

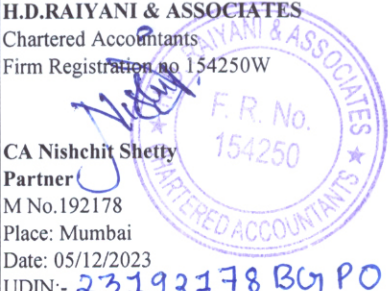



INFINITY GLOBAL SUPPLY CHAIN LTD

CIN : U15100MH2021PLC353373

Balance Sheet as on 31st March, 2023

(All amounts are in India Rupees except share data or otherwise stated)

(Rs. In Lacs)

Particulars	Note No.	As on 31/03/2023	As on 31/03/2022 Reporting period 12/01/2021 to 31/03/2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	3	350.00	350.00
b) Reserves and Surplus	4	6.82	5.07
c) Money received against Share warrants		-	-
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	5	2,425.32	2,121.93
b) Deferred Tax Liabilities(Net)		-	-
c) Other Long -Term Liabilities		-	-
d) Long Term Provisions		-	-
(4) Current Liabilities			
a) Short-Term Borrowings	5.1	11.57	-
b) Trade Payables	6	408.21	343.88
c) Other Current Liabilities	7	295.06	89.83
d) Short Term Provisions	8	3.34	2.51
TOTAL		3,500.32	2,913.23
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	9	48.09	9.24
ii) Intangible Assets		-	-
iii) Capital Work in Progress		-	-
iv) Intangible Assets under development		-	-
b) Non-Current Investments	10	2,100.05	2,100.05
c) Deferred Tax Assets(Net)		0.49	-
d) Long -Term loans and Advances		-	-
e) Other non-current Assets	11	176.72	139.99
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	12	135.53	349.90
c) Trade Receivables	13	807.85	105.54
d) Cash and cash equivalents	14	15.56	26.56
e) Short-Term Loans and Advances	15	216.05	181.97
e) Other current Assets		-	-
TOTAL		3,500.32	2,913.23
Significant Accounting policies and notes to Financial Statements	1-2		
<p>Summary of significant accounting policies Refer accompanying notes. These notes are an integral part of the financial statements. As per our report of even date</p>			
H.D.RAIYANI & ASSOCIATES Chartered Accountants Firm Registration no 154250W  CA Nishchit Shetty Partner M No.192178 Place: Mumbai Date: 05/12/2023 UDIN:- 23192178 BCY PO FI 6935		<p style="text-align: center;">For INFINITY GLOBAL SUPPLY CHAIN LTD</p> <div style="display: flex; justify-content: space-between;"> <div>  Bhimji Patel Director DIN No: 00253030 Place: Mumbai Date: 05/12/2023 </div> <div>  Kunal Patel Director DIN No: 03039030 </div> </div> 	

INFINITY GLOBAL SUPPLY CHAIN LTD

CIN : U15100MH2021PLC353373

Statement of Profit and Loss from 01st April, 2022 to 31st March, 2023

(All amounts are in India Rupees except share data or otherwise stated)

(Rs. In Lacs)

(Rs. In Lacs)

Particulars	Note No.	Figures of current reporting period (01/04/2022 to 31/03/2023)	Figures of previous reporting period (12/01/2021 to 31/03/2022)
Revenue from operations	16	1,495.01	1,540.18
Other income	17	4.89	0.25
Total Income		1,499.90	1,540.43
Expenses:			
Purchase of Stock in Trade	18	336.11	1,280.26
Change in Inventories	19	214.37	(287.83)
Employees Benefit expenses	20	30.92	33.32
Finance costs	21	17.62	1.82
Depreciation	22	8.50	2.11
Other expenses	23	890.70	503.97
Total expenses		1,498.21	1,533.65
Profit before exceptional & extraordinary items and tax		1.69	6.77
Exceptional & extraordinary Items		-	-
Profit before Tax		1.69	6.77
Less			
Tax expense of Continuing operation:-			
(1) Current tax		0.42	1.70
(2) Deferred tax liability / (Asset)		(0.49)	-
Profit from Continuing operation (after tax)		1.75	5.07
Earnings per equity share:			
(1) Basic		0.05	0.14
(2) Diluted		0.05	0.14
Significant Accounting policies and notes to Financial Statements	1-2		

Summary of significant accounting policies
Refer accompanying notes. These notes are an integral part of the financial statements.
As per our report of even date

H.D.RAIYANI & ASSOCIATES

Chartered Accountants

Firm Registration no 154250W

CA Nishchit Shetty

Partner

M No.192178

Place: Mumbai

Date: 05/12/2023

UDIN: 23192178 BGP OFI 6935

For INFINITY GLOBAL SUPPLY CHAIN LTD

Bhimji Patel

Director

DIN No: 00253030

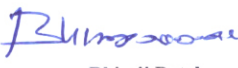

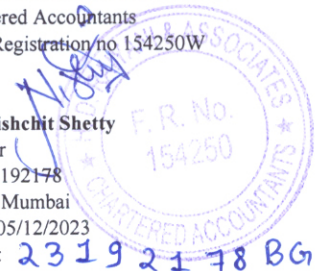
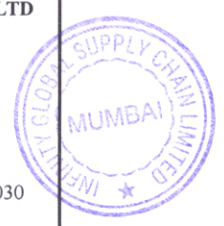
Place: Mumbai

Date: 05/12/2023

Kunal Patel

Director

DIN No: 03039030

INFINITY GLOBAL SUPPLY CHAIN LTD CIN : U15100MH2021PLC353373 Cash Flow Statement from 01st April, 2022 to 31st March, 2023 (Rs. In Lacs)		
PARTICULARS	Figures of current reporting period (01/04/2022 to 31/03/2023)	Figures of previous reporting period (12/01/2021 to 31/03/2022)
A. Cash Flow Arising From Operating Activities		
Net Profit before Taxes	1.69	6.77
Adjustment for :		
Depreciation	8.50	2.11
Interest on Loan	-	-
Operating Profit Before Working Capital Changes	10.18	8.88
Adjustment For Working Capital Changes		
Change in Inventories	214.37	(349.90)
Changes in Trade receivable	(702.31)	(105.53)
Change in Trade Payables	64.32	343.88
Changes in Short term borrowing	11.57	-
Changes in Short terms loan & Advances	(34.08)	(181.97)
Changes in other current liabilities	205.23	89.83
Changes in Short term provision	0.40	2.51
Net Cash Flow From Working Capital Changes	(240.49)	(201.17)
Cash Flow From Operating Activities	(230.31)	(192.28)
Less : Tax Paid	-	1.70
Net Cash Flow From Operating Activities	(230.31)	(193.99)
B. Cash Flow Arising From Investing Activities		
Purchase of Fixed Assets	(47.35)	(11.34)
Investment in Unquoted Equity Shates	-	(2,100.05)
Net Cash Flow From Investing Activities	(47.35)	(2,111.39)
C. Cash Flow Arising From Financing Activities		
Long Term borrowings	303.39	2,121.93
Equity Capital	-	350
Interest on Loan	-	-
Deposit taken	(36.73)	(139.99)
Net Cash Flow From Financing Activities	266.66	2,331.95
Net Decrease in Cash or Cash Equivalents	(11.00)	26.56
Opening Cash and Cash Equivalents	26.56	-
Closing Cash and Cash Equivalents	15.56	26.56
Summary of significant accounting policies Refer accompanying notes. These notes are an integral part of the financial statements. As per our report of even date <div> <div> H.D.RAIYANI & ASSOCIATES Chartered Accountants Firm Registration no 154250W CA Nishchit Shetty Partner M No.192178 Place: Mumbai Date: 05/12/2023 UDIN: 23192178 BGPOFI6935 </div> <div> For INFINITY GLOBAL SUPPLY CHAIN LTD <div>  Bhimji Patel Director DIN No: 00253030 Place: Mumbai Date: 05/12/2023 </div> <div>  Kunal Patel Director DIN No: 03039030 </div> </div> <div>   </div> </div>		

Infinity Global Supply Chain Limited

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

Note – 1 – SIGNIFICANT ACCOUNTING POLICY:

A) Corporate Information

Infinity Global Supply Chain Limited (the "Company") was incorporated on 12th January, 2021 having CIN: U15100MH2021PLC353373 and having Registered office at Office No.605, 6th Floor, Remi Commercio, Shah Industrial Estate, Ambivali, Andheri West, Mumbai 400053. The Company was incorporated under Companies Act, 2013, with initial object of providing warehousing and transport logistic services.

The Company has taken over the running business of Infinity a Proprietorship firm, Proprietor Mr. Kunal Bhimji Patel with effect from 1st April 2021 acquiring all the assets and liabilities of the proprietorship firm and issued Equity Shares of the Company as consideration for acquisition of the firm.

B) Basis of preparation of accounts

This is the second financial statement of Company, which covers the period from 1st April 2022 to 31st March 2023 the Board of Directors of the Company had decided to close and prepare the first financial year of the Company from 12th January, 2021 to 31st March, 2022, due to differing time frames the financials shall not be comparable. The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards specified under section 133 of the Companies Act, 2013 (the 'Act'), read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies have been complied for this financial year under consideration and shall be applied consistently and is not applicable for in previous year.

C) 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.



Bhimji Patel



D) Revenue recognition

Revenue is recognized upon transfer of control of goods or rendering of services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those goods or services.

Generally, control is transfer upon shipment of goods to the customer or when the goods is made available to the customer provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Warehousing Income & Other related Services:

Income from allotment of warehousing spaces and open yard area for use are recognized for the period the material is lying in area as per agreed terms. And Revenue from valued services and other activities is recognized when related services are performed as per the contractual terms

Others:

Reimbursement of cost is netted off with the relevant expenses incurred, since the same are incurred on behalf of the customers. Interest income is recognized on time proportion basis.

Revenue is recognized when it is earned, and no significant uncertainty exists as to its realization or collection. Revenue from service rendered is recognized at the time of completion of the services rendered, when all significant contractual obligations have been satisfied and the service is duly completed. Interest income is recognized on a time proportion basis. Revenue from sale of goods is recognized at the time of transfer of significant risks and rewards of ownership to the buyer.

E) Depreciation and amortization

- a) Depreciation on property, plant & equipment (including intangible assets) has been provided as per the rates and in the manner laid down in Schedule II of the Companies Act, 2013.

F) Property, Plant & Equipment and Intangible Assets

- **Tangible Assets**

Tangible Assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any.

Subsequent expenditures related to an item of property , plant & equipment are added to its book value only if they increase the future benefits from the existing assets beyond its previously assessed standard of performance.



Items of property, plant & equipment that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realizable value and are shown separately in the financial statements. Any expected loss is recognized immediately in the statement of profit and losses arising from the retirement from active use. Gains or losses arising from disposal of property, plant & equipment which are carried at cost are recognized in the statement of profit and loss in the year of disposal.

- **Intangible assets**

Intangible assets, if any, are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses. There are no intangible assets during the year.

G) Borrowing cost

Borrowing costs attributable to the acquisition or construction of qualifying assets, as defined in Accounting Standard 16 on "Borrowing Costs", are capitalized as part of the cost of such asset up to the date when the asset is ready for its intended use. Other borrowing costs are expensed in the period in which they are incurred.

H) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss. Profit/loss on sale of current investments is computed with reference to their average cost.

I) Retirement and other employee benefits

(a) Short-term employee benefits

Employee benefits payable wholly within twelve months of availing employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits such as salaries and wages, bonus and ex-gratia to be paid in exchange of employee services are recognized in the period in which the employee renders the related service.



(b) Post-employment benefits

Defined contribution plans:

A defined contribution plan is a postemployment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards Provident Fund and Employees State Insurance Corporation ('ESIC'). The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which employee renders the related service. There are no other obligations other than the contribution payable to the Provident Fund and Employee State Insurance Scheme.

J) Earnings per share

The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard - 20 on "Earnings per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

K) Foreign currency transactions

a) Initial recognition

b) Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

c) Measurement at the balance sheet date

Foreign currency monetary items (other than derivative contracts) of the Company, outstanding at the balance sheet date are restated at the year-end rates. Non-monetary items of the Company are carried at historical cost.

L) Income tax

Income tax expenses comprise current tax (i.e. amount of tax for the period determined in accordance with the income tax law) and deferred tax charges or credit (reflecting the tax effects of timing differences between accounting income and taxable income and reversal of timing differences of earlier years of the year).

Current income tax is determined as the amount of tax payable in respect of taxable income for the year in accordance with the Income Act, 1961. The deferred income tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date.



Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carry forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty, supported by convincing evidence of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain as the case may be to be realized.

M) Provisions, contingent liabilities, and contingent assets

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a)** The Company has a present obligation as a result of a past event.
- b)** A probable outflow of resources is expected to settle the obligation and
- c)** The amount of the obligation can be reliably estimated

Where some or all the expenditure required to settle a provision is expected to be reimbursed by another party, such reimbursement is recognized to the extent of provision or contingent liability as the case may be, only when it is virtually certain that the reimbursement will be received.

Contingent liability is disclosed in the case of,

- a)** A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation.
- b)** A possible obligation, unless the probability of outflow of resources is remote.

Contingent assets are not recognized in the financial statements.

N) Cash and cash equivalents Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

O) Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of noncash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated in the Cash flow Statement.

Note – 2 - OTHER NOTES:

- A)** In the opinion of the management, the current assets, loans and advances have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the balance sheet. Provision for all known liabilities is adequate and not in excess of what is required.



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B) The management does not expect any material difference affecting the current year's financial statements due to the same.

C) Related party disclosures, as required by Accounting Standard - 18:

List of related parties

a) Key Managerial Person

- Mr. Bhimji Patel
- Mr. Kunal Patel
- Mr. Harshit Patel
- Mrs. Dhara Patel

b) Related Parties:

- Monika Enterprise
- Global Beverages Group LLP
- BNP Paribar Commercial LLP
- 7INK Brews Pvt Ltd.

c) Related party transactions during the year

(Rs. In Lacs)

Particulars of transactions	Year Ended 31.03.2023	Year Ended 31.03.2022
a) Key Managerial Person		
Loan Taken/ (Loan Repayment)		
• Mr. Bhimji Patel	67.77	(8.48)
Loan Taken FY 2022-23 Rs.3,68,09,000/-		
Loan Repaid FY 2022-23 Rs.3,00,31,784/-		
• Mr. Kunal Patel	143.93	979.22
Loan Taken FY 2022-23 Rs.2,52,51,394/-		
Loan Repaid FY 2022-23 Rs.1,08,58,000/-		
• Mr. Harshit Patel	(296.45)	1106.00
Loan Taken FY 2022-23 Rs.0/-		
Loan Repaid FY 2022-23 Rs.2,96,45,000/-		
b) Related Parties		
1. Monika Alcobev Ltd		
Purchase of Goods	212.96	1000.61
Warehouse Deposit Taken	100.00	40.90
Logistics Business Income	120.00	
Creditor for Reimbursement Expense	21.32	



Bhimji Patel



Loan Given	297.02	
Loan Repaid	297.02	
2. Global Beverages Group LLP	120.00	90.00
Advertising & Marketing Expenses		
3. BNP Paribar Commercial LLP		
Trade- Advance Taken		2000.00
4. 7INK Brews Pvt Ltd.		
Sale of Logistics Service Income		12.59
B) Related party transactions closing balance as at year end		
Particulars of transactions	Year Ended 31.03.2023	Year Ended 31.03.2022
a) Key Managerial Person		
Loan Taken/ (Loan Repayment)		
• Mr. Bhimji Patel	102.47	34.70
• Mr. Kunal Patel	1125.17	902.01
• Mr. Harshit Patel	809.55	1106.00
b) Related Parties		
1. Monika Alcobev Ltd		
Closing Balance Purchase of Goods	124.69	247.16
Closing Balance Warehouse Deposit Taken	100.00	40.90
Closing Balance Logistics Business	89.24	
Closing Balance Creditor for Reimbursement Expense	2.13	
Closing Balance in Loan	0	
2. Global Beverages Group LLP	139.20	Nil
3. BNP Paribar Commercial LLP		Nil
Trade- Advance Taken		
4. 7INK Brews Pvt Ltd.		
Sale of Logistics Service Income		0.72



Signature



D) Payment to Auditor:**(Rs. In Lacs)**

Particulars of transactions	Year Ended 31.03.2023	Year Ended 31.03.2022
1. Audit Fees	0.60	0.60
2. Company Law Matters		
3. Taxation Matters		
4. Other Matters		

E) Income Tax:**a) Provision for tax:****(Rs. In Lacs)**

Particulars of transactions	Year Ended 31.03.2023	Year Ended 31.03.2022
Current Tax	0.42	5.07
Deferred Tax Assets	(0.49)	

b) Deferred Tax**(Rs. In Lacs)**

Deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. The components of Deferred Tax Asset are as follows:

Particulars	Amount (Rs.)
Deferred Tax Asset as on 01-04-2022	0
Add: Additional Deferred Tax Asset	(0.49)
Deferred Tax Assets as on 31-03-2023	(0.49)

F) The Company has not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year-end together with interest paid/ payable as required under the said act have not been given.



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G) Earning in Foreign Currency**(Rs. In Lacs)**

Particulars of transactions	Year 31.03.2023	Year 31.03.2022
Export of Goods	432.41	785.84

Other Information:

- i) As on 31st March 2023 the borrowed funds have been utilized for the specific purpose for which the funds were raised.
- ii) The company does not have any transactions with struck off companies.
- iii) The company does not have any charges or satisfaction, which is yet to be registered with Registrar of Companies beyond the statutory period.
- iv) The company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of layers) Rules, 2017.
- v) The company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
- vi) The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.
- vii) The Company has not advanced or loaned funds to or invested funds in any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
- viii) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries



A handwritten signature in blue ink, appearing to read 'Rajani'.



(ix) The Company has not entered in any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

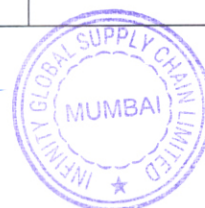
Additional Regulatory information:

Ratios for the years ended March 31, 2023 and March 31, 2022 are as follows: (Rs. In Lacs)

Ratio	Numerator	Amount	Denominator	Amt	CY	PY	Variance (%)
Current Ratio	Total Current Assets	₹ 1,174.98	Total Current Liabilities	₹ 706.61	1.66	1.52	-
Debt-Equity ratio	Total debt	₹ 2,436.90	Shareholders' Equity	₹ 356.82	6.83	5.98	-
Debt-Service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other Non-cash adjustment	₹ 27.80	Debt service = Interest and lease payments + Principal repayments	₹ 2,436.90	0.01	0.01	-
Return on Equity	Net profit after taxes & interest-Preference Dividend (if any)	₹ 1.75	Shareholder's Equity	₹ 356.82	0.49%	1.43%	-
Inventory Turnover ratio	Cost of goods sold or sales	₹ 550.48	Inventory	₹ 242.71	2.27	4.82	-
Trade Receivables Turnover ratio	Net Credit Sales	₹ 1,499.90	Trade Receivables	₹ 807.85	1.86	14.60	-
Trade Payables Turnover ratio	Net Credit purchases	₹ 336.11	Trade Payables	₹ 408.21	0.82	3.72	-



R. K. Sharma



Net Capital Turnover ratio	Revenue from Operations	₹ 1,495.01	Working Capital	₹ 468.37	3.19	6.76	-
Net Profit ratio	Net Profit	₹ 1.69	Net Sales	₹ 1,495.01	0.11%	0.44%	-
Return on Capital Employed	Profit before tax & finance cost	₹ 19.30	Capital Employed = Net worth + Total Debt+ Deferred Tax Liability	₹ 3,500.32	0.55%	0.29%	-
Return on Investment	Income generated from invested funds	₹ 1.75	Average invested funds	₹ 356.82	0.49%	1.43%	-

Note :

- 1) Because the previous year had a duration of 15 months, the varying time frames can affect the accuracy of direct comparisons between ratios.
- 2) Ratios which contains Average has been calculated on closing figures since the values of previous year were not Comparable.

As per our report of even date

For and on behalf of the Board of Directors

H.D.RAIYANI & ASSOCIATES

Chartered Accountants

Firm Registration no 154250W

CA Nishchit Shetty

Partner

Membership No. 192178

Place: Mumbai

Date:

UDIN:



Bhimji Patel

Bhimji Patel

Director

DIN: 00253030

Place: Mumbai



Kunal Patel

Kunal Patel

Director

DIN: 03039030

EQUITY & LIABILITIES						
Note No. 3 Share Capital			(Rs. In Lacs)			
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period			
Authorised 40,00,000 Equity Shares of ` 10/- each	40.00	400.00	40.00	400.00		
	40.00	400.00	40.00	400.00		
Issued Subscribed & Paid up 35,00,000 Equity Shares of ` 10/- each fully paid up	35.00	350.00	35.00	350.00		
Total	35.00	350.00	35.00	350.00		
Note No. 3.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period						
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period			
	Number		Number			
Equity Shares:						
Shares outstanding at the beginning of the year	35.00	350.00	10.00	100.00		
Shares Issued during the year	-	-	25.00	250.00		
Shares bought back during the year	-	-	-	-		
Shares outstanding at the end of the year	35.00	350.00	35.00	350.00		
Note No. 3.1(b) Right, Preferences and Restriction attached to Shares						
Equity Shares						
The company has only one class of Equity having a par value `10 per share.Each shareholders is eligible for one vote per share held.The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the 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 portion to their shareholding.						
Note No. 3.1 (c) Shares held by each shareholder holding more than 5% of shares						
Name of Shareholder	Figures as at the end of current reporting period		Figures as at the end of previous reporting period			
	No. of Shares held	% of Holding	No. of Shares held	% of Holding		
Kunal Bhimji Patel	34.40	98.29%	34.40	98.29%		
Note No. 3.1 (d) Shareholding of Promoters & % of change during the Year						
Shares held Promoters at the end of the year	Figures as at the end of current reporting period			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
Kunal Bhimji Patel	34.40	98.29%	-	34.40	98.29%	-
BHIMJI NANJI PATEL	0.10	0.29%		0.10	0.29%	
DHARA KUNAL PATEL	0.10	0.29%		0.10	0.29%	
HARSHIT BHIMJI PATEL	0.10	0.29%		0.10	0.29%	
JINAL CHANDAT	0.10	0.29%		0.10	0.29%	
REETIK NANJI SIDHIYA	0.10	0.29%		0.10	0.29%	
RINKAL SIDHIYA	0.10	0.29%		0.10	0.29%	
	35.00	100%	-	35.00	100%	-
Note No. 4 Reserves and Surplus						
Particulars	Figures as at the end of the current reporting period			Figures as at the end of previous reporting period		
Retained earning:-						
Opening Balance			5.07		-	
(+) Net Profit/(Loss) for the current year			1.75		5.07	
(-) Written Back in Current Year			-		-	
Closing balance			6.82		5.07	



R. Bhimji Patel



Note No. 5 Long Term Borrowings		(Rs. In Lacs)		
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities
Secured Loan From Bank (Bank Name: YES BANK LIMITED. The loan is secured against Property in the name of Co-Applicant KUBERAY REALTY INDIA PRIVATE LIMITED)	388.13	11.57		
Total (a)	388.13	11.57	-	-
Unsecured Loan From Directors	2,037.19	-	2,121.93	-
Total (b)	2,037.19	-	2,121.93	-
Total (a+b)	2,425.32	11.57	2,121.93	-

Note No. 5.1 Short Term Borrowing

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
From Bank (Secured) Current Maturities of Long Term debts (Note no. 2.3)		11.57		-
Total		11.57		-

Note No. 6 Trade Payable

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Sundry Creditors		408.21		343.88
Total		408.21		343.88



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Note No. 6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013, are as follows:

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Trade Payable		
(a). Total outstanding dues of Micro, Small and medium Enterprises	-	-
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.	408.21	343.88
Total	408.21	343.88

Note No. 6(b) Ageing Schedule of Trade Payable is as below
As at March 31, 2023

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other		355.11	53.10			408.21
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable	-	355.11	53.10	-	-	408.21

As at March 31, 2022

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other		339.38	4.50			343.88
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable	-			-	-	343.88

Note No. 7 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Statutory Liabilities		
Gst Payable	4.90	7.11
Tds Payable	4.04	3.04
Professional Tax payable	0.01	0.26
Trade Deposit	174.88	74.32
Advance Received from Parties	109.62	5.10
Withheld Salary	0.11	-
Employee Salary Payable	1.49	-
Total	295.06	89.83

Note No. 8 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Provision for Income Tax	2.13	1.70
Audit Fees Payable	0.54	0.81
Electricity Expense Payable	0.67	-
Total	3.34	2.51



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Note No:- 9 Property, Plant & Equipment & Intangible Assets

Particulars	Life	Rate of Depreciation	Scrap Year 5%	Gross Block			Accumulated Depreciation		Net Block	
				Figures as at the end of previous reporting period	Additions during year	Disposals during the year	Figures as at the end of previous reporting period	Depreciation for the year	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Office Equipment										
AIR CONDITIONER	5.00	45.07%		2.08	9.9919	-	0.3949	1.9679	2.3628	9.7076
CAMERA	5.00	45.07%		1.81	-	-	0.3444	0.6617	1.0061	0.8064
CCTV CAMERA	5.00	45.07%		2.10	-	-	0.3991	0.7668	1.1659	0.9345
WOODEN PALLET	5.00	45.07%		1.54	-	-	0.2929	0.5629	0.8558	0.6860
LABEL MACHINE	5.00	45.07%		-	0.8000	-	-	0.33	0.3349	0.4651
Mobile Phone	5.00	45.07%		-	1.4438	-	-	0.4141	0.4141	1.0298
Office Chair	5.00	45.07%		-	4.1669	-	-	0.7840	0.7840	3.3829
Total (a)				7.53	16.40	-	1.43	5.49	6.92	17.01
Computers and data processing units										
LAPTOP	3.00	63.16%		0.70	-	-	0.13	0.36	0.49	0.2086
PRINTER	3.00	63.16%		0.89	-	-	0.17	0.46	0.63	0.2667
SOFTWARE	6.00	39.30%		1.72	4.26	-	0.33	1.45	1.78	4.1986
Total (b)				3.31	4.26	-	0.63	2.27	2.90	4.67
Furniture & Fixtures										
Furnitures	10.00	25.89%		0.50	26.6881	-	0.0475	0.7353	0.7828	26.4053
Total (c)				0.50	26.69	-	0.05	0.74	0.78	26.41
Grand Total				11.34	47.35	-	2.11	8.50	10.60	48.09
Previous year's Figures				-	11.34	-	-	2.11	2.11	9.23



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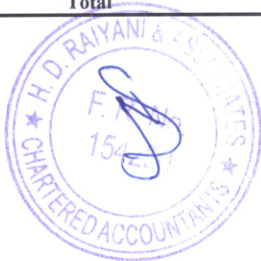
Note No. 10 Non Current Investments		(Rs. In Lacs)					
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period					
<u>Unquoted</u> Equity share of 7ink Brews Pvt Ltd. (Equity Shares Nos. 2590 @ Rs.81083/-per share)	2,100.05	2,100.05					
Total	2,100.05	2,100.05					
Note No. 11 Other Non-Current Assets							
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period					
<u>Security Deposit</u>	176.72	139.99					
Total	176.72	139.99					
Note No. 12 Inventories							
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period					
Finished Goods	135.53	349.90					
Total	135.53	349.90					
Note No. 13 Trade Receivable							
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period					
Unsecured, Considered Goods Trade receivables outstanding for a period exceeding six months from the date they are due for payment	663.65	24.48					
Other Trade receivables	144.20	81.04					
Total	807.85	105.54					
Note No. 13 (a) Trade Receivables ageing schedule							
As at March 31, 2023							
Particulars	Not Due	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	
Undisputed-considered good		144.20	655.10	8.55			807.85
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
Total Trade Receivables	-	144.20	655.10	8.55	-	-	807.85
As at March 31, 2022							
Particulars	Not Due	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	
Undisputed-considered good		81.04	23.99	0.49			105.53
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
Total Trade Receivables	-	81.04	23.99	0.49	-	-	105.53



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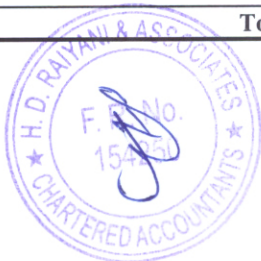
Note No. 14 Cash & Cash Equivalent				
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Balance with Bank -current A/c				
Hdfc Bank Ltd		4.40		2.91
ICICI Bank Ltd		11.05		13.65
FD with Bank		0.10		10.00
Cash on hand		-		-
Total		15.56		26.56
Note No. 15 Short-Term Loans and Advances				
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Advance to Parties		164.39		167.46
Advance Recoverable		0.87		0.87
Pre-Incorporation Expenses		8.38		10.48
Prepaid Expenses		0.20		-
TDS		20.66		3.17
Balance with GST Deaprtment		21.55		-
Total		216.05		181.97
Note No. 15 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties				
Particulars	Figures as at the end of current		Figures as at the end of previous	
		%		%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	0.00%	0.15	0.08%
Total	-	0.00%	0.15	0.08%



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Note No-16 Revenue from operations		(Rs. In Lacs)
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sales of Goods	629.49	1,113.79
Sales of Services	795.14	426.38
Discount Received	1.57	-
Interest Income on Overdue Outstanding	68.81	-
Total	1,495.01	1,540.18
Note No-17 Other Incomes		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Interest on Fixed Deposit	0.50	0.25
Sundry Balance Written Back	4.39	-
Total	4.89	0.25
Note No- 18 Purchase stock in Trade		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Purchase Stock in Trade	336.11	1,280.26
Total	336.11	1,280.26
Note No- 19 Change in Inventories		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Opening Stock of Finished Goods	349.90	62.07
Closing Stock of Finished Goods	135.53	349.90
Total	214.37	(287.83)
Note No-20 Employees Benefit expenses		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Wages & Salary	30.92	33.32
Total	30.92	33.32



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Note No-21 Financial Cost		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Bank Charges	0.80	1.82
Interest Cost	16.81	-
Total	17.62	1.82
Note No-22 Depreciation and Amortisation Expenses		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Depreciation	8.50	2.11
Total	8.50	2.11
Note No-23 Other Expenses		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Audit Fees	0.60	0.60
Annual Custody Fee	0.09	-
Advertising And Marketing Expenses	122.98	90.00
Computer Expenses	1.31	0.03
Conveyance And Travelling Expenses	-	0.05
Custom Duty Charges	-	0.32
CHA Expenses	571.10	318.94
Clearing & Forwarding Expenses	60.86	-
Consultancy Fees	10.80	-
Demat Account Charges	0.05	-
Discount Allowed	4.03	0.51
Document Processing Fees	3.98	-
Electricity Expense	17.73	4.46
Employee State Insurance Share	0.15	-
FEF Gain/Loss	8.70	9.10
Fees & Charges	0.02	-
Insurance Charges	-	0.01
Internet Charges	1.02	0.94
Interest on GST	0.05	-
Interest on TDS	0.62	-
Management Consulting & Management Service	-	40.00
Nsdl Data Base Management	-	0.83
Office Rent	59.91	12.00
Permit Fees	-	0.48
Printing & Stationery	5.37	3.82
Pre- Incorporation Expenses Written Off	2.10	-
Professional Fees	11.84	-
Reefer Plugin	-	1.55
Registration & License Fees	0.79	-
Roundoff	0.00	-
Sales Promotion Expenses	-	0.52
Service On Stuffing & Labour Charges	-	0.05
Sundry Balance Written Off	4.65	-
Storage Charges	-	17.18
Subscription Charges	-	2.13
Telephone Expenses	-	0.17
Tp Charges	-	0.00
Travelling Expenses	1.94	0.27
Grand Total (a+b)	890.70	503.97



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List of Accounts

List of Sundry Creditors as on 31.03.2023

S. No.	Particulars	Figures as at the end of current reporting period (₹)	Figures as at the end of previous reporting period (₹)
1	Monika Enterprises	-	2,47,16,248
2	SIDHIYA ENTERPRISES	71,64,000.00	46,80,000
3	ARSHIYA PANVEL LOGISTICS SERVICE PRIVATE LIMITED	-	19,10,781
4	SSS SAI SHIPPING SERVICE PVT LTD	20,68,038.06	7,22,378
5	OTT INSPIRE PTE LTD - PURCHASE	4,88,368.38	4,50,294.17
6	COSMIC KITCHEN PRIVATE LIMITED	-	3,83,915
7	SUN SHINE FOOD PRODUCT PVT LTD	-	2,73,938
8	IN-FORK LOGISTICS SOLUTIONS PVT LTD	3,14,500.00	2,35,200
9	TCW TEA PVT LTD (TEA CULTURE WORLD)	-	2,26,949
10	HALDIRAM GROUP	-	2,09,404
11	VEDANT ECURITY SERVICES	3,77,506	1,88,754
12	FOTO CENTRE TRADING PVT LTD	1,75,000	1,75,000
13	NAVHARI FOOD PRODUCR PVT LTD	-	72,228
14	Newby India Private Ltd	-	53,201
15	R R JETHWA & CO	(244.00)	47,250
16	APPLE STATIONERY & XEROX	78,336.00	17,766
17	SHAH GUPTA & COMPANY	24,999.50	4,750
18	Agarwal Mudra and Associate	-	20,460.00
18	RR JETHWA	-	(244.00)
19	Soumya Priyadarshinee	10,800.00	-
20	ARSHIYA PANVEL FTWZ SERVICES PRIVATE LIMITED	9,74,310.32	-
21	Global Beverages Group LLP- Goa	69,60,000.00	-
22	Global Beverages Group LLP- Mumbai	69,60,000.00	-
23	Aarvi Computer	9,000.00	-
24	Aquilaw	46,000.00	-
25	Ashwith (Reimbursement Exp)	33,998.00	-
26	Cell Point	58,170.00	-
27	Deepak Kumar Bajetha	81,000.00	-
28	Laxmipati Balaji Eim Ltd	83,940.89	-
29	Om Namh Shivay	11,37,423.08	-
30	Rukhmini Bobde	2,70,000.00	-
31	Indscot Beverages Pvt Ltd	8,23,123.55	-
32	Monika Alcobev Limited Creditor	2,13,208.00	-
33	Monika Alcobev Limited	1,24,69,221.13	-
Total		4,08,20,699	3,43,88,272

List of Advance Received From Parties as on 31.03.2023

S. No.	Particulars	Figures as at the end of current reporting period (₹)	Figures as at the end of previous reporting period (₹)
1	PASHUPATI ALCOBEV PRIVATE LIMITED	3,43,175.00	3,43,175.00
2	SSS SAI SHIPPING SERVICE PVT LTD-WAREHOUSE	-	1,06,105.46
3	Sundry Debtor	-	30,965.00
4	NEEMA FABRIC - WAREHOUSE	27,239.05	21,239.05
5	JAYLAXMI	-	5,000.00
6	Bare Act Shipping	-	3,500.00
7	TONIA SALES AGENCY	-	0.58
8	OTT INSPIRE PTE LTD	11,71,919.68	-
9	RAD ELAN DISTRIBUTOR PVT LTD (WAREHOUSE)	4,15,527.13	-
10	NEW GLORY INTERNATIONAL INDUSTRIES LTD	50,751.63	-
11	MUMBAI TRAVEL RETAIL PVT LTD	28,365.58	-
12	MONIKA ALCOBEV (WAREHOUSING SERVICES)	89,24,000.00	-
13	PDS INTERNATIONAL PRIVATE LIMITED	935.80	-
Total		1,09,61,913.87	5,09,985.09



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List of Sundry Debtors as on 31.03.2023

S. No.	Particulars	More Than 180 days	Less Than 180 Days	Figures as at the end of current reporting period (')	Figures as at the end of previous reporting period (')
1	CONTINENTAL LINE SHIPPING & FREIGHT LLC	2,679.21	31,688	34,367	20,07,373
2	Prenda Creations Pvt Ltd	3,97,31,491	-	3,97,31,491	13,18,195
3	RAD ELAN DISTRIBUTOR PVT LTD (WAREHOUSE)	-	-	-	9,88,607
4	PAPILLON LOGISTICS PRIVATE LIMITED	-	-	-	8,66,990
5	CONTEGRATE ENTREPOT PRIVATE LIMITED	-	-	-	8,43,993
6	A TO Z EXPORT SERVICES CO LTD	7,65,935.90	43,932.86	8,09,869	8,42,934
7	MUMBAI TRAVEL RETAIL PVT LTD	-	-	-	8,05,354
8	ALL INDIA LOGISTICS & SERVICES	3,16,104	-	3,16,104	5,88,843
9	APPLE METAL INDUSTRIES LIMITED	1,22,229	-	1,22,229	5,72,229
10	CUTHBERT LOGISTICS SERVICE LTD.	4,34,091	-	4,34,091	4,34,091
11	DIONSYS BEVTECH LLP	2,91,785	-	2,91,785	2,91,785
12	NEW GLORY INTERNATIONAL INDUSTRIES LTD	-	-	-	2,63,485
13	Kavita D Patil	-	-	-	1,80,007
14	WECONNECT BEAUTIES	-	-	-	97,792
15	MAKE INDIA IMPEX (WAREHOUSE)	-	-	-	82,144
16	SRINATH AGENCIES	-	-	-	77,271
17	7INK BREWS PVT LTD-Customer	-	-	-	72,216
18	MUMBAI TRAVEL RETAIL PVT LTD - SERVICE	-	1,08,261	1,08,261	66,273
19	FLEMINGO TRAVEL RETAIL LTD - WAREHOUSE	-	-	-	39,099
20	NEPTUNUS POWER PLANT SERVICES PVT LTD	-	26,760	26,760	31,563
21	NATIONAL FOOD AND BEVERAGES	-	-	-	16,135
22	RAJ TRADING	-	-	-	15,226
23	DELTA NUTRITIVES PVT LTD	-	-	-	11,412
24	Online Wellness Pvt. Ltd.	-	-	-	10,057
25	S R ENTERPRISES - WAREHOUSE	-	-	-	8,971
26	NEPTUNUS GLOBAL TRADING	578.38	8,222.00	8,800	8,100
27	OAM INDUSTRIES (INDIA)PRIVATE LIMITED	6,490	-	6,490	6,490
28	NEW EXTREME SPORTS	-	-	-	4,203
29	SIDHIYA ENTERPRISES (WAREHOUSE)	-	-	-	1,000
30	Siddeshwar Clearing & Shipping - Warehouse	-	-	-	733
31	QUICK CLEARING AGENCY	-	-	-	1
32	ISPIRIT IMPORT & EXPORT PTE LTD	-	26,70,660	26,70,660	-
33	MASTERFUL SOLUTION CO LTD	8218703.2	88,75,492	1,70,94,195	-
34	SAVA ASIA CO LTD	16423858.84	6,91,233	1,71,15,092	-
35	TRUEBELL MARKETING & TRADING FZE	-	67,221	67,221	-
36	ASTAR MARKETING PRIVATE LIMITED	-	51,591	51,591	-
37	DIRECT LOGISTICS AND EXPORT CO., LIMITED	-	15,48,082	15,48,082	-
38	M G METALLOY PRIVATE LIMITED	50,000	-	50,000	-
39	SAI SHIPPING SERVICE PVT LTD SSS (WAREHOUSING)	807	2,96,789	2,97,596	-
Total		6,63,64,753.36	1,44,19,932.32	8,07,84,685.68	1,05,52,572.30



List of Advance Payment to Parties as on 31.03.2023			
S. No.	Particulars	Figures as at the end of current reporting period (₹)	Figures as at the end of previous reporting period (₹)
1	DEEPALI PRASAD HULE	-	2,500.00
2	VIVEKANAND SADANAND WALAVALKAR	-	2,500.00
3	SOLVIT	2,950.23	2,950.23
4	ADITYA MAHENDRA KOLI	-	3,562.00
5	SAMAT GULAMHUSEN BHONGLE	-	3,562.00
6	RESHMA NAVNATH GHULE	-	12,700.00
7	PRITAM MANOHAR THAKUR	-	15,207.00
8	ARSHIYA LIFESTYLE LTD	1,06,87,684.96	1,66,87,684.96
9	ANIL KUMAR SHETTY	3,08,959.00	-
10	EMBLAZE ENTERPRISES	16,612.00	-
11	MAYUR ELECTRIC AND HARDWARE	20,50,000.00	-
12	MV INTERIOR	30,30,000.00	-
13	PINTU BISWAS	4,450.00	-
14	POONAM SURESH GOPALE	3,23,831.25	-
15	RINKU VISHWAKARMA	14,500.00	-
Total		1,64,38,987.44	1,67,30,666.19

