



MAHESHWARI & KEDAWAT

CHARTERED ACCOUNTANTS

208,2nd Floor, Siddhi Vinayak Complex, Near Tonk Phatak, Jaipur-302015

E-mail: cabajajkailash@gmail.com M.No.9024878262

Independent Auditor's Report

To the Members of IKEDA PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the financial statements of M/s Ikeda Private Limited, which comprise the Balance Sheet as at 31st March 2022, and the statement of Profit and Loss, and Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the 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, of the state of affairs of the Company as at 31st March 2022, and its profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide opinion on these matters.





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Management's Responsibility 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 misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relate to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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:

- 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.





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or 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.
- 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.

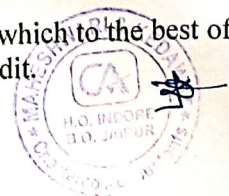
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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 with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that based on our audit 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.





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- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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 the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) In terms of MCA Notification No. F No. 1/11/2014-CL-V dated 13-06-17, reporting on adequacy and operating effectiveness of company's Internal Financial Control is not applicable to the company.
- g) Being a Private Limited Company, provisions of Section 197 is not applicable to the company. Hence, reporting in accordance with requirement of provisions of section 197(16) of the Act is not applicable on the Company
- 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) Rule 2014, in our opinion and to the best of our information and according to 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
 - iv.
- (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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.



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(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v.

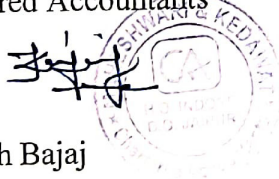
(a) The company has not proposed any Final dividend during the year.

(b) The company has not proposed any interim dividend during the year.

(c) The Board of Director of the company has not proposed any final dividend which require approval of members at the ensuing Annual General Meeting.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the said Order.

For Maheshwari & Kedawat
Chartered Accountants



Kailash Bajaj

Partner

M.No.422682

Place:- Jaipur

Date 28-05-2022

UDIN:- 22422682-AJVLXD6666



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Annexure '1'

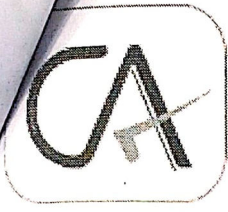
ANNEXURE '1' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of IKDEA PRIVATE LIMITED of even date for the F Y 2021-2022)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets
 - (B) The Company does not have intangible assets, hence reporting for this clause is not applicable;
 - (b) The Company has a regular program of physical verification of its property, plant & equipment by which these are verified in a phased manner by the management during the year, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification
 - (c) Title deeds pertaining to the immovable properties (except properties which are leased by the company with duly executed lease agreements in the company's favour) disclosed in the financial statements are held in the name of the company.
 - (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - (e) Based on the information and explanation given to us and as represented by the person those charge with governance, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii.
 - (a) As per the information and explanation given to us, the Company does not have any closing stock. Further main source of income is commission etc. hence reporting in this clause is not applicable.
 - (b) During any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly reporting under clause 3(ii)(b) is not applicable.



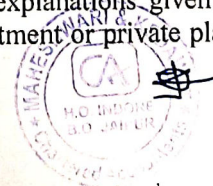


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- iii. Details of investments, any guarantee or security or advances or loans given:- During the year, the company has not made any guarantee or security or advances or loans given. However Company has made FDR of Rs. 1,00,000/-each in ICICI Bank & Axis Bank respectively as a security deposit for corporate card. investments in, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- iv. The Company has granted loans, made investments, given guarantees, and security, to parties covered in register maintained under Section 189 of the Companies Act, 2013 which are in compliance to provisions of sections 185 and 186 of the Companies Act.
- v. The company has not accepted deposits from the public within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules made there under, hence this clause is not applicable.
- vi. Company is not liable to maintain cost records as prescribed by the Central Government under section 148(1) of the Companies Act, 2013, hence the clause 3(vi) is not applicable.
- vii.
- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, and any other statutory dues to the appropriate authorities and there are no undisputed statutory dues outstanding as on 31st March 2022 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no material statutory dues referred to in sub clause (a) have not been deposited with the appropriate authorities on account of any dispute.
- viii. According to the information and explanations given to us, there is no transactions which are not recorded in the books of account, hence reporting under the clause 3(viii) of the CARO is not applicable.
- ix.
- (a) According to the information and explanations given to us, Company has not taken any loan from banks, government, debenture-holders, hence reporting under the clause 3(ix) is not applicable.
- x.
- (a) The Company has not raised money by way of Initial Public Offer / further public offer (including debt instruments), hence reporting under clause (x) of 'the Order' is not applicable.
- (b) In our opinion and according to the information and explanations given to us, the company has not raised fund by way of preferential allotment or private placement of





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shares or convertible debentures (fully, partially or optionally convertible) for the purposes for which they were raised, hence reporting under clause (x) of 'the Order' is not applicable.

xi.

- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no material fraud by the company or any fraud on the company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) "As represented to us by the management, there are no whistle blower complaints received by the company during the year".

xii. The company is not a Nidhi Company, hence reporting under clause xii(a), xii(b), xii(c) of 'the Order' is not applicable.

xiii. According to information and explanation given to us and based on our examination, section 177 of 'the Act' is not applicable to company and company has complied with the provisions of Section 188 of 'the Act' w.r.t. transactions with the related parties, wherever applicable. Details of the transactions with the related parties have been disclosed in the Financial Statements as required by the applicable Accounting Standards.

xiv.

- (a) According to information and explanation given to us and based on our examination, section 177 of 'the Act' is not applicable to company and company has complied with the provisions of Section 188 of 'the Act' w.r.t. transactions with the related parties, wherever applicable. Details of the transactions with the related parties have been disclosed in the Financial Statements as required by the applicable Accounting Standards.
- (b) The company is not required to have an internal audit system for the period under audit.

xv. According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company.

xvi.

- (a) According to information and explanation given to us, the Company has been granted registration under section 45-IA of the Reserve Bank of India Act, 1934.

In exercise of the powers conferred on the Reserve Bank of India by Section 45IA of the Reserve Bank of India Act, 1934 the company has been granted Certificate of Registration dated 26-02-2019 (Reg. No. B-10.00293) to commence/ carry on the business of non-banking financial institution without accepting public deposits subject to the conditions as may be prescribed.





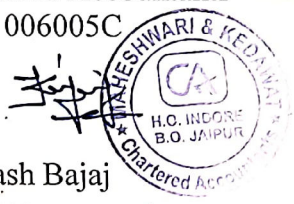
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- (b) Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
- (c) company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly this clause is not applicable
- (d) Company does not have CIC as part of the Group,
- xvii. Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly this clause is not applicable
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx.
 - a) Company is not required to spend under CSR / There is no unspent amount accordingly this clause is not applicable
 - b) Company is not required to spend under CSR / There is no unspent amount accordingly this clause is not applicable
- xxi. Since this report is in relation to stand alone financial statements accordingly this clause is not applicable.

For Maheshwari & Kedawat
Chartered Accountants
FRN 006005C



Kailash Bajaj
Partner

M.No.422682

Date 28-05-2022

Place: - Jaipur

UDIN:- 22422682AJYLXD6666

M/S IKEDA PRIVATE LIMITED
U72900DL2019PTC354599

E-Mail manish_goyal03@yahoo.com. Mob.7665196615
Shop No. 01, Formal Block Badda Bazar, Sri Ganganagar 335001 RJ IN
BALANCE SHEET AS ON 31ST MARCH, 2022

(Amount Rs. in Thousands)

Particulars		Note No.	As at 31 March, 2022	As at 31 March, 2021
			Rs.	
A	EQUITY AND LIABILITIES			
1	Shareholders funds			
	(a) Share capital	1	4,504.00	100.00
	(b) Reserves and surplus	2	3,702.57	1,418.42
2	Non-current liabilities			
	(a) Long-term borrowings	3	-	-
	(b) Deferred tax liabilities (net)	4	0.00	92.37
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
3	Current liabilities			
	(a) Short-term borrowings	5	684.53	3,429.89
	(b) Trade payables	6	21,485.45	12,771.95
	(c) Other current liabilities	7	4,097.13	346.32
	(d) Short-term provisions	8	-	-
			34,473.69	18,158.95
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	9	10,188.40	10,752.13
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(v) Fixed assets held for sale		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		114.12	-
	(d) Long-term loans and advances	10	2,278.89	-
	(e) Other non-current assets	11	939.10	-
2	Current assets			
	(a) Current investments	12	783.32	562.14
	(b) Inventories	13	-	-
	(c) Trade receivables	14	7,984.00	3,009.05
	(d) Cash and cash equivalents	15	12,185.88	3,835.63
	(e) Short-term loans and advances		-	-
	(f) Other current assets		-	-
			34,473.69	18,158.95
Significant Accounting Policies & Notes on Accounts				

For and on behalf of the Board of Directors

FOR IKEDA PRIVATE LIMITED
Manish Goyal
DIRECTOR

MANISH GOYAL
Director
DIN 08594881

For IKEDA PRIVATE LIMITED
Rajesh Swami
DIRECTOR

RAJESH SWAMI
Director
DIN 08594898

In terms of our audit report attached.
FOR MAHESHWARI & KEDAWAT
Chartered Accountant



KAILASH BAJAJ
Partner
M.No. 422682

Place : Jaipur
Date : 28-05-22

UDIN :- 22422682AJYLXD6666

M/S IKEDA PRIVATE LIMITED
U72900DL2019PTC354599

Shop No. 01, Formal Block Badda Bazar, Sri Ganganagar 335001 RJ IN

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount Rs. in Thousands)

Particulars		Note No.	As at 31 March, 2022	As at 31 March, 2021
REVENUE				
I.	Revenue From Operations	16	951,180.20	1,268,328.04
II.	Other Income	17	89,656.05	73,405.71
III.	Total Revenue (I + II)		1,040,836.25	1,341,733.75
Expenditure				
IV.	Purchases	18	939,192.06	1,255,420.55
	Changes in inventories of finished goods	19	0.00	1,993.37
	Direct Expenses	20	60,412.77	74,178.99
	Employee benefit expense	21	27,640.00	5,980.25
	Administrative Expenses	22	3,016.20	1,374.72
	Financial costs	23	702.42	172.87
	Other expenses	24	4,212.95	985.75
	Depreciation	9	2,608.20	585.83
	Total expenses		1,037,784.59	1,340,692.32
V.	Profit before exceptional and extraordinary items and tax (III-IV)		3,051.66	1,041.43
VI.(a)	Exceptional items		-	-
VI.(b)	Prior Period Adjustments		-	-
VII.	Profit before extraordinary items and tax (V - VI)		3051.66	1041.43
VIII.	Extraordinary Items		-	-
IX.	Profit before Tax (VII-VIII)		3051.66	1041.43
X.	Tax expense:			
	(1) Current tax		974.00	169.74
	(2) Deferred tax		(114.12)	92.37
	(3) Earlier year tax/(reversal)		(92.37)	-
XI.	PROFIT FOR THE YEAR (IX-X)		2284.15	779.31
XII.	EARNINGS PER EQUITY SHARE			
	Equity shares of face value of Rs.1/- each			
	(1) Basic		0.51	7.79
	(2) Diluted		0.51	7.79
	Number of shares used in computing earnings per share			
	(1) Basic		4504.00	100.00
	(2) Diluted		4504.00	100.00
Significant Accounting Policies & Notes on				

For and on behalf of the Board of Directors

For IKEDA PRIVATE LIMITED
Manish Goyal
DIRECTOR

MANISH GOYAL
Director

DIN 08594881

Place : Jaipur

Date : 28-05-2022

For IKEDA PRIVATE LIMITED
Rajesh Swami
DIRECTOR

RAJESH SWAMI
Director

DIN 08594898

As per our Audit Report of even date
MAHESHWARI & KEDAWAT
Chartered Accountants



Kailash Bajaj
(KAILASH BAJAJ)
Partner

M.No. 422682

UDIN:- 22422682 AJVLXD 6666

M/S IKEDA PRIVATE LIMITED
U72900DL2019PTC354599

E-Mail manish_goyal03@yahoo.com. Mob.7665196615

Shop No. 01, Formal Block Badda Bazar, Sri Ganganagar 335001 RJ IN

Cash Flow Statement for the year ended 31st March, 2022

(Amount Rs. in Thousands)

Particulars	Current Year 2021-22		Previous Year 2020-21	
	A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax as Per Profit & Loss A/c		3,051.66		1,041.43
<u>Adjusted for :-</u>				
Interest paid	-	-	-	-
Depreciation	2,608.20	2,608.20	585.83	585.83
Operating Profit before Working Capital Changes		5,659.86		1,627.26
<u>Adjusted for:-</u>				
Increase / (Decrease) in Other Current Liabilities	3,750.81		(892.04)	
Increase / (Decrease) in Trade Payables	8,713.50		12,771.95	
(Increase) / Decrease in Inventory	-		1,993.37	
(Increase) / Decrease in Trade Receivable	(4,974.94)		(2,078.35)	
(Increase) / Decrease in Other Current assets	(939.10)			
Increase / (Decrease) in Short term Provisions				
(Increase) / Decrease in Short term Loans & Advances	-			
(Increase) / Decrease in Long term Loans & Advances	(2,278.89)		(562.14)	
(Increase) / Decrease in Long term Borrowings	-		900.89	
Increase / (Decrease) in Short term Borrowings	(2,745.36)			
		1,526.03		12,133.68
Cash Generated From Operations		7,185.89		13,760.94
Taxes Paid for C.Y.	974.00		169.74	
Taxes Paid for P.Y.	-		-	
Earlier Year Tax	-		-	
		974.00		169.74
Net Cash Flow from Operating Activities (A)		6,211.89		13,591.20
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(2,044.46)		(11,337.97)	
Sales / (Purchase) of Investment	(221.18)			
Net Cash used in Investing Activities		(2,265.64)		(11,337.97)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Net Loans/Deposits Accepted (Repay)	-		-	
Interest paid	-		-	
Proceeds from issue of Equity Shares	4,404.00		-	
Net Cash Flow From Financing Activities		4,404.00		-
Net Increase/(Decrease) in Cash and Cash Equivalent		8,350.26		2,253.23
Cash and Cash Equivalent at the beginning of the year		3,835.63		1,582.40
Cash and Cash Equivalent at the end of the year		12,185.88		3,835.63

For and on behalf of the Board of Directors

Manish Goyal
DIRECTOR

MANISH GOYAL
Director
DIN 08594881

RAJESH SWAMI
Director
DIN 08594898

In terms of our audit report attached.
FOR MAHESHWARI & KEDAWAT
Chartered Accountant



Kailash Bajaj
KAILASH BAJAJ
Partner
M.No. 422682

Place : Jaipur
Date : 28-05-22

UDIN :- 22422682 A J V L X D 6666

M/S IKEDA PRIVATE LIMITED
U72900DL2019PTC354599

Shop No. 01, Formal Block Badda Bazar, Sri Ganganagar 335001 RJ IN

Note 1 Share capital

(Amount Rs. in Thousands)

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 50,00,000 EQUITY SHARES OF RS. 1/- EACH	50,00,000	5000	100	100.00
(b) Issued 4504000 EQUITY SHARES OF RS. 1/- EACH FULLY PAID UP	45,04,000	4,504.00	100	100.00
(c) Subscribed and fully paid up 4504000 EQUITY SHARES OF RS. 1/- EACH FULLY PAID UP	45,04,000	4,504.00	100	100.00
Total		4,504.00		100.00

Shares held by each shareholder holding more than 5 percent shares

Name of Shareholder	As at 31.03.2022		As at 31.03.2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
MANISH GOYAL	1330000	30%	34	34%
PURAN PURI	1485000	33%	33	33%
RAJESH SWAMI	1485000	33%	33	33%

Note No. 2:- Reserves & Surplus

Particulars	As at 31.03.2022	As at 31.03.2021
(a) Surplus		
Opening balance	1,418.42	639.11
Addition: Net Profit after tax transferred from Statement of Profit & Loss	2,284.15	779.31
Amount available for appropriations	3,702.57	1,418.42
Deduction: Appropriations	-	-
Closing Balance	3,702.57	1,418.42

Note 3 Long Term Borrowings

Secured Loans		-
Unsecured Loans		-
From Directors & their Relatives	-	-
Total	-	-

Note No. 4:- Deferred Tax Liability

Disclosure in accordance with AS-22 "Accounting for Taxes on Income"

Closing Net Deferred Tax Liability (I)-(II)	92.37	92.37
Less: Opening Deferred Tax Liability	92.37	-
NET REVERSAL	0.00	92.37

CURRENT LIABILITIES

Note no. 5 Short Term Borrowings

Unsecured Loans		
From Directors & their Relatives	684.53	3,429.89
Total	684.53	3,429.89

Note 6 Trade Payables

(A) total outstanding dues of micro enterprises and small enterprises		12,771.95
Sundry Creditors for Expenses		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	21,485.45	
Sundry Creditors for Expenses		
Total	21,485.45	12,771.95

For IKEDA PRIVATE LIMITED
Manish Goyal
DIRECTOR

For IKEDA PRIVATE LIMITED
DIRECTOR



Note 7 Other Current liabilities		
Audit Fees Payable		30.00
Director Remuneration Payable		270.09
Other Current Liability		2,684.26
Duties & Taxes		17.00
Total		1,112.79
		329.32
		4,097.13
		346.32
Note 8 Short Term Provisions		
For Taxation	974.00	-
Less: Advance Income Tax/TDS as per Contra	974.00	-
Total		-
		-
NON-CURRENT ASSETS		
Note No. 10:- Long Term Loans & Advances		
Advance to Suppliers	609.40	-
Loans & Advances	93.33	-
GST Receivables	1,576.16	-
Deffered Tax Assets		-
Total	2,278.89	-
Note 11 Other Non Current Assets		
Matm Devices		-
Total	939.10	-
	939.10	-
Note No. 12:- Current Investments		
Fixed Deposits (As a Security Deposit)		-
Total	783.32	562.14
	783.32	562.14
Note No. 13:- Inventories		
Inventories		
(a) Raw Material		-
(b) Work in Progress		-
(c) Finished Goods		-
Total	0	-
		-
CURRENT ASSETS		
Note No. 14:- Trade Receivables		
Unsecured & Considered Good		
Trade Receivables	4,838.73	322.03
TDS Receivables	3,145.27	2,687.02
Total	7,984.00	3,009.05
Note 15 Cash and Cash equivalents		
Cash in hand	15.08	177.47
Cash at Bank	11,752.69	3,658.16
Wallet Account	418.11	
Total	12,185.88	3,835.63
Note No. 16:- Revenue from Operations		
Sales		
Domestic Sales		
Total	951,180.20	1,268,328.04
	951,180.20	1,268,328.04
Note No. 17:- Income from Direct Operations		
Commission on Card Sale & Cashback	67,912	73,394
Conveyance Charges Income	21,715	
Interest on FDR	29	12
Total	89,656.05	73,405.71

FOR IKEDA PRIVATE LIMITED
 Manish Singh
 DIRECTOR

FOR IKEDA PRIVATE LIMITED
 [Signature]
 DIRECTOR



Note No. 18: Purchases		
Purchases	939,192.06	1,255,420.55
Total	939,192.06	1,255,420.55
Note No 19:- Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		
(a) Closing Stock		
(b) Less: Opening Stock		1,993.37
Total	-	1,993.37
Note No. 20:- Direct Expenses		
Commission on Card & DMT Expenses	23,293.08	70,392.13
Portal Maint. Charges	18,940.37	1,696.97
Advertisement & Publicity	756.80	404.93
Wallet Charges/ Service Charge Fee to Operator	17,422.52	1,682.96
Total	60,412.77	74,178.99
Note No. 21:- Employee Benefits Expenses		
Salary Expenses	23159.04868	2355.88617
Staff Welfare Expenses	674.98707	-
Insurance of Staff	205.96	24.35932
Director Remuneration	3,600.00	3,600.00
Total	27,640.00	5,980.25
Note No. 22:- Administrative Expenses		
Electricity & Water Expenses	59.62	2.50
Rental Expenses	1,074.00	900.00
Printing & Stationery Expenses	112.93	81.02
Telephone Expenses	774.33	19.94
Repair & Maint. of Computer	61.71	36.54
Repair & Maint Others	533.96	173.90
Office Maintenance Expenses	399.66	160.83
Total	3,016.20	1,374.72
Note No. 23:- Finance Cost		
Bank Charges	679.20	169.50
Interest on TDS	23.12	3.37
GST Late Fee	0.10	
Total	702.42	172.87
Note No. 24:- Other Expenses		
Auditor's Remuneration	30.00	29.50
Professional Expenses		15.00
Freight & Forwarding	0.08	36.50
Travelling Expenses	114.18	209.06
Conveyance Expenses	2895.13	2.55
Legal Expenses	569.88	56.00
Business Promotion Expenses		7.50
Car Insurance	10.88	34.47
License Fee	120.00	80.00
Software Expenses	473.10	515.15
Round Off	-0.31	0.01
Total	4,212.95	985.75

Note No. 25:- Details of dues to micro and small enterprises as defined under the MSMED Act,

Payment against the supplies from the undertakings covered under the Micro, Small & Medium Enterprises Development Act, 2006 are generally made in accordance with the agreed credit terms. On the basis of information and record available with the management, the details of the outstanding balances of such suppliers and interest due on such accounts as on March 31, 2022 is Rs. NIL (as on March 31, 2021 is Nil).

The Company has neither paid any interest nor such amount is payable to buyer covered under the MSMED Act, 2006 in consideration with agreed terms of payments.

Note: 26 : Benami Property

No any proceeding have been initiated or pending against the company for the holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

Note: 27 : Wilful Defaulter

The company is not categorised as Wilful Defaulter by any Bank or Financial Institution or other Lender

FOR IKEDA PRIVATE LIMITED
Manish Koyal DIRECTOR

FOR IKEDA PRIVATE LIMITED
DIRECTOR



Note: 28 : Relationship with Struck off Companies

The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note: 29 : Calculation of Ratios**Current Ratio**

Particulars			As on 31-03-2022	As on 31-03-2021
Current Assets			20,953.20	7,406.82
Current Liabilities			26,267.12	16,548.16
Current Ratio			0.80	0.45

Debt Equity Ratio

Paid up Debt Capital			684.53	3,429.89
Paid-up equity share capital			4,504.00	100.00
Reserves excluding Revaluation Reserves as per balance sheet			3,702.57	1,418.42
Net Worth			8,206.57	1,518.42
Debt Equity Ratio			0.08	2.26

Debt Service Coverage Ratio

Earning before interest, Tax, Exceptional Items and other comprehensive income			3,051.66	1,041.43
Principal Repayment Received on Advances				
Net profit			3,051.66	1,041.43
Principal Repayment			-	-
Finance Costs			-	-
Finance Cost Capitalised			-	-
Interest + Principal Repayment			-	-
Debt Service Coverage Ratio			N.A.	N.A.

Return on Equity Ratio

Net Income			2,284.15	779.31
Weighted Average Shareholder's Equity for the Year			184,460.30	100.00
Return on Equity Ratio			0.01	7.79

Inventory Turnover Ratio (Only Commodity Trading Segment)

COGS			N.A.	N.A.
Average Inventory			N.A.	N.A.
Inventory Turnover Ratio			N.A.	N.A.

Trade Receivable Turnover Ratio

Net Credit sales			951,180.20	1,268,328.04
Average Trade Receivables			5,496.53	1,969.88
Trade Receivable Turnover Ratio			475,590.10	634,164.02

Trade Payable Turnover Ratio

Net Credit Purchase			939,192.06	1,255,420.55
Average Trade Payable			17,128.70	6,385.97
Trade Payable Turnover Ratio			54.83	196.59

Net Capital Turnover Ratio

Total Income			1,040,836.25	1,341,733.75
Net Worth			8,206.57	1,518.42
Net Capital Turnover Ratio			126.83	883.64

For IKEDA PRIVATE LIMITED
 Director

For IKEDA PRIVATE LIMITED
 Director



Net Profit Ratio

Net Profit			2,284.15	779.31
Net Total Income			1,040,836.25	1,341,733.75
Net Profit Ratio			0.00	0.00

Return on Capital Employed

Earning before interest, Tax ,Exceptional Items and other comprehensive income			3,051.66	1,041.43
Average Capital Employed			184,460.30	100.00
Return on Capital Employed			0.02	10.41

Return on Investment

Total Income From Investment			N.A.	N.A.
Total Average Investment			N.A.	N.A.
Return on Investment			N.A.	N.A.

Interest Service Coverage Ratio

Earning before interest, Tax ,Exceptional Items and other comprehensive income			3,051.66	1,041.43
Finance Cost			702.42	172.87
Interest Service Coverage Ratio			4.34	6.02

Earnings Per Share (EPS) (Basic & Diluted)

Profit Attributable to Equity Share Holders (Rs. in Thousands)			2,284.15	779.31
Shares at the beginning of the year (In Thousands)			100.00	100.00
Shares at the end of the year (In Thousands)			4,504.00	100.00
Weighted Average Number of Shares (In Thousands)			184,460.30	100.00
Earning Per Share (Rs.)			0.01	7.79
Diluted Earning Per Share (Rs.)			0.01	100.00

For IKEDA PRIVATE LIMITED
 Manish Nayak
 DIRECTOR

For IKEDA PRIVATE LIMITED
 DIRECTOR



M/S IKEDA PRIVATE LIMITED

Note -9

Fixed Assets

Depreciation calculation as per Companies Act 2013 (W.D.V. Method)


Particular	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate
Car	1,016.24	21/09/2020	1,281.08	64.05	2190	192	1998	365	402.94	613.30	39.65
TOTAL	1,016.24		1,281.08	64.05					402.94	613.30	
Computer	102.06	15/06/2020	159.00	7.95	1825	290	1535	365	46.44	55.62	45.52
Computer	7.28	22/06/2020	11.19	0.56	1825	283	1542	365	3.31	3.96	45.52
Computer	17.57	29/08/2020	23.92	1.20	1825	215	1610	365	8.01	9.55	45.52
Computer	101.59	26/11/2020	120.31	6.02	1825	126	1699	365	46.24	55.34	45.52
Computer	15.79	28/11/2020	18.64	0.93	1825	124	1701	365	7.19	8.60	45.52
Computer	172.75	01/12/2020	203.09	10.15	1825	121	1704	365	78.60	94.15	45.52
Computer	57.26	04/01/2021	64.15	3.21	1825	87	1738	365	26.00	31.26	45.52
Computer	102.02	13/02/2021	108.31	5.42	1825	47	1778	365	46.18	55.84	45.52
Computer	194.88	18/03/2021	198.31	9.92	1825	14	1811	365	87.95	106.93	45.52
Computer	-	28-08-2021	83.94	4.20	1825	0	1825	226	23.42	60.52	45.07
Computer	-	29-09-2021	66.93	3.35	1825	0	1825	184	15.21	51.72	45.07
Computer	-	02-12-2021	54.60	2.73	1825	0	1825	120	8.09	46.51	45.07
Computer	-	28-01-2022	161.65	8.08	1825	0	1825	63	12.58	149.07	45.07
Computer	-	01-03-2022	126.40	6.32	1825	0	1825	31	4.84	121.56	45.07
TOTAL	771.19		1,400.42	70.02					414.06	850.64	
Furniture & Fixture	66.50	22/12/2020	71.58	3.58	3650	100	3550	365	17.26	49.24	25.89
Furniture & Fixture	39.01	01/01/2021	41.67	2.08	3650	90	3560	365	10.12	28.89	25.89
Furniture & Fixture	38.04	05/01/2021	40.51	2.03	3650	86	3564	365	9.87	28.17	25.89
Furniture & Fixture	38.56	12/01/2021	40.85	2.04	3650	79	3571	365	10.00	28.56	25.89
Furniture & Fixture	39.96	13/01/2021	42.31	2.12	3650	78	3572	365	10.37	29.60	25.89
Furniture & Fixture	27.87	15/01/2021	29.46	1.47	3650	76	3574	365	7.23	20.64	25.89
Furniture & Fixture	33.78	01/02/2021	35.25	1.76	3650	59	3591	365	8.76	25.02	25.89
Furniture & Fixture	67.08	02/02/2021	69.96	3.50	3650	58	3592	365	17.39	49.69	25.89
Furniture & Fixture	49.50	18/02/2021	51.02	2.55	3650	42	3608	365	12.83	36.67	25.89
Furniture & Fixture	41.08	28/02/2021	42.03	2.10	3650	32	3618	365	10.64	30.44	25.89
Furniture & Fixture	35.14	01/03/2021	35.93	1.80	3650	31	3619	365	9.11	26.04	25.89
Furniture & Fixture	332.76	31/03/2021	333.00	16.65	3650	1	3649	365	86.15	246.61	25.89
Furniture & Fixture	-	17/06/2021	142.03	7.10	3650	0	3650	288	29.01	113.01	25.89
TOTAL	809.29		975.60	48.78					238.74	712.57	
Lift System Easy	49.94	24/02/2021	50.85	2.54	5475	36	5439	365	9.04	40.90	18.10
Lift System Easy	455.81	24/03/2021	457.63	22.88	5475	8	5467	365	82.55	373.26	18.10
Lift System Easy	-	13/04/2021	212.53	11.39	5475	0	5475	353	36.42	176.10	17.72
Lift System Easy	-	17/06/2021	24.83	1.33	5475	0	5475	288	3.47	21.36	17.72



FOR IKEDA PRIVATE LIMITED
DIRECTOR

FOR IKEDA PRIVATE LIMITED
DIRECTOR

CCTV Camera	-	05-07-2021	38.14	1.91	1,825.00	-	1,825.00	270.00	12.71	25.42	45.07
CCTV Camera	-	10-07-2021	38.06	2.04	1,825.00	-	1,825.00	265.00	12.24	25.82	44.30
CCTV Camera	-	13-07-2021	28.03	1.50	1,825.00	-	1,825.00	262.00	8.91	19.12	44.30
CCTV Camera	-	15-07-2021	35.50	1.90	1,825.00	-	1,825.00	260.00	11.20	24.30	44.30
CCTV Camera	-	25-10-2021	28.96	1.55	1,825.00	-	1,825.00	158.00	5.55	23.40	44.30
CCTV Camera	-	29-10-2021	40.79	2.19	1,825.00	-	1,825.00	154.00	7.62	33.17	44.30
CCTV Camera	-	01-03-2022	29.90	1.60	1,825.00	-	1,825.00	31.00	1.13	28.78	44.30
CCTV Camera	-	08-03-2022	14.49	0.78	1,825.00	-	1,825.00	24.00	0.42	14.07	44.30
TOTAL	-	-	655.44	33.55					206.98	448.46	
Office	34.59	15/02/2021	35.00	1.75	10950	45	10905	365	3.29	31.30	9.50
Office	457.58	15/02/2021	463.00	23.15	10950	45	10905	365	43.52	414.06	9.50
Office	5,830.90	15/02/2021	5,900.00	295.00	10950	45	10905	365	554.52	5,276.38	9.50
TOTAL	6,323.07	-	6,398.00	319.90					601.32	5,721.74	
Grand Total	10,752.13	-	13,382.43						2.61	10.19	



FOR IKEDA PRIVATE LIMITED
 DIRECTOR
M. G. Maheshwari

FOR IKEDA PRIVATE LIMITED
 DIRECTOR
M. G. Maheshwari

IKEDA PRIVATE LIMITED

CIN: U72900DL2019PTC354599

Significant accounting Policies for the year ended March 31st, 2022.

1. Corporate Information:

- a) The Company was incorporated on 02-09-2019 as a Private Company limited by Shares with Ministry of Corporate Affairs as per the Companies Act, 2013.
- (b) Main Objects of the Company is to create a platform that will make whole host of financial services available to consumers, anywhere in India, at their doorstep. The platform connect thousands of agents to collect cash from customers in exchange for providing digital financial services like Direct Money Transfer(DMT), Bill Payment, Mobile Recharge, Adhar Enable Payment System(AEPS), Micro ATM and Travel Bookings among many and same is deposited with company account.

2. Basis of preparation of financial statements:

- (i) The financial statements of the company are prepared on accrual basis of accounting under, the accounting principal generally accepted in India including the Accounting Standard specified under section 133 of the Companies Act, 2013, Read with rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013.
- (ii) The financial statements have been prepared on an accrual basis and under the historical cost convention except interest on loans which have been classified as non-performing assets and are accounted for on realization basis. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.
- (iii) All assets and liabilities have been classified as current or non-current as per Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of its activities, Company has determined its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

3. Use of estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Management believes that the estimates used in the preparation of the financial statement are prudent and reasonable taking into account the available information, actual results could differ from these estimates and assumptions and such difference are recognized in the period in which the result are crystallized.

For IKEDA PRIVATE LIMITED
Mandharya
DIRECTOR

For IKEDA PRIVATE LIMITED
DIRECTOR



4. Revenue recognitions:

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenues can be reliably measured. In respect of sale of goods, revenue is recognized on dispatch of goods to customers. Other income including Central & State Incentives and Interest Subsidy together with related tax credits and expenditures, are accounted for on accrual basis.

5. Cash Flow Statement

Cash flow Statements has been prepared adopting the indirect method as prescribed under Para 18 of Accounting Standard-3 (AS-3) on "Cash Flow Statement". Cash flow are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of the transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information

6. Property, Plant and Equipment:

Property, plant and equipment represent a significant proportion of the asset base of the Company. Property, Plant and Equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the Management. Depreciation/Amortization is provided on Written Down Method (WDV) based on the useful life as specified in Part 'C' of Schedule II of Companies Act, 2013 after retaining residual value of 5%.

The Company provides pro rata depreciation from / to the date on which the asset is acquired or put to use / disposed, as appropriate. Depreciation is computed till the date of sale of asset.

7. Inventories:

Cost of inventories comprises all costs of purchase, conversion and other costs incurred in bringing the inventories to their present location and condition.

Raw materials, Stores & Spares are valued at cost, determined on the basis of the weighted average method.

Work-in-progress is valued at the lower of cost or net realizable value.

Finished goods are valued at the lower of cost or net realizable value.

8. Borrowing Costs:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as a part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

For IKEDA PRIVATE LIMITED
Mandakhyaj
DIRECTOR

For IKEDA PRIVATE LIMITED
DIRECTOR



9. Sales and services:

Sales include sale of goods, commission income from various transaction

10. Deferred revenue expenditure: N.A.

11. Provision for current income tax and deferred tax:

Tax expense comprises current and deferred tax as per the requirements of AS-22 "Accounting for taxes on income". Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-Tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets are recognized for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. However, if there are unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.

12. Provisions, contingent liabilities and contingent assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in notes to the accounts. Contingent assets are neither recognized nor disclosed in the financial statement.

13. Investments

On initial recognition, all investments are measured at Historical Cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investment (if any). Current investments are carried in the financial statement at lower of cost and fair value determined.

For IKEDA PRIVATE LIMITED
Manish Kumar
DIRECTOR

For IKEDA PRIVATE LIMITED
DIRECTOR



14. Related Party Disclosures:-

Related Party Disclosures, as required by Accounting Standard 18, "Related Party Disclosures", issued by the Institute of Chartered Accountants of India are given below:

Key Managerial Personnel-

1. Manish Kumar Goyal
2. Puran Puri
3. Rajesh Swami

Relative of Key Management Personnel –

1. Ritu Goyal
2. Poonam Swami

Particulars	Transactions during the Year 21-22	Balances as at 31.03.22	Transactions during the Year 20-21	Balances as at 31.03.21
1. Director's Remuneration				
a. Manish Kumar Goyal	1,200,000	100,000	1,200,000	100,000
b. Puran Puri	1,200,000	100,000	1,200,000	100,000
c. Rajesh Swami	1,200,000	100,000	1,200,000	100,000
2. Conveyance Expenses				
a. Manish Kumar Goyal	60,000	5,000	60,000	5,000
b. Puran Puri	60,000	5,000	60,000	5,000
c. Rajesh Swami	60,000	5,000	60,000	5,000
3. Salary Related party				
a. Ritu Goyal	312000	26000	0	0
b. Poonam Swami	312000	26000	0	0
4. Office Premises Rent				
a. Manish Kumar Goyal- HUF	840000	756000	840000	70000
5.. Loans & Advances Payment (Net)				
a. Manish Kumar Goyal	1296000	684533	2476001	1980533
b. Puran Puri	262000	0	262000	262000
c. Rajesh Swami	784360	0	787360	787360
d. Ritu Goyal	200000	0	200000	200000

For IKEDA PRIVATE LIMITED
Manish Goyal
DIRECTOR

For IKEDA PRIVATE LIMITED
Puran Puri
DIRECTOR



Issuance of Equity Shares of the Company (at Face Value of Rs. 10/- per share)

Share Holder	21-22
a. Manish Kumar Goyal	1,330,000
b.Puran Puri	1,485,000
c. Rajesh Swami	1,485,000
d.Ritu Goyal	200,000
e.Manish Kumar Goyal HUF	1,000
f. Ritu Goyal	1,000
g. Poonam Swami	1,000
h. Pooja Bharti	1,000

15. Payment to Auditors comprises (Net of GST input credit, where applicable):

Nature of Payment	2021-22	2020-21
Statutory Audit Fees	30,000/-	29,500/-
TOTAL	30,000/-	29,500/-

16. Disclosure regarding Earnings per Share (EPS) as required by the AS-20 issued by the ICAI:

Face Value Per Share	Rs.1/-
EPS has been computed as under	
Net Profit (After Tax in thousands)	2284.15
Number of Shares outstanding as on 31.03.2022	4504000
EPS	0.51

17. Previous year figures have been regrouped/ reclassified, wherever necessary to those of current period's classification.

FOR IKEDA PRIVATE LIMITED
 Manish Goyal
 DIRECTOR

FOR IKEDA PRIVATE LIMITED
 DIRECTOR

