

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH,-211008

BALANCE SHEET

Balance Sheet as at 31st March, 2022

₹ in Thousands

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	01	200.00	0.00
(b) Reserves and Surplus	02	-15.00	0.00
(c) Money received against share warrants		Nil	Nil
(2) Share application money pending allotment		Nil	Nil
(3) Non-Current Liabilities			Nil
(a) Long-term borrowings		Nil	Nil
(b) Deferred tax liabilities (Net)		Nil	Nil
(c) Other Long term liabilities		Nil	Nil
(d) Long term provisions		Nil	Nil
(4) Current Liabilities			Nil
(a) Short-term borrowings		Nil	Nil
(b) Trade payables		15.00	0.00
(c) Other current liabilities		0.00	Nil
(d) Short-term provisions		Nil	Nil
Total		200.00	0.00
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		Nil	Nil
(ii) Intangible assets		Nil	Nil
(iii) Capital work-in-progress		Nil	Nil
(iv) Intangible assets under development		Nil	Nil
(b) Non-current investments		Nil	Nil
(c) Deferred tax assets (net)		Nil	Nil
(d) Long term loans and advances		Nil	Nil
(e) Other non-current assets		Nil	Nil
(2) Current assets			
(a) Current investments		Nil	Nil
(b) Inventories		Nil	Nil
(c) Trade receivables		Nil	Nil
(d) Cash & Cash Equivalents	03	200.00	0.00
(e) Short-term loans and advances		Nil	Nil
(f) Other current assets		Nil	Nil
Total		200.00	0.00

0.00

Note : In terms of our attached report of even date.

PLACE:ALLAHABAD

Date 01.09.2022

For Shashwat Singhal & Co

Chartered Accountants

FRN 0004600C

S. Singhal.

(Shashwat Singhal)

Proprietor

Mem No 073535

For and on behalf of the Board of Directors

J. Himanshu Kumar

Director

Himanshu Kumar Kushwaha

DIN: 08091599

Moni Kushwaha

Director

Moni Kushwaha

DIN: 08091600



A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH,-211008

STATEMENT OF PROFIT AND LOSS

Profit and Loss statement for the year ended 31st March, 2022

₹ in Thousands

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations		70	Nil
II. Other Income		Nil	Nil
III. Total Revenue (I +II)		70.00	Nil
IV. Expenses:			
Cost of materials consumed		40.00	Nil
Purchase of Stock-in-Trade		Nil	Nil
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		Nil	Nil
Employee benefit expense		Nil	Nil
Financial costs		Nil	Nil
Depreciation and amortization expense		Nil	Nil
Other expenses		45.00	0.00
Total Expenses	04	85.00	0.00
V. Profit before exceptional and extraordinary items and tax	(III - IV)	-15.00	0.00
VI. Exceptional items		Nil	Nil
VII. Profit before extraordinary items and tax (V - VI)		-15.00	0.00
VIII. Extraordinary Items		Nil	Nil
IX. Profit before tax (VII - VIII)		-15.00	0.00
X. Tax expense: (1) Current tax (2) Deferred tax			
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	-15.00	0.00
XII. Profit/(Loss) from discontinuing operations		Nil	Nil
XIII. Tax expense of discounting operations		Nil	Nil
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		Nil	Nil
XV. Profit/(Loss) for the period (XI + XIV)		-15.00	0.00
XVI. Earning per equity share: (1) Basic (2) Diluted			

Note : In terms of our attached report of even date.

PLACE-ALLAHABAD
Date 01.09.2022

For Shashwat Singhal & Co
Chartered Accountants
FRN 004600C

For and on behalf of the Board of Directors



S. Singhal
(Shashwat Singhal)
Proprietor
Mem No 073535

Himanshu Kumar
Director
Himanshu Kumar Kushwaha
DIN: 08091599

Moni Kushwaha
Director
Moni Kushwaha
DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH,-211008

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2022

A. SIGNIFICANT ACCOUNTING POLICIES

(i) **BASIS OF ACCOUNTING**

The accounts have been prepared under the Historical cost convention on accrual basis

(ii) **FIXED ASSETS**

Fixed Assets are stated at cost less depreciation. Costs comprise of the purchase price and include expenses attributable to their acquisition and installation.

(iii) **DEPRECIATION**

Depreciation on Fixed Assets has been charged on Written Down Value Method at rates and in the manner prescribed in companies act.

(iv) **INVENTORIES**

Inventories have been valued at Cost or Net Realizable Value whichever is lower if any.

(v) **RECOGNITION OF INCOME AND EXPENDITURE**

Items of Income and Expenditure are generally recorded on accrual basis.

(vi) **PRIOR PERIOD AND EXTRA ORDINARY ITEMS**

All items of income and expenses pertaining to Prior Period or Extra Ordinary in nature have been disclosed separately and accounted under the head "Prior Period & Extra Ordinary Items".

- (a) The balances of Sundry Debtors, Creditors, Loans and Advances are subject to confirmation and reconciliation.
- (b) Contingent Liability against the company - NIL (previous year NIL).
- (c) Claims against the company not acknowledged as debts - NIL (previous year NIL).
- (d) In the opinion of the Board, the value of realization of Current Assets, Loans and Advances in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
- (e) No personal expenses have been debited to the Profit & Loss Account during the year.
- (f) All known liabilities have been provided for as at the Balance Sheet date.
- (g) None of the directors are disqualified as at the Balance Sheet date from being appointed as directors as per Section 164 of the Companies Act, 2013

NOTE '1' ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.22

Particulars	₹ in Thousands	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) SHARE CAPITAL AUTHORISED CAPITAL 1,00,000 shares @ 10.00 each	1000.00	0.00
(b) ISSUED SUBSCRIBED AND PAID UP CAPITAL 10,000 shares @ 10.00 each	200.00	0.00
	200.00	0.00

- (a) There is no variation or change in the issued, subscribed and fully paid up share capital structure during the year
- (b) The company has issued only one class of share referred to as equity shares having nominal value of Rs.10/- each.
- (c) Shareholders holding more than 5% share based on legal ownership in the subscribed share capital of the company is set out below:

Name of shareholders	No as at 31.03.22	No as at 31.03.21
Himanshu Kumar Kushwaha	10000	0
Moni Kushwaha	10000	0

Note : In terms of our attached report of even date.

PLACE-ALLAHABAD
Date 01.09.2022

For Shashwat Singhal & Co
Chartered Accountants
FRN 004600C

For and on behalf of the Board of Directors



S. Singhal
(Shashwat Singhal)
Proprietor
Mem No 073535

Himanshu Kumar
Director
Himanshu Kumar Kushv
DIN: 08091599

Moni Kushwaha
Director
Moni Kushwaha
DIN: 08091600

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C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH,-211008

NOTE "02" OF "RESERVES & SURPLUS" ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022

PARTICULARS	₹ in Thousands	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Profit & Loss Account Balance	-15.00	0.00
Opening Balance	0.00	0.00
Profit transferred from Profit & Loss Account	-15.00	0.00
	<u>-15.00</u>	<u>0.00</u>

As per our report of even date attached

PLACE: ALLAHABAD
Date: 01.09.2022

For Shashwat Singhal & Co.
Chartered Accountants

For and on behalf of the Board of Directors:



S. Singhal.

(Shashwat Singhal)
Proprietor
Membership No. 073535

Himanshu Kumar
Moni Kushwaha

Director
Himanshu Kumar Kushwaha
DIN: 08091599

Director
Moni Kushwaha
DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH,-211008

NOTE '3" ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022

Particulars	₹ in Thousands	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
(a) <u>Cash and cash equivalents</u> Cash in Hand	200.00	0.00 Nil
	200.00	0.00
(b) <u>Short-term loans and advances</u> Pre Incorporation Expenses	0.00	0.00
	0.00	0.00
Total	200.00	0.00

PLACE: ALLAHABAD

Date: 01.09.2022

As per our report of even date attached



For Shashwat Singhal & Co.
Chartered Accountants

S. Singhal

(Shashwat Singhal)
Proprietor

Membership No. 073535

For and on behalf of the Board of Directors

Himanshu Kumar

Director

Himanshu Kumar Kushwaha
DIN: 08091599

Moni Kushwaha

Director

Moni Kushwaha
DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH, -211008

NOTE "04" OF "OTHER EXPENSES " ANNEXED TO AND FORMING PART OF PROFIT & LOSS A/C AS ON 31.03.2022

PARTICULARS	₹ in Thousands	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<u>Other expenses</u>		
Audit Fees	45.00	0.00
Bank Charges	25.00	0.00
Preliminary Expenses	0.00	0.00
	20.00	0.00
	<u>45.00</u>	<u>0.00</u>

As per our report of even date attached

PLACE: ALLAHABAD
Date: 01.09.2022

For Shashwat Singhal & Co.
Chartered Accountants



A. Singhal.
(Shashwat Singhal)
Proprietor
Membership No. 073535

For and on behalf of the Board of Directors

Himanshu Kumar
Director
Himanshu Kumar Kushwaha
DIN: 08091599

Moni Kushwaha
Director
Moni Kushwaha
DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH-211008

CIN No: U45201UP2021PTC156926

ADDENDUM TO THE FINANCIAL STATEMENTS AS AT 31ST, MARCH, 2022

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
II. Assets		
(1) Non-current assets		
<i>(a) Property, Plant and Equipment</i>		
(i) Property, Plant and Equipment	Nil	Nil
(ii) Intangible assets	Nil	Nil
(iii) Capital work-in-progress	Nil	Nil
(iv) Intangible assets under development	Nil	Nil
(b) Non-current investments	Nil	Nil
(c) Deferred tax assets (net)	0	Nil
(d) Long term loans and advances	Nil	Nil
(e) Other non-current assets	Nil	Nil

Note - I. SHARE CAPITAL

(In Lakhs)

Particulars	Figures as at the end of current reporting period 31st March-2022		Figures as at the end of previous reporting Period- 31st March-2021	
	Number of shares	Amount	Number of shares	Number of shares
(a) Authorised				
1,00,000 Equity shares of Rs.10/- each	1.00	10.00	0.00	0.00
Total	1.00	10.00	0.00	0.00
(b) Issued, Subscribed and Paid up				
20,000 Equity shares of Rs.10/- each fully paid up	0.20	2.00	0.00	0.00
Total	0.20	2.00	0.00	0.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	% of shares	Value/Share-Rs.	Total
HIMANSHU KUSHWAHA KUMAR	10,000	50.00	10	100,000
MONI KUSHWAHA	10,000	50.00	10	100,000
Total	20,000	100		200,000

Current Reporting Period

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period			
Promoter's Name	No. of shares	% of shares	% of total shares
HIMANSHU KUSHWAHA KUMAR	10,000	50.00	
MONI KUSHWAHA	10,000	50.00	
Total	20,000	100	
Previous reporting Period			
Promoter's Name	No. of shares	% of shares	% of total shares
Total			

Note : In terms of our attached report of even date.

PLACE: ALLAHABAD

Date: 01.09.2022.

For Shashwat Singhal & Co
Chartered Accountants



S. Singhal
Shashwat Singhal
Proprietor
Member No 073535

For and on behalf of the Board of Directors

Himanshu Kumar *Moni Kushwaha*
Director Director
Himanshu Kumar Kushwaha Moni Kushwaha
DIN: 08091599 DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH,-211008

CIN No: U45201UP2021PTC156926

Note4. TRADE PAYABLES

Figures For the Period ending 31st Mar 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME		-	-	-	-
Others -		-	-	-	-
Shashwat Singhal and Co.	0.15	-	-	-	0.15
Total	0.15	-	-	-	0.15

Figures For the Period ending 31st Mar 2021

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others -	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues-OTHER	-	-	-	-	-
Total	-	-	-	-	-

Note : In terms of our attached report of even date.

PLACE: ALLAHABAD

Date: 01.09.2022

For Shashwat Singhal & Co
Chartered Accountants



S. Singhal
Shashwat Singhal
Proprietor
Mem No 073535

For and on behalf of the Board of Directors

Himanshu Kumar
Director
Himanshu Kumar Kushwal
DIN: 08091599

Moni Kushwaha
Director
Moni Kushwaha
DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH, -211008

CIN No: U45201UP2021PTC156926

Note7. TRADE RECEIVABLES
Figures For the Period ending 31st Mar 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	-	-	-	-	-	-
Total						

Figures For the Period ending 31st Mar 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	-	-	-	-	-	-
Others						
Total						

Note : In terms of our attached report of even date.

PLACE: ALLAHABAD
Date: 01.09.2022

For Shashwat Singhal & Co
Chartered Accountants



S. Singhal
Shashwat Singhal
Proprietor
Mem No 023535.

For and on behalf of the Board of Directors

Himanshu Kumar
Director
Himanshu Kumar Kushwaha
DIN: 08091599

Monti Kushwaha
Director
Monti Kushwaha
DIN: 08091600

A. K. INDUSTRIAL AND REAL ESTATE ENTERPRISES PVT.LTD.

C/o Reetu Kushwaha Bada Chaka Naini Allahabad, UTTAR PRADESH, -211008

CIN No: U45201UP2021PTC156926

FINANCIAL RATIOS FOR FINANCIAL YEAR ENDING 31.03.2022

S.No.	RATIOS	FORMULAE	E.Y. 2021-22		E.Y. 2020-21		Change from last year (%)
			Amount	Ratio	Amount	Ratio	
1	Current Ratio	Current Assets Current Liabilities	200,000.00 15,000.00	= 13.33	NA NA	= NA	NA
2	Debt-Equity Ratio	Total Debt Shareholders' Equity	15,000.00 185,000.00	= 0.08	NA NA	= NA	NA
3	Debt Service Coverage Ratio	Earnings available for Debt Services Interest + Installment	Not applicable				
4	Return On Equity Ratio	Net Profit After Tax Shareholders' Equity	NA NA	= NA	NA NA	= NA	NA
5	Inventory Turnover Ratio	Sales Average Inventory	Not applicable				
6	Trade Receivable Turnover Ratio	Credit Sales Average Accounts Receivable	Not applicable				
7	Trade Payable Turnover Ratio	Annual Net Credit Purchases Average Accounts Payables	Not applicable				
8	Net Capital Turnover Ratio	Sales Net Assets	7,000.00 200,000.00	= 0.04	NA NA	= NA	NA
9	Net Profit Ratio	Net Profit After Tax Sales	NA NA	= NA	NA NA	= NA	NA
10	Return On Capital Employed	Earning before Interest and Taxes Capital Employed	NA NA	= NA	NA NA	= NA	NA
11	Return On Investment /assets	Net Profit after tax Investments (total assets)	NA NA	= NA	NA NA	= NA	NA

Capital Employed = Total Assets - Current Liabilities OR Equity + Long term Debt

Note: In terms of our attached report of even date.

PLACE: ALLAHABAD
Date: 01.09.2022

For Shashwat Singhal & Co
Chartered Accountants



S. Singhal
Shashwat Singhal
Proprietor
Mem No 073535

For and on behalf of the Board of Directors

Himanshu Kumar *Moni Kushwaha*
Director Director
Himanshu Kumar Kushwaha Moni Kushwaha
DIN: 08091599 DIN: 08091600

Additional Regulatory Information's as per Notification dated 24th March, 2022 issued by Ministry of Corporate Affairs (MCA)

S.No.	Particulars	Remarks
(i)	Title deeds of Immovable Property not held in name of the Company: Whether the company has Title deeds of Immovable Property not held in name of the Company, severally or jointly? If yes, give details.	Not applicable, as there is no Immovable Property
(ii)	Revaluation of Property, Plant and Equipment of the Company: Whether during the year under review, the Company has revalued its Property, Plant and Equipment? If yes, state whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 or not.	Not applicable
(iii)	Loan to directors, promoters, related parties and KMP: Whether during the year under review, the company has granted loans or advances to promoters, directors, KMPs and the related parties either severally or jointly with any other person? If yes, whether it is repayable on demand or without specifying any terms or period of repayment.	Not Applicable, as there is not such transaction
(iv)	Capital-Work-in Progress (CWIP): Whether during the year under review, the company has any Capital-Work-in Progress (CWIP) or any CWIP whose completion is overdue or has exceeded its cost compared to its original plan?	Not applicable, as there is no CWIP
(v)	Intangible assets under development: Whether during the year under review, the company has any Intangible assets under development or any Intangible assets under development whose completion is overdue or has exceeded its cost compared to its original plan?	Not applicable
(vi)	Details of Benami Property held: Whether any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder? If yes, give details.	No
(vii)	Borrowings from banks or financial institutions: Whether during the year under review, the Company has borrowings from banks or financial institutions on the basis of security of current assets? If yes, give details.	Not applicable
(viii)	Willful defaulter: Whether during the year under review, the company has been declared as a willful defaulter by any bank or financial institution or other lender? If yes, give details.	Not applicable
(ix)	Relationship with Struck off Companies: Whether during the year under review, the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956? If yes, give details.	No
(x)	Registration of Charges or satisfactions with Registrar of Companies: Whether during the year under review, the company has any charges or satisfactions yet to be registered with Registrar of Companies beyond the statutory period? If yes, give details.	No
(xi)	Compliance with number of layers of companies: Whether during the year under review, the company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017? If no, give details.	Not Applicable
(xii)	Compliance with approved Scheme(s) of Arrangements: Whether during the year under review, any Scheme of Arrangements of the company has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013? If yes, disclose its effects.	Not Applicable
(xiii)	Utilization of Borrowed funds and Share Premium (a) Whether the company has advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds other than as disclosed in Notes to the Accounts) to any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries. If Yes, disclose the details. b) Whether the company has received any fund from any persons or entities (other than as disclosed in Notes to the Accounts), including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the funding party ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries. If Yes, disclose the details.	NO
(xiv)	Undisclosed Income: Whether the company has recorded any transaction in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)? If not, give details. Also, state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.	Not Applicable, as the company had no such undisclosed income.
(xv)	Corporate Social Responsibility (CSR): Whether the company is covered under section 135 of the companies act, 2013. If yes, give details of such CSR activities pursued by the company during the year.	No
(xvi)	Details of Crypto currency or virtual currency: Whether during the year under review, the company has traded or invested in Crypto currency or Virtual Currency? If yes, give details.	No

Note: In terms of our attached report of even date.

PLACE: ALLAHABAD

Date: 01.09.2022



For Shashwati Singhal & Co
Chartered Accountants

S. Singhal

Shashwati Singhal
Proprietor
Mem No 073315

Himanshu Kumar

Director
Himanshu Kumar Kushwaha
DIN: 08091100

Moni Kushwaha

DIN: 08091100