

Neetu Yoshi Private Limited

CIN: U35999UR2020PTC010670

Regd. Office: 2/155, Jakhan, Rajpur Road, Dehradun-248001, Uttarakhand, India

Email ID: contact@neetuyoshi.com, MOB: +91-91050-17777

Notice of the 2nd Annual General Meeting

Notice is hereby given that the Second Annual General Meeting ("AGM") of the members of Neetu Yoshi Private Limited ("the company") will be held on Friday, the 30th day of September, 2022 at 11:00 A.M. at the registered office of the company situated at 2/155, Jakhan, Rajpur Road, Dehradun-248001, Uttarakhand, India, inter alia, to transact the following business.

Ordinary Business:

- Item No. 1: To Receive, Consider and Adopt the audited financial statements of the Company for the Financial Year ended March 31, 2022, together with the Reports of Board of Directors ("the Board") and the Auditors thereon.

AGM Resolution No. 01/2021-22

To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution**: -

"RESOLVED THAT the Audited Financial Statement (Balance Sheet and Profit & Loss Account along with notes and explanation thereto) of the Company for the financial year ended March 31, 2022 and the reports of the Board of Directors ("the Board") and Auditors thereon laid before this meeting, be and are hereby considered and adopted."

For & On behalf of Board of Directors of
Neetu Yoshi Private Limited

Himanshu Lohia
Director

(DIN: 08564450)

ADD: 2/155, Jakhan, Rajpur Road,
Dehradun-248001

Email ID: contact@neetuyoshi.com,


Director

- Dated: 13/08/2022
Place: Dehradun, Uttarakhand

To,

1. All the members of the Company;
2. Mr. Subodh Lohia (Director);
3. M/s N. Kumar Gupta & Associates, Statutory Auditor.

Notes:

1. The Ministry of Corporate Affairs (MCA) vide its General Circulars No. 14/2020, No. 17 /2020, No. 20/2020, No. 02/2021, No. 21/2021 and No. 02/2022 dated 8th April, 2020, 13th April, 2020, 5th May, 2020, 13th January, 2021, 14th December, 2021, and 5th May, 2022 respectively, (hereafter "Circulars") has allowed companies to conduct their Annual General Meeting ("AGM") through Video Conference ("VC") or Other Audio-Visual Means ("OAVM") upto 31st December, 2022 thereby dispensing with the requirement of physical attendance of the Members at their AGM.
2. **A member entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting. However, if the AGM will hold pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.**
3. Attendance slip, proxy form and the route map of the venue of the Meeting are annexed hereto.
4. Corporate members intending to send their authorised representative(s) to attend the Meeting are requested to send to the Company a certified true copy of the relevant Board Resolution together with the specimen signature(s) of the representative(s) authorised under the said Board Resolution to attend and vote on their behalf at the Meeting.
5. The proceedings of the AGM shall be conducted at the Registered Office of the Company situated at **2/155, Jakhan, Rajpur Road, Dehradun-248001, Uttarakhand, India.**
6. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

NYPL Notice of 2nd AGM

7. Members are requested to notify immediately of any change in their address, to the Company at contact@neetuyoshi.com.
8. Members seeking any information with regard to accounts or operations, Notice requiring Members' approval, and such statutory records and registers, as are required to be kept open for inspection under the Companies Act, 2013 and rules made thereunder, are required to write to the Company at least seven days prior to the date of meeting, so as to enable the Management to keep the information ready.

For & On behalf of Board of Directors of
Nectu Yoshi Private Limited
Nectu Yoshi Private Limited


Director

Himanshu Lohia
Director
(DIN: 08564450)
ADD: 2/155, Jakhan, Rajpur Road,
Dehradun-248001
Email ID: contact@neetuyoshi.com,

Dated: 13/08/2022
Place: Dehradun, Uttarakhand

Form No. MGT-11 Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U35999UR2020PTC010670

Name of the company: Nectu Yoshi Private Limited

Regd. office: 2/155, Jakhan, Rajpur Road Dehradun-248001, Uttar Pradesh, India.

Name of the member (s):	:
Registered address:	:
E-mail Id:	:
Folio No/ Client Id:	:
DP ID:	:

I/We, being the member (s) of shares of the above-named company, hereby appoint: -

1. Name :
Address :
Email ID :

Signature : _____, or failing him

2. Name :
Address :
Email ID :

Signature : _____, or failing him

3. Name :
Address :
Email ID :

Signature : _____, or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 2nd Annual General Meeting of the Company, to be held on the 30th day of September, 2022 at 11:00 A.M. at 2/155, Jakhan, Rajpur Road Dehradun-248001, Uttar Pradesh, India, any adjournment thereof in respect of such resolutions as are indicated below:

NYPL Notice of 2nd AGM

Res No.	Resolution
Ordinary Resolution	
1.	To Receive, Consider and Adopt the audited financial statements of the Company for the Financial Year ended March 31, 2022, together with the Reports of Board of Directors ("the Board") and the Auditors thereon;

Signed this..... day of September, 2022.

Affix
Revenue
Stamp

Signature of shareholder

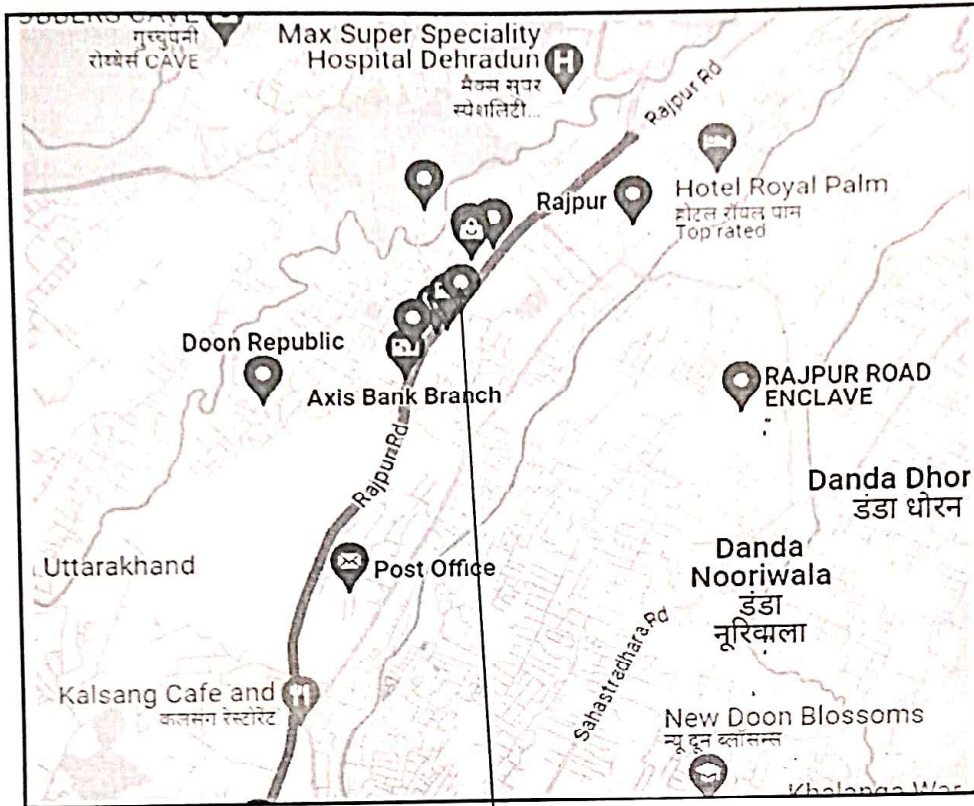
Signature of Proxy holder(s)

NOTES:

1. This Form in order to be effective should be duly completed and deposited or mailed at the registered office of the Company at **2/155, Jakhn, Rajpur Road Dehradun-248001, Uttar Pradesh, India**, and contact@nectuyoshi.com, not less than 48 hours before the Commencement of the Meeting.
2. Those Members who have multiple folios with different joint holders may use copies of this Attendance Slip/Proxy.

ROUTE MAP OF THE MEETING

Regd. Office: 2/155, Jakhan, Rajpur Road Dehradun-248001, Uttar Pradesh, India



Neetu Yoshi Private Limited
Regd. Office: 2/155, Jakhan, Rajpur Road
Dehradun-248001, Uttar Pradesh, India

NEETU YOSHI PRIVATE LIMITED
ANNUAL REPORT
FINANCIAL YEAR 2021-22

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Dear Member's

I am delighted to present to you on behalf of the Board of Directors of **Neetu Yoshi Private Limited**, the **2nd Annual Report**, along with Audited Financial Statements of the Company for the financial year ended 31st March 2022. Your Company is a newly incorporated Company and it has been only 5 months of its Incorporation. The Company is performing well in term or revenue and profit as compare to other companies operating in same industry. The overall performance of the Company is outlined below: -

1. Financial Highlights

(Figures in Rupees, except otherwise stated)

Financial Performance	C.Y. 2021-22	P.Y. 2020-21
Revenue from Operation	46,296,274.00	18,439,125.00
Other Income (If any)	2,456.00	0.00
Total Income	46,298,730.00	18,439,125.00
Profit before Interest, Tax, Depreciation and Amortization, (PBITDA)	1,749,172.00	1,510,852.00
Less: Depreciation and Amortization	462,425.00	433,861.00
Profit before Interest and Tax (PBIT)	1,286,747.00	1,076,991.00
Less: Current Tax	69,594.00	221,007.00
Profit after Tax	1,217,153.00	855,984.00
Per Share Data		
Earnings Per Share- Basic	6.00	6.00
Earnings Per Share- Diluted	6.00	6.00
Financial Position		
Share Capital	1,400,000.00	1,400,000.00
Net Worth	3,345,320.00	2,255,395.00

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India ('Indian GAAP') and the relevant provisions of the Companies Act, 2013, as applicable. Management evaluates all recently issued or revised accounting standards on an ongoing basis. The Financial Summary and highlight of the company are in accordance with the macro-economic, geo-political and industry specific factors which affect the financial position. The Company discloses the standalone audited financial results on an annual basis.

2. State of Company's affairs and future outlook

The Company is engaged in the business of **manufacture, assemble, Import & export ferrous & nonferrous spare parts made from casting, fabrication & forging for Railways, automobile industry, mining sector, thermal power station, EPC companies or any other engineering companies.** During the year under review, the Company incurred a profit of **Rs. 1,217,153 (Rupees Twelve Lakh Seventeen Thousand One Hundred and Fifty-Three).** Information and Data pertinent for proper appreciation of the state of affairs of a Company is mentioned below:

SR	Particulars	Remark
(i)	Standalone financial results, including dividend declared	Standalone Financial Statements are annexed to this report and company has not declared dividend for the financial year ended March 31, 2022.
(ii)	Further issue of capital or debentures, if any;	Company has not issued any further Capital or Debenture in the financial year ended March 31, 2022.
(iii)	Change in accounting year, if any	There is no change in the accounting year of the company.
(iv)	Major capital expenditure programs;	There is no major capital expenditure done by the company.
(v)	Business prospects including programs of acquisition, mergers, expansion, modernization, and diversification;	There are no Business prospects including programs of acquisition, mergers, expansion, modernization, and diversification for the financial year ended March 31, 2022.
(vi)	Development, acquisition, and assignment of intellectual property rights (IPR's);	There are no Development, acquisition, and assignment of intellectual property rights (IPR's) in the financial year ended March 31, 2022.

3. Change(s) in the nature of business

There was no significant change in the Main business of the Company.

4. Covid-19

The World Health Organization declared the Novel Coronavirus disease (COVID-19) a global pandemic on February 11, 2020 and 2nd Wave of Novel Coronavirus disease (COVID-19) on April 2021. In enforcing social distancing to contain the spread of the disease, our offices and client offices all over the world have been operating with minimal or no staff for extended periods of time. To effectively respond to and manage our operations through this crisis, the Company triggered its business continuity management program, chaired by the Directors of the Company.

In the last month of FY 2020 and first month of FY 2021 the COVID-19 pandemic developed rapidly into a global crisis forcing Indian Governments to enforce lock-downs of all economic activity. For the Company the focus immediately shifted to ensuring the health and well-being of all employees and on minimizing disruption to services for all our customers globally. However, the business of the Company all over India was severely affected because of the lock down.

5. Dividend

The Company being the newly incorporated is in the phase of re-capitalisation of the profit earned for main object of the Company.

6. Transfer to Reserves and Surplus

During the year under review, the Board of Directors of your Company has decided to transfer profit earned during the Financial Year 2021-22 of an amount of **Rs. 1,217,153 (Rupees Twelve Lakh Seventeen Thousand One Hundred and Fifty-Three)** to the Surplus sub-heading of the Reserve and Surplus for the financial year ended **March 31, 2022**.

7. Capital Structure

A. Authorised Share Capital

The **Authorized Share Capital** was **Rs. 1,400,000/-** (Rupees Fourteen Lakh Only) as Equity Share Capital, comprises 140,000 (One Lakh and Forty Thousand) Equity Shares of Rs. 10/- (Rupees Ten) each fully paid up.

B. Issued, Subscribed and Paid-Up Capital

As on 31st March, 2022, the issued, subscribed, and Paid-up equity share capital was **Rs. 1,400,000/-** (Rupees Fourteen Lakh Only) consisting of 140,000 (One Lakh and Forty Thousand) Equity Shares of Rs. 10/- (Rupees Ten) each fully paid up.

C. During the financial year under review, there was no change in capital structure of the Company.

8. Redemption of Shares and Debentures

Details of redemption of debentures or preference shares:	Not Applicable
Reason for non-redemption of debenture or preference shares on due date:	Not Applicable
Details of variation in the rights of any one class of shareholders:	Not Applicable

9. Board of Directors, Key Managerial Personnel and Disclosures

a) **Board of Directors**

The Board of the Company was duly constituted in accordance with the provisions of the Companies Act, 2013. All directors are appointed on non-rotational basis till they voluntary resign.

At the end of the current financial year, the Board of Director consists of following:

SR	Name	Designation	DIN	Date of Appointment
1.	Mr. Himanshu Lohia	Director	08564450	26/06/2021
2.	Mr. Subodh Lohia	Director	08564451	26/06/2021

b) Number of Meetings of the Board & its committee

Regular Meeting of the Board are held to discuss and decide on various business policies, strategies, financial matters, and other businesses. During the year under review **4 (Four)** Board Meetings were duly convened. The gap intervening between the Meetings was in compliance with the Companies Act, 2013 and all the Directors of the Company duly attended the above-mentioned board meetings.

Following is the Meeting of the Board of Directors that were held during the Financial Year 2021-22:

SR	Date of Meeting	Quarter F.Y. 2021-22	Board Strength	No. of Director's present
1.	30/06/2021	I	2	2
2.	02/08/2021	II	2	2
3.	11/10/2021	III	2	2
4.	22/02/2022	IV	2	2

The **Annual General Meeting** of the Company was held on the **December 31, 2021** which was within the time prescribed and as per the provisions of the Companies Act 2013.

c) Company's policy relating to directors' appointment, payment of remuneration and discharge of their duties

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rules 6 of the Companies (Meeting of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

d) Management Discussion and Analysis Report

This provision is not applicable on our Company.

e) Declaration of Independent Directors

The provisions of Section 149 for appointment of Independent Directors **do not apply** to the Company.

f) Director's Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period under review;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis;
- e) The Company is a private Company, hence the requirement of internal financial controls is not applicable; and
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

10. Risk Management Policy

Presently, the Company has not implemented any risk management policy so there is no statement indicating development and implementation of a risk management policy for the Company including identification therein of elements of risk.

11. Auditors' details and Report

Pursuant to provisions of Section 139 of the Companies Act, 2013 **M/s N Kumar Gupta & Associates.**, Chartered Accountants, New Delhi, bearing FRN: 003637C having its registered office at **34-F, Narendra Vihar, Kaulagarh Road, Dehradun-248001, India,**

was re-appointed as statutory Auditors of the Company for a period of five years starting from Financial Year 2020-21. The term of Auditor will come to an end with the conclusion of the 6th Annual General Meeting held in the financial year 2025-26. As per the provisions of the Companies (Amendment) Act, 2017 the term of Auditor does not require ratification every year.

Auditors Report

The Auditor's report to the shareholders on financial statement for the year ended March 31, 2022 does not contain any qualification, observation, or adverse comment. The comments made by Statutory Auditors in their report for financial year ended 31st March, 2022 are self-explanatory and therefore, do not call for any further explanation or comments from the Board.

Secretarial Auditor

The provisions relating to submission of Secretarial Audit Report **is not applicable** to Company.

Cost Auditor

The provision related to Cost Audit **is not applicable** to the Company.

12. Details of Holding/Subsidiary / Joint Ventures / Associate Companies

As on March 31, 2022, the Company **does not have** any holding/subsidiary/joint venture/associate companies.

A statement containing the salient features of Financial Statements of Subsidiaries

There is no subsidiary, associate, and joint ventures companies within the meaning of the respective Section of the Companies Act, 2013 ("Act) hence a statement containing the salient features of financial statements of subsidiaries, associate companies and joint ventures companies is not required.

During the year under review, no other Company has become or ceased to be Company's subsidiaries, joint ventures or associate companies as defined under the Companies Act, 2013.

13. Revision of Financial Statement or Board Report

The Company being the newly incorporated is not required to comply with the provision of Section 131(1) of the Companies Act, 2013, the Board of Directors **does not** require to revised the financial Statement of the Company or the report of the Board in respect of any of the **current** financial years.

14. Extract of Annual Report (MGT-9)

The requirement to annex the Extract of Annual Report to form MGT-9 is dispensed with by the Ministry of Corporate Affairs vide Amendment in Rule 12 of the Companies (Management and Administration) Amendment Rules, 2021 dated 05.03.2021 stated that a copy of the annual return shall be filed with the Registrar with such fees as may be specified for this purpose.

Board Report will be available to everyone by making a request via mail on contact@neetuyoshi.com, subject to confirmation of the Board in order to protect from impermissible alien access and influence upon our industry.

15. Conservation of Energy, Technology Absorption & Foreign Exchange Earnings and Outgo

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the year under review.

The details of foreign exchange earnings and outgo during the year under review is as under:

Particulars		Remarks
A)	Conservation of Energy:	
	1. The steps taken or Impact on conservation of energy;	Since the Company is not engaged in any manufacturing activity, provisions relating to conservation of energy are not relevant to its functioning. However, energy conservation receives attention at all levels. All efforts are made to conserve and optimize use of energy.
	2. The steps taken by the Company for utilizing alternate sources of energy;	
	3. The capital investment on energy conservation equipment's;	

B)	Technology Absorption:		
	1.	Efforts made towards technology absorption;	The Company has not imported technical know-how. Your Company has not established any separate R&D facilities.
	2.	Benefits derived like product improvement, cost reduction, product development or import substitution;	
	3.	Expenditure on Research & Development, if any	
	4.	Details of technology imported, if any	
	5.	Year of import	
	6.	Whether imported technology fully absorbed	
	7.	Areas where absorption of imported technology has not taken place, if any	
C)	Foreign Exchange earnings and outgo:		(Figures in Thousands, except otherwise stated)
	1.	Earnings	0.00
	2.	Outgo	0.00

16. Loans, Guarantees or Investments

The Company has **not** made / given / advanced any Loan, Guarantee and Investment during the financial year covered under section 186 of the Companies Act, 2013.

17. Related Party Transactions

During the year under review, the Company has **not** entered any Related Party Transaction neither as per AS-18 nor as per Section 188 of the Companies Act, 2013.

18. Establishment of CSR Policy and Related Disclosure / Compliances

The Company **has not exceeded the threshold limit** provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.

19. Deposits

The Company **has not accepted** deposits from public within the meaning of Section 73 of the Companies Act, 2013 and the Rules made thereunder.

20. Disclosure under the sexual harassment of women at workplace (prevention, prohibition, and redressal) act, 2013

Your Company is committed to provide and promote a safe, healthy, and congenial atmosphere irrespective of gender, caste, creed, or social class of the employees. During the period under review, the Company was not required to constitute an Internal Complaint Committee.

During the year under review, no case was filed pursuant to the sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013.

21. Details of application / any proceeding pending under the Insolvency and Bankruptcy Code, 2016;

The Company neither **has made an application** against any person or **any application were pending** under the Insolvency and Bankruptcy Code, 2016 during the year under review.

22. Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof;

The Company **does not take any loan** from the Banks or Financial Institutions so that the applicability to report the difference in the amount of valuation at the time of taking loan and at **one time settlement is not applicable** to the Company.

23. General Disclosures

a) **The details in respect of adequacy of Internal Financial Controls with reference to the financial statements:** Since it is a private Company therefore the details in

respect of adequacy of internal financial control with reference to the financial statements **are not mandatory** to give.

- b) **Disclosure pertaining to Consolidated Financial Statements:** As the Company has **no** subsidiaries, associates, and joint venture companies as per the terms defined under the provisions of the Companies Act, 2013, hence it is not required to give disclosure pertaining to consolidated financial statements.
- c) **Compliance of Secretarial Standards:** Your Company has complied with the applicable Secretarial Standards SS-1 and SS-2 with respect to Board Meetings and General Meetings respectively specified by the Institute of Company Secretaries of India.
- d) During the year under review, Your Company was not required to maintain any cost records under provision of Section 148 of Companies Act, 2013 and rules made thereunder.
- e) No significant and material order has been passed by the regulator/court/tribunal which may affect the Going concern and Company's operations in future.
- f) **Fraud Reporting:** Pursuant to the provisions of Section 143(12) of the Companies Act, 2013, the Statutory Auditors **have not reported any incident of fraud** in their audit report.

For & On Behalf of the Board of Directors of
Neetus Delight Private Limited



Himanshu Lohia
(DIN: 08564450)
Director

ADD: 2/155 Jakhan, Rajpur Road, Dehradun-248001, Uttarakhand

Date of Signing: August 13, 2022

Place of Signature: Dehradun, India



Subodh Lohia
(DIN: 08564451)
Director

ADD: 2/155 Jakhan, Rajpur Road, Dehradun-248001, Uttarakhand

Date of Signing: August 13, 2022

Place of Signature: Dehradun, India

N KUMAR GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF M/S NEETU YOSHI PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of M/s Neetu Yoshi Private Limited ("the company"), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

- The Company's Board of Directors is responsible for the matters 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the 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 there under.
- 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 on the financial statements.



34-F Narendra Vihar, Kaulagarh Road, Dehra Dun - 248 001
+91.135.271 5416 info@cankg.in www.cankg.in

■ Branch - Roorkee

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, 2021.
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.

Observations:

- a) Authorized capital increased during the year as shown in financial statement has not been updated with the Registrar of Companies.
- b) Share Application Money record on 31-03-2022 is pending for allotment on the date of audit. Which is in contravention of Rule 2(c)(vii) of the Companies (Acceptance of deposits) rules 2014.
- c) Labour has been paid in cash by directors which could be verified on sample basis only.
- d) Debtor & Creditor balance have been confirmed by management representation.
- e) Share Application Money has been accounted by converting the loan amount received by the Company.

Report on other Legal and Regulatory Requirements:

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 appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
- f) The Company does not have any pending litigations which would impact its financial position.

For M/s. N. KUMAR GUPTA & ASSOCIATES

Chartered Accountants

FRN: 003637C

CA. Harshit Gupta

F.C.A.

Partner

Mem No: 423449

Place: Dehradun

Dated: 13.08.2022

UDIN: 22423449APBIUZ4017



Handwritten signature

Handwritten signature



इण्डियन ओवर्सीज़ बैंक
Indian Overseas Bank
आपकी प्रगति का सच्चा साथी
Good People to grow with

Payment of Direct Tax - Cyber Receipt
Payment for Challan No-ITNS 280

CIN	BSR Code: 0271852 Tender Date: 05/09/2022 Challan Serial No: 52258
Tax	70000
Surcharge	0
Education Cess	0
Interest	0
Penalty	0
Others	0
Fee	0
Amount	70000.00
Amount In words	Rupees Seventy Thousands Only
Major Code	0020-Corporation Tax
Minor Code	300-Self Assessment Tax
Assessment Year	2022-23
PAN	AAGCN8459D
Name	NEEXX XXSHI PRIVATE LIMITED
Nature Of Payment	

For future reference please quote CIN.

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NAME	:	NEETU YOSHI PRIVATE LIMITED
ADDRESS	:	2/155, Jakhn, Rajpur Road Dehradun, Uttarakhand.
STATUS	:	Company
Date of Incorporation	:	20-01-2020
Previous Year	:	31st March 2022
A.Y.	:	2022-2023
PAN	:	AAGCN8459D
WARD	:	WARD 1(1)DDUN
Bank A/c No.	:	10052165480
IFSC Code	:	IDFB0021231

Computation of Income

		Tax Regime
INCOME FROM BUSINESS		
Profit/loss as per P/L a/c		12,86,747.00
Add: Depreciation as per Companies Act' 2013		4,62,425.00
Less: Depreciation as per Income Tax Act		(4,70,587.00)
Profit after setting off Depreciation		12,78,585.00
	Profit after adjustment	12,78,585.00
	Gross Total Income	12,78,585.00
	Net Taxable Income	12,78,585.00
	Total Tax	3,19,645.00
	Tax Payable	3,19,645.00
Add:- Surcharge@10%		-
		3,19,645.00
Add:- Cess@4%		12,790.00
	Total Tax Payable	3,32,434.00
Less:- TDS On Commission	20,548.00	
Less:- TDS (194Q)	1,000.00	
Less:- TCS on Sales u/s 206C(1H)	2,48,212.00	2,69,760.00
Add:- Interest U/s 234B	3,756.00	
Add:- Interest U/s 234C	3,164.00	6,920.00
Self Assesment Tax Payable		70,000.00
	Refund	(410.00)

Yoshi *Qidha*

NEETU YOSHI PRIVATE LIMITED

Regst. Off: 2/155, Jakhn, Rajpur Road, Dehradun 248001

CIN : U35999UR2020PTC010670

BALANCE SHEET AS ON March 31, 2022

PARTICULARS	NOTES	Current Year AMOUNT	Previous Year AMOUNT
I EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1	14,00,000	14,00,000
Reserve & Surplus	2	19,45,320	8,55,395
Share Application Money		2,40,30,000	
2 Non - current liabilities			
Long Term Borrowings	3	-	1,95,80,000
Deferred tax liabilities		-	-
Other long term liabilities (creditors)		-	-
Long term provisions		-	-
3 Current Liabilities			
Short Term Borrowings		-	-
Trade payable		15,04,057	15,32,871
Duties & Taxes	4	69,594	
Short term provisions	5		2,69,581
Total Rs..		2,89,48,971	2,36,37,847
II ASSETS			
1 Non Current assets			
Fixed assets	6	1,08,59,441.22	33,77,750
Less: Accumulated Depreciation		(8,96,285.55)	
Investment			-
Deferred Tax assets			48,574
Long term advances			-
Long term receivables			-
2 Current assets			
Investment			-
Inventory		99,83,125.00	1,62,740
Trade receivables	Anex B	52,98,756.93	1,30,83,308
Cash & Cash Equivalent	7	5,21,806.00	42,374
Short term loans & Advances	8	31,56,264.95	69,23,100
Other Current Assets		25,862.33	-
Total Rs..		2,89,48,971	2,36,37,847

For And On Behalf Of The Board of Directors

Mr. Harshid Lohia
DIN: 08564450

Mr. Subodh Lohia
DIN: 08564451

Place: Dehradun
Dated: 13-08-2022
UDIN: 22423449APBIUZ4017

As per our separate report of even date
For M/s N. Kumar Gupta & Associates
Chartered Accountants
FRN: 003637C



CA Harshit Gupta
Partner
Membership No. 423449

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NEETU YOSHI PRIVATE LIMITED

Regst. Off: 2/155, Jakhan, Rajpur Road, Dehradun 248001

CIN : U35999UR2020PTC010670

Statement of Profit and Loss for the period ended 31 March, 2022

Particulars	Note No.	Current Year AMOUNT	Previous Year AMOUNT
CONTINUING OPERATIONS			
1 Revenue from operations	9	4,62,96,274	1,84,39,125
2 Other income		2,456	-
Total revenue (1+2)		4,62,98,730	1,84,39,125
Expenses			
4 (a) Cost of materials consumed	10	4,17,03,285	1,68,69,595
(d) Employee benefits expense		11,94,319	-
(e) Finance costs			-
(f) Depreciation and amortisation expense	6	4,62,425	4,33,861
(g) Other expenses	11	16,51,954	58,877
Total expenses		4,50,11,983	1,73,62,133
Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		12,86,747	10,76,991
5 Exceptional items			-
6 Profit / (Loss) before extraordinary items and tax (5 + 6)		12,86,747	10,76,991
7 Extraordinary items			-
8 Profit / (Loss) before tax (7 + 8)		12,86,747	10,76,991
9 Tax expense:			
10 (a) Tax expense for current year		69,594	2,69,581
(b) Deferred tax			(48,574)
Profit / (Loss) from continuing operations (9 + 10)		12,17,153	8,55,984
DISCONTINUING OPERATIONS			
B Profit / (Loss) from discontinuing operations (before tax)			-
12i Add / (Less): Tax expense of discontinuing operations			-
12.ii Profit / (Loss) from discontinuing operations			-
13 TOTAL OPERATIONS		12,17,153	8,55,984
C Earnings per share (of Rs.10/- each):			
15.i (a) Basic - in Rs.			6
(b) Diluted -in Rs.			6
Earnings per share (excluding extraordinary items):			
15.ii (a) Basic - in Rs.			6
(b) Diluted -in Rs.			6

For and on behalf of the Board

Mr. Hinganshu Lohia
DIN: 08564450

Mr. Subodh Lohia
DIN: 08564451

Place : Dehradun
Dated : 13-08-2022
UDIN: 22423449APBIUZ4017

As per our separate report of even date
For M/s N. Kumar Gupta & Associates
Chartered Accountants
FRN: 003637C



CA Harshit Gupta
Partner
Membership No. 423449

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Schedules forming part of the Balance Sheet as at March 31, 2022

Annexure-1- Share Capital

Particulars	Current Year	Previous Year
Authorized Capital	14,00,000	14,00,000
Equity Shares of Rs. 10 each With Voting Rights		
Issued & Subscribed Capital	14,00,000	14,00,000
Equity Shares of Rs. 10 each With Voting Rights		
Subscribed and Fully Paid Up	14,00,000	14,00,000
Equity Shares of Rs. 10 each With Voting Rights		
Total	14,00,000	14,00,000
Share Capital	14,00,000	14,00,000
Add: Calls in Advance	-	-
Total	14,00,000	14,00,000

Additional Information

a)	Movement in subscribed and paid up capital is set out below	No. of shares
	Ordinary Shares of Rs. 10 each	10,000
	At the beginning of the year	1,30,000
	Shares allotted during the year	1,40,000
	Total no. of shares	1,40,000
b)	Shareholders holding more than 5% equity shares of the company	Percentage of holding
	Himanshu Lohia	50%
	Subodh Lohia	50%

Annexure-2- Reserves and Surplus

Particulars	Current Year	Previous Year
General reserve	8,55,395.00	(590)
Profit & loss (Dr/Cr.) - Current year	12,17,153.13	8,55,984
Deffered Tax Written off	(1,27,227.82)	-
Total	19,45,320.31	8,55,394

Annexure-3- Long Term Borrowings

Particulars	Current Year	Previous Year
Loan From Director		
Himanshu Lohia		1,13,55,000
Subodh Lohia		82,25,000
Total		1,95,80,000

Annexure-4-Expense Payable

Particulars	Current Year	Previous Year
Sundry Creditors (As per Annexure A)	14,96,056.92	15,07,166
GST Payable	8,000.00	17,705
Rent Payable	15,04,056.92	8,000.00
Total	15,04,056.92	15,32,871

Annexure-5- Short Term Provision

Particulars	Current Year	Previous Year
Income Tax Payable	69,594.00	2,69,581
Total Rs...	69,594.00	2,69,581



Schedules forming part of the Balance Sheet as at March 31, 2022

Annexure-7- Cash & Bank Equivalents

Particulars	Current Year	Previous Year
Cash in Hand	4,91,873.00	30,504.00
IDFC First A/c 10052165480	18,933.24	11,870.00
SBI A/c	11,000.00	
Total Rs...	5,21,806.00	42,374.00

Annexure-8- Short Term Loans & Advances

Particulars	Current Year	Previous Year
Advance for Machinery (Pearl online Services Pvt Ltd)		53,00,000.00
Neetu Lohia Foundation	61,874.00	
Security Deposit - Omni Trade Marketing	16,44,857.00	15,00,000.00
GST Receivable	10,79,049.00	
Deferred Tax		44,446.00
Advance Salary to Director (Subodh Lohia)	89,500.00	
TCS Receivable	2,48,212.00	78,653.82
TDS (Section 194Q)	1,000.00	
Deferred TDS (Section 194Q)	530.00	
Deferred TCS Receivable	912.95	
Deferred GST TDS	30,330.00	
Total Rs...	31,56,264.95	69,23,099.82

Schedules forming part of the Profit & Loss Account as at March 31, 2021

Annexure 9 - Revenue from Operation

Particulars	Current Year	Previous Year
Sale of Goods	4,17,72,315.50	1,77,04,249.68
Commission on Dish TV Business	4,10,958.00	3,11,147.00
Sales Promotion & Marketing	41,13,000.00	4,23,728.00
Total Rs...	4,62,96,273.50	1,84,39,124.68

Annexure 10 - Cost of Goods Sold

Particulars	Current Year	Previous Year
Opening Stock	1,62,739.98	-
Add:		
Purchases	5,02,74,208.79	1,70,32,335.17
Direct Expenses	12,49,461.34	-
Less:		
Closing Stock	99,83,125.00	1,62,739.98
COST OF GOODS SOLD	4,17,03,285.11	1,68,69,595.19

Annexure 11 - Other Expenses

Particulars	Current Year	Previous Year
Computer Repair & Maintenance		1,779.65
Registration Charges	99,999.00	
Car Insurance	1,26,841.20	-
Bank Charges	(42.21)	885.00
Legal & Professional Fee		10,800.00
Sales Marketing & Travelling Expenses	13,15,896.33	
Railway Liquidity Damage	13,608.00	
Professional Expenses related to incorporation of the Company written off		38,900.00
Rent	96,000.00	8,000.00
Agent Fees		(1,687.47)
Rounding Off	(348.30)	
Total Rs...	16,51,954.02	58,677.18

Subodh

Subodh

Subodh

Neetu Yoshi Private Limited
R.O. - 2/155, Jakhn, Rajpur Road, Dehradun [CIN : U35999UR2020PTC010670]

Annexure forming part of the Balance Sheet as at March 31, 2022

Annexure A: Sundry Creditors

Particulars	Current Year	Previous Year
For Preliminary Expenses	38,900.00	38,900.00
Creditors - Outside state		
Bharat Chemicals		3,484.00
Kwality Steels		8.00
Sheetal Engineers	35,400.00	
Techno Habitat	1,13,848.00	
Universal Minerals	2,45,737.60	
Creditors - Within state		
AA Enterprises	4,03,758.84	
AR Trading Co	2,43,971.56	1,98,045.00
Lalkaun Stone Crushers India Pvt. Ltd.	87,792.00	
Manhar Steels		5,50,541.00
N Kumar Gupta & Associates	11,800.00	
Procorp Solutions LLP	(35,000.00)	10,800.00
Stamping & More LLP	1,94,728.68	4,37,888.00
Shamli Saharanpur Transport	19,500.00	
Others		
YB Singh	1,35,620.24	2,67,500.00
Total	14,96,056.92	15,07,166.00

Annexure B: Trade Receivables

Particulars	Current Year	Previous Year
Action Construction Equipment Ltd.	2,97,529.92	
Central Railway	11,80,000.00	
GST Receivable (Eastern Railway)	3,55,800.00	
Manhar Steel	16,10,399.40	
Northern Eastern Railway	10,528.00	
NR-3496	1,29,800.00	
Sai Rites Bengal Wagon Industry Pvt. Ltd.	(21,78,000.00)	
Sugar LPG Appliances Pvt. Ltd.	4,21,132.40	
Others	22,60,000.00	
Supermo Auto Parts (Delhi)	5,120.00	
Jagdamba Liquefied Steels Ltd Unit II	9,25,808.37	1,29,91,587.52
Omnitrade Marketing Services Pvt Ltd	80,638.84	91,720.84
Total	52,98,756.93	1,30,83,308.36

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N. KUMAR GUPTA ASSOCIATES
CHARTERED ACCOUNTANTS
DEHRADUN

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Schedules forming part of the Balance Sheet as at March 31, 2022

Schedule 6: FIXED ASSETS & DEPRECIATION (As per Companies Act 2013)

Particulars	GROSS BLOCK					DEPRECIATION/AMORTISATION			Net Block		
	Opening	Addition	Deletion	Up to Current year	Opening	Life of Asset	Depreciation rate (SLM)	Accumulated Dep. up to this year	Dep for the year	Accumulated depreciation	Closing
Advance by Land	1,00,000.00	66,94,230.22	-	67,94,230.22	-	NA	NA	-	-	-	67,94,230.22
Factory Project at Roopnarayanpur & Accessories	30,500.00	-	-	30,500.00	-	NA	NA	-	-	19,825.00	30,500.00
Motor Vehicle	5,50,973.00	-	-	5,50,973.00	-	3 yrs	31.67%	9,559.00	10,166.00	1,07,439.30	5,50,973.00
AUDI CAR (UK07BU4647)	9,02,265.00	-	-	9,02,265.00	-	10 yrs	9.50%	52,342.00	55,097.30	1,07,439.30	9,02,265.00
MERCEDES CAR (UK07BU4647)	22,27,873.00	-	-	22,27,873.00	-	8 yrs	11.88%	1,07,189.00	1,12,783.13	2,19,972.13	22,27,873.00
Plant & Machinery	3,53,600.00	-	-	3,53,600.00	-	8 yrs	11.88%	2,64,671.00	2,78,484.13	5,43,155.13	3,53,600.00
Total Rs.	38,11,611.00	70,47,830.22	-	1,08,59,441.22	-			4,33,861.00	4,62,424.55	8,96,285.55	1,08,59,441.22

Schedule 6: FIXED ASSETS & DEPRECIATION (As per Income Tax Act, 1961)

Particulars	Dep. rate	Opening W.D.V.	Addition		Sale	Balance at year end	Depreciation Amount	Closing W.D.V.
			More than 182 days	Less than 182 days				
Block A	0%							
Motor Vehicle		5,50,973	-	-	-	5,50,973.00	-	5,50,973.00
ADVANCE FOR LAND		1,00,000	66,94,230	-	-	67,94,230	-	67,94,230.22
Total		6,50,973	66,94,230	-	-	73,45,203	-	73,45,203
Block B	15%							
AUDI CAR (UK08AD7159)		8,34,595	-	-	-	8,34,595	1,25,189	7,09,405.75
MERCEDES CAR (UK07BU4647)		20,60,783	-	-	-	20,60,783	3,09,117	17,51,665.55
Electric Oven & Trolley		-	-	1,90,000	-	1,90,000	14,250	1,75,750.00
Manual HMC Fixture		-	-	1,30,000	-	1,30,000	9750	1,20,250.00
W STroy		-	-	33,600	-	33,600	2,520	31,080.00
Total		28,95,378	-	3,53,600	-	32,48,978	4,60,827	27,88,151
Block C	40%							
COMPUTER & ACCESSORIES		24,400	-	-	-	24,400	9,760	14,640.00
Total		24,400	-	-	-	24,400	9,760	14,640.00
Total Rs.		35,70,751	66,94,230	3,53,600	-	1,06,18,581	4,70,587	1,01,47,994.52

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