

Balance Sheet as at 31st March 2024

₹ in thousand

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	20.00	20.00
Reserves and surplus	2	(34.32)	(13.74)
Money received against share warrants			
		(14.32)	6.26
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
<b>Current liabilities</b>			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities			
Short-term provisions		15.60	13.10
		15.60	13.10
<b>TOTAL</b>		<b>1.28</b>	<b>19.36</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Property, Plant and Equipment and Intangible assets</b>			
Property, Plant and Equipment			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
<b>Non-current investments</b>			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
<b>Current assets</b>			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	4	1.28	19.36
Short-term loans and advances			
Other current assets			
		1.28	19.36
<b>TOTAL</b>		<b>1.28</b>	<b>19.36</b>

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

As per our report of even date

For GOYAL RAJ KUMAR & ASSOCIATES  
 Chartered Accountant  
 FRN: 003729774

RAJ KUMAR GOYAL  
 PROPRIETOR  
 Membership No.: 552862  
 UDIN : 24552862B.JYON9719  
 Place: Delhi  
 Date: 24/07/2024

MANOBAL A NEW BEGINING FOUNDATION  
 MANISH WALTER  
 Director  
 DIN: 05241907  
 Address: House no. D-177, Sector-8,  
 Dwarka, Bajajda, South West Delhi, Delhi  
 India-110077

MANOBAL A NEW BEGINING FOUNDATION  
 VINAY NEEMA  
 Director  
 DIN: 09786064  
 Address: Kachaheri road thane ke pass,  
 Subhashi Ward no. 03 Lakhnadon,  
 Lakhnadon, Sec-01, Madhya Pradesh-  
 480886



Statement of Profit and loss for the year ended 31st March 2024

₹ in thousand

Particulars	Note No.	31st March 2024	31st March 2023
<b>Revenue</b>			
Revenue from operations	5	137.52	10.25
Less: Excise duty			
<b>Net Sales</b>		<b>137.52</b>	<b>10.25</b>
Other income	6		
<b>Total Income</b>		<b>137.52</b>	<b>10.25</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses		32.00	
Finance costs			
Depreciation and amortization expenses			
Other expenses	7	126.10	23.99
<b>Total expenses</b>		<b>158.10</b>	<b>23.99</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>(20.58)</b>	<b>(13.74)</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>(20.58)</b>	<b>(13.74)</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>(20.58)</b>	<b>(13.74)</b>
<b>Tax expenses</b>			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period</b>		<b>(20.58)</b>	<b>(13.74)</b>
<b>Earning per share-in ₹</b>			
<b>Basic</b>	8		
Before extraordinary Items		-10.29	(0.69)
After extraordinary Adjustment		-10.29	(0.69)
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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

As per our report of even date

For GOYAL RAJ KUMAR & ASSOCIATES  
 Chartered Accountant  
 (CIN : 00372974)

RAJ KUMAR GOYAL  
 PROPRIETOR  
 Membership No. : 552862  
 UDIN : 24552862BIZYON9719  
 Place: Delhi  
 Date: 24/07/2024



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

₹ in thousand

PARTICULARS		31st March 2024	31st March 2023
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	(20.58)	(13.74)
	Adjustments for non Cash/ Non trade items:		
	Operating profits before Working Capital Changes	(20.58)	(13.74)
	Adjusted For:		
	Increase / (Decrease) in other current liabilities	2.50	13.10
	<b>Cash generated from Operations</b>	<b>(18.08)</b>	<b>(0.64)</b>
	<b>Net Cash flow from Operating Activities(A)</b>	<b>(18.08)</b>	<b>(0.64)</b>
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
	Increase / (Decrease) in share capital		20.00
	<b>Net Cash used in Financing Activities(C)</b>		<b>20.00</b>
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>(18.08)</b>	<b>19.36</b>
<b>E.</b>	Cash & Cash Equivalents at Beginning of period	19.36	
<b>F.</b>	Cash & Cash Equivalents at End of period	1.28	19.36
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>(18.08)</b>	<b>19.36</b>

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

As per our report of even date

For GOYAL RAJ KUMAR & ASSOCIATES  
 Chartered Accountant  
 (Firm No. 0037297N)



GOYAL RAJ KUMAR  
 PROPRIETOR  
 Membership No.: 552862  
 UDIN : 24552862BJZYON9719  
 Place: Delhi  
 Date: 24/07/2024



MANISH WALTER  
 Director  
 DIN: 09241907  
 Address: House no. D-177, Sector-8,  
 Dwarka, Badli, South West Delhi, Delhi  
 India-110077



For and on behalf of the Board of Directors  
 VINAY NEMA  
 Director  
 DIN: 09786054  
 Address: Kachaheri road thane ke pass,  
 Subhash Ward no. 03 Lakhnadon,  
 Lakhnadon, Seoni, Madhya Pradesh-  
 480886

**Note:**

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

Notes to Financial statements for the year ended 31st March 2024  
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
<b>Authorised :</b>		
2000 (31/03/2023:2000) Equity shares of Rs. 10.00/- par value	20.00	20.00
<b>Issued :</b>		
2000 (31/03/2023:2000) Equity shares of Rs. 10.00/- par value	20.00	20.00
<b>Subscribed and paid-up :</b>		
2000 (31/03/2023:2000) Equity shares of Rs. 10.00/- par value	20.00	20.00
<b>Total</b>	<b>20.00</b>	<b>20.00</b>

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

**Equity shares**

₹ in thousand

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2,000	20.00		
Issued during the Period			2,000	20.00
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>2,000</b>	<b>20.00</b>	<b>2,000</b>	<b>20.00</b>

**Right, Preferences and Restriction attached to shares**

**Equity shares**

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

**Note No. 2 Reserves and surplus**

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
<b>Surplus</b>		
Opening Balance	(13.74)	
Add: Addition during the year		
Less: Loss for the year	(20.58)	(13.74)
<b>Closing Balance</b>	<b>(34.32)</b>	<b>(13.74)</b>
Balance carried to balance sheet	(34.32)	(13.74)

**Note No. Provisions**

₹ in thousand

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision		15.60	15.60		13.10	13.10
		15.60	15.60		13.10	13.10
<b>Total</b>		<b>15.60</b>	<b>15.60</b>		<b>13.10</b>	<b>13.10</b>

**Note No. 4 Cash and cash equivalents**

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
Canara Bank	1.28	19.36
<b>Total</b>	<b>1.28</b>	<b>19.36</b>



**Note No. 5 Revenue from operations**

₹ in thousand

Particulars	31st March 2024	31st March 2023
Sale of services		
Contribution	137.52	10.25
	137.52	10.25
Net revenue from operations	137.52	10.25

**Note No. 6 Other income**

₹ in thousand

Particulars	31st March 2024	31st March 2023
Total		

**Employee benefit expenses**

₹ in thousand

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary and wages	32.00	
	32.00	
Total	32.00	

**Note No. 7 Other expenses**

₹ in thousand

Particulars	31st March 2024	31st March 2023
Audit fees	10.00	10.00
Bank charges	0.92	0.89
Professional expenses	16.60	2.50
ROC Fees	0.90	0.60
Office Running & Maintenance	8.50	9.50
Meeting Expenses	0.80	0.50
Website Maintenance	5.58	
Victim Monthly Support	6.00	
Fooding Expenses	36.00	
Conveyance expenses	40.80	
Total	126.10	23.99

**Note No. 8 Earning Per Share**

₹ in thousand

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
<b>Basic</b>				
Profit after tax (A)	(20.58)	(13.74)	(20.58)	(13.74)
Weighted average number of shares outstanding (B)	20,000	20,000	20,000	20,000
Basic EPS (A / B)	-10.29	(0.69)	-10.29	(0.69)
<b>Diluted</b>				
Profit after tax (A)	(20.58)	(13.74)	(20.58)	(13.74)
Weighted average number of shares outstanding (B)		20,000		20,000
Diluted EPS (A / B)		(0.69)		(0.69)
Face value per share		10.00		10.00

