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BHAWANI SHARMA & CO.
CHARTERED ACCOUNTANTS
Head Office: S. S. Road, Lakhtokia, Guwahati-781 001 (Assam)
Branch Office: 6202/2, Block-1, Dev Nagar, Karol Bagh, New Delhi-110 005

Independent Auditors' Report

To The Members of Idha Enterprises Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying Financial Statements of **Idha Enterprises Private Limited** ("the Company") which comprises the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year then ended 31st March 2022, statement of cash flows for the year ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

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 Companies Act, 2013 ('Act') 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 March 31, 2022, its loss and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's management & board of directors is responsible for the other information. The other information comprises the information included in the company's annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, on the information obtained prior to the date of the auditor's report 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.

Responsibility of management and those charged with governance for the financial statements

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 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 of 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 misstatements, whether due to fraud or error.

In preparing the financial statements, the board of directors 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 the board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. 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 from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d. 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 conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, 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 cease to continue as a going concern.

e. 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 presentation.

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 complied 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 safeguard.

Report on Other Legal and Regulatory Requirements

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, is not applicable to the Company.

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 purpose of our audit;

b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c. The Balance Sheet, Statement of Profit and Loss and Statement of cash flows dealt with by this Report are in agreement 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. On the basis of written representations received from the directors as on 31 March 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022, from being appointed as a director in terms of Section 164(2) of the Act.

f. 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 has no pending litigations as on date.

   ii) There are no material foreseeable losses, on long term contracts, and hence Company has not made any provision, required under the applicable law or accounting standards;

   iii) There has been no amount required to be transferred to the Investor Education and Protection Fund by the Company.

   iv) (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

g. The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company.

For Bhawani Sharma & Co.
Firm Registration Number: 314006E
Chartered Accountants

BHAWANI SHARMA & CO. ★ CHARTERED ACCOUNTANTS New Delhi

Neena Sharma
Partner
Membership Number: 060945

UDIN: 22060945BBYDQQ3201
Place: New Delhi
Date: 05.09.2022

IDHA ENTERPRISES PRIVATE LIMITED

15, PUSA ROAD, NEW DELHI - 110 005

(Rs. In Hundreds)

BALANCE SHEET AS AT 31ST MARCH, 2022

	Notes	As at 31.03.2022	As at 31.03.2021
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a)Share Capital	2	62,020	62,020
(b) Reserve and surplus	3	(2,259)	6,352
(2) Non - Current liabilities			
(a) Long term Loans & Advances	4	7,000	7,000
(3) Current Liabilities			
(a) Other current liabilities	5	2,490	1,112
TOTAL		**69,251**	**76,484**
II Assets			
(1) Non - Current assets			
Property, Plant and Equipments and Intangible Assets			
Property, Plant and Equipments	6	312	312
Long Term Loans & Advances	7	50,428	21,428
(2) Current assets			
(a) Inventories		-	-
(b) Cash and cash equivalents	8	4,130	46,183
(c) Short term loan and advances	9	14,381	8,561
TOTAL		**69,251**	**76,484**
Significant Accounting Policies	1-2	-	
Notes on Accounts	14-21		

As per our separate report of even date attached

For BHAWANI SHARMA & CO.

Chartered Accountants

Registration No. 314006E

Neena Sharma

(Partner)

M.No.060945

BHAWANI SHARMA & CO. New Delhi CHARTERED ACCOUNTANTS

For & on behalf of the Board of Directors

VAGISH PATHAK

(Director)

DIN.00053041

SATISH CHANDRA JOSHI

(Director)

DIN.02231841

Place: New Delhi

Date: 05/09/2022

IDHA ENTERPRISES PRIVATE LIMITED

15, PUSA ROAD, NEW DELHI - 110 005

(Rs. In Hundreds)

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

	Note	Year Ended 31.03.2022	Year Ended 31.03.2021
INCOME			
Revenue From Operation		-	-
Other Income	10	47	43,349
TOTAL Revenue (I+II)		**47**	**43,349**
EXPENSES			
Purchases		-	-
Increase/Decrease in Closing Stock	11	-	509
Employee Benfit Expenses	12	840	840
Administrative & Other Expenses	13	7,817	2,501
Depreciation And Amortization Expenses		-	-
TOTAL EXPENSES		**8,657**	**3,851**
Profit/(Loss) Before Tax		(8,611)	39,498
Less : Tax Expenses	0	-	6,162
Less : MAT Credit Entitlement	0	-	6,162
Profit/(Loss) For the Year After Tax		(8,611)	39,498
Earning Per Share			
Basic/Diluted Earning Per Share		**(0.01)**	**0.06**
Significant Accounting Policies	1-2		
Notes on Financial Statement	14-21		

As per our separate report of even date attached

For BHAWANI SHARMA & CO.

Chartered Accountants

Registration No. 314006E

BHAWANI SHARMA & CO. New Delhi CHARTERED ACCOUNTANTS

Neena Sharma

(Partner)

M.No.060945

For & on behalf of the Board of Directors

VAGISH PATHAK

(Director)

DIN.00053041

SATISH CHANDRA JOSHI

(Director)

DIN.02231841

Place: New Delhi

Date: 05/09/2022

IDHA ENTERPRISES PRIVATE LIMITED

15,PUSA ROAD, NEW DELHI-110005

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs. In Hundreds)

Partculars	Year Ended 31.03.2022	Year Ended 31.03.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Statement of Profit and Loss	(8,611)	39,498
Adjustments for		
Depreciation and Amortisation Expense	-	-
Finance Cost	-	-
Loss on Sale of Fixed Assets	-	-
Profit on Sale of Fixed Assets	-	-
Miscellaneous Balances Written Off		
Operating profit before working capital changes	(8,611)	39,498
Adjustments for changes in working capital	-	-
(Increase)/Decrease in Trade receivables	(5,821)	(4,394)
(Increase)/Decrease in Short-term loans and advances	-	(181,500)
(Increase)/Decrease in Short-term borrowings	-	509
(Increase)/Decrease in Inventories	-	
Increase/(Decrease) in Trade Receivable	-	-
Increase/(Decrease) in Trade payables	1,378	(3,847)
Increase/(Decrease) in Other current liabilities	-	-
Increase/(Decrease) in Short Term Provisions		
Cash Generated from Operations	(13,054)	(149,733)
Less: Provision for Tax	-	-
Net Cash from Operating Activities	(13,054)	(149,733)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	190,695
Changes in Long Term Loans & Advance	(29,000)	-
Changes in Investments	-	-
Dividend Received	-	-
Net Cash from Investing Activities	(29,000)	190,695
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Interest Paid	-	-
Net Cash from Financing Activities	-	-
Increase/(Decrease) in Cash and Cash Equivalents	(42,054)	40,962
Cash and Cash Equivalents at beginning of the year	46,183	5,222
Cash and Cash Equivalents at end of the year	4,130	46,183

As per our Report of even date
For BHAWANI SHARMA & CO.
Chartered Accountants
FRN 314006E

NEENA SHARMA
(Partner)
Membership No. 060945

BHAWANI SHARMA & CO. New Delhi CHARTERED ACCOUNTANTS

Place: New Delhi
Date: 05/09/2022

For & on behalf of the Board of Directors

VAGISH PATHAK
(Director)
DIN.00053041

SATISH CHANDRA JOSHI
(Director)
DIN.02231841

IDHA ENTERPRISES PRIVATE LIMITED

15, PUSA ROAD, NEW DELHI – 110 005

(CIN: U51311DL1998PTC094827; e-mail- pathakgroup15@gmail.com)

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

1. BACKGROUND

IDHA ENTERPRISES PRIVATE LIMITED ("The Company") was incorporated on 6th July, 1998 under the Companies Act, 1956. The Company is engaged in the Business of Wholesale and Retail Trade.

2. **SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently to the periods presented in these financial statements.

(i) **Basis for preparation**

These financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting and comply with in all material respects with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7(1) of the Companies (Accounts) Rules, 2014, the relevant provisions of the act and other accounting principles generally accepted in India, to the extent available. The accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of services provided and the time between the realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current, non-current classification of assets and liabilities.

(ii) **Use of estimates**

The preparation of Financial Statements in conformity with the Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statements and the reported amount of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

(iii) **Tangible Assets**

Tangible Assets are stated at cost, net of accumulated depreciation and impairment losses if any. Cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by the management. Subsequent costs related to an item of fixed assets are recognised in the carrying amount of the item if the recognition criteria are met.

(iv) **Intangible Assets**

Intangible assets are stated at cost of acquisition less accumulated amortization and impairment loss, if any. Intangible assets are amortized on a written down value method over their estimated useful life. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use.

(v) **Impairment of assets**

The carrying values of assets are reviewed at each reporting date to determine if there is indication of any impairment. If any indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are recognised in the Statement of Profit and Loss. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined net of depreciation, if no impairment loss had been recognised.

(vi) **Inventories**

The inventories of goods traded and dealt with by the company are valued at cost. Cost is after adjusting Goods and service tax wherever applicable applying FIFO method.

(vii) **Investments**

Investments that are readily realisable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as long-term investments.

Long term investments are carried at cost less any other-than-temporary diminution in value, determined separately for each individual investment.

Short-term investments are carried at the lower of cost and net realisable value (NRV)

Any reductions in the carrying amount and any reversals of such reductions are charged or credited to the statement of profit and loss.

(viii) **Employee benefits**

A) **Short term employee benefit**

The undiscounted amount of short term employee benefits expected to be paid in exchange of services rendered by the employee is recognized in the year when the employee actually render service.

B) Post employment benefits

No post employment benefits are payable to any employee as per terms of employment or pursuant to statutory provisions to the extent applicable to the Company. arise.

(ix) **Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for returns, trade allowances for deduction, rebates, value added taxes and amount collected on behalf of third parties.

(x) **Foreign exchange transactions**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Monetary items denominated in foreign currencies at the year-end are translated at the exchange rates prevailing on the date of the Balance Sheet. Non-monetary items denominated in foreign currencies are carried at cost.

Any income or expense on account of exchange differences either on settlement or on translation of transactions is recognized in the Statement of Profit and Loss.

(xi) Taxation

Income Tax

Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Deferred Tax

Deferred income tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax law enacted or substantially enacted at the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that sufficient future taxable income will be

available against which these assets can be realized in future where as in cases of existence of carry forward of losses or unabsorbed depreciation, deferred tax assets are recognised only if there is virtual certainty of realization backed by convincing evidence. Deferred tax assets are reviewed at each balance sheet date.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

Minimum Alternate Tax (MAT) credit is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the company will pay normal income tax during the specified period.

(xii) Earnings per share

Basic Earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(xiii) Contingent Liabilities and Provisions:

Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Provision

Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

(xiv) Expenditure

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

(xv) Borrowing cost

Borrowing costs includes interest, other costs incurred in connection with borrowing and exchange difference arising from foreign currency borrowings to the extent that they are regarded as an adjustment to the interest cost. General and specific borrowing cost directly attributable to the acquisition or construction of a qualifying asset, which are assets that necessarily take a substantial period of time to get ready for intended use. Other borrowing costs are recognized as an expenses in the periods in which they are incurred.

(xvi) Cash and Cash equivalents

Cash and cash equivalents include cash on hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

IDHA ENTERPRISES PRIVATE LIMITED
15, PUSA ROAD, NEW DELHI - 110 005

NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022

	As at 31.03.2022	As at 31.03.2021
NOTE - ' 2'		
SHARE CAPITAL		(Rs. In Hundreds)
Authorised Share Capital		
10,00,000 Equity Shares of Rs. 10/- each	100,000	100,000
Issued, Subscribed & Paid-Up Share Capital		
6,20,200 Equity Shares of Rs. 10/- each fully paid-up	62,020	62,020
TOTAL	**62,020**	**62,020**
a) Statement of Reconciliation of No. of shares outstanding		
Equity Shares as at 01.04.2021	6,202	6,202
Add: Issued during the year	-	-
Equity Shares as at 31.03.2022	6,202	6,202

b) Rights, Preferance and restriction attached to Equity Shares.

Voting

Each holder of equity shares is entitled to one vote per share held.

Dividend

The company has not declared/distributed any dividend in the current period and previous period.

Liquidation

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

The details of Shareholders holding more than 5% shares :

Name of the Shareholder	No. of Shares	% held	No. of Shares	% held
Vagish Pathak	125100	20.17	125100	20.17
Sonali Pathak	75100	12.11	75100	12.11
Pt. Banshidhar Pathak(HUF)	45000	7.26	45000	7.26
Rama Pathak	60000	9.67	60000	9.67
Suchi Pathak	50000	8.06	50000	8.06
Idha Pathak	50000	8.06	50000	8.06

d) There are no shares issued as bonus shares during the five years immediately preceding March 31,2022

Shareholding of Promoters at the end of the year in tabular form containing

Name of Promoter	No. of shares	% of total Shares	% change in Shares
Shardendu Pathak	15000	2.42	
Vagish Pathak	125100	20.17	
Sonali Pathak	75100	12.11	
Pt. Bansidhar Pathak (HUF)	45000	7.26	
Rama Pathak	60000	9.67	
Suchi pathak	50000	8.06	
Idha Pathak	50000	8.06	
Total	**420200**	**67.75**	

IDHA ENTERPRISES PRIVATE LIMITED
15, PUSA ROAD, NEW DELHI - 110 005

NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022

	As at 31.03.2022	As at 31.03.2021
		(Rs. In Hundreds)
NOTE - ' 3'		
RESERVE AND SURPLUS		
Opening Balance As Per Last Balance Sheet	6,352	(33,146)
Add: Profit/(Loss) from Operations	(8,611)	39,498
TOTAL	**(2,259)**	**6,352**
NOTE - ' 4'		
LONG TERM BORROWINGS		
Unsecured Loan	7,000	7,000
TOTAL	**7,000**	**7,000**
NOTE - ' 5'		
OTHER CURRENT LIABILITIES		
Other Current Liabilities	2,490	1,112
Provisions -		
Less: TDS/Advance Tax Adjusted -	-	-
TOTAL	**2,490**	**1,112**
NOTE - ' 7'		
LONG TERM LOANS & ADVANCES		
Capital Advances	50,428	21,428
TOTAL	**50,428**	**21,428**
NOTE - ' 8'		
CASH & BANK BALANCES		
Cash in hand (As certified by the Management)	3,513	3,783
Balance with scheduled Banks in Current Account A/C No. 2529, New Rajendra Nagar	617	42,400
TOTAL	**4,130**	**46,183**
NOTE - ' 9'		
SHORT TERM LOAN AND ADVANCE		
Unsecured, Considered good)	14,381	8,561
TOTAL	14,381	8,561

IDHA ENTERPRISES PRIVATE LIMITED

15, PUSA ROAD, NEW DELHI - 110 005

NOTE - ' 6'

Property, Plant and Equipments

(Rs. In Hundreds)

Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.4.2021	Addition during the year	Deduction during the year	As at 31.03.2022	Upto 31.03.2021	For the year	Deduction	Upto 31.03.2022	As at 31.03.2022	As at 31.03.2021
Land & Building (Factory	-	-	-	-	-	-	-	-	-	-
Swaraj Mazda (Truck)	5,841	-	-	5,841	5,549	-	-	5,549	292	292
Office Furniture	288	-	-	288	271	-	-	271	16	16
Computer & Accessories	250	-	-	250	250	-	-	250	0	0
MIG Welding Machine	-	-	-	-	-	-	-	-	-	-
Power Press Machine	-	-	-	-	-	-	-	-	-	-
surface grinder	-	-	-	-	-	-	-	-	-	-
Electrical Dispenser	62	-	-	62	59	-	-	59	3	3
Total	**6,440**	-	-	**6,440**	**6,128**	-	-	**6,128**	**312**	**312**

IDHA ENTERPRISES PRIVATE LIMITED
15, PUSA ROAD, NEW DELHI - 110 005

NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	As at 31.03.2022	As at 31.03.2021
		(Rs. In Hundreds)
NOTE - ' 10'		
OTHER INCOME		
Interest on F.D. on Miner Dept.	47	44
profit on sale of asset	-	43,305
TOTAL	**47**	**43,349**
NOTE - ' 11'		
INCREASE/DECREASE IN CLOSING STOCK		
Opening Stock	-	509
Closing Stock	-	-
TOTAL	**-**	**509**
NOTE - ' 12'		
Employee Benefit Expenses		
Salaries	840	840
TOTAL	**840**	**840**
NOTE - ' 13'		
ADMINISTRATIVE & OTHER EXPENSES		
Accounting Charges	240	240
Auditor's Remuneration	300	300
Bank Charges & Commission	2	8
Company Secretary's Remuneration	-	20
Electricity exp	3,713	1,491
GST Expense	108	108
Legal and Professional Charges	150	-
Miscellaneous Expenses	26	194
Printing & Stationery	5	35
ROC Filing Fee	18	90
Travelling & Conveyance	3,256	16
TOTAL	**7,817**	**2,501**

IDHA ENTERPRISES PRIVATE LIMITED

15, PUSA ROAD, NEW DELHI – 110 005

(CIN: U51311DL1998PTC094827; e-mail- pathakgroup15@gmail.com)

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

NOTES ON FINANCIAL STATEMENTS AS ON 31ST MARCH, 2022

14 Compliance of Accounting Standard

Financial Statements have been prepared in compliance with the Accounting Standards issued by The Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013.

15 Current Assets

In the opinion of the Board, and to the best of their knowledge and belief the value on realization of the current Assets, Loans & Advances shown in the Balance Sheet in the ordinary course of business will be at least equal to the amount at which they are stated in the Balance Sheet and adequate provision for all known and determined liabilities has been made.

16 Micro, Small & Medium Enterprises

Based on information so far available with the Company, there are no Micro, Small and Medium Enterprises, to whom the Company owes dues which are outstanding for more than 45 days at the Balance Sheet date.

Relationships

A.1 Key Management Personnel : Mr. Vagish Pathak
: Mr. Shardendu Pathak
: Mr. Satish Chandra Joshi

A.2 Relatives of Key Management Personnel : NIL

A.3 Enterprises owned or significantly influenced by key management personnel Or their relatives.

1 Medhavi Sports Pvt Ltd 2 A.B.V. Alcohols Company Private Limited 3 Imperial Tobacco Company Limited 4 V.I.S.V. Properties Private Limited 5 V.I.S.V. Real Estate Company Private Limited 6 Vagish Pathak Properties Private Limited 7 V.I.S.V. Marble Company Private Limited 8 Rajshree Copper Limited 9 Rajshree Metals Company Limited 10 Rajshree Zink Limited 11 Rajshree Gold Limited 12 Rsv Acts Applications Private Limited	13 Vagish Metals Company Private Limited 14 Visv Alumunium Company Private Limited 15 Visv Metals Company Private Limited 16 Visv Steels Company Private Limited 17 Vs Acts Applications Private Limited 18 Idha Iron And Steel Company Limited 19 Jubilee Commodities Ltd (Formally A S A Imperial Limited) 20 Cryogenic Food Processing Pvt Ltd

B. The following transactions were carried out with related parties in the ordinary course of business :-

Description	Transactions with Key Management Personnel or Their Relatives (Rs.)		Enterprises owned or significantly influenced by key management personnel or their relatives (Rs.)	
	Y.E. 31.3.22	Y.E. 31.3.21	**Y.E. 31.3.22**	Y.E. 31.3.21
Loan Taken	Nil	Nil	Nil	Nil
Loan Repaid				

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

	Nil	Nil	Nil	Nil
Balances outstanding at the year end- (Credit)				
	Nil	Nil	Nil	Nil

17 Taxation

a) Provision for Income Tax for the year has not been made as there is loss during the year.

b) The Company follows Accounting Standard (AS-22) "Accounting for taxes on Income" issued by The Institute of Chartered Accountants of India. The accumulated losses and unabsorbed depreciation suggest accounting for deferred tax asset. In absence of virtual certainty of realization, the same has not been created.

18 Auditors' Remuneration includes the following

Audit Fees	30000.00
Total	**30000.00**

19 Earnings per Share

The nominal value of the share of the Company is Rs. 10/- each fully paid up and basic and diluted earning per share comes to Rs. (1.39).

The amount used as the numerator in calculating basic and diluted earnings per share is Rs 8,61,058.88/- being the Loss for the year.

The weighted average number of equity shares used as the denominator in calculating basic and diluted earnings per share is 620200

20 Dues to SSI

As per the information available with the Company no amount is due to Small Industrial Undertakings.

21 During the year there is no case of impairment of assets.

22 Notes 1 to 21 form an integral part of the Balance Sheet and the Statement of Profit & Loss.

As per our separate report of even date attached
For Bhawani Sharma & Co.
Chartered Accountants
Registration No. 314006E

For & on behalf of the Board of Directors

Neena Sharma
(Partner)
M. No. 060945

BHAWANI SHARMA & CO. CHARTERED ACCOUNTANTS New Delhi

Vagish Pathak
(Director)
DIN: 00053041

Satish Chandra Joshi
(Director)
DIN: 02231841

Place: New Delhi
Date: 05/09/2022