OCEANICA LIFESTYLE PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/ 2023

(Amount in ₹)

	Particulars	Note No.	Figures for the current reporting period ended on 31/03/2023	Figures for the previous reporting period ended on 31/03/2022
I	Revenue from Operations	1	614.00	-
II	Other Income	2	-	5,509.00
III	Total Revenue (I+II)		614.00	5,509.00
IV	Expenses			
	Cost of Material Consumed	3		-
	Employee Benefit Expenses	4	1,20,000.00	-
	Finance Costs	5	-	-
	Depreciation and Amortization Expenses	6	-	-
	Administrative and Other Expenses	7	9,38,616.00	4,22,215.00
	Total Expenses		10,58,616.00	4,22,215.00
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(10,58,002.00)	(4,22,215.00)
VI	Exceptional Items			
VII	Profit before Extraordinary items and Tax (V-VI)		(10,58,002.00)	(4,22,215.00)
VIII	Extraordinary Items			
IX	Profit Before Tax (VII-VIII)		(10,58,002.00)	(4,22,215.00)
X	Tax Expense			
	(a) Current Tax		-	
	(b) Deffered Tax Asset		1,292.00	1,292.00
XI	Profit / (Loss) for the period from Continuing Operations (IX-X)		(10,56,710.00)	(4,20,923.00)
XII	Profit / (Loss) from Discontinuing Operations			
XIII	Tax Expense of Discontinuing Operations			
XIV	Profit / (Loss) from Discontinuing Operations after Tax (XII-XIII)		-	
XV	Profit / (Loss) for the period (XI+XIV)		(10,56,710.00)	(4,20,923.00)
XVI	Earnings Per Equity Share			
	(a) Basic			
	(b) Diluted			
	Significant Accounting Policies and Notes to Accounts	1 to 7		

As per our report of even date.
For Singh Ray Mishra & Co.
Chartered Accountants

(CA K.K.SINGH)
Partner
Membership No.- 052939
Place: Patna
Date: 04/09/2023

Singh Ray Mishra & Co. Chartered Accountants PATNA

For OCEANICA LIFESTYLE PRIVATE LIMITED

Director **Director**

Ranju Kumari Sharma

OCEANICA LIFESTYLE PRIVATE LIMITED

NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

Notes referred to in the Balance Sheet are as follows:

Notes # 1 Share Capital

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
(i) Authorized Capital		
10000 Equity shares of ₹100/- Each	10,00,000.00	10,00,000.00
(ii) Issued, Subscribed and Paid Up Capital		
1000 Equity shares of ₹100/- Each, fully paid up	10,00,000.00	10,00,000.00
Total	10,00,000.00	10,00,000.00

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31/03/2023	As at 31/03/2022
(i) Equity Shares		
No. of Equity Shares at the beginning of reporting period	-	1,000
Add: No. of Equity Shares issued during the period	-	9,000
Less: No. of Equity Shares bought back during the period		
No. of Equity Shares at the end of the reporting period	-	10,000

List of the shareholders holding more than five percent of shares in the company as at the Balance Sheet date:

Names of the shareholder	As at 31/03/2023		As at 31/03/2022		
	No. of Shares	in %age	No. of Shares		in %age
1 SANJEEV KUMAR	4,900	40.00%	4,900		40.00%
2 NIRMAL KUMAR	5,000	50.00%	5,000		50.00%
3 RANJU KUMARI SHARMA	100	10.00%	100		10.00%
Total	10,000		1,000		

Notes # 2 Reserves and Surplus

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
(iii) Surplus		
Opening Balance	(17,67,080.00)	(13,46,157.00)
Add: Profit for the year as per Statement of Profit & Loss	(10,56,710.00)	(4,20,923.00)
Grand Total	(28,23,790.00)	(17,67,080.00)

Non -Current Liabilities :

Notes # 3 Long Term Borrowings

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
	-	-
Others	-	
Total	-	-

Notes # 4 Deffered Tax Liability

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
	-	-
Total	-	-

Notes # 5 Other long term liabilities

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Other Liability	-	
Total	-	-

Notes # 6 Long term provisions

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
	-	
Total	-	-

Current Liabilities :

Notes # 7 Short Term borrowings

(Amount in ₹)

Particulars	As at 31/03/2022	As at 31/03/2021
Unsecured Loan from Directors	-	-
Total	-	-

Notes # 8 Trade Payables

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Advance from Customer against purchase of land	-	-
Total	-	-

Notes # 9 Other current liabilities

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Provision for Audit Fees	88,500.00	70,800.00
Liability for Expenses	17,10,924.00	6,81,582.00
Rent Payable	69,000.00	80,000.00
Total	18,68,424.00	8,32,382.00

Notes # 10 Short term provisions

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
	-	-
Total	-	-

Singh Kay Mishra & Co. Chartered Accountants PATNA

Nirmal Kumar

Ranju Kumari Sharma

ASSETS :

Notes # 12 Non-Current Investments

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
		-
Total	-	-

Notes # 13 Deferred Tax Assets

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Preliminary Expenses	-	-
Depreciation under Companies Act	-	
Total (A)	-	-
Depreciation under Income Tax Act	-	
Preliminary Expenses 1/5th considered as per I.T Act	4,968.00	4,968.00
Total (B)	4,968.00	4,968.00
Total (A -B)	(4,968.00)	4,968.00
Deffered Tax Assets	1,292.00	1,292.00
Less : Opening Deffered Tax Assets	8,075.00	8,075.00
Total	9,367.00	9,367.00

Notes # 14 Long term loans and advances

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
		-
Total	-	-

Notes # 15 Other Non Current Assets

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
		-
Total	-	-

Current Assets :

Notes # 16 Current Investment

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Total	-	-

Notes # 17 Inventories

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Advance against Land		
Total	-	-

Notes # 18 Trade Receivables

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Total	-	-

Notes # 19 Cash and Cash Equivalents

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Balances with Banks	23,161.00	42,995.00
Cash on Hand	12,106.00	12,940.00
		-
Total	35,267.00	55,935.00

Notes # 20 Short term loans and advances

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
		-
Total	-	-

Notes # 21 Other current assets

(Amount in ₹)

Particulars	As at 31/03/2023	As at 31/03/2022
Advance to Landowners towards land purchase	-	-
Total	-	-

Singh Ray Mishra & Co.

Ranju Kumari Sharma

OCEANICA LIFESTYLE PRIVATE LIMITED

Note # 11 Fixed Assets (Tangible Assets)

(Amount in ₹)

	Particulars	Rate of Depreciation	Gross Block				Depreciation				Net Block	
			As at 01/04/2022	Additions / Adjustments during the period	Deductions / Retirement during the period	As at 31/03/2023	As at 01/04/2022	For the period	Deductions / Retirement during the period	As at 31/03/2023	As at 31/03/2023	As at 31/03/22
I	Tangible Assets		-	-	-	-	-	-	-	-	-	-
	Grand Total		-	-	-	-	-	-	-	-	-	-
	Previous Year											

Singh Ray Mishra & Co. Chartered Accountants PATNA

Ranju Kumari Sharma

Hiranmal Kumar