

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

Statement of Cash Flows

For the Years Ending March 31, 2021 and March 31, 2022

	2022	2021
Cash Flows from Operating Activities		
Net Income	140,188.15	-
Add: Expenses Not Requiring Cash:		(215,869.00)
Depreciation	93,172.00	-
Income Tax	-	
Differed Tax	-	
Other	<u>93,172.00</u>	
Add:- Decrease in Current Assets :-		
Trade receivables	(296,952.11)	(1,021,732.00)
Short-term loans and advances	-	
Other Current Assets	-	
	(296,952.11)	(1,021,732.00)
Less :- Increase in Current Assets :-		
Inventories	-	
Short-term loans and advances	581,940.00	(818,246.00)
Trade receivable	-	
Short-term loans and advances	-	
Other current assets	-	
	<u>581,940.00</u>	<u>(818,246.00)</u>
Add:- Increase in Current Liability :		
Short Term Borrowings	-	
Trade payables	(1,716,115.57)	1,536,158.00
Other current liabilities	1,483,789.00	60,262.00
Short-term provisions	-	
	<u>(232,326.57)</u>	<u>1,596,420.00</u>
Less;- Decrease in Current Liabilities-		
Trade payables	-	-
Short Term Provision	-	-
Other current liabilities	-	-
	-	-
Net Cash from Operating Activities	<u>(877,858.53)</u>	<u>1,177,065.00</u>
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets		
Less:- Purchase of New Equipment	113,457.00	
Less:- Investments Increased		918,170.00
Net Cash Used for Investing Activities	<u>(113,457.00)</u>	<u>(918,170.00)</u>
Add Share Capital	-	
Add Long-term borrowings	763,687.22	(188,190.00)
Less:- Long-term borrowings	-	
Net Cash from Financing Activities	<u>763,687.22</u>	<u>(188,190.00)</u>
NET INCREASE/(DECREASE) IN CASH	<u>(227,628.31)</u>	<u>70,705.00</u>
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	<u>367,841.00</u>	<u>297,136.00</u>
CASH, & CASH EQUIVALENT AT THE END OF YEAR	<u>140,212.69</u>	<u>367,841.00</u>

For B Das Gupta & Co
Chartered Accountant

FRN: 000342C



B. Das Gupta & Co.
CHARTERED ACCOUNTANTS
ALLAHABAD-211003

Nirbhay Khanna
Partner

UDIN : 22415950BBAHDL7066
Date: 30.09.2022
Place: Allahabad

Achint Kumar Gupta

Director
DIN: 07522526

Charan Dass

Director
DIN: 08360696

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting Period 31.03.2022 Rs.	Figures as at the end of previous reporting Period 31.03.2021 Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	100,000.00	100,000.00
(b) Reserves and surplus	2	193,672.15	62,222.00
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	773,687.22	10,000.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	-	-
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		122,093.43	1,838,209.00
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		1,778,105.00	294,316.00
(c) Other current liabilities	6		
(d) Short-term provisions	7	-	-
TOTAL		2,967,557.80	2,304,747.00
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	1,227,987.00	1,207,702.00
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(Non Current Investments	9	-	-
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets (DTA)		15,846.00	24,584.00
2 Current assets			
(a) Current Investments	10		
(b) Inventories	11	-	-
(c) Trade receivables	12	1,425,416.11	1,128,464.00
(d) Cash and cash equivalents	13	140,212.69	367,841.00
(e) Short-term loans and advances	14	158,096.00	(423,844.00)
(f) Other Current Assets	15	-	-
TOTAL		2,967,557.80	2,304,747.00

See accompanying notes forming part of the financial statements

In terms of our report attached.

For B Das Gupta & Co

Chartered Accountant

FRN: 000342C

Nirbhay Khanna

Partner

UDIN : 22415950BBAHDL7066

Date: 30.09.2022

Place: Allahabad

B. Das Gupta & Co.
CHARTERED ACCOUNTANTS
ALLAHABAD-211003

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

Achint Kumar Gupta

Director

DIN: 07522526

Charan Dass

Director

DIN: 08360696

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

(Figures in lakhs)

Particulars	Note No.	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
		Rs.	Rs.
I Revenue from operations (gross)	16	8,119,161.00	5,683,611.00
Less: Excise Duty		-	
Revenue from operations (net)		8,119,161.00	5,683,611.00
II Other Income	17	-	511.00
III Total Income (I+II)		8,119,161.00	5,684,122.00
IV Expenses			
(a) Cost of materials consumed	18	4,226,016.00	5,223,499.00
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	670,000.00	464,444.00
(e) Finance costs	21	3,361.78	2,424.00
(f) Depreciation and amortisation expenses		93,172.00	
(g) Other expenses	22	2,986,423.07	209,624.00
Total Expenses		7,978,972.85	5,899,991.00
V Profit before exceptional and extraordinary item and tax less tax provision		140,188.15	(215,869.00)
VI Exceptional Items		-	
VII Profit before extraordinary item and tax		140,188.15	(215,869.00)
VIII Extraordinary Items		-	
IX Profit before Tax		140,188.15	(215,869.00)
X Tax Expense:			
(a) Current tax expense		-	
(b) Deferred tax			
XI Profit / (Loss) for the period from continuing operations		140,188.15	(215,869.00)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		140,188.15	(215,869.00)
XVI Earning per equity share:			
(1) Basic		14.02	(21.59)
(2) Diluted		14.02	(21.59)

In terms of our report attached.

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

For B Das Gupta & Co
Chartered Accountant
FRN: 000342C

B. Das Gupta & Co.
CHARTERED ACCOUNTANTS
ALLAHABAD-211003

Nirbhay Khanna
Partner
UDIN : 22415950BBAHDL7066
Date: 30.09.2022
Place: Allahabad

Achint Kumar Gupta

Director
DIN: 07522526

Charan Dass

Director
DIN: 08360696

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
(A) Securities premium account		
Opening balance		
Closing balance		
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	62,222.00	278,091.00
Add: Profit / (Loss) for the year	131,450.15	(215,869.00)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Less: Preliminary Expenses not written off		
Closing balance	193,672.15	62,222.00
Total	193,672.15	62,222.00

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Relatives</u>	-	-
Xeel Electronics Private Limited	-	
Achint Gupta	773,687.22	-
Charan Dass	-	10,000.00
TOTAL	773,687.22	10,000.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
<u>SECURED LOANS</u>		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
Akul Pandey	-	-
Supendra Kumar Jain	-	-
TOTAL	-	-

Note 6 CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Bonus Payable	110,000.00	-
Advance from Customer	489,000.00	-
Audit Fees Payable	6,000.00	5,000.00
Professional Fees Payable	3,000.00	
Salary Payable	950,320.00	
Provision for Income Tax	-	86,073.00
GST Payable	219,785.00	203,243.00
Total	1,778,105.00	294,316.00

In terms of our report attached.

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Sale of Services	8,119,161.00	5,683,611.00
Total - Sales	8,119,161.00	5,683,611.00

Note 17 OTHER INCOME

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Other Income		511.00
Total	-	511.00

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Opening stock		
Add: Purchases	4,226,016.00	5,223,499.00
Import		
Domestic	4,226,016.00	5,223,499.00
Less: Closing stock		
Cost of material consumed	4,226,016.00	5,223,499.00

Note 19 CHANGE IN INVETORIES

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
Net (increase) / decrease	-	-

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Crew Wages	-	-
Salaries and wages	-	-
Staff Welfare	-	-
Special Allowances	-	-
Directors Remuneration	670,000.00	464,444.00
Labour Exp	-	-
ESI Employees Contribution	-	-
Bonus	-	-
Total	670,000.00	464,444.00

Note 21 FINANCE COST

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Bank OD Interest	-	-
Bank Charges	3,361.78	2,424.00
Loan Processing Fees	-	-
Interest on Unsecured loan	-	-
Bank Interest	-	-
Total	3,361.78	2,424.00

In terms of our report attached.

Note 22 OTHER EXPENSES

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
(A) DIRECT EXPENSES		
Consumables	-	-
laBOUR Chgarges		-
Generator Exp.	-	-
Power & Fuel		
Freight Inward	-	-
Unloading & Handling charges	-	-
Total (A)	-	-
(B) INDIRECT EXPENSES		
Professional Fees	96,110.94	43,300.00
Audit Fees	6,000.00	-
Fuel Expenses	48,603.55	24,461.00
Cartage & frieght	4,543.47	
Business Promotion Expenses	2,683.62	1,830.00
Repair & Maintenance	48,835.00	8,630.00
Salary Expenses	984,020.00	
Courier Expenses	5,408.08	1,627.00
Misc. Expenses	5,746.36	5,925.00
Food Expenses	6,465.52	5,297.00
Travelling Expenses	199,046.60	23,978.00
Telephone Exp	3,303.36	8,021.00
labour Expenses	-	36,300.00
Office Expenses	-	50,255.00
Reimbursement	6,332.27	
EPFO	40,880.00	
ESIC	6,353.00	
Bonus	120,000.00	
Government Fee	1,210,592.00	
Advance Not Recovered	48,000.00	
Bad Debt	132,052.18	
Digital Expenses	295.00	
General Expenses	320.00	
Trade Mark	4,500.00	
Software	2,608.50	
Ministry of Railways	1,081.62	
GST Late Fee	2,642.00	-
Total (B)	2,986,423.07	209,624.00
Total (A+B)	2,986,423.07	209,624.00

In terms of our report attached.

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

Non Current Investments

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Total	-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Finished Goods		
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	-	-

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
A) Cash In Hand	68,077.40	339,691.00
B) Bank Balance	72,135.29	28,150.00
Total	140,212.69	367,841.00

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
Achint Gupta	-	(554,115.00)
Advances to Suppliers	76,160.00	48,000.00
Advance Salary	-	25,000.00
Others	-	-
TDS Receivable	81,936.00	57,271.00
	-	-
Total	158,096.00	(423,844.00)

Note 15 CURRENT ASSETS

Particulars	Figures as at the end of current reporting Period 31.03.2022	Figures as at the end of previous reporting Period 31.03.2021
	Rs.	Rs.
A) Sundry Debtors		
B) Other	-	
C) Deposits	-	
D) GST Input		
E) Advance Tax		
F)TCS Received	-	-
	-	-
Total	-	-

In terms of our report attached.

Note 5 TRADE PAYABLES

Figures as at the end of previous reporting Period 31.03.2021

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	1,838,209.00	-	-	-	1,838,209.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					1,838,209.00

Figures as at the end of current reporting Period 31.03.2022

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	122,093.43	-	-	-	122,093.43
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					122,093.43

Note 12 TRADE RECEIVABLES

Figures as at the end of previous reporting Period 31.03.2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	1,128,464.00		-	-	-	1,128,464.00
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						1,128,464.00

Figures as at the end of current reporting Period 31.03.2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	1,425,416.11	-	-	-	1,425,416.11
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						1,425,416.11

Note - 8**CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)****STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022**

PARTICULARS	RATE OF DEPRI- CIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
		AS ON 01/04/2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
LAND	0.00%	918,170.00	-	-	-	918,170.00	-	-	-	918,170.00	918,170.00
Furniture	25.89%	316,942.00	-	-	-	316,942.00	201,059.00	30,002.00	231,061.00	85,881.00	115,883.00
Inverter	25.89%	190,050.00	-	-	-	190,050.00	16,401.00	44,958.00	61,359.00	128,691.00	173,649.00
Mobile	25.89%	-	-	46,609	-	46,609.00	-	5,917.00	5,917.00	40,692.00	-
Refrigerator	25.89%	-	36,441.00	-	-	36,441.00	-	5,997.00	5,997.00	30,444.00	-
AIR CONDITIONER	25.89%	-	30,407.00	-	-	30,407.00	-	6,298.00	6,298.00	24,109.00	-
TOTAL		1,425,162.00	66,848.00	46,609.00	-	1,538,619.00	217,460.00	93,172.00	310,632.00	1,227,987.00	1,207,702.00

PREVIOUS YEAR

As per our report of even date attached

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)

ANNEXURE - A**CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)****Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.**

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2021	Addition during the year More than 180 days	Less than 180 days	Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2022
1	LAND	0%	918,170.00	-	-	-	918,170.00	-	918,170.00
2	Furniture	10%	115,883.00	-	-	-	115,883.00	11,588.30	104,294.70
3	Inverter	15%	173,649.00	-	-	-	173,649.00	26,047.35	147,601.65
4	Mobile	40%	-	-	46,609	-	46,609.00	9,143.00	37,466.00
5	Refrigerator	15%	-	36,441.00	-	-	36,441.00	3,474.00	32,967.00
6	AIR CONDITIONER	40%	-	30,407.00	-	-	30,407.00	9,730.00	20,677.00
Current Year Total :-			1,207,702.00	66,848.00	46,609.00	-	1,321,159.00	59,982.65	1,261,176.35

As per our report of even date attached**CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)**

CUEBALL PRIVATE LIMITED (CIN U72100DL2016PTC300994)
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting Period 31.03.2022		Figures as at the end of previous reporting Period 31.03.2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
10000 Equity shares of Rs.10/- each with voting rights	100,000	10.00	10,000	10.00
(b) Issued, Subscribed and Paid up				
10000 Equity shares of Rs.10 each with voting rights	10,000	10.00	10,000	10.00
Total	-	-	-	-

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares held	% of Holding	Value/Share	Total Value
Achint Kumar Gupta	7,500	7.50	10	-
Charan Dass	2,500	2.50	10	75,000.00
				25,000.00
				-
TOTAL	10,000	10.00		100,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Figures as at the end of previous reporting Period 31.03.2021				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Achint Kumar Gupta	5,000	5.00	-
2	Charan Dass	2,500	2.50	-
3	Hemant Gupta	2,500	2.50	-
TOTAL		10,000.00	10	-

Figures as at the end of current reporting Period 31.03.2022				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Achint Kumar Gupta	7,500	7.50	2.50
2	Charan Dass	2,500	2.50	-
				-
TOTAL		10,000.00	10	2.50

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Figures as at the end of previous reporting Period 31.03.2021				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
				-

Figures as at the end of current reporting Period 31.03.2022				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
				-