HEJAL HOMES (OPC) PRIVATE LIMITED (F.Y. 2021-2022)
Ground Floor, Maa Jagdamba Complex, H. No. WM-020-0166, Ward No. 27, Balua Tal, Motihari, Near Over Bridge, East Champaran-845401
CIN : U45209BR2021OPC051302

Statement of Profit and loss for the year ended 31st March 2022

₹ in rupees

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income			
Total Income			
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses		1,653.00	
Other expenses		23,16,728.17	
Total expenses		**23,18,381.17**	
Profit before exceptional, extraordinary and prior period items and tax		**(23,18,381.17)**	
Exceptional items			
Profit before extraordinary and prior period items and tax		**(23,18,381.17)**	
Extraordinary items			
Prior period item			
Profit before tax		**(23,18,381.17)**	
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**(23,18,381.17)**	
Earning per share			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For N K BHAGAT & CO
Chartered Accountant
(FRN: 0036553N)

Navneet Kumar

Navneet Kumar
Proprietor
Membership No.: 556449
Place: Motihari
Date: 29/09/2022

N K BHAGAT & CO * FRN 036553N * CHARTERED ACCOUNTANT

For and on behalf of the Board of Directors

MANISH KUMAR SONI
Managing Director
DIN: 07631208

Notes to Financial statements for the year ended 31st March 2022
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Share Capital

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
Equity Share	10,00,000.00	10,00,000.00
Issued :		
Equity Share	1,00,000.00	
Subscribed and paid-up :		
Equity Share	1,00,000.00	
Total	**1,00,000.00**	

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	10,000	1,00,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	**10,000**	**1,00,000.00**		

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Manish Kumar Soni	10,000	100.00		0.00
	Total :	**10,000**	**100.00**		**0.00**

₹ in rupees

Reserves and surplus	As at 31st March 2022	As at 31st March 2021
Particulars		
Surplus		
Opening Balance	(23,18,381.17)	
Add: Addition during the year	**(23,18,381.17)**	
Less:Loss for the year	**(23,18,381.17)**	
Closing Balance		
Balance carried to balance sheet		

₹ in rupees

Note No. Other current liabilities	As at 31st March 2022	As at 31st March 2021
Particulars		
Income Received in Advance	27,08,002.00	
Advance Received from Customers	**27,08,002.00**	
Total	**27,08,002.00**	

N K BHAGAT & CO FRN 036553N CHARTERED ACCOUNTANT

(F.Y. 2021-2022)

HEJAL HOMES (OPC) PRIVATE LIMITED
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CIN : U45209BR2021OPC051302

Property,Plant and Equipment and Intangible assets as at 31st March 2022

₹ in rupees

	Assets		Gross Block							Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (in Years)	Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
A	**Tangible assets**														
	Own Assets														
	Canon Printer	7.00		27,500.00					27,500.00		1,627.00		1,627.00	25,873.00	
	Furniture and Fixture	5.00		7,800.00					7,800.00		26.00		26.00	7,774.00	
	Total (A)			**35,300.00**					**35,300.00**		**1,653.00**		**1,653.00**	**33,647.00**	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

N K BHAGAT & CO
036553N
CHARTERED ACCOUNTANT

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CIN : U45209BR2021OPC051302

(F.Y. 2021-2022)

Note No. Loans and advances

₹ in rupees

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Loans and advances to related parties				
Secured, considered good		3,22,054.00		
		3,22,054.00		
Total		**3,22,054.00**		

Note No. Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
SBI	22,875.32	
IOB	1,11,044.51	
Total	**1,33,919.83**	

Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	1,653.00	
Total	**1,653.00**	

Other expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Advertisement	1,11,218.00	
Pooja Expense	33,045.00	
Bank charges	241.90	
Printing and stationery	791.00	
Professional expenses	73,500.00	
Petrol Exp	21,300.00	
Commission paid to other selling agents	9,33,500.00	
Miscellaneous expenditure	3,65,541.32	
Salary to directors	3,10,000.00	
Salary to managers	4,67,590.95	
Total	**23,16,728.17**	

N K BHAGAT & CO FRN 036553N CHARTERED ACCOUNTANT

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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Canon Printer — Useful Life (In Years): 7.00
Group of asset: Plant and Machinery — Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Canon MF244DW Printer	29/01/2022	27,500.00	1,375.00			2555.00	0.00	2555.00	62.00	34.82	1,627.00
Total		**27,500.00**	**1,375.00**								**1,627.00**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Furniture and Fixture — Useful Life (In Years): 5.00
Group of asset: Furniture and fittings — Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Chair	31/03/2022	6,500.00	325.00			1825.00	0.00	1825.00	1.00	45.07	8.00
Fan	21/03/2022	1,300.00	65.00			1825.00	0.00	1825.00	11.00	45.07	18.00
Total		**7,800.00**	**390.00**								**26.00**

*** Depreciation rate = (1-((residual value/wdv as on 31.3.2021)raise to power 1/remaining useful life in years)))*100**

N K BHAGAT & Co CHARTERED ACCOUNTANT FRN 036553N

HEJAL HOMES (OPC) PRIVATE LIMITED (F.Y. 2021-2022)
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CIN : U45209BR2021OPC051302

Note No. Loans and advances : Loans and advances to related parties:
Secured, considered good

₹ in rupees

Particulars	As at 31st March 2022	
	Long-term	Short-term
Advance to Manish Kumar Soni		3,14,054.00
Advance to Staff		8,000.00
Total		**3,22,054.00**

Other expenses:Miscellaneous expenditure

₹ in rupees

Particulars	31st March 2022
Other expenditure	3,65,541.32
Total	**3,65,541.32**

N K BHAGAT & Co
036553N
CHARTERED ACCOUNTANT