



# Creativity at Best Technologies Pvt. Ltd.

1788/438, Asola Fatehpur Beri, New Delhi-110074

E-mail : support@lzee.in, support@cabtechnologies.com

Web. : www.lzee.in, www.cabtechnologies.com

Ref. No. CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

Date.....

Company Number: U52590DL2016PTC290712.

NOTICE IS HEREBY GIVEN THAT the Annual General Meeting of the Company will be held at 11 am on 30th September, 2019 at Reg. office: KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR, BERI, NEW DELHI South West Delhi DL 110074 IN. for the following purposes:

1. To receive the accounts of the Company for the year ended 31.03.2019 together with reports thereon from the directors and auditors of the Company.
2. To ratification of MS J K R & CO as Statutory auditors of the Company by passing ordinary resolution until the conclusion of the 6th Annual General Meeting of the Company at which accounts are laid before the members and to authorize the directors to determine their remuneration.

Date: 04-09-2019

Reg. office: KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR,  
BERI, NEW DELHI, South West Delhi DL 110074 IN.

For CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

Signature:

SHAILESH KUAMR

(Director)

DIN: 07394595

Note: a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote in their place. A proxy need not be a member of the Company.



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Ref. No.....

Date.....

## DIRECTORS' REPORT

To,  
The Members,  
**CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED**

- 1) Your directors have pleasure in presenting their 3rd Annual Report & Audited Statement of Accounts of the Company for the year ended on 31<sup>st</sup> March, 2019.

Particulars	2018- 2019	2017-18
Profit Before interest, Depreciation & Tax	1792674	(1147284.35)
Less: Finance Cost	1934.76	(5365.67)
Less: Depreciation & Amortization Expense	43477	(3555)
Profit before Tax	1747262.24	(1156205.02)
Provision for Tax	0	0
Income Tax (JV)	0	0
Deferred Tax	(1695)	768
Profit after Tax	1748957.24	(1155437.02)
Less : Proposed Dividend & Tax thereon	0	0
Balance carried to Balance Sheet	1748957.24	(1155437.02)

## 2) BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR

During the year under review, the Company has made some investments, plans, some contract and same will implement.

## 3) EXTRACT OF ANNUAL RETURN UNDER SECTION 92

The extract of Annual Return as per section 92(3) of the Companies Act, 2013 read with Sub-Rule 1 of Rule 12 of the companies (Management and Administration) Rule, 2014 is enclosed as Annexure-A.

## 4) NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

4 meeting of the Board of Directors were held during the financial year.

## 5) CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

There is no change in the directors or key managerial personnel in the company during the financial year 2018-19.



# **CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED**

Address: KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR,  
BERI, NEW DELHI South West Delhi DL 110074 IN.

CIN: U52590DL2016PTC290712

E-Mail: kshailesh010@gmail.com.

## **6) DECLARATION OF INDEPENDENT DIRECTORS**

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

## **7) STATUTORY AUDITORS**

The board has proposed the ratification of M/s J K R & CO, Chartered Accountants as statutory auditor for a period of five years commencing from the 2<sup>nd</sup> AGM till the conclusion of the 6<sup>th</sup> AGM. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditors to the effect that if their appointment ratified, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

## **8) DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

## **9) EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS**

There was no such remark.

## **10) PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:**

There were no loans, guarantees or investments made by the company under section 186 of the Companies Act during the financial year 2018-19.

## **11) PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188**

There has been no related party transaction during the financial year.

## **12) RESERVES**

The company has not carried or transferred any amount to reserve during the financial year 2018-19.

# CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

Address: KHASRA NO. 178B/43B, GROUND FLOOR ASOLA FATEHPUR,  
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CIN: U52590DL2016PTC290712

E-Mail: kshailesh010@gmail.com.

## 13) DIVIDEND

No Dividend was declared for the current financial year due to conservation of Profits/due to loss incurred by the Company /due to insufficient profit.

## 14) TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

## 15) MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATED AND THE DATE OF THE REPORT.

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

## 16) ENERGY, TECHNOLOGY & FOREIGN EXCHANGE

Information in accordance with the provision of Section 314(3)(m) of the Companies Act, 2013, read with The Companies (Accounts) Rules, 2014 regarding conservation of energy, technology absorption and foreign exchange earnings and outgo is as under -

I. Conservation of energy	N. A.	
II. Technology Absorption	N. A.	
III. Foreign Exchange Earnings & Outgo	Current Year	Previous Year
(a) Foreign Exchange Earnings:	NIL	NIL
(b) Foreign Exchange Outgo:	NIL	NIL

## 17) RISK MANAGEMENT POLICY

The Company, as part of its Risk Management strategy, reviews, on a continuous basis, its strategies, processes, procedures and guidelines to effectively identify and mitigate risks. Key risk areas in all areas of the Company's operations and management have been identified and are monitored.



## **CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED**

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### **18) DEPOSITS**

The company has neither accepted nor renewed any Deposits under section 73 of the Companies Act, 2013 read with The Companies (Acceptance of Deposits) Rules, 2014 during the year under review.

### **19) CHANGE IN THE NATURE OF BUSINESS**

There is no change in the nature of the business during the financial year 2018-19.

### **20) SUBSIDIARY COMPANY**

As on 31<sup>st</sup> March, 2019, the Company does not have any subsidiary

### **21) HOLDING COMPANY**

As on 31<sup>st</sup> March, 2019, the Company is not the subsidiary of any other Company.

### **22) SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY**

There are no significant and/or material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the company.

### **23) INTERNAL FINANCIAL CONTROLS**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

### **24) ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, AND EMPLOYEE STOCK OPTION SCHEME**

No shares of any kind have been issued by the company during the financial year 2018-19

### **25) NUMBER OF COMPLAINTS RELATING TO SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL), ACT, 2013**

There were no complaints reported under the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the financial year 2018-19.

## **CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED**

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### **26) CORPORATE SOCIAL RESPONSIBILITY**

Since the Company does not fall in any of the criteria mentioned in section 135(1) and any other provision of the Act, and rules framed there under relating to corporate social Responsibilities are not applicable to the Company. Hence, no amount has been spent on CSR Activities.

### **27) DIRECTOR'S RESPONSIBILITY STATEMENT**

Your Directors confirm 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

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

### **28) ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

# CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

Address: KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR,  
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CIN: U52590DL2016PTC290712

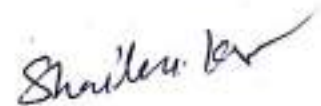
E-Mail: kshailesh010@gmail.com.

BY ORDER OF THE BOARD

For CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

SHAILESH KUMAR

(DIRECTOR)



DIN: 07394595

PLACE: DELHI

DATE: 27/09/2019





# J K R & CO

Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Members of CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

### Report on the Financial Statements

We have audited the accompanying financial statements of CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED ('the Company'), which comprise the Balance sheet as at 31<sup>st</sup> March, 2019, the Statement of profit and loss for the year the year ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements and for Internal Financial Controls over Financial Reporting

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 and presentation 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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.

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI')". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.



163, 1st Floor, D-288/289, Wadhwa Complex, Laxmi Nagar, Delhi-92.

E-Mail: jkrandcompany@gmail.com, carranjan9289@gmail.com

Phone: 011-49403690, 8802745341, 9711290229



## **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit and to express an opinion on the Company's Internal Financial Controls over financial reporting based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, and the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note"). Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements and whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

An audit involves performing procedures to obtain audit evidence about the amounts, the disclosures in the financial statements and adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments; the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting and the financial statements.

## **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of valid reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the





management and directors of the company; and (3) pro company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

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,

(a) In the case of the Balance Sheet, of the state of affairs of the company as at 31<sup>st</sup> March, 2019;

b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;

### **Report on Other Legal and Regulatory Requirements**

1. 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 these books.
- (c) The Balance Sheet, the statement of profit and loss dealt with by this Report agree with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) In our opinion, there are no adverse observations and comments on the financial transactions of the matters which have adverse effect on the functioning of the Company.

(f) on the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2019 from being appointed as a director in terms of Section sub section(2) of section 164 of the Companies Act, 2013.





(g) In our opinion considering nature of business, size of operation and Organizational structure of the entity, the Company has, in all material respects an adequate internal control system over financial reporting, and such internal financial controls over financial reporting were operating effectively as on 31<sup>st</sup> March, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and 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.

2. 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, the said order is not applicable to the Company.



For JKR & Co  
(Chartered Accountants)  
Firm's Reg. No. 031203N

A handwritten signature in black ink, appearing to read "Rakesh K Choudhary".

Rakesh K Choudhary  
(Partner)

M. No: 544494

Date: 27/09/2019

Place: Delhi

UDIN NO: 19544494AAAACU1732

**CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED**

Balance Sheet as at 31<sup>st</sup> March 2019

KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR

BERI, NEW DELHI South West Delhi DL 110074 IN.

CTN: U52590DL2016PTC290712

E-Mail: kshailesh010@gmail.com

(in 'Rs. )

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
a) Share Capital	2.1	1,00,000.00	1,00,000.00
b) Reserves and Surplus	2.2	2,57,088.00	(14,91,869.00)
c) Money received against Share warrants		-	-
<b>(2) Share Application money Pending allotment</b>			
		-	-
<b>(3) Non-Current Liabilities</b>			
a) Long Term borrowings		-	-
b) Deferred tax liabilities (Net)	2.3	-	-
c) Other Long term liabilities		-	-
d) Long term provisions		-	-
<b>(4) Current Liabilities</b>			
a) Short Term borrowings		-	-
b) Trade Payables	2.4	63,47,588.00	7,92,903.00
c) Other Current liabilities	2.5	10,09,753.00	90,533.00
d) Short Term Provisions	2.6	18,13,233.00	7,10,843.00
<b>TOTAL</b>		<b>95,27,662.00</b>	<b>2,02,410.00</b>
<b>II. ASSETS</b>			
<b>(1) Non- Current Assets</b>			
a) Fixed Assets			
i) Tangible Assets		-	-
ii) Intangible Assets	2.7	2,12,843.00	10,184.00
iii) Capital work-in-progress		-	-
iv) Intangible assets under development		-	-
b) Non- Current investment		-	-
b) Deferred Tax Assets (Net)		-	-
c) Long Term loans and Advances	2.8	2,463.00	768.00
e) Other non-current assets	2.9	16,000.00	44,267.00
<b>(2) Current Assets</b>			
a) Current Investments		-	-
b) Inventories		-	-
c) Trade Receivables	2.10	38,42,304.00	42,690.00
d) Cash and cash equivalents	2.11	33,45,388.00	-
e) Short-Term Loans and Advances	2.12	10,10,787.00	80,501.00
f) Other Current Assets	2.13	10,97,877.00	-
<b>TOTAL</b>		<b>95,27,662.00</b>	<b>2,02,410.00</b>

Significant Accounting policies and notes to Financial Statements

( 1 & 2 to 2.24)

For and on behalf of the Board

*SM*  
MUKESH KUMAR  
(Director)  
DIN-07394511



*SM*  
SHAILESH KUMAR  
(Director)  
DIN- 07394595

For JKR & CO  
[ Chartered Accountants]  
Firm's Registration No. : 031203N

*Rakesh K Choudhary*  
Rakesh K Choudhary  
(Partner)  
M.No.-544494

Place: Delhi  
Dated: 27/09/2019

Place: Delhi  
Dated: 27/09/2019



**CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED**  
**Statement of Profit and loss for the year ended 31st March ,2019**  
**KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR**  
**BERI, NEW DELHI South West Delhi DL 110074 IN.**  
**CIN: U52590DL2016PTC290712**  
**E-Mail: lshailesh010@gmail.com**

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
Revenue from operations	2.14	1,70,63,332.00	8,24,904.00
Other income	2.15	24,192.00	1,350.00
<b>Total Revenue</b>		<b>1,70,87,524.00</b>	<b>8,26,254.00</b>
<b>Expenses:</b>			
Purchase Of Stock In Trade		-	3,81,940.35
Change In Stock In Trade		(37,64,064.00)	35,550.00
Employee Benefits Expenses	2.16	20,29,566.00	7,75,508.00
Finance costs	2.17	1,934.76	5,365.67
Depreciation	2.18	43,477.00	3,555.00
Other expenses	2.19	1,70,29,348.00	7,78,540.00
<b>Total expenses</b>		<b>1,53,40,261.76</b>	<b>19,82,459.02</b>
Profit before extraordinary items and tax		17,47,262.24	(11,56,205.02)
Adjustments relating to Previous year		-	-
Profit before tax		17,47,262.24	(11,56,205.02)
Tax expense:			
(1) Current tax (Provision)		-	-
(2) Deferred tax		(1,695.00)	768.00
Profit for the period from continuing operations		17,48,957.24	(11,55,437.02)
Earnings per equity share:			
(1) Basic		174.90	(115.54)
(2) Diluted		174.90	(115.54)
Significant Accounting policies and notes to Financial Statements		(1 & 2 to 2.24)	

For and on behalf of the Board

SM  
**MUKESH KUMAR**  
 (Director)  
 DIN-07394511

SM  
**SHAILESH KUMAR**  
 (Director)  
 DIN- 07394595



For JKR & CO  
 (Chartered Accountants)  
 Firm Registration No : 031203N

RK  
**Rakesh K Choudhary**  
 (Partner)  
 M.No.-544494

Place: Delhi  
 Dated: 27/09/2019

Place: Delhi  
 Dated: 27/09/2019

Note 2.1 (a) Share Capital

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
<b>Authorised</b>				
10000 Equity Shares of Rs. 10 each		1,00,000.00		1,00,000.00
<b>Issued, Subscribed &amp; Paid up</b>				
10000 Equity Shares of Rs.10 each fully paid up		1,00,000.00		1,00,000.00
		1,00,000.00		1,00,000.00

b) Reconciliation of the No. of shares outstanding at the beginning and at end of the period :

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number		Number	
<b>Equity Shares :</b>				
Shares outstanding at the beginning of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Share issued during the year	-	-	-	-
Share bought back during the year	-	-	-	-
<b>Share outstanding at the end of the year</b>	<b>10,000.00</b>	<b>1,00,000.00</b>	<b>10,000.00</b>	<b>1,00,000.00</b>

c) Right, Preferences and Restriction attached to Shares  
Equity Shares

The company has only one class of Equity having a par value Rs.10 per share. Each shareholders is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in the case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in portion to their shareholding.

d) DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY

Name of Shareholder	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
SHAILESH KUMAR	9999	99.99%	9999	99.99%





**Reserves and Surplus**

Particulars	Figures as at the end of	Figures as at the end of
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>a. Profit and Loss Account (Surplus)</b>		
Opening Balance	114,91,869.00	10,46,412.00
(i) Current Year Transfer	11,48,951.00	11,55,497.00
(j) Written Back in Current Year		
Closing Balance	2,37,088.00	14,91,909.00
<b>Total</b>	<b>2,37,088.00</b>	<b>14,91,909.00</b>

Note 2.3

**Long term Borrowings**

Particulars	Figures as at the end of	Figures as at the end of
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>Unsecured</b>		
Loan From Director	-	-
Loans From Related Parties (Payable On Demand)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note 2.4

**Short term Borrowings**

Particulars	Figures as at the end of	Figures as at the end of
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>Unsecured</b>		
Loan From Director	-	-
Unsecured Loan from Directors	32,20,299.00	4,47,903.00
Loan from Others	-	-
Unsecured Loan from Others	18,77,289.00	3,45,000.00
Intercompany Loan	12,50,000.00	-
<b>Total</b>	<b>63,47,588.00</b>	<b>7,92,903.00</b>

Note 2.5

**Trade Payables**

Particulars	Figures as at the end of	Figures as at the end of
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>(a) Trade Payables</b>		
Against Supply	10,09,753.00	90,533.00
<b>Total</b>	<b>10,09,753.00</b>	<b>90,533.00</b>

Note 2.5(a)

The Company is in the process of identifying Micro, Small and Medium Enterprises as defined under the Micro and Medium Enterprises Development Act, 2006. Therefore, it is not possible for the Company to ascertain whether payment to such enterprises has been done with within 45 days from date of acceptance of supply of goods or service rendered by a supplier. In view of above, the disclosure of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013 is not given.

Note 2.6

**Other Current Liabilities**

Particulars	Figures as at the end of	Figures as at the end of
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
Director Remuneration	8,94,600.00	3,04,000.00
Audit fees	75,000.00	5,000.00
Rent	11,000.00	30,000.00
Other Payable	75,745.00	1,11,543.00
Duties & Taxes	7,56,888.00	-
<b>Total</b>	<b>18,13,233.00</b>	<b>7,10,543.00</b>



Note 1.1 Fixed Assets

Particulars	Gross Block			Depreciation			Net Block		
	Figures as at the end of previous reporting period	Additions during year	Disposals during the year	Figures as at the end of current reporting period	Figures as at the end of previous reporting period	Depreciation for the year	On disposals	Figures as at the end of current reporting period	Figures as at the end of current reporting period
<b>Over assets</b>									
<b>Tangible Assets</b>									
Computers & Other equipments				10,164.00		2,615.00		7,549.00	7,549.00
Furniture and Fixtures		76,221.00		76,071.00		14,908.00		61,163.00	61,163.00
Computer		40,000.00		40,000.00		37.00		39,963.00	39,963.00
Cars (MVA) - motor & Tringo		11,270.00		11,270.00		8,916.00		2,354.00	2,354.00
Mobile Phone		1,000.00		1,000.00		21,877.00		86,523.00	86,523.00
Office Equipments		1,000.00		1,000.00					
<b>Total</b>	<b>10,164.00</b>	<b>78,221.00</b>		<b>88,385.00</b>		<b>24,570.00</b>		<b>63,815.00</b>	<b>63,815.00</b>
<b>Previous year's Figure</b>	<b>10,164.00</b>			<b>88,385.00</b>		<b>24,570.00</b>		<b>63,815.00</b>	<b>63,815.00</b>





Note 2.8 Deferred Tax Assets /Liab

Particulars	Figures as at the end of	
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
WDV As Per Income Tax act	2,22,317.28	
WDV As Per Companies Act	2,12,843.00	
Timing Difference	9,474.27	
DTA/DTL		
Less Opening Balance	2,461	
Difference T/F to PL A/C	768	
Closing DTA	1,695	
<b>Total</b>	<b>2,461</b>	<b>768</b>
	<b>2,463</b>	<b>768.00</b>

Note 2.9 Other Non Current Assets

Particulars	Figures as at the end of	
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
Preliminary/ Misc. Exps	16,000.00	24,000.00
<b>Total</b>	<b>16,000.00</b>	<b>24,000.00</b>

Note-2.10

Inventories

Particulars	Figures as at the end of	
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>Inventories</b>		
Packing materials & Consumables (closing)	1278400	
Project WIP (Not Billed)	2563814	78,240.00
Less: Opening stock (Consumables)	78240	42,690.00
Changes in inventories	(37,64,064.00)	35,550.00
<b>Total</b>	<b>(37,64,064.00)</b>	<b>42,690.00</b>

Note 2.11 Trade Receivables

Particulars	Figures as at the end of	
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
Sundry Debtors	33,45,388.00	-
<b>Total</b>	<b>33,45,388.00</b>	<b>-</b>

Note 2.12 Cash and Cash Equivalents

Particulars	Figures as at the end of	
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>a. Balances with banks</b>		
Punjab & Sindh Bank ( Current A/C)	13959.00	1,031.91
ICICI Bank	958827.00	
<b>b. Cash in hand</b>	35001.00	79,469.06
<b>Total</b>	<b>10,10,787.00</b>	<b>80,500.97</b>

Note 2.13 Other Current Assets

Particulars	Figures as at the end of	
	current reporting period	previous reporting period
	Amount (Rs.)	Amount (Rs.)
GST Input Credit	-	43,666.01
Tds Receivable A Y 2018-19	301.00	301.00
Tds Receivable A Y 2019-20	390819.00	
Delivery Security Deposits	125000.00	
Bank Guarantee	581757.00	
<b>Total</b>	<b>10,97,877.00</b>	<b>44,367.01</b>



Note 2.14

**Revenue From Operations**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Amount (Rs.)	Amount (Rs.)
Sale of services (Job Work)	17022993.00	2,06,822.00
Sale of Goods	40,339.00	6,18,082.00
<b>Total</b>	<b>1,70,63,332.00</b>	<b>8,24,904.00</b>

Note 2.15

**Other Income**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Amount (Rs.)	Amount (Rs.)
Other Income	17	1,350.00
Interest on Security Deposite	24,175.00	
<b>Total</b>	<b>24,192.00</b>	<b>1,350.00</b>





## Note 2.16 Employee Benefit Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Amount (Rs.)	Amount (Rs.)
(a) Salaries and incentives:		
Salary & Wages	1318085.00	180265.00
Directors Remuneration	690600.00	5,64,000.00
Total (a)	20,08,685.00	7,44,265.00
(b) Other expenses:		
Staff welfare	20881	31243.00
Total (b)	20881	31,243.00
Total	20,29,566.00	7,75,508.00

## Note 2.17 Finance Costs

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Amount (Rs.)	Amount (Rs.)
Bank Charges & Processing fee	1,934.76	5365.67
Total	1,934.76	5,365.67

## Note 2.18 Depreciation

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Amount (Rs.)	Amount (Rs.)
Depreciation	43,477.00	3,555.00
Total	43,477.00	3,555.00



Dr 2.19

**Other Expenses**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Amount	Amount
<b>Direct Expenses</b>		
Field Expenses		
HUB Expenses	5,95,127.00	
Logistic/ Delevary Expenses	6,11,908.00	
Lost Of shipment	70,84,208.00	
Packing Meterial & Consumable	2,11,182.00	
Salary and Wages	34,49,500.00	
Purchase	39,16,852.00	
<b>Sub Total(A)</b>	<b>1,58,68,777.00</b>	
<b>Administrative Expenses:</b>		
Rent		1,80,000.00
Accounting charges	1,44,000.00	15,000.00
Power & Fuels	60,000.00	3,444.00
Printing and stationery	37,326.00	16,406.00
Telephone Exps	19,500.00	21,212.00
<u>Travelling and Conveyance</u>	9,571.00	
Director	12,476.00	10,543.00
Others	36,808.00	
Office Expenses	3,38,085.00	1,65,125.00
GST Late Fee	20,500.00	3,225.00
Entertainment		
Legal & Professional Charges	37,647.00	19,812.00
Short & Excess	2.00	
Sales & Marketing Exps		
Interest On TDS	4,756.00	
Late fee on TDS	4,200.00	
Loss Pocket	1,500.00	
Office Maintenance	1,94,083.00	
Shipping Charge	852.00	
<b>Audit fees</b>		
Audit fees for taxation matter	430,000.00	5,000.00
For Company Law Matters	45,000.00	
<b>Sub Total(B)</b>	<b>9,96,306.00</b>	<b>4,39,767.00</b>
<b>Selling &amp; Distribution Expenses:</b>		
Advertisment Exps		
Sales & Marketing Exps	1,49,355.00	3,30,773.00
<b>Sub Total(C)</b>	<b>1,49,355.00</b>	<b>3,30,773.00</b>
<b>Genral Expenses</b>		
Miscellaneous Expenses		
Electricity Exp & Water	6,910.00	
Preliminary Expenses	8,000.00	8,000.00
<b>Sub Total(D)</b>	<b>14,910.00</b>	<b>8,000.00</b>
<b>Total (A)+ (B) + (C)</b>	<b>1,70,29,348.00</b>	<b>7,78,540.00</b>





- Note 1.20 **Related Party Disclosure**  
 Related Party Disclosure(AS-18) is not applicable being the company is covered under the definition of Level- III as per ICAI
- Note 2.21 Estimated amount of contracts remaining to be executed on capital account and not provided for:
- |  |               |     |
|--|---------------|-----|
|  | CURRENT YEAR  | NIL |
|  | PREVIOUS YEAR | NIL |
- Note 2.22 Claims against the company not acknowledged as debts:-
- |  |               |     |
|--|---------------|-----|
|  | CURRENT YEAR  | NIL |
|  | PREVIOUS YEAR | NIL |
- Note 2.23 In the opinion of the Board of Directors, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.
- Note 2.24 Balances with Trade Receivables / Trade Payables and Loans & advances are Subject to confirmation

For and on behalf of the Board

  
**MUKESH KUMAR**  
 (Director)  
 DIN-07394511

  
**MUKESH KUMAR**  
 (Director)  
 DIN- 07394595

For JKR & CO  
 (Chartered Accountant)  
 Firm's Registration No.-031203N

  
**Rakesh K Choudhary**  
 (Partner)  
 M.No.-544494

Place: Delhi  
 Dated: 27/09/2019

Place: Delhi  
 Dated: 27/09/2019