



Ref. No.....

Dated.....

**INDEPENDENT AUDITOR'S REPORT**

To the Members of **BOOTES IMPEX TECH PRIVATE LIMITED**

We have audited the accompanying financial statement **BOOTES IMPEX TECH PRIVATE LIMITED** which comprises of Balance Sheet as at 31st March, 2022, Statement of Profit and loss account for the year ended on then date and a summary of significant accounting policies and other explanatory information.

**Management Responsibility for the financial statements**

The Company's Management comprising of the board of directors are responsible for the matter 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 of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under section 133 the Act read with rule 7 of the Companies (Account) Rules, 2014. This responsibility also includes maintenance of adequate accounting records, in accordance with the provisions of the Act for safeguarding the assets of the company and for prevention and detection of frauds and other irregularities; selection of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment



of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

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:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;
- b) in the case of the Statement of Profit and Loss, of the loss for the year ended on that date; and cash flow for the year ended on that date;

### **Report on other legal & 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 Act, being not applicable to the small company as defined under section 2(85) of the Act. Hence, no comments are applicable on the provisions of the said order.

1. 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, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

A circular blue stamp is partially visible, containing the text "THE INSTITUTE OF COST ACCOUNTANTS OF INDIA" around the perimeter. Overlaid on the stamp is a handwritten signature in blue ink.

- (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) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure A.**
- (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:
  - 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.

Place: Gurgaon  
Date: 01.09.2022

**For PGPK & Associates**  
Chartered Accountants  
FRN:024614N

  
**(CA Parveen Kumar)**  
Chartered Partner

Membership No:512951

Annexure A referred to in paragraph 2(f) of the Our Report on other legal & regulatory requirements on the even date:

**BOOTES IMPEX TECH PRIVATE LIMITED**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act**

1. We have audited the internal financial controls over financial reporting of **BOOTES IMPEX TECH PRIVATE LIMITED** as of 31st March, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit conducted in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- a. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- c. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2022, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

Place: Gurgaon  
Date: 01.09.2022

**For PGPK & Associates**  
Chartered Accountants,  
FRN: 024664AN

**(CA Parveer Kumar)**  
Partner

Membership No:512951

AAJCB6841Q  
 BOOTES IMPEX TECH PRIVATE LIMITED  
 A-208GF, ROYAL RESI. FLOORS SL-3, GURGAON, GURGAON,  
 GURGAON, Gurugram-122003  
 CIN : U51909HR2021PTC093355  
 GSTIN : 06AAJCB6841Q1Z2  
 Ph No : 9654554920  
 Email : deepakkumar.raihotmail.com

(F.Y. 2021-2022)

Balance Sheet as at 31st March 2022

₹ in hundred

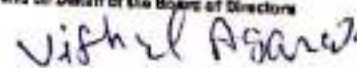
Particulars	Note No.	As at 31st March 2022
<b>EQUITY AND LIABILITIES</b>		
Shareholder's funds		
Share capital	1	1,000.00
Reserves and surplus	2	15,893.60
Money received against share warrants		0
		<b>16,893.60</b>
Share application money pending allotment		0
<b>Non-current liabilities</b>		
Long-term borrowings	3	1,33,000.01
Deferred tax liabilities (Net)		0
Other long term liabilities		0
Long-term provisions	4	0
		<b>1,33,000.01</b>
<b>Current liabilities</b>		
Short-term borrowings		0
Trade payables	5	0
(A) Micro enterprises and small enterprises		0
(B) Others		2,093.68
Other current liabilities	6	1,55,556.65
Short-term provisions	4	0
		<b>1,57,650.33</b>
<b>TOTAL</b>		<b>3,07,543.94</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment and Intangible assets	7	
Property Plant and Equipment		3,481.14
Intangible assets		0
Capital work-in-Progress		0
Intangible assets under development		0
<b>Non-current investments</b>		
Deferred tax assets (net)		0
Long-term loans and advances	8	0
Other non-current assets		0
		<b>3,481.14</b>
<b>Current assets</b>		
Current investments		0
Inventories		0
Trade receivables	9	8,770.80
Cash and cash equivalents	10	3,285.06
Short-term loans and advances	8	2,86,169.35
Other current assets	11	3,642.59
		<b>3,04,667.80</b>
<b>TOTAL</b>		<b>3,07,543.94</b>

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

As per our report of date 31/03/2022  
 For PRAKASH AGRAWAL  
 Chartered Accountant  
 (Firm)  
 PRAKASH AGRAWAL & CO.  
 PARTNER  
 Members of ICAI  
 Place: GURGAON  
 Date: 31/03/2022

  
 DEEPAK KUMAR RAI  
 DIRECTOR  
 CIN: 0691769  
 Address: GURGAON

For and on behalf of the Board of Directors

  
 VISHAL AGRAWAL  
 DIRECTOR  
 CIN: 0926496  
 Address: GURGAON

AAJCB6841Q  
 BOOTES IMPEX TECH PRIVATE LIMITED  
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 GURGAON, Gurugram-122003  
 CIN : U51909HR2021PTC093355  
 GSTIN : 06AAJCB6841Q1Z2  
 Ph No : 9654554920  
 Email : deepakkumar.rao@hotmail.com

(F.Y. 2021-2022)

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

₹ in hundred

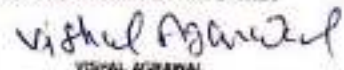
Particulars	Note No.	31st March 2022
<b>Revenue</b>		
Revenue from operations	12	1,03,289.49
Less: Excise duty		0
<b>Net Sales</b>		<b>1,03,289.49</b>
Other income		0
<b>Total Income</b>		<b>1,03,289.49</b>
<b>Expenses</b>		
Cost of material Consumed		0
Purchase of stock-in-trade	13	9,891.55
Changes in inventories		0
Employee benefit expenses	14	31,170.51
Finance costs		0
Depreciation and amortization expenses	15	1,639.39
Other expenses	16	44,694.44
<b>Total expenses</b>		<b>87,395.89</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>15,893.60</b>
Exceptional items		0
<b>Profit before extraordinary and prior period items and tax</b>		<b>15,893.60</b>
Extraordinary items		0
Prior period item		0
<b>Profit before tax</b>		<b>15,893.60</b>
<b>Tax expenses</b>		
Current tax		0
Deferred tax		0
Excess/short provision relating earlier year tax		0
<b>Profit(Loss) for the period</b>		<b>15,893.60</b>
<b>Earning per share-in</b>		
<b>Basic</b>	17	
Before extraordinary items		0
After extraordinary Adjustment		0
<b>Diluted</b>		
Before extraordinary items		0
After extraordinary Adjustment		0

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

As per our report of 03rd March 2022  
 Chartered Accountants  
 (Firm)  
  
 PARTNER &  
 MEMBER OF  
 FIRM: GURGAON ASSOCIATES  
 Date: 03/03/2022

  
 DEEPAK KUMAR RAI  
 DIRECTOR  
 DIN: 06/47608  
 ADDRESS: GURGAON

For and on behalf of the Board of Directors

  
 VISHAL AGRAWAL  
 DIRECTOR  
 DIN: 0626456  
 ADDRESS: GURGAON

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(F.Y. 2021-2022)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022		₹ in hundred
PARTICULARS	31st March 2022	
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)		15,893.60
<b>Adjustments for non Cash/ Non trade items:</b>		
Depreciation & Amortization Expenses		1,639.36
<b>Operating profits before Working Capital Changes</b>		17,532.99
<b>Adjusted For:</b>		
(Increase) / Decrease in trade receivables		(8,770.80)
Increase / (Decrease) in trade payables		2,090.68
Increase / (Decrease) in other current liabilities		1,55,595.65
(Increase) / Decrease in Short Term Loans & Advances		(2,88,169.35)
(Increase) / Decrease in other current assets		(3,842.59)
<b>Cash generated from Operations</b>		(1,25,594.42)
<b>Net Cash flow from Operating Activities(A)</b>		(1,25,594.42)
<b>B. Cash Flow From Investing Activities</b>		
Purchase of tangible assets		(5,120.53)
<b>Net Cash used in Investing Activities(B)</b>		(5,120.53)
<b>C. Cash Flow From Financing Activities</b>		
Increase in / (Repayment) of Long term borrowings		1,33,000.01
Increase / (Decrease) in share capital		1,000.00
<b>Net Cash used in Financing Activities(C)</b>		1,34,000.01
<b>D. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>		3,285.06
<b>F. Cash &amp; Cash Equivalents at End of period</b>		3,285.06
<b>G. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>		3,285.06

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

As per our report of **14.03.2022**

Chartered Accountants

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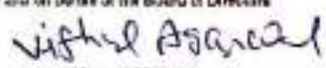
of the

of the



DEEPAK KUMAR RAI  
 DIRECTOR  
 DIN: 05947003  
 Address: GURGAON

For and on behalf of the BOARD OF DIRECTORS



VISHAL AGRAWAL  
 DIRECTOR  
 DIN: 05264385  
 Address: GURGAON

**Note:**

1. The Cash Flow Statement has been prepared by indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions



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(F.Y. 2021-2022)

**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.

**Note No. 1 Share Capital**

Particulars	₹ in hundred	
	As at 31st March 2022	
<b>Authorised :</b>		
100000 Equity shares of Rs. 10.00/- par value		10,000.00
<b>Issued :</b>		
10000 Equity shares of Rs. 10.00/- par value		1,000.00
<b>Subscribed and paid-up :</b>		
10000 Equity shares of Rs. 10.00/- par value		1,000.00
<b>Total</b>		<b>1,000.00</b>

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

Equity shares	₹ in hundred	
	As at 31st March 2022	
	No. of Shares	Amount
At the beginning of the period	0	0
Issued during the Period	10,000	1,000.00
Redeemed or bought back during the period	0	0
<b>Outstanding at end of the period</b>	<b>10,000</b>	<b>1,000.00</b>

**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.

**Note No. 2 Reserves and surplus**

Particulars	₹ in hundred	
	As at 31st March 2022	
<b>Surplus</b>		
Opening Balance		0
Add: Profit for the year		15,893.60
Less : Deletion during the year		0
<b>Closing Balance</b>		<b>15,893.60</b>
Balance carried to balance sheet		15,893.60

**Note No. 3 Long-term borrowings**

Particulars	₹ in hundred		
	As at 31st March 2022		
	Non-Current	Current Maturities	Total
<b>Term Loan - From Related Parties</b>			
Deepak Kumar Rai Loan A/c unsecured	8,000.00	0	8,000.00
Manoj Kumar Loan A/c unsecured	8,000.01	0	8,000.01
Mukesh Loan A/c unsecured	5,000.00	0	5,000.00
Neena Loan A/c unsecured	5,000.00	0	5,000.00
Pawan Agarwal Loan A/c unsecured	42,500.00	0	42,500.00
PUNEET Loan A/c unsecured	32,000.00	0	32,000.00
Burbi Agarwal Loan A/c unsecured	5,000.00	0	5,000.00



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(F.Y. 2021-2022)

Vishal Agarwal Loan A/c unsecured	27,500.00	0	27,500.00
	<b>1,33,000.01</b>	<b>0</b>	<b>1,33,000.01</b>
<b>The Above Amount Includes</b>			
Unsecured Borrowings	1,33,000.01	0	1,33,000.01
<b>Net Amount</b>	<b>1,33,000.01</b>	<b>0</b>	<b>1,33,000.01</b>

**Note No. 5 Trade payables**

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
<b>(B) Others</b>		
Karnajo Invest AB	18.78	0
Intellectual HR Solution	210.00	0
NK Enterprises	241.90	0
Professional Impex Pvt Ltd	81.47	0
Shubhi Agarwal	756.00	0
Shwet Kaushik Sampat	667.20	0
Vivanta Hotel	123.33	0
	<b>2,098.68</b>	<b>0</b>
<b>Total</b>	<b>2,098.68</b>	<b>0</b>

**Note No. 6 Other current liabilities**

₹ in hundred

Particulars	As at 31st March 2022
<b>Others payables</b>	
TDS PAYABLE	1,019.63
Advance From Debtors	16,000.00
Loan Against Goods in Advance	1,29,500.00
Salary Payable	3,624.22
Audit fees payable	1,180.00
Imprest Payable	2,232.60
	<b>1,55,556.65</b>
<b>Total</b>	<b>1,55,556.65</b>

**Note No. 6(a) Other current liabilities: Advance From Debtors**

₹ in hundred

Particulars	31st March 2022
Abhishek Rai	2,000.00
Bal Chandra Rai	2,000.00
Kusum Rai	2,000.00
Suman Rai	2,000.00
Univastu Loan A/c	10,000.00
<b>Total</b>	<b>18,000.00</b>

**Note No. 6(b) Other current liabilities: Loan Against Goods in Advance**

₹ in hundred

Particulars	31st March 2022
Ajay Choudhary Loan A/c	25,000.00
Deepi Loan A/c	30,000.00
Mansi Loan A/c	7,000.00
Maysank Loan A/c	10,500.00
Neelam Loan A/c	2,000.00
Nikhil Loan A/c	15,000.00
Rohan Loan A/c	5,000.00
Sustainable Alternative Loan A/c	25,000.00
Tanishka Loan A/c	10,000.00
<b>Total</b>	<b>1,29,600.00</b>



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Note No. 6(c) Other current liabilities:Salary Payable

₹ in hundred

Particulars	31st March 2022
Abu Shamsa	500.00
Balvinder Kaur	36.13
Dheer Pratap Singh	320.00
Jeevan Kumar	105.71
Mohammad Saalim Rao	511.40
Munish Kumar	77.42
Pradeep Kumar	500.00
Prashant Kumar	103.57
Ritash Shivhare	110.71
Sanjeev Kumar	300.00
Sheetal	320.00
Subham Saini	199.28
Vishal Aggarwal	540.00
<b>Total</b>	<b>3,624.22</b>

Note No. 6(d) Other current liabilities:Imprest Payable

₹ in hundred

Particulars	31st March 2022
Mohammad Saalim Rao Reimbursement A/c	70.00
Nishant Jayashwal Reimbursement A/c	395.34
Pradeep Kumar Reimbursement A/c	88.51
Sanjeev Kumar Reimbursement A/c	148.20
Vishal Agarwal Reimbursement A/c	1,530.75
<b>Total</b>	<b>2,232.80</b>



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BOOTES IMPEX TECH PRIVATE LIMITED

A-208GF, ROYAL RESI. FLOORS SL-3, GURGAON, GURGAON, GURUGRAM-122003

CIN : U51909HR2021PTC093355

GSTIN : 06AAJCB6841Q122

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(F.Y. 2021-2022)

## Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Gross Block							Accumulated Depreciations/ 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 not exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
<b>A</b> Tangible assets													
Own Assets													
Computer and Accessory		0	931.14	0	0	0	0	931.14	0	272.45	0	658.69	0
Computer and Accessory 18%	5.00	0	4,169.39	0	0	0	0	4,169.39	0	1,366.94	0	2,802.45	0
<b>Total (A)</b>		<b>0</b>	<b>5,120.53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,120.53</b>	<b>0</b>	<b>1,639.39</b>	<b>0</b>	<b>3,481.14</b>	<b>0</b>

## 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.



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BOOTES IMPEX TECH PRIVATE LIMITED

A-208GF, ROYAL RESI. FLOORS SL-3, GURGAON, GURGAON, GURGAON, Gurugram-122003

CIN : U51909HR2021PTC093355

GSTIN : 06AAJCB6841Q1Z2

Ph No : 9654554920

Email : deepakkumar.raihotmail.com

**Note No. 8 Loans and advances**

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
<b>Security Deposit</b>		
Secured, considered good	0	1,98,276.00
	0	1,98,276.00
<b>Loans and advances to related parties</b>		
Secured, considered good	0	2,021.22
	0	2,021.22
<b>Other loans and advances</b>		
Allowance for Other loans and advances(Head)	0	87,872.13
	0	87,872.13
<b>Total</b>	0	2,88,169.35

**Note No. 8(a) Loans and advances : Security Deposit: Secured, considered good**

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
Tender security	0	58,276.00
Tender univastu	0	1,40,000.00
<b>Total</b>	0	1,98,276.00

**Note No. 8(b) Loans and advances : Loans and advances to related parties: Secured, considered good**

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
Imprest Payable	0	2,021.22
<b>Total</b>	0	2,021.22

**Note No. 8(c) Loans and advances : Other loans and advances: Allowance for Other loans and advances(Head)**

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
Diksha Agarwal	0	222.13
Geeta Agarwal	0	500.00
Nishant Kumar Loan A/c	0	12,000.00
Pawan Lohia	0	150.00
UWEUS Ventures Private Limited	0	75,000.00
<b>Total</b>	0	87,872.13

**Note No. 8(b)(a) Loans and advances : Secured, considered good: Imprest Payable**

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
Deepak Kumar Rai Reimbursement A/c	0	2,021.22
<b>Total</b>	0	2,021.22

**Note No. 9 Trade receivables**

₹ in hundred

Particulars	As at 31st March 2022	
	Secured, Considered good	
Unsecured, Considered Good		0
		0
<b>Total</b>		8,770.80



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Ph No : 9654554920

Email : deepakkumar.rai@hotmail.com

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	4,440.00	4,330.80	0	0	0	8,770.80
(ii) Undisputed Trade Receivables (considered doubtful)	0	0	0	0	0	0
(iii) Disputed Trade Receivables considered good	0	0	0	0	0	0
(iv) Disputed Trade Receivables considered doubtful	0	0	0	0	0	0

**Note No. 9(a) Trade receivables:Less than six months:Secured, Considered good, Undisputed**

₹ in hundred

Particulars	As at 31st March 2022
Sustainable Alternatives	3,000.00
UWEUS Ventures Private Limited Debtor	1,440.00
<b>Total</b>	<b>4,440.00</b>

**Note No. 9(b) Trade receivables:Exceeding six months:Secured, Considered good, Undisputed**

₹ in hundred

Particulars	As at 31st March 2022
Urban Systems URBS AB	4,330.80
<b>Total</b>	<b>4,330.80</b>

**Note No. 10 Cash and cash equivalents**

₹ in hundred

Particulars	As at 31st March 2022
<b>Balance with banks</b>	
Federal bank	353.39
local bank	1,000.00
<b>Total</b>	<b>1,353.39</b>
<b>Cash in hand</b>	
Cash in hand	1,931.67
<b>Total</b>	<b>1,931.67</b>
<b>Total</b>	<b>3,285.06</b>

**Note No. 11 Other current assets**

₹ in hundred

Particulars	As at 31st March 2022
<b>Other Assets</b>	
Advance to Suppliers	1,657.56
GST Receivable	2,185.03
<b>Total</b>	<b>3,842.59</b>

**Note No. 11(a) Other current assets:Other Assets:Advance to Suppliers**

₹ in hundred

Particulars	31st March 2022
Ecolop Greentech Malaysia SDN BHD	400.48
BS Consultancy and Engineering Services	35.40
Indian Customs EDI System- Imports	184.26
Master Computer	37.42
RAD Infra	1,000.00
<b>Total</b>	<b>1,657.56</b>



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**Note No. 12 Revenue from operations**

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Sale of services		
Consultancy Service 18%		0
Design & Support Work	18,169.49	0
Design & Technical Support Services	83,120.00	0
	2,000.00	0
<b>Net revenue from operations</b>	<b>1,03,289.49</b>	<b>0</b>
	<b>1,03,289.49</b>	<b>0</b>

**Note No. 13 Purchase of stock-in-trade**

Particulars	₹ in hundred	
	31st March 2022	
Equipments		9,891.56
<b>Total</b>		<b>9,891.56</b>

**Note No. 14 Employee benefit expenses**

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Salaries and Wages		0
Staff welfare Expenses	28,263.83	0
<b>Total</b>	<b>2,906.68</b>	<b>0</b>
	<b>31,170.51</b>	<b>0</b>

**Note No. 15 Depreciation and amortization expenses**

Particulars	₹ in hundred	
	31st March 2022	
Depreciation on tangible assets		1,639.39
<b>Total</b>		<b>1,639.39</b>

**Note No. 16 Other expenses**

Particulars	₹ in hundred	
	31st March 2022	
Business Development		989.92
Consultancy Exp		23,558.00
Accommodation Expenses		2,567.72
Audit fees		1,180.00
Bank charges		54.15
Custom Charges		1,772.71
Donations		100.00
Fuel and parking		1,450.03
Geeta Museums Site Expenses		513.83
General expense		149.87
Govt fee		21.42
Guest house expenses		2,286.76
Hiring Laptop and Computer		259.54
Interest on TDS		18.42
Kitchen & Housekeeping Expenses		24.00
Legal Professional Fees		2,301.00
Manpower Supply		206.00
Postage expenses		10.58
Printing and stationary		462.70
Reimbursement Expenses		451.48
Repair and maintenance		209.33
Round off		0.09
Stamp Duty		10.10
Surcharges & Other Taxation Expense		694.11
TDS Return		2.00
Tour & Travelling Expenses		4,578.25
Transportation Expenses		470.00



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Website	53.44
Total	44,694.44

Note No. 17 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items	After Extraordinary items
	31st March 2022	31st March 2022
<b>Basic</b>		
Profit after tax (A)	15,893.60	15,893.60
Weighted average number of shares outstanding (B)	0	0
Basic EPS (A / B)	15.89	15.89
<b>Diluted</b>		
Profit after tax (A)	15,893.60	15,893.60
Weighted average number of shares outstanding (B)	0	0
Diluted EPS (A / B)	0	0
Face value per share	10.00	10.00





## BOOTES IMPEX TECH PRIVATE LIMITED

### SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

#### A. Significant Accounting Policies

##### 1. Basis of accounting -

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

##### 2. 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. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

##### 3. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

##### 4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

##### 5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

All fixed assets individually costing **Rs.50.00/- (Rs in hundred)** or less are fully depreciated in the year of installation/purchase.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The



recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. Foreign currency Transactions :-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost (FIFO) or net realizable value

8. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is **Rs 0/-**.

9. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



## Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors' remuneration on account of salary **Rs.540/- (Rs in hundred)** (Previous Year Rs. Nil/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payment to Auditors:

<b>Auditors Remuneration</b>	<b>Current Year Closing Balance (Rs in hundred)</b>	<b>Previous Year Closing Balance (Rs in hundred)</b>
Audit Fees	1180	-
Tax Audit Fees	-	-
Company Law Matters	-	-
GST	-	-
<b>Total</b>	<b>1180</b>	<b>-</b>

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Advance to others includes advances to concerns in which directors are interested: N.A.

<b>Name of Concern</b>	<b>Current Year Closing Balance (Rs. In Hundred)</b>	<b>Previous Year Closing Balance (Rs. In Hundred)</b>
	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

8. Related Party disclosure as identified by the company and relied upon by the auditors:

### (A) Related Parties and their Relationship

#### (I) Key Management Personnel

1. Deepak Kumar Rai
2. Vishal Agrawal

#### (II) Relative of Key Management Personnel



1. Manoj Kumar
2. Mukesh
3. Neena
4. Pawan Agarwal
5. Puneet
6. Surbhi Agarwal

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1.

**Transactions with Related parties**

**(Rs In Hundred)**

Particulars	Transactions during the year			
	Current Year Closing Balance (Rs. In Hundred)		Previous Year Closing Balance (Rs. In Hundred)	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid	-	-	-	-
Received Back	-	-	-	-
Deposit Received	-	-	-	-
Deposit Repaid	-	-	-	-
Interest Received	-	-	-	-
Interest Paid	-	-	-	-
Remuneration Paid	540.00	-	-	-
Purchase	-	-	-	-
Rent Paid	-	-	-	-
Other Payment	3,000.00	-	-	-
Job Charges	-	-	-	-

**Outstanding Balances**

Particulars	Current Year Closing Balance (Rs. In Hundred)		Previous Year Closing Balance (Rs. In Hundred)	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
	Loans Taken	35,500.00	97,500.01	-
Loans Repaid	-	-	-	-



Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10 % of imported & indigenous raw material & consumables (Rs. In Hundred)

Particulars	Current Year Closing Balance (Rs. In Hundred)		Previous Year Closing Balance (Rs. In Hundred)	
	%	Amount	%	Amount
Imported	88.05	8709.28	0.00	0.00
Indigenous	11.95	1182.26	0.00	0.00

11. Value of Imports

Raw Material	Nil	Nil
Finished Goods	88.05	8709.28

12. Expenditure in Foreign Currency Nil Nil

13. Earning in Foreign Exchange 52810

In terms of Our Separate Audit Report of Even Date Attached.

For PGPK & ASSOCIATES

Chartered Accountants

Sd/-  
 (PARVEEN KUMAR)  
 PARTNER  
 Membership No. 512951  
 Registration No. 024614N  
 Place: - GURGAON  
 Date: - 01/09/2022



For BOOTES IMPEX TECH PRIVATE LIMITED

Sd/-  
 DEEPAK  
 KUMAR RAI  
 Director  
 DIN: 06947059

Sd/-  
 VISHAL AGRAWAL  
 Director  
 DIN: 09264985

*Vishal Agrawal*