

DWEEP ENTERPRISES PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2023

Reg Address : D10 208 Pashwanath Apt Sarvodaya Nagar Mulund West Mumbai 400080
CIN : U67100MH2022PTC377134.

Particulars	Note No.	Figures as at the end of current reporting period (Rs. In 000's)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2	10
(b) Reserves and Surplus	3	(5)
(c) Money received against share warrants		
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings		
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
(4) Current Liabilities		
(a) Short-Term Borrowings		
(b) Trade Payables		
(c) Other Current Liabilities	4	5
(d) Short-Term Provisions		
Total Equity & Liabilities		10
II. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant & Equipment		
(i) Gross Block		-
(ii) Depreciation		-
(iii) Net Block		-
(ii) Intangible Assets		
(i) Gross Block		-
(ii) Depreciation		-
(iii) Net Block		-
(b) Non-current investments		-
(c) Deferred tax assets (net)		-
(d) Long term loans and advances		-
(e) Other non-current assets		-
(2) Current Assets		
(a) Current investments		-
(b) Inventories		-
(c) Trade receivables		-
(d) Cash and cash equivalents	5	10
(e) Short-term loans and advances		-
(f) Other current assets		-
Total Assets		10

NOTES TO ACCOUNTS

1

Schedules referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

As per our Report of Even Dated
For, Avni Doshi And Associates
Chartered Accountants
Firm Registration NO. 148740W

CA Avni P Doshi
Proprietor
UDIN No. 23186967BGZMBP2342
M. No.: 186967
Place: MUMBAI
Date: 01st September 2023



For Dweep Enterprises Private Limited
For DWEEP ENTERPRISES PRIVATE LIMITED

Rajendra N Shah
(Director)
DIN - 01248226

Monil R Shah
(Director)
DIN - 08064436

DIRECTOR

DWEEP ENTERPRISES PRIVATE LIMITED
PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST March, 2023

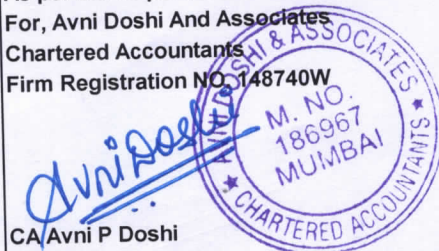
Reg Address : D10 208 Pashwanath Apt Sarvodaya Nagar Mulund West Mumbai 400080

CIN : U67100MH2022PTC377134.

Sr. No	Particulars	Sch. No.	Figures as at the end of current reporting period (Rs. In 000's)
I	Revenue from operations		-
II	Other Income		
III	III. Total Revenue (I +II)		0
IV	Expenses:		
	Other Administrative Expenses	6	5
	Total Expenses (IV)		5
V	Profit before exceptional and extraordinary items and tax	(III - IV)	(5)
VI	Exceptional Items		
VII	Profit before extraordinary items and tax (V - VI)		(5)
VIII	Extraordinary Items		-
IX	Profit before tax (VII - VIII)		(5)
X	Tax expense:		
	(1) Current tax		-
	(2) Deferred tax		-
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	(5)
XII	Profit/(Loss) from discontinuing operations		-
XIII	Tax expense of discounting operations		-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-
XV	Profit/(Loss) for the period (XI + XIV)		(5)
XVI	Earning per equity share:		
	(1) Basic		(0)
	(2) Diluted		(0)

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.

As per our Report of Even Dated
 For, Avni Doshi And Associates
 Chartered Accountants
 Firm Registration NO. 148740W



CA Avni P Doshi
 Proprietor
 UDIN No. 23186967BGZMBP2342
 M. No.: 186967
 Place: MUMBAI
 Date: 01st September 2023

For Dweep Enterprises Private Limited
 For DWEEP ENTERPRISES PRIVATE LIMITED

Rajendra N Shah
 Rajendra N Shah
 (Director)
 DIN - 01248226

Monil R Shah
 Monil R Shah
 (Director)
 DIN - 08064436
DIRECTOR

DWEEP ENTERPRISES PRIVATE LIMITED
Notes forming part of Financial Statements for the period ended 31st March, 2023

Note : 2 Share Capital

Sr. No	Particulars	Current Year (in Rs.000's)
1	AUTHORIZED CAPITAL 1,00,000 Equity Shares of Rs. 10/- each.	1,000
		1,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL To the Subscribers of the Memorandum 1,000 Equity Shares Of Rs.10 Each	10
	Total (Rs)	10

i) Details of Shareholders holding More than 5 % Shares in the Company

Sr. No	Particulars	Current Year	
		No of Shares	% of Holding
1	Rajendra N Shah	500	50
2	Monil R Shah	500	50
	Total (Rs)	1,000	100

Note : 3 Reserve & Surplus

Sr. No	Particulars	Current Year (in Rs.000's)
1	Surplus (Profit & Loss Account)	(5)
	Balance brought forward from previous year	NIL
	Add: Profit for the period	(5)
	Total (Rs)	(5)



For DWEEP ENTERPRISES PRIVATE LIMITED
ms
DIRECTOR

DWEEP ENTERPRISES PRIVATE LIMITED

Notes forming part of Financial Statements for the period ended 31st March, 2023

Note : 4 Other Current Liabilities

Sr. No	Particulars	Current Year (in Rs.000's)
1	Audit Fees Payable	5
		-
	Total (Rs)	5

Note : 5 Cash & Cash Equivalent

Sr. No	Particulars	Current Year (in Rs.000's)
1	Cash-in-Hand Cash Balance	-
	Sub Total (A)	-
2	Bank Balance HDFC Bank	10
	Sub Total (B)	10
	Total [A + B]	10

Note : 6 Other Administrative Expenses

Sr. No	Particulars	Current Year (in Rs.000's)
1	Audit Fees	5
		-
	Total (Rs)	5



For DWEEP ENTERPRISES PRIVATE LIMITED

MSC
DIRECTOR

DWEEP ENTERPRISES PRIVATE LIMITED

Reg Address : D10 208 Pashwanath Apt Sarvodaya Nagar Mulund West Mumbai 400080

CIN : U67100MH2022PTC377134.

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

I SIGNIFICANT ACCOUNTING POLICIES

A BASIS OF PREPERATION OF ACCOUNTING POLICIES

- (i) These Financial Statements are prepared in accordance with Generally Accepted Accounting Principles under the historical cost convention on the accrual basis except for financial instruments which are measured at fair values.
- (ii) Generally Accepted Accounting Principles Comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2014, the provisions of The Companies Act , 2013
- (iii) The Method of Accounting Followed is Mercantile.

B USE OF ESTIMATES

- (i) The Preparation of the Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of Assets and Liabilities and Disclosures relating to contingent liabilities as at the date of the Financial and reported amounts of income and expenses during the period.
- (ii) Accounting estimates could change from period to period. Actual results could differ from those estimates
- (iii) Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates
- (iv) Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements

C REVENUE RECOGNITION

- (i) Company follows the accrual basis of accounting otherwise specifically stated.
- (ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with the generally accepted accounting principles.

D PROVISION AND CONTINGENT LIABILITIES

- (i) A Provision is recognised if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.
- (ii) Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability
- (iii) A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources . Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provisions or disclosure is made

E INVESTMENTS

- (i) Trade Investments are the investments made to enhance the Company's Business Interests. Investments are either classified as current or noncurrent based on Management's intention at the time of purchase.
- (ii) Current Investments are carried at the lower of cost and fair value of each investment individually
- (iii) Long term Investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment

F INCOME TAX

- (i) Income Tax are accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable.
- (ii) Minimum Alterante tax (MAT) paid in accordance with the tax laws, which gives rise to future economics benefits in the form of tax credit against future income tax liability, is recognised as an asset in the Balance Sheet if there is convincing evidence that the company will pay normal tax and the resultant asset can be measured reliably.
- (iii) The Company offsets, on a year basis, the current tax Assets and Liabilities, where it has a legally enforceable right and where it intends to settle such Assets & Liabilities on a net basis.
- (iv) Current Tax : Current tax is determined as the amount of tax payable in respect of taxable income for the year.

G CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprises cash and on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents

H EARNING PER SHARE

Basic earnings per share is computed by dividing the Net Profit after tax by Weighted Average number of Equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

I SHARE APPLICATION MONEY PENDING ALLOTMENT

Shares will be allotted to the share applicants within the 6 months from the end of Financial Year and if not allotted the money received from them will be Refunded



For DWEEP ENTERPRISES PRIVATE LIMITED

DIRECTOR

DWEEP ENTERPRISES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE ACCOUNTS FOR THE YEAR

ENDED 31ST MARCH, 2023

Ratio Analysis

Sr. No.	Name of Ratio	Particulars	FY 22-23		Percentage Change
			FY 22-23	FY 22-23	
1	Current Ratio	<u>Formula</u>			
		<u>Current Assets</u>	10,000		
		<u>Current Liabilities</u>	5,000	2	-
2	Debt - Equity Ratio	<u>Total Debt</u>	-	-	-
		Shareholder's Equity	-	-	-
3	Debt Service Coverage Ratio	<u>Earnings Available for Debt Service</u>	-	-	-
		Debt Service	-	-	-
4	Return on Equity	<u>Net Profit After Taxes - Preference Dividend</u>	(5,000)	-0.5	-
		Average Shareholder's Equity	10,000		
5	Inventory Turnover Ratio	<u>Cost of Goods Sold or Sales</u>	-	-	-
		Average Inventory	-	-	-
6	Trade Receivables Turnover Ratio	<u>Net Credit Sales</u>	-	-	-
		Average Accounts Receivables	-	-	-
7	Trade Payables Turnover Ratio	<u>Net Credit Purchases</u>	-	-	-



For DWEEP ENTERPRISES PRIVATE LIMITED

(Signature)

DIRECTOR

DWEEP ENTERPRISES PRIVATE LIMITED

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2023**

	Average Trade Payables	-		
8	Net Capital Turnover Ratio	-	-	
	Average Working Capital	-	-	
9	Net Profit Ratio	-	-	
	Net Sales	-		
10	Return on Capital Employed	(5,000)	-1	
	Earnings Before Interest and Taxes Capital Employed	5,000		
11	Return on Investment *	(5,000)	-1	
	{MV(TO) + Sum [W(t) * C(t)]}	5,000		



For DWEEP ENTERPRISES PRIVATE LIMITED

M. N. Doshi

DIRECTOR