INDEPENDENT AUDITOR'SREPORT

To,
The Members of
INDO CROCK PRIVATE LIMITED
Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **INDO CROCK PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2022, the Statement of Profit and Loss and Cash flow 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 **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 profit (or Loss) and cash flow statement 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 thereunder, 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 are those 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, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility 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 standalone 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, 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.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. 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 statement 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 related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the 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.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

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 Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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

(c) The balance sheet, the statement of profit and loss dealt with by this reports 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 March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) 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;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For M B & Associates LLP

Chartered Accountant

FRN No. 028024N

CA Mohit Goyal
Partner
M. No. 520619
UDIN: 22520619AZKPRL2433
Place:-Delhi
Date: 2/09/2022

INDO CROCK PRIVATE LIMITED

R/o:II RH-13, Sector-2 Rajendra Nagar Sahibabad Ghaziabad UP 201005 IN

CIN:U51101UP2012PTC051956

BALANCE SHEET AS ON 31 MARCH, 2022

Particulars	Note No.	(Rs. in Hundred) *Figures as on the end of 31st March, 2022*	(Rs. in Hundred) *Figures as on the end of 31st March, 2021*
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,000.00	1,000.00
(b) Reserves and Surplus	3	(306.00)	(190.56)
(c) Money received against share warrants			-
			-
(2) Share Application money pending allotment	4	-	-
			-
(3) Non-Current Liabilities			-
(a) Long-Term Borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)	6	-	-
(c) Other Long Term Liabilities	7	-	-
(d) Long Term Provisions	8	-	-
			-
(4) Current Liabilities			-
(a) Short-Term Borrowings	9	-	-
(b) Trade Payables	10	-	-
(b.1) Micro enterprises and small enterprises			-
(b.2) Others			-
(c) Other Current Liabilities	11	410.00	371.00
(d) Short-Term Provisions	12	-	-
Total Equity & Liabilities		**1,104.00**	**1,180.44**
II.ASSETS			
(1) Non-Current Assets			-
(a) Property, Plant & Equipments And Intangible Assets	13		-
(i) Tangible Assets		-	-
(ii) Intangible Assets			-
(iii) Capital Work in Progress			-
(iv) Intangible Assets Under Devlopment			-
(b) Non-current investments	14	-	-
(c) Deferred tax assets (Net)	15	-	-
(d) Long term loans and advances	16	-	-
(e) Other non-current assets	17	-	-
			-
(2) Current Assets			-
(a) Current investments	18	-	-
(b) Inventories	19	-	-
(c) Trade receivables	20	-	-
(d) Cash and cash equivalents	21	1,104.00	1,180.44
(e) Short-term loans and advances	22	-	-
(f) Other current assets	23	-	-
Total Assets		**1,104.00**	**1,180.44**
Accompanying Significant Accounting Policies and Notes to Accounts form an integral part of financial statements.	1	-	-

This is the Balance Sheet referred to in our Report of even date.

For M/s M B & Associates LLP
Chartered Accountants
Fr.No. 028024N

CA Mohit Goyal
Partner
M. No. : 520619
UDIN NO. 22520619AZKPRL2433
Place: Delhi
Date: 02/09/2022

INDO CROCK PRIVATE LIMITED

Director	Director
HITESH KUMAR SINGLA	NITIN DIXIT
3287159	8331795

INDO CROCK PRIVATE LIMITED

R/o:II RH-13, Sector-2 Rajendra Nagar Sahibabad Ghaziabad UP 201005 IN

CIN:U51101UP2012PTC051956

STATEMENT OF PROFIT & LOSS FOR THE PERIOD FROM 01.04.2021 to 31.03.2022

Sr. No.	Particulars	Note No.	(Rs. in Hundred) *Figures as on the end of 31st March, 2022*	(Rs. in Hundred) *Figures as on the end of 31st March, 2021*
I	Revenue from operations	24	766.00	2,083.00
II	Other Income	25	-	-
III	***III. Total Income (I +II)***		**766.00**	**2,083.00**
IV	***Expenses:***			
	Cost of materials consumed	26	-	-
	Purchase of Stock-in-Trade	27	467.00	1,235.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	28	-	-
	Employee Benefit Expense	29	240.00	375.00
	Financial Costs	30	-	-
	Depreciation and Amortization Expense	31	-	-
	Other Administrative Expenses	32	174.00	430.00
	Total Expenses (IV)		**881**	**2,040**
V	Profit before exceptional and extraordinary items and tax	(III - IV)	**(115)**	**43**
VI	Exceptional Items/ Prior Period Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		**(115.00)**	**43.00**
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		**(115.00)**	**43.00**
X	***Tax expense:***			
	(1) Current tax		-	11.00
	(2) Deferred tax		-	-
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	**(115.00)**	**32.00**
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		**-**	**-**
XV	Profit/(Loss) for the period (XI + XIV)		**(115.00)**	**32.00**
XVI	Earning per equity share:			
	(1) Basic		(0.02)	0.32
	(2) Diluted		(0.02)	0.32

Accompanying Significant Accounting Policies and Notes to Accounts form an integral part of financial statements. 1

This is the Profit & Loss Statement referred to in our Report of even date.

For M/s M B & Associates LLP
Chartered Accountants
Fr.No. 028024N

CA Mohit Goyal
Partner
M. No. : 520619
UDIN NO. 22520619AZKPRL2433
Place: Delhi
Date: 02/09/2022

INDO CROCK PRIVATE LIMITED

Director	Director
HITESH KUMAR SINGLA	**NITIN DIXIT**
3287159	**8331795**

I CORPORATE INFORMATION.

THE COMPANY INDO CROCK PRIVATE LIMITED having its registered address at R/o:II RH-13, Sector-2 Rajendra Nagar Sahibabad Ghaziabad UP 201005 IN engaged in the business of Trading of Household Products.

II SIGNIFICANT ACCOUNTING

i) Accounting Convention

The accompanying financial statements have been prepared in compliance with their requirements under section133 of the CompaniesAct,2013 (to the extent notified), read with Rule 7 of the Companies (Accounts) Rules,2014, and other generally accepted accounting principles (GAAP) in India, to the extent applicable, under the historical cost convention, on the accrual basis of accounting. GAAP comprises mandatory accounting standards as specified in the Companies (Accounting Standards) Rules, 2006.

ii) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

iii) Classification of Assets and Liabilities

Schedule III to the Companies Act, 2013 requires assets and liabilities to be classified as either Current or Non-current.

(a) **An asset shall be classified as current when it satisfies any of the following criteria:**
(i) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
(ii) It is held primarily for the purpose of being traded;
(iii) It is expected to be realized within twelve months after the reporting date; or
(iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle liability for at least twelve months after the reporting date.

(b) All assets other than current assets shall be classified as non-current.

(c) A liability shall be classified as current when it satisfies any of the following criteria:
(i) It is expected to be settled in the Company's normal operating cycle;
(ii) It is held primarily for the purpose of being traded;
(iii) It is due to be settled within twelve months after their porting date;

(d) All liabilities other than current liabilities shall be classified as non- current.

iv) Operating Cycle

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company has ascertained the operating cycle as twelve months for the purpose of current or on-current classification of assets and Liabilities.

v) Property, Plant And Equipment (PPE) & Intangible Assets

(a) Property, Plant And Equipment (PPE)

Property, Plant And Equipment (PPE) are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property, Plant And Equipment (PPE) comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use. Subsequent expenditures related to an item of Property, Plant And Equipment (PPE) are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

(b) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

(c) Depreciation, Amortisation, Depletion

Property, Plant And Equipment (PPE)

Depreciation on Property, Plant And Equipment (PPE) is provided to the extent of depreciable amount on the Written Down Value (WDV) as per written down Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

(d) Intangible Assets

Intangibles are being amortised as per AS-26(Intangible Assets).

vi) Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

vii) Investments

(a) Long-term investments are stated at cost .A provision for diminutions made to recognize decline, other than temporary, in the value of long-term investments .The determination for diminutions done separately for each individual investment

(b) Current investments are carried at lower of cost and quoted/fair value, computed category-wise. Non Current investments are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary.

(c) Profit or loss on sale of investments is determined on the basis of First & First out method.

viii) Inventories

Inventory include the material/consumable stores, project in progress (WIP), Inventory stock in trade and the completed projects, Inventory is value dat lower of cost or market value using the First in First out method.

ix) Recognisation Of Income & Expenditure

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations excludes providing Goods and Service Tax, adjusted for discounts (net).

x) EMPLOYEE BENEFITS

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

xi) Income Tax Accounting/ Taxation

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

xii) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognised nor disclosed in the financial statements.

xiii) GOING CONCERN ASSUMPTION

The Financial statements are prepared on the assumption that an entity is a going concern and will continue in operation for the foreseeable future. The Management of the entity assess the impact of COVID-19 and the measures taken on its ability to continue as a going concern. The impact of COVID during the period of Balance Sheet and after the balance sheet date have been considered in assessing whether going concern assumption is appropriate or not.

xiv) Earning Per Share

Basic Earning per share is computed by dividing the Profit / loss after tax (including extraordinary gain or losses, if any) by weighted avereage number of equity shares outstanding during the year.

Diluted Earning per share is computed by dividing the profit / loss after tax (including extraordinary gain or losses, if any) as adjusted for interest, dividend and other income or expense relating to potential equity shares by weighted average number of equity shares considering the number of share which could have been issued on the conversion of potential equity shares. Potential Equity Shares are deemed to be dilutive only when it would decrease the net profit per share.

xv) PRELIMINARY EXPENSES

The peliminary expenses are written off according to AS 26. Eligible deduction u/s 35D of the income tax act has been claimed while computing tax liabilities.

xvi) BORROWING COST/DEBT REPAYMENT

Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use. Other borrowing costs are recognized as an expense in the period in which they are in cured.

xvii) Foreign Currency Transactions

Transactions in foreign currencies are recorded at the exchange rate that approximates the actual rate at the date of the transaction. In respect of monetary assets and liabilities denominated in foreign currencies, exchange difference arising out of settlement are recognized in the Statement of Profit and Loss.

xviii) Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an in significant risk of changes in value.

For and on behalf of
INDO CROCK PRIVATE LIMITED

FOR M B & Associates LLP
(Chartered Accountants)
FRN 028024N

HITESH KUMAR SINGLA
Director
DIN: 03287159
House No- 1259, Ward No-18, Near Old Shiva Mandir,Bhuna(63), Fatehabad,Haryana-125111 IN

NITIN DIXIT
Director
DIN:07975410
1360,SECTOR-9, FARIDABAD SECTOR-7, FARIDABAD, Haryana-HR, 121006 IN

CA Mohit Goyal
Partner
M.N. 520619

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 2 Share Capital

Sr. No	Particulars	(Rs. in Hundred) Financial Year 2021-22	(Rs. in Hundred) Financial Year 2020-21
A	**AUTHORIZED CAPITAL**		
	10000 Equity Shares of Rs. 10/- each.	1,000.00	1,000.00
	Previous year: 10000 equity shares of Rs.10 /each		
		1,000.00	1,000.00
B	**ISSUED, SUBSCRIBED & FULL PAID UP SHARE CAPITAL**		
	10000 Equity Share of Rs. 10/- each	1,000.00	1,000.00
	Previous Year: 10,000 equity shares of Rs.10/each		
	ii) **Subscribed but not fully paid**		
		-	-
		-	-
	Total in Rs.	**1,000.00**	**1,000.00**

Note : 2C Par Value Per Share

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Equity Share	10.00	10.00

Note : 2D Reconciliation of Equity share outstanding at the beginning and at end of FY 2021-22

Sr. No	Particulars		(Rs. in Hundred) Financial Year 2021-22	(Rs. in Hundred) Financial Year 2020-21
1	No. of Share out standing at the beginning	(A)	100.00	100.00
2	ADD: No. of Share issued during year	(B)	-	-
3	Less: No. of Share bought back during the year	(C)	-	-
4	No. of Share out standing at the end	(D)=(A+B-C)	100.00	100.00
	Total	**(D)**	**100.00**	**100.00**

Note : 2E The Right and restriction attaching to each class of share

There is no additional rights or restrictions attaching to any class of shares including restriction on the distribution of dividend and repayment of capital. Hence all class of share are pari passu to each other.

Note : 2F Share holding by its holding or its ultimate holding company

The company is not a subsidiary of any company thus the shares of the company are not held by any holding company either wholly or thruogh its subsidiaries or associates.

Note : 2G List of share holders holding more than 5% of shares

Shares held by promoters at the end of the year 31st March 2022

Sr. No	Name of Shareholders	No. of Shares	% of total shares
1	HITESH KUMAR SINGLA	**5,000.00**	50%
2	NITIN DIXIT	**5,000.00**	50%
3	Rakesh Kumar	-	0%
	Total	**10,000.00**	**1.00**

Shares held by promoters at the end of the year 31st March 2021

Sr. No	Name of Shareholders	No. of Shares	% of total shares
1	HITESH KUMAR SINGLA	**5,000.00**	50%
2	NITIN DIXIT	**5,000.00**	50%
3	Rakesh Kumar	-	0%
	Total	**10,000.00**	**1.00**

Note : 2H Share Reserved for issue under option and contract for sale of share

There are no shares reserved for issue under options and contracts/ commitments for the sale of share/ disinvestment.

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 2I Allotment of share without payment received in cash and share bought back

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
a)	Aggregate no. of Equity shares allotted as fully paid up pursuant to contract(s) without payment received in cash	-	-
b)	Aggregate no. of Equity shares allotted as fully paid up by way of bonus share	-	-
c)	Aggregate no. of equity shares bought back	-	-
	Total in Rs.	**-**	**-**

Note : 2J Terms of any securities convertible into equity/preference share issued

There are no securities which are convertible into equity and preference share.

Note : 2K Calls unpaid by directors and officers

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
a)	By Directors	-	-
b)	By Officers	-	-
	Total in Rs.	**-**	**-**

Note : 2K Forfeited shares

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
a)	Equity Shares	-	-
b)	Preferance shares	-	-
	Total in Rs.	**-**	**-**

Note : 3 Reserve & Surplus

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
	Surplus (Statement of Profit & Loss)		
1	Capital Reserve		
2	Capital Redemption Reserve	-	-
3	Securities Premium	-	-
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Statement of Profit & Loss)	(306.00)	(191.00)
	Balance brought forward from previous year	- 191.00	- 222.00
	Add: Profit/(Loss) for the period	(115.00)	31.00
	Less: ....(P&L Appropriation)	-	-
	Total in Rs.	**(306.00)**	**(191.00)**

Note : 4 Share Application money received pending for allotments

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
a	Equity Share	-	-
	.... Shares proposed to be allotte at Premium of Rs......... with in		
b	Preference Share	-	-
	Total in Rs.	**-**	**-**

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 5 Long Term Borrowings

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Bonds / Debentures	-	-
2	**Term Loan**		
	- From Bank		
	Name of Bank (Seccured\unsecured)	-	-
	Secured By		
	Gureented By............		
	Term of Repayment............		
	Period of default (if any)..........		
	- From Other Parties (Unsecured)	-	-
3	Deferred Payment Liabilities	-	-
4	Deposit	-	-
5	Loans & Advances From Related Parties (Unsecured)	-	-
6	Long Term Maturities of Finane lease obligation	-	-
7	Loans From Directors (Unsecured)	-	-
8	Other Loans & Advances (Unsecured)	-	-
	Total in Rs.	**-**	**-**

Note : 6 Deferred Tax Liabilities Net

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	DTL	-	-
	Total in Rs.	**-**	**-**

Note : 7 Other Long Term Liabilities

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Others	-	-
	Total in Rs.	**-**	**-**

Note : 8 Long Term Provisions

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Provision For Employee Benefits	-	-
2	Others	-	-
	Total in Rs.	**-**	**-**

Note : 9 Short Term Borrowings

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	**Loan Repayable on Demand**		
	- From Bank	-	-
	Secured By		
	Gureented By............		
	Term of Repayment............		
	Period of default (if any)..........		
	- From Other Parties	-	-
2	Loans Taken from Directors	-	-
	Otherthan Directors (But relative of Directors)		
3	Depsoits	-	-
4	Others	-	-
	Total in Rs.	**-**	**-**

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 10 Trade Payables

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Total outstanding dues of Creditors other than MSME	-	-
2	For Materials/Supplies	-	-
	Total in Rs.	-	-

Note : 10A

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March,2022

Sr. No	Particulars	< 1 year	1-2 years	2-3 years	> 3 years
	(i) MSME	-	-	-	-
	(ii) Others	-	-	-	-
	(iii) Disputed dues- MSME	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-
	Total in Rs.	-	-	-	-

Trade Payables ageing schedule: As at 31st March,2021

Sr. No	Particulars	< 1 year	1-2 years	2-3 years	> 3 years
	(i) MSME	-	-	-	-
	(ii) Others		-	-	-
	(iii) Disputed dues- MSME	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-
	Total in Rs.	-	-	-	-

Note : 11 Other Current Liabilities

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Current Maturities of Long-Term Debt	-	-
2	Current Maturities of Finance lease obligation	-	-
3	Interest accured but not due on borrowings	-	-
4	Interest accured and due on borrowings	-	-
5	Income Received in Advance	-	-
6	Unpaid dividends	-	-
7	Application money received for allotment of securities	-	-
8	Unpaid matured deposites and interest accrued there on	-	-
9	Unpaid matured debenture and interest accrued there on	-	-
10	Advance Recd. From Customers	-	-
11	Others		
	a) Audit Fees Payable	410.00	360.00
	b) Provision for income tax	-	11.00
	c) Salary Payable & Staff Welfare Payable	-	-
	d) Rent Payable	-	-
	e) Director Remunaration Payable	-	-
	f) Other Exp. Payable	-	-
	Total in Rs.	**410.00**	**371.00**

Note : 12 Short Term Provisions

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	**Provision For Employees Benefit**	-	-
2	**Others**		
a	Provision for Taxation	-	-
	Total in Rs.	**-**	**-**

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 14 Non Current Investment (Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
A	Trade Investments		
B	Other Investments		
1	Investment in Property	-	-
2	Investment in Equity Instrument	-	-
3	Investment in Preference shares	-	-
4	Investment in Government or Trust Securities	-	-
5	Investment in Debentures & Bonds	-	-
6	Investment in Mutual Fund	-	-
7	Investment in Partnership Firm	-	-
8	Other	-	-
	Total in Rs.	-	-

Note : 15 Deferred Tax Assets (Net)

Sr. No	Particulers	Financial Year 2021-22	Financial Year 2020-21
1	On Fixed Assets	-	-
2	DTA	-	-
	Total in Rs.	-	-

Note : 16 Long Term Loans and Advances

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
I)	**Capital Assets**		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
II)	**Security Deposit**		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
III)	**Loans & Advances to related parties**	-	-
IV)	**Other Loans & Advances**	-	-
	Total in Rs.	-	-

Note : 17 Other Non Current Assets

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	**Long Term Trade Recievables**	-	-
	a) Secured, Considered Good :	-	-
	Rent Security	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Others	-	-
	Total in Rs.	-	-

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 18 Current Investment

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Investment in Equity	-	-
2	Investment in Prefrence Shares	-	-
3	Investment in Govt Securities	-	-
4	Investment in debentures & Bonds	-	-
5	Investment in Mutual Fund	-	-
6	Investment in Partnership Firm	-	-
7	Other Investments	-	-
	Total in Rs.	-	-

Note : 19 Inventories (Exclusive of Excise Duty)

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Raw Material	-	-
2	Work-in-Progress	-	-
3	Finished Goods	-	-
4	Stock-in-Trade	-	-
5	Stores & Spares	-	-
6	Loose Tools	-	-
7	Others	-	-
	Total in Rs.	-	-

Note : 20 Trade Recievables

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	**Outstanding for more than six months**		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	**Others**		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
	Total in Rs.	-	-

Trade Receivables ageing schedule as at 31st March,2022

Sr. No	Particulars	<6 Months	6 Months -1 Year	1-2 Years	2-3 Years	>3 Years
	(i) Undisputed Trade receivables -considered good	-	-	-	-	-
	(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-
	(iii) Disputed trade receivables considered good	-	-	-	-	-
	(iv) Disputed trade receivables considered doubtful	-	-	-	-	-
	Total in Rs.	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2021

Sr. No	Particulars	<6 Months	6 Months -1 Year	1-2 Years	2-3 Years	>3 Years
	(i) Undisputed Trade receivables -considered good	-	-	-	-	-
	(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-
	(iii) Disputed trade receivables considered good	-	-	-	-	-
	(iv) Disputed trade receivables considered doubtful	-	-	-	-	-
	Total in Rs.	-	-	-	-	-

INDO CROCK PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2022

Note : 21 Cash & Cash Equivalent

Sr. No	Particulars		Financial Year 2021-22	Financial Year 2020-21
1	Cash-in-Hand			
	Cash Balance		1,104.00	1,180.00
		Sub Total (A)	1,104.00	1,180.00
2	Bank Balance			
			-	-
		Sub Total (B)	-	-
3	Cheques on Hand	(C)	-	-
4	Other	(D)	-	-
	Total [A + B + C+ D]		1,104.00	1,180.00

Note : 22 Short Terms Loans and Advances

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Loans & Advances to related parties		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Others		
	Advance Recoverable in cash or in kind or for value to be considered good		
	Advance Income Tax/Refund Due (TDS Receivable)		
	Balance With Revenue Authorities (Indirect Taxes)	-	-
	Advance to supliers	-	-
	Advance from other persons	-	-
	Prepaid Expenses	-	-
	Total in Rs.	-	-

Note : 23 Other Current Assets

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	TDS Receivables	-	-
2	TCS Receivables	-	-
3	Others	-	-
		-	-
	Total in Rs.	-	-

INDO CROCK PRIVATE LIMITED

Notes: Forming Part of the Profit & Loss Accounts for the Financial Year Ended on 31st March, 2022

Note : 24 Revenue from Operations

Sr. No	Particulars	(Rs. in Hundred) Financial Year 2021-22	(Rs. in Hundred) Financial Year 2020-21
1	Sales of Products	-	-
2	Sale of Goods	766.00	2,083.00
3	Other Operating Revenue	-	-
	Less: Excise Duty	-	-
		-	-
	Total in Rs.	**766.00**	**2,083.00**

Note : 25 Other Income

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Misc. Income	-	-
2	Dividend Income	-	-
3	Net Gain/Loss on Sale of Investment	-	-
4	Other Non- Operating Income (Net of Expenses)	-	-
	Total in Rs.	**-**	**-**

Note : 26 & 27 Cost of Material Consumed And Purchase of Stock In Trade

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
a)	**PURCHASES OF RAW MATERIALS AND STORES**		
1	Purchase of Goods	467.00	1,235.00
2	Cost of Material Consumed	-	-
	Sub-total (a)	**467.00**	**1,235.00**
b)	**DIRECT/PRODUCTIONS EXPENSES**		
		-	-
	Sub-total (b)	**-**	**-**
	Total in Rs.	**467.00**	**1,235.00**

Note : 28 Change in Inventories

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Opening Stock(Exclusive of Excise Duty)	-	-
2	Closing Stock(Exclusive of Excise Duty)	-	-
	Total in Rs.	**-**	**-**

Note : 29 Employment Benefit Expenses

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	SALARY AND WAGES	240.00	375.00
2	Staff Welfare Expenses	-	-
3	**Director Remuneration**	-	-
	Total in Rs.	**240.00**	**375.00**

INDO CROCK PRIVATE LIMITED

Notes: Forming Part of the Profit & Loss Accounts for the Financial Year Ended on 31st March, 2022

Note : 30 Financial Cost

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Interest Expenditure	-	-
2	Other Borrowing Cost	-	-
3	Applicable net Gain/Loss on Foreign Currency Transaction and Translation	-	-
5	Bank Charges	-	-
	Total in Rs.	**-**	**-**

Note : 31 Depreciation & Amortized Cost

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Depreciation	-	-
	Total in Rs.	**-**	**-**

Note : 32 Other Administrative Expenses

Sr. No	Particulars	Financial Year 2021-22	Financial Year 2020-21
1	Audit Fee	50.00	120.00
2	Rent & Electricity Expenses	47.00	47.00
3	Miscellenous Expenses	9.00	82.00
4	Conveyance Expenses	-	46.00
5	Printing and Stationery	4.00	32.00
6	Office Expense	64.00	104.00
		-	-
	Total in Rs.	**174.00**	**431.00**

INDO CROCK PRIVATE LIMITED

R/o:II RH-13, Sector-2 Rajendra Nagar Sahibabad Ghaziabad UP 201005 IN

Note : 12 Property, Plant and Equipments FY 2021-22

Sr. No	Particulars	Rate	Gross Block				Depreciaton				Net Block	
			Value at the beginning	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value at the beginning*	*Provided for the Year*	*Adjusted during the year*	*Value at the end*	*WDV as on 31.03.2022*	*WDV as on 31.03.2021*
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
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					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
					-	-		-		-	-	-
								-				
Grand Total			-	-	-	-	-	-	-	-	-	-