

BBB COSMETICS PRIVATE LIMITED

7/5, G/F, WEST PATELNAGAR

NEW DELHI -110 008

CIN: U24299DL2021PTC375265

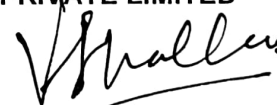
NOTICE

Notice is hereby given that the 1st Annual General Meeting of the members of **M/S. BBB COSMETICS PRIVATE LIMITED** will be held on Friday 30th September 2022 at 7/5, Ground Floor, West Patel Nagar, New Delhi – 110 008, Registered office of the Company, at 11.00 AM to transact the following business:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2022 together with the Reports of the Board of Directors and the Auditors thereon.

2. To appoint Auditors and to fix their remuneration and in this regard to consider and, if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution: "RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, as amended from time to time, the Company hereby appoints M/s. Sushil Renu & Company. (FRN: 011533N), Chartered Accountants, New Delhi, as Statutory Auditors of the Company in the ensuing Annual General Meeting (AGM) till the conclusion of Sixth consecutive AGM of the company (subject to ratification by the shareholders) at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors."

By order of the Board
FOR BBB COSMETICS PRIVATE LIMITED



(VIJAY BHALLA)
DIRECTOR
DIN: 00637942

PLACE : NEW DELH
DATED : 02.09.2022

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NOTES:

- A) Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the Company. The proxy form in order to be effective should be deposited at the registered office of the Company not less than 48 hours before the time fixed for commencement of the Meeting.
- B) Corporate member intending to send their authorized representatives to attend the Meeting pursuant to section 113 of the Company act 2013 are requested to send to the company a certified copy of the relevant Board resolution together with their representative specimen signatures authorizing their representative(s) to attend and vote on their behalf at the meeting.
- C) Members/Proxies attending the meeting are requested to bring their copy of Annual Report to the Meeting.
- D) Queries proposed to be raised at the Annual General Meeting may be sent to the Company at its registered office at least seven days prior to the date of AGM to enable the management to compile the relevant information to reply the same in the meeting.
- E) Members are requested to notify any change in their address/ other details immediately to the Company.
- F) Relevant Documents referred to in the Notice etc., are open for inspection by the member at the registered office of the Company at all working days (except Saturdays, Sundays and public holidays) between 10:30 A.M. and 1:00 P.M. up to the date of Annual General Meeting

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DIRECTORS' REPORT

To,
The Members,
M/S. BBB COSMETICS PRIVATE LIMITED

On behalf of the Board of Directors, it is our pleasure to present the 1st Annual Report together with the Audited Statement of Accounts for the Financial Year ending 31st March, 2022.

1. Financial summary or highlights/Performance of the Company

Your company is a newly incorporated company and it has been only 15 months of its incorporation. The company is yet to commence its business activities. The company is in its initial state where the expenses form the major part of Profit & Loss A/c. Thereby there is loss of Rs. 1750/- (Seventeen thousand fifty hundred only)

(FIGURES IN ₹ '00)

Particulars	Financial Year Ended	Financial Year Ended
	31 st March 2022	31 st March 2021
Total Income	-	-
Total Expenditure Excluding Depreciation	-1750	-
Profit/(Loss) Before Tax and Depreciation	-1750	-
Depreciation	Nil	-
Profit/(Loss) Before Tax	-1750	-
Provision for Income Tax	Nil	-
Provision For Deferred Tax	Nil	-
Profit After Tax	-1750	-

2. Dividend

No dividend has been recommended by the Board of Directors of The Company for the financial year ended on 31st March 2022.

3. Reserves

During the Year no reserve has been propose by the board of directors.

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4. Brief description of the Company's working during the financial year ended on 31st March 2022. (FIGURES IN ₹ '00)

This is the first financial year of the company; the company performance during the year is satisfactory; the company has made considerable progress in starting the new business. The company has not made any sales during the year and the company has booked a loss after Depreciation of Rs. -1750/- (Seventeen Thousand Fifty Hundred only)

5. Deposits

The Company has not accepted any deposits within the meaning of chapter V of the Companies Act, 2013 and the rules made there under.

6. Statutory Auditors, their Report and Notes to Financial Statements

Statutory Auditors M/s. Sushil Renu & Company, Chartered Accountant, New Delhi was appointed as First Auditor of the company in the first board meeting of company to hold the office of the Statutory Auditors company from the conclusion of first Board Meeting until the conclusion of the ensuing Annual General Meeting and to conduct the Statutory Audit for the period ending 31st March, 2022 on the remuneration as may be fixed by the Board of Directors of the Company in consultation with the Auditors in the ensuing AGM M/s. Sushil Renu & Company, Chartered Accountant (FRN:011533N) is re-appointed as Statutory Auditors of the Company for a term of five starting from the conclusion of this Annual General Meeting held until the conclusion of 6th consecutive Annual General Meeting of the Shareholders of the Company (subject to ratification of each Annual General Meeting).

The Company has received a certificate from them to the effect that their re-appointment, if made, would be within the limits prescribed under section 141(3) of the Companies Act, 2013. The observations made by the auditors are self-explanatory and do not require any further clarification

7. Extract of the annual return

Pursuant to section 92(3) of the Companies Act, 2013 ('the Act') and rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of annual return is Annexed as Annexure 1.

8. The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

BBB COSMETICS PRIVATE LIMITED

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(A) Conservation of Energy, Technology Absorption

As the company does not have any manufacturing activities, particulars required to be disclosed with respect to the conservation of energy and technology absorption in terms of section 134 (3) (m) of the companies Act, 2013, read with sub rule (3) of rule 8, of the Companies (Accounts) Rules, 2014, are not applicable.

(B) Foreign exchange earnings and Outgo:

Information about the foreign exchange earnings and outgo, as required to be given under Section 134(3)(m) of the companies Act, 2013 read with sub rule 3 of Rule 8 of the Companies(Accounts) Rules, 1201, is given as follows:

S. No.	Particulars	For the Year Ended 31.03.2022
1.	Expenditure in Foreign Currency	Nil
2.	Earning in Foreign Currency	Nil

9. Directors:

The Present Board consists of following Directors.

1. Gurneet Kaur Bhatia
2. Sukhvinder Singh Bhatia
3. Vijay Bhalla

10. Change in the nature of business

No change in the nature of the business of the Company done during the year.

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11. Detail of Board Meeting:

During the year, five board meeting were held, detail of which are given below:-

Date of the meeting	No. of Directors attended the meeting
14 th March, 2021	All Directors were Present
15 th May, 2021	All Directors were Present
28 th September, 2021	All Directors were Present
19 th December, 2021	All Directors were Present
28 ^{sd} March, 2022	All Directors were Present

12. Particulars of loans, guarantees or investments under section 186:

During the year, Company has not provided, any loan or guarantee, and made any investment pursuant to Section 186 of the Companies Act, 2013.

13. Particulars of contracts or arrangements with related parties:

Company has not entered into any contract or arrangements with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions

14. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

(a) In the preparation of the annual accounts, 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 at the end of the financial year and of the profit and 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 this Act 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

BBB COSMETICS PRIVATE LIMITED

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(e) The directors had devised proper systems to ensure compliance with the provisions of all applicable and that such systems were adequate and operating effectively.

15. Acknowledgements

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your Directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Your Directors also thank the Central and State Governments, and other statutory authorities for their continued support.

**On behalf of the Board of Directors
FOR BBB COSMETICS PRIVATE LIMITED**



**VIJAY BHALLA
DIRECTOR**

DIN: 00637942

D-3/3321, VASANT KUNJ
SOUTH WEST DELHI
NEW DELHI - 110 070



**SUKHVINDER SINGH BHATIA
DIRECTOR**

DIN : 00641830

7/5, WEST PATEL NAGAR
NEW DELHI -110 008

PLACE : NEW DELHI

DATED : 02.09.2022



UDIN: 22086550ARNHBV8481

INDEPENDENT AUDITOR'S REPORT

To The Members of BBB Cosmetics Pvt. Ltd.

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/s BBB Cosmetics Pvt. Ltd., Which Comprises the Balance sheet as at 31st March 2022 and the Statement of Profit & 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 explanation given to us, the aforesaid Statements give the information required by the Companies Act 2013 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 31st March 2022 and its Profit/loss for the year ended on that date.

Basis of 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 Accountant of India together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the companies act 2013 and the Rules made 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 statement and auditor's report thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the Information included in the Management Discussion, Analysis and Board's Report including Annexure to Board but does not include the Standalone Financial Statement and Auditor's Report thereon.

Our opinion on the Standalone Financial Statement does not cover the other information we do not express any form of assurance thereon.

In Connection with the audit of the Standalone Financial Statement, our responsibility is to read the other information and, in doing so, consider whether the other information materially inconsistent or our knowledge obtain during the course of our audit or otherwise appears to be materially misstated.





If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged With Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 With Respect to the preparation of these Financial Statements that give true and fair view of the financial position and and financial performance of the Company in accordance with the accounting principles generally accepted in India, Including the accounting standard specified under section 133 of the Act. This responsibility also includes maintenance of adequate Accounting Records in accordance with the provision 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 statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the financial statement , 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

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

Auditor's Responsibilities for the Audit of The Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement ,whether due to fraud or error ,and to issue 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement.

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 form error, As fraud may involve collusion ,forgery ,intentional omission ,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
- 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 condition that may cast significant doubt on the Company's ability to continue as going concern. If we concluded that a material uncertainty exist 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 cases to continue as 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 presentations

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 compiled 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.

Report on Other Legal and Regulatory Requirements

1. This report does not included a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 (the Order) issued by the Central Government of India in terms of sub -section (11) of Section 143 of the Companies Act2013, Since in our opinion and according to the information and explanation given to us the said order is 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 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 and the Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.



SUSHIL RENU & COMPANY

Chartered Accountants



Kirti Sadan, 3507 Pyare Lal Road,
Bank Street, Karol Bagh, New Delhi-5
Phones : (011) 41544214, 47064294
Telefax : (011) 41544214
E-mail : sushilrenu_ca@yahoo.co.in


- d. In Our opinion ,the aforesaid financial statements comply with the Accounting Standards Specified under section 133 of Companies Act 2013, read with Rule 7 of the Companies (Account) Rules,2014
- e. On the basis of the written representations received from the directors as on 31st March 2022 taken on record by the Board of Directors, None of the Directors disqualified as on 31st March 2022 from being appointed as director in terms of Section 164(2) of the Act.
- f. This report does not include repot relating to internal financial controls as required U/S 143(3) (i) pursuant to notification no. GSR 583(e) dated 13.06.2017 issued by MCA.
- g. With respect to the other matters to be include in the Auditor's Report in Accordance with Rule 11 of the Companies (Audit& Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us.
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long -term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE : NEW DELHI

DATED : 02.09.2022

FOR SUSHIL RENU & COMPANY
CHARTERED ACCOUNTANTS
Reg. No. 011533N




(SUSHIL KR. JAIN)
Membership No. 086530

B B B COSMETICS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2022

(FIGURES IN ₹ '00)

S.No.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD
I	<u>EQUITY AND LIABILITIES</u>		
1	<u>SHAREHOLDERS FUNDS</u>		
	(a) Share Capital	3	3,000
	(b) Reserves and Surplus	4	(1,750)
2	<u>NON-CURRENT LIABILITIES</u>		
	(a) Long Term Borrowings	5	6,000
3	<u>CURRENT LIABILITIES</u>		
	(a) Trade Payables	6	1,881
	(b) Other Current Liabilities	7	198
	TOTAL		9,329
II	<u>ASSETS</u>		
1	<u>CURRENT ASSETS</u>		
	(a) Inventories	8	4,130
	(b) Cash and Cash Equivalents	9	4,189
	(c) Other Current Assets	10	1,010
	TOTAL		9,329
	Significant Accounting Policies	1	
	Notes on Accounts for the year	2	
	Other Disclosure	13	

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sukhvinder Singh Bhatia
(SUKHVINDER SINGH BHATIA)
 DIRECTOR
 DIN : 00641830

Vijay Bhalla
(VIJAY BHALLA)
 DIRECTOR
 DIN : 00637942

PLACE : NEW DELHI
 DATED: 02-09-2022

AUDIT REPORT

Signed in terms of our separate report of even date.

SUSHIL RENU & COMPANY
 Chartered Accountants

Sushil Kr. Jain
(SUSHIL KR. JAIN)
 FCA, PROPRIETOR
 M.NO. 086550



B B B COSMETICS PRIVATE LIMITED

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(FIGURES IN ₹ '00)

S.No.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD
I	REVENUE FROM OPERATIONS		-
II	OTHER INCOME		-
III	TOTAL INCOME (I + II)		-
IV	EXPENSES:		
	Changes in Inventories of Finished Goods	11	(4,130)
	Other Expenses	12	5,880
	TOTAL EXPENSES		1,750
V	PROFIT BEFORE TAX (III-IV)		(1,750)
VI	TAX EXPENSE		
	Current Tax		-
	Deferred Tax		-
VII	PROFIT (LOSS) FOR THE PERIOD (V-VI)		(1,750)
VIII	Earning per Equity Shares		
	Basic		(0.18)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

S. S. Bhatia
(SUKHVINDER SINGH BHATIA)
DIRECTOR
DIN : 00641830

V. P. Bhalla
(VIJAY BHALLA)
DIRECTOR
DIN : 00637942

PLACE : NEW DELHI

DATE : 02-09-2022

AUDIT REPORT

Signed in terms of our separate report of even date.

SUSHIL RENU & COMPANY
Chartered Accountants

Sushil Kr. Jain
(SUSHIL KR. JAIN)
FCA, PROPRIETOR
M.NO. 086550



SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 Significant Accounting Policies :

(A) **Basis of Preparation of Financial Statement**

The financial statements are prepared under the historical cost convention in accordance with the generally accepted accounting principal in India and the provisions of Companies Act'2013.

(B) **Inventories:**

Inventories are valued at cost.

(C) **Recognition of Expenditure & Income**

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable.

(D) **Employees Benefits:**

Employees benefits are recognised as an expense at the undiscounted amount in the Profit & Loss Account of the year in which a related services is rendered.

(E) **Impairment of assets:**

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified impaired.

(F) **Provision for current and deferred tax:**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and law that are enacted or substantively enacted as on the Balance Sheet Date. Deferred Tax Asset is recognised and carried forward only to the extent that there is reasonable certainty that the asset will realised in future.

(G) **Miscellaneous Expenditure:**

Miscellaneous Expenditure is being amortised over the period of estimated benefits.

2 NOTES ACCOUNTS FOR THE YEAR ENDING MARCH 31, 2022

The previous period figures have been regrouped/reclassified, wherever necessary to confirm to current period presentation.

3 SHARE CAPITAL

(FIGURES IN ₹ '00)

PARTICULARS	As At March 31, 2022
Authorised:	
Equity shares Rs. 10/- per value	10,000
1,00,000 Equity shares	<u>10,000</u>
Issued, Subscribed and Paid up	
Equity shares Rs. 10/- per value	3,000
30,000 Equity shares	<u>3,000</u>

The company has only one class of shares referred to as equity shares having a par value of Rs. 10/- each holder of equity shares 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 any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

The reconciliation of the number of shares outstanding as at March 31, 2022 are set out below:

(FIGURES IN ₹ '00)

Particulars	As at March 31, 2022
	Number of shares
Number of shares at the beginning	-
Add: shares issued	<u>300</u>
Number of shares at the end	<u>300</u>



Particulars of persons holding more than 5% of equity shares as on March 31, 2022 and March, 31, 2021 is as flows.

(FIGURES IN ₹ '00)

Name of the Person	%of holding	As at March 31, 2022	
		Number of shares	Amount (Rs.)
Gumeet Kaur Bhatia	33.33%	10000	1,000
Sukhvinder Singh Bhatia	33.33%	10000	1,000
Vijay Bhalla	33.33%	10000	1,000
	100.00%	30000	3,000

Shareholding of Promoters

Shares held by promoters at end of the year		
Promoter Name	No. of Shares	% of total Shares
Gumeet Kaur Bhatia	10000	33.33%
Sukhvinder Singh Bhatia	10000	33.33%
Vijay Bhalla	10000	33.33%
	30000	100.00%

4 RESERVE AND SURPLUS

(FIGURES IN ₹ '00)

PARTICULARS	As At March 31, 2022
Profit & Loss A/c	
At the beginning of the Accounting Period	-
Add: Addition during the period	(1,750)
At the end of the Account Period	(1,750)
GRAND TOTAL	(1,750)

5 LONG TERM BORROWINGS

(FIGURES IN ₹ '00)

PARTICULARS	As At March 31, 2022
Unsecured Long Term Borrowings	
Loan from Directors, Relatives & Others	
Gumeet Kaur Bhatia	2,000
Sukhvinder Singh Bhatia	2,000
Vijay Bhalla	2,000
	6,000

6 TRADE PAYABLES

(FIGURES IN ₹ '00)

PARTICULARS	As At March 31, 2022
Micro Small and Medium Enterprises	
Others	1,881
	1,881

TRADE PAYABLES AGEING SCHEDULE

(FIGURES IN ₹ '00)

PARTICULARS	Outstanding for following periods from due date of Payments				Total
	< 1 Years	1-2 Years	2-3 Years	> 3 Years	
MSME	-	-	-	-	-
Others	1,881	-	-	-	1,881
Disputed Dues- MSME	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-
Total	1,881	-	-	-	1,881



7 OTHER CURRENT LIABILITIES	(FIGURES IN ₹ '00)
PARTICULARS	As At March 31, 2022
TDS on Profession	48
Audit Fees Payable	150
	<u>198</u>
8 INVENTORIES	(FIGURES IN ₹ '00)
PARTICULARS	As At March 31, 2022
Stock in Trade (in respect of Goods Acquired for Trading) (As taken, Valued & Certified by the Management)	4,130
	<u>4,130</u>
9 CASH AND CASH EQUIVALENTS	(FIGURES IN ₹ '00)
PARTICULARS	As At March 31, 2022
Cash in hand	-
Balance with Banks In current accounts	4,189
	<u>4,189</u>
Cash and cash equivalents comprises cash and cash on deposits with bank.	
10 OTHER CURRENT ASSETS	(FIGURES IN ₹ '00)
PARTICULARS	As At March 31, 2022
Advance to Supplier	88
GST Receivable	923
	<u>1,010</u>
11 CHANGE IN INVENTORIES - STOCK IN TRADE	(FIGURES IN ₹ '00)
PARTICULARS	As At March 31, 2022
At the beginning of the Accounting Period	-
At the end of the Accounting Period	4,130
	<u>(4,130)</u>
12 OTHER EXPENSES	(FIGURES IN ₹ '00)
PARTICULARS	As At March 31, 2022
DIRECT PURCHASES	
Purchases	4,130
	<u>4,130</u>
ADMINISTRATIVE EXPENSES	
Audit Fees	150
Bank Charges	3
Domain Charges	7
Filing Fees	39
License Charges	175
Professional Fees	920
Registration Charges	360
Telephone Charges	96
	<u>1,750</u>



GRAND TOTAL

5,880

13 OTHER DISCLOSURES**13.1 CONTINGENT LIABILITIES AND COMMITMENTS (To the extent not provided for)****(FIGURES IN ₹ '00)**

PARTICULARS	As At March 31, 2022
Contingent Liabilities	-
Commitments	-
	-

13.2 PAYMENT TO AUDITORS**(FIGURES IN ₹ '00)**

PARTICULARS	As At March 31, 2022
Statutory Audit fee	150
	150

13.3 MANAGERIAL REMUNERATION**(FIGURES IN ₹ '00)**

PARTICULARS	As At March 31, 2022
For Director Remuneration	-
	-

13.4 EXPENDITURE/EARNING IN FOREIGN CURRENCY**(FIGURES IN ₹ '00)**

PARTICULARS	As At March 31, 2022
Expenditure	-
Earning	-
	-

13.5 RATIO ANALYSIS

TYPES OF RATIO	% change in Ratios	As At March 31, 2022
Current Ratio	NA	2.50
Debt Equity Ratio	NA	4.80
Debt Service Coverage Ratio	NA	NA
Return on Equity Ratio	NA	-140.06%
Inventory Turnover Ratio	NA	NA
Trade Receivables Turnover Ratio	NA	NA
Trade Payables Turnover Ratio	NA	3.13
Net Capital Turnover ratio	NA	0.00%
Net Profit Ratio	NA	0.00%
Return On Capital Employed	NA	-24.14%

Explanation on changes above 25% from Previous Year:- Not Applicable as first year of operations.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sukhvinder Singh Bhatia
(SUKHVINDER SINGH BHATIA)
DIRECTOR
DIN : 00641830

Vijay Bhalla
(VIJAY BHALLA)
DIRECTOR
DIN : 00637942

AUDIT REPORT

Signed in terms of our separate report of even date.

SUSHIL RENU & COMPANY

Chartered Accountants

Sushil Renu
(SUSHIL KR. JAIN)
FCA, PROPRIETOR
M.NO. 086550

PLACE : NEW DELHI

DATED: 02-09-2022

