NO-U74999DL2020PLC367356
487/63, 1st Floor, National Market, Peeragarhi, West Delhi-110087
E-mail: info@urjadigitalworld.com, Tel: 011-46142960
Balance Sheet as at 31st March, 2022

(Amount in ₹)

	Particulars	Note No.	As on 31.03.2022	As on 31.03.2021
I.	EQUITY AND LIABILITY			
(1)	Shareholders' Funds			
	(a) Share Capital	1	1,00,000	1,00,000
	(b) Reserves & Surplus	2	(8,65,103)	(63,672)
(2)	Current Liabilities			
	(a) Trade payables	3	32,73,649	11,58,068
	(b) Other current liabilities	4	2,65,916	-
	(c) Short term provisions	5	1,39,109	1,05,000
	(d) Deferred Tax Liability		339	
	TOTAL		29,13,910	12,99,396
II.	ASSETS			
	Non-current assets			
1	(a) Property Plant and Equipment Tangible assets	20	1,23,447	1,60,109
2	Current Assets			
	(a) Cash and cash equivalents	6	1,39,006	32,747
	(b) Short-term loans and advances	7	10,36,427	2,53,907
	(c) Trade Receivables	8	6,47,198	-
	(d) Inventories	9	3,06,541	-
	(e) Other current assets	10	-	26019.00
	(d) Misc. Assets	11	6,61,291	8,26,614
	TOTAL		29,13,910	12,99,396
	Significant Accounting policies & other notes to	21		

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The accompanying notes form integral part of the Balance Sheet.

In terms of our report of even date attached.

For **CHANDNI SINGLA AND ASSOCIATES.**

Chartered Accountants

Firm Reg. No: 031994N

Chandni Singla

M.No. 535030

UDIN : 22535030AJJREZ8208



For **URJA DIGITAL WORLD LIMITED**

Gaurav Aggarwal

Director

DIN:09200787

For and on behalf of the Board of Directors

Urja Digital World Limited

For **URJA DIGITAL WORLD LIMITED**

Yogesh Kumar Goyal

Director

DIN:01644763

Place : New Delhi

Date : 21st May, 2022

URJA DIGITAL WORLD LIMITED
CIN NO-U74999DL2020PLC367356
487/63, 1st Floor, National Market, Peeragarhi, West Delhi-110087
E-mail: info@urjadigitalworld.com, Tel: 011-46142960
Profit and Loss statement for the year ended : 31st March, 2022

(Amount in ₹)

	Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
I.	Revenue from operations	12	1,00,44,076.00	-
II.	Other Income	13	82,007.01	1.00
III.	Total Revenue [I+II]		1,01,26,083.01	1.00
IV.	Expenses			
	Purchase of Stock in Trade	14	90,54,118.08	-
	Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade	15	(3,06,540.50)	-
	Employee benefits expenses	16	14,85,589.00	-
	Finance costs	17	2,067.94	-
	Depreciation and Amortisation Expenses	18	2,20,815.00	5,740.00
	Other expenses	19	4,71,125.68	57,933.00
	Total Expenses		1,09,27,175.20	63,673.00
V.	Profit before exceptional and		(8,01,092.19)	(63,672.00)
VI.	Exceptional items			-
VII.	Profit before extraordinary items and tax		(8,01,092.19)	(63,672.00)
VIII.	Extraordinary items			-
IX.	Profit before Tax (VII-VIII)		(8,01,092.19)	(63,672.00)
X	Tax expenses:			
	Current tax			-
	Deferred tax		339.00	-
XI.	Profit(Loss) for the period from continuing operations (IX-X)		(8,01,431.19)	(63,672.00)
XII.	Profit /(loss) from discontinuing period			-
XIII.	Tax expenses of discontinuing operations			-
XIV.	Profit/(loss) from Discontinuing operation (after tax) (XII-XIII)			-
XV.	Profit(Loss) for the period (XI+XIV)		(8,01,431.19)	(63,672.00)
XVI.	Earning per Equity share:			
	(1) Basic			-
	(2) Diluted			-
	Significant Accounting policies & other notes to accounts	21		

The accompanying notes form integral part of the Profit & Loss Statement

In terms of our report of even date attached

For CHANDNI SINGLA AND ASSOCIATES.

Chartered Accountants

Firm Reg. No 031994N

Chandni Singla

M.No. 535030

UDIN : 22535030AJREZ8208



URJA DIGITAL WORLD LIMITED

Gaurav Aggarwal
Director
DIN:09200787

For and on behalf of the Board of Directors
Urja Digital World Limited

For URJA DIGITAL WORLD LIMITED

Yogesh Kumar Goyal
Director
DIN:01644763

Place : New Delhi

Date : 21st May, 2022

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CASH FLOW STATEMENT

(Amount in ₹)

Particulars	As at 31st March 2022	As at 31st March 2021
A CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(Loss) before tax as per Profit and Loss Account	(8,01,092)	(63,672)
Adjustments for :-		
Interest Income & other Non-cash Income		(1)
Provision for expenses/Non-cash expense	220816	5,740
Operating Profit before Working Capital Changes	(5,80,276)	(57,933)
Adjustment for :-		
Increase/(Decrease) in Trade Payable	21,15,581	11,58,068
Increase/(Decrease) in Other Current Liabilities & Provision	3,00,024	1,05,000
(Increase)/Decrease in Trade Receivable	(6,47,198)	
(Increase)/Decrease in Inventories	(3,06,541)	
(Increase)/Decrease in Other Current Assets	26,019	(26,019)
(Increase)/Decrease in Short term Loan & Advances	(7,82,520)	(2,53,907)
(Increase)/Decrease in Misc Assets	-	(8,26,614)
Cash Generated from Operations	1,25,089	98,595
Adjustment for :-		
Direct Taxes Paid		-
Cash Flow Before Extraordinary Items	1,25,089	98,595
Extraordinary Items		-
NET CASH GENERATED FROM OPERATING ACTIVITIES	(A) 1,25,089	98,595
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchases/Sale of Fixed Assets/Investments	(18,830)	(1,65,849)
Interest Received		1
NET CASH RECEIVED FROM INVESTING ACTIVITIES	(B) (18,830)	(1,65,848)
C CASH FLOW FROM FINANCING ACTIVITIES		
Issue of share capital		1,00,000
Increase/Decrease in Loans and Advances		-
Proceeds from Internal Borrowings (Net)		-
NET CASH RECEIVED FROM FINANCING ACTIVITIES	(C) -	1,00,000
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	1,06,259	32,747
Opening Balance of Cash and Cash Equivalent	32,747	-
Closing Balance of Cash and Cash Equivalent	139006	32,747
D NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	1,06,259	32,747

Notes:

1. The above Cash Flow Statements has been prepared under through " Indirect Method" as set out in Accounting Standard- 3, " Cash Flow Statement".

2. Components of Cash and cash equivalents:

Particulars	As at 31st March 2022	As at 31st March 2021
Cash in Hand	6000	6,000
Bank Balance	133006	26,747
Total Cash and cash equivalents at the end of the year	139006	32,747

In terms of our report of even date attached.

For CHANDNI SINGLA AND ASSOCIATES.

Chartered Accountants

Firm Reg. No: 031994N

Chandni Singla

M.No. 535030

UDIN : 22535030AJREZ8208

Place : New Delhi

Date : 21st May, 2022



For and on behalf of the Board of Directors

Urja Digital World Limited

For URJA DIGITAL WORLD LIMITED

For URJA DIGITAL WORLD LIMITED

Gaurav Aggarwal

Director

DIN:09200787

Director

Yogesh Kumar Goyal

Director

DIN:01644763

Director

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Notes forming part of Financial Statements as at 31st March 2022

Note 1. Share Capital

Particulars	(Amount in ₹)	
	As at 31st March 2022	As at 31st March 2021
Authorised		
Equity Share (1,00,000 Equity Shares of ₹ 10/- each)	10,00,000	10,00,000
	10,00,000	10,00,000
Issued, Subscribed & Paid Up		
Equity Share (10,000 Equity Shares of ₹ 10/- each)	1,00,000	1,00,000
Total	1,00,000	1,00,000

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

Particulars	Equity Shares		Equity Shares	
	As at 31st March 2022		As at 31st March 2021	
	Number	(Amount in ₹)	Number	(Amount in ₹)
Shares outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Shares Issued during the year			-	-
Shares bought back during the year			-	-
Shares outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

b) Particulars of Shareholders holding more than 5% Equity Share

Sr. No.	Name of Shareholder	As at 31st March 2022		As at 31st March 2021	
		No. of Share	% of Holding	No. of Share	% of Holding
1	Urja Global Ltd	9,400	94.00	9,400	94.00
	Total	9,400	94.00	9,400	94.00

c) Particulars of Shares held by Promoters

Sr. No.	Name of Shareholder	As at 31st March 2022		As at 31st March 2021		% Change during the Year
		No. of Share	% of Holding	No. of Share	% of Holding	
1	Urja Global Ltd	9,400	94.00	9,400	94.00	0%
	Total	9,400	94.00	9,400	94.00	0%

d) Terms/Rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity Share is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equityshares held by the shareholders.

For URJA DIGITAL WORLD LIMITED

[Signature]

Director



For URJA DIGITAL WORLD LIMITED

[Signature]

Director

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Notes forming part of Financial Statements as at 31st March 2022

Note 2. Reserve & Surplus

Particulars	(Amount in ₹)	(Amount in ₹)
	As at 31st March 2022	As at 31st March 2021
Surplus/(Deficit)		
Opening balance	(63,672)	-
(+) Net Profit/(Net Loss) For the current year	(8,01,431)	(63,672)
Closing Balance	(8,65,103)	(63,672)
Total	(8,65,103)	(63,672)

Note 3. Trade Payables

Particulars	As at 31st March 2022	As at 31st March 2021
Urja Global LTD	1809515	11,46,068
Bimala Devi	42000	12,000
Advance from customer	1422134	-
Total	3273649	11,58,068

Note 4. Other Current Liabilities

Particulars	As at 31st March 2022	As at 31st March 2021
GST Payable	9443.9	-
TDS payable	56472	-
Security Deposit	200000	-
Total	265915.9	-

Note 5. Short Term Provisions

Particulars	As at 31st March 2022	As at 31st March 2021
Others		
Salary Payable	132109	98,500
Audit Fees Payable	7000	6,500
Total	139109	1,05,000

Note 6. Cash & Cash Equivalents

Particulars	As at 31st March 2022	As at 31st March 2021
Balances with banks	133006	26,747
Cash on hand	6000	6,000
Total	139005.89	32,747

For URJA DIGITAL WORLD LIMITED

[Signature]

Director



For URJA DIGITAL WORLD LIMITED

[Signature]

Director

Urja Digital World Limited
Notes forming part of Financial Statements as at 31st March 2022

Note 7. Loans & Advances

Particulars	As at 31st March 2022	As at 31st March 2021
Swift Mail Communion	2,36,000	2,36,000
Gaurav Aggarwal	8,00,427	17,907
Total	10,36,427	2,53,907

Note 8 - Trade Receivables

Particulars	As at 31st March 2022	As at 31st March 2021
Unsecured Considered Good	6,47,198	-
Less : Allowance for bad debts		
Total	6,47,198	-

Note 9 - Inventories

Particulars	As at 31st March 2022	As at 31st March 2021
Raw Material & Components	-	-
Finished Goods	3,06,541	-
Stock in Trade (Finished Goods)		
Total	3,06,541	-

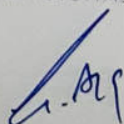
Note 10. Other Current Assets

Particulars	As at 31st March 2022	As at 31st March 2021
Duties & Taxes Credit	-	26,019
Total	-	26,019

Note 11. Misc. Assets

Particulars	As at 31st March 2022	As at 31st March 2021
Misc Assets	6,61,291	8,26,614
Total	6,61,291	8,26,614

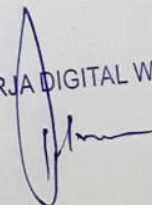
For URJA DIGITAL WORLD LIMITED



Director



For URJA DIGITAL WORLD LIMITED



Director

URJA DIGITAL WORLD LIMITED

CIN NO-U74999DL2020PLC367356

487/63, 1st Floor, National Market, Peeragarhi, West Delhi-110087

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Notes forming part of Financial Statements as at 31st March 2022

Note 12 - Revenue From Operations

Particulars	31-Mar-22	31-Mar-21
Sale of Products	1,00,44,076	-
Total	1,00,44,076	-

Note 13 - Other Income

Particulars	31-Mar-22	31-Mar-21
Misc Income	82,007	-
Total	82,007	-

Note 14 - Purchase of Stock in Trade

Particulars	31-Mar-22	31-Mar-21
Traded Goods	90,54,118	-
Total	90,54,118	-

Note 15 - Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade

Particulars	31-Mar-22	31-Mar-21
Inventories at the beginning of the year :		
Raw Material	-	-
Finished Goods	-	-
Stock in Trade	-	-
	-	-
Inventories at the closing of the year :		
Raw Material	-	-
Finished Goods	3,06,540.50	-
Stock in Trade	-	-
	3,06,540.50	-
Net (increase) / decrease	(3,06,540.50)	-

For URJA DIGITAL WORLD LIMITED



Director



For URJA DIGITAL WORLD LIMITED



Director

Note 16 - Employee Benefit Expenses

Particulars	31-Mar-22	31-Mar-21
Salary and Incentives	14,74,865	-
Staff Welfare Expenses	10,724	-
Total	14,85,589	-

Note 17 - Finance Costs

Particulars	31-Mar-22	31-Mar-21
Bank Charges	2,068	-
Interest Expense	-	-
Total	2,068	-

Note 18 - Depreciation and Amortization Expenses

Particulars	31-Mar-22	31-Mar-21
Amortization Expenses	165323	0
Depreciation	55,492	5,740
Total	2,20,815	5,740

Note 19 - Other Expenses

Particulars	31-Mar-22	31-Mar-21
Advertisement Expenses	18,296.00	2,600.00
Carriage Outwards	6,500.00	-
Legal & Professional Expenses	44,055.00	-
Telephone & Internet Charges	18,089.92	3,533.00
Auditor's Remuneration	7,000.00	6,500.00
Printing & Stationery	-	130.00
Conveyance & Travelling Expenses	67,347.00	25,000.00
Diwali Expenses	25,000.00	-
Miscellaneous Expenses	31.84	-
Office Rent	72,000.00	12,000.00
Labour Charges	1,200.00	-
Office Expenses	21,652.92	8,170.00
Filling Fees	4,300.00	-
Vehicle Running Exp.	1,80,653.00	-
Software & Website	5,000.00	-
Total	4,71,126	57,933

For URJA DIGITAL WORLD LIMITED

Director



Urja Digital World Limited

CIN NO-U74999DL2020PLC367356

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Notes forming part of Financial Statements as at 31st March 2022

Note 20 - Property, Plant and Equipments

Particulars	Computer	Total
Cost:		
Balance as at 1 April, 2020	-	-
Additions during the year	1,65,849	1,65,849
Deletions during the year	-	-
Balance as at 31st March, 2021	1,65,849	1,65,849
Additions during the year	18,830	18,830
Deletions during the year	-	-
Balance as at 31st March, 2022	1,84,679	1,84,679
Depreciation:		
Balance as at 1 April, 2020	-	-
Depreciation for the year	5,740	5,740
Disposals	-	-
Balance as at 31st March, 2021	5,740	5,740
Depreciation for the year	55,492	55,492
Disposals	-	-
Balance as at 31st March, 2022	61,232	61,232
Net Block:		
Balance as at 31st March, 2022	1,23,447	1,23,447
Balance as at 31st March, 2021	1,60,109	1,60,109

For URJA DIGITAL WORLD LIMITED

Director



For URJA DIGITAL WORLD LIMITED

Director

Urja Digital World Limited
CIN NO-U74999DL2020PLC367356
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Notes forming part of Financial Statements as at 31st March 2022

Note 21. Significant Accounting Policy

- A) Accounting policies not specifically referred to otherwise are consistent with the generally accepted accounting principles.
- B) The Company maintains its accounts on accrual Basis.

Note 22. Contingent Liability

There is no any contingent Liability.

Note 23. Provision for Tax

No provision for tax is made, as company incurred losses during the year, as per the income tax act, 1961.

Note 24. Provision for Gratuity

No provision for Gratuity has been made as the provisions of payment of Gratuity Act, 1972 are not applicable.

Note 25. Auditors Remuneration

(Amount in ₹)

Particulars	Year ended 31-3-2022	Year ended 31-3-2021
Audit fees	7000	6,500
Total	7000	6,500

Note 26. Provision for deferred Tax

Deferred tax assets should be recognised and carried forward only to the extent that there is reasonable that sufficient future taxable income will be available against which such deferred tax assets can be realized. The company does not estimate consistent income in future years and as such no provision for deferred tax liability has been made.

Note 27. Previous year figure

Previous year figures have been rearranged/ regrouped, wherever necessary to make them comparable with the current year figures.

Note 28. Related party transaction

The company has made purchases from its holding company i.e. Urja Global Limited during the year.

S. No.	Related Party	Nature of Transaction	Amount
1	Urja Global Limited	Purchases	Rs. 95,06,824/-

Significant notes to accounts and accounting policy are integral part of Financial Statements.

In terms of our report of even date attached.

For CHANDNI SINGLA AND ASSOCIATES.

Chartered Accountants

Firm Reg. No: 031994N

Chandni Singla

Chandni Singla

M.No. 535030

UDIN : 22535030AJJREZ8208



For and on behalf of the Board of Directors

Urja Digital World Limited

For URJA DIGITAL WORLD LIMITED

For URJA DIGITAL WORLD LIMITED

Gaurav Aggarwal
 Gaurav Aggarwal
 Director

DIN:09200787

Yogesh Kumar Goyal
 Yogesh Kumar Goyal
 Director

DIN:01644763

Director

Place : New Delhi

Date : 21st May, 2022

Urja Digital World Limited
CIN NO-U74999DL2020PLC367356
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Notes forming part of Financial Statements as at 31st March 2022

Depreciation As per IT Act for the year ended 31-03-2022

Particular	WDV as on 01-04-2021	Rate	Addition		WDV as on 31-03-2022	Depreciation	WDV as on 31-03-2022	
			more than 180	less than 180				
Computer	1,32,679.00	40%		18,830.00	1,51,509.00	56,837.60	94,671.40	
Total =	1,32,679.00		-	18,830.00	1,51,509.00	56,837.60	94,671.40	

Details of deferred Tax Assets

Dep. As per co Act

55,492

Dep as per IT Act

56,838

(1,345.50)

Def Tax Liability

-338.66



For URJA DIGITAL WORLD LIMITED

Director

For URJA DIGITAL WORLD LIMITED

Director

Urja Digital World Limited
Depreciation for the year ended 2021-22

Sl.No.	Particular	Date of Purchase	Original Cost	Salvage value	Depreciable amount over whole life	Useful life	Depreciation for the year	Assets Used for the period	Dep
1	Laptop computer	10-Mar-21	83,898	4,195	79,703	3	26,568	365	26,568
2	Laptop computer	5-Feb-21	58,051	2,903	55,148	3	18,383	365	18,383
3	Desktop computer	25-Jan-21	23,900	1,195	22,705	3	7,568	365	7,568
	Desktop computer	1-Oct-21	18,830	942	17,889	3	5,963	182	2,973
	Total		1,84,679.00				58,482		55,492



For URJA DIGITAL WORLD LIMITED

Director

For URJA DIGITAL WORLD LIMITED

Director

Trade Payables ageing schedule

PARTICULARS	Outstanding for the following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	32,73,649.00	-	-	-	32,73,649.00
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Trade Receivables ageing schedule

PARTICULARS	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 Months - 1 Year	1-2 years	2-3 Years	More than 3 years	
(i) Undisputed Trade receivables – considered good	6,47,198.36	-	-	-	-	6,47,198.36
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-



For URJA DIGITAL WORLD LIMITED

Director

For URJA DIGITAL WORLD LIMITED

Director

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Notes forming part of Financial Statements as at 31st March 2022

Financial Ratios

PARTICULARS	AS ON MARCH 31, 2022	AS ON MARCH 31, 2021
(a) Current Ratio	0.76	0.90
(b) Debt-Equity Ratio	-	-
(c) Debt Service Coverage Ratio	NA	NA
(d) Return on Equity Ratio	(8.01)	(0.64)
(e) Inventory turnover ratio	(1.00)	NA
(f) Trade Receivables turnover ratio	0.50	NA
(g) Trade payables turnover ratio	1.17	NA
(h) Net capital turnover ratio	101.26	-
(i) Net profit ratio	(0.08)	-
(j) Return on Capital employed	1.05	(1.75)
(k) Return on investment	(8.01)	(0.64)

For URJA DIGITAL WORLD LIMITED

[Signature]

Director



For URJA DIGITAL WORLD LIMITED

[Signature]

Director