

PURAMIO INDIA PRIVATE LIMITED

Regd. Off.: WA -3/4, S.K. 1 Compound Gram Lasudia Mori, Dewas Naka Indore MP -452010
CIN: U15490MP2021PTC057799 Email: info@puramio.com Contact: 9243198575

BOARD'S REPORT

To,
The Members,

Your Directors have pleasure in presenting 1st Annual Report on the business and operations of your company together with the audited financial statements for the financial year ended on 31st March, 2022.

1. FINANCIAL RESULTS

Financial result of the company for the year under review is as follows:-

(Amount in Hundreds Rupees)

PARTICULARS	Year ended 31 st March, 2022
Total Income	13,109.73
Total Expenses	12284.82
Profit/ (Loss) before Finance Cost, Depreciation/ Amortization Expenses and Tax Expense	825.12
Less: Finance Cost	0.00
Profit/ (Loss) before Depreciation/ Amortization Expenses and Tax Expense	825.12
Less: Depreciation/Amortization Expenses	0.00
Profit/(Loss) before Tax	825.12
Less : Current Tax	207.66
Add/(Less): Deferred Tax	0.00
Profit/(Loss) after tax	617.46

2. OPERATIONS AND STATE OF COMPANY'S AFFAIRS

During the year under review, the Company's total income is Rs. 13,10,973/-. The company has earned profit of Rs. 61,746/- in current year. Your Directors are hopeful that the company may be able to show better performance in coming years.

There is no change in the nature of business of the Company during the year.

3. TRANSFER TO RESERVE

Your Directors do not proposed any amount to be transferred to the Reserves for the Year ended 31st March, 2022.

4. DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March, 2022.

5. DEPOSITS

Your company has not invited/accepted any deposit within the meaning of Section 73 of the

Companies Act, 2013 and Rules made there under, during the year under review.

6. DETAIL OF DIRECTORS

During the year under review, there have been no changes in the Board of directors of the company.

7. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments have been noticed between the end of financial year and the date of the report which will affect the financial position of the Company.

8. AUDITORS

M/s. Patwa PMART And Co., Chartered Accountants, Indore (M.P.), FRN (012488C) Statutory Auditors of the Company were appointed as Auditors of the Company by the board of directors, to hold office till the conclusion of 1st Annual General Meeting. **M/s. Patwa PMART And Co., Chartered Accountants, Indore (M.P.), FRN (012488C)** Statutory Auditors of the Company retires at the conclusion of the 1st Annual General Meeting and being eligible, offer themselves for re-appointment as Statutory Auditors of the company to hold office from the conclusion of 1st Annual General Meeting till the conclusion of 6th Annual General Meeting (i.e. for the term of 5 years). The company has received an eligibility letter under section 141 of the Companies Act, 2013 and rules made there under that they are not disqualified.

9. COMMENTS ON AUDITORS' REPORT

The Auditor's Report on the audited financial statement of the company for the year ended 31st March, 2022 do not contain any qualifications, reservations, adverse remarks or disclaimers so need not require any explanation or comment.

Company do not required to appoint any Secretarial Auditors for the year.

10. DISCLOSURE OF RELATED PARTY TRANSACTION

During the period under review, No contracts or arrangements as specified u/s 188 of the Companies Act, 2013 were made with related parties as referred under Section 188.

11. DECLARATION OF INDEPENDENT DIRECTORS

The provision of Section 149 pertaining to the appointment of Independent Directors is not applicable to the Company.

12. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company, therefore, the company has not developed and implemented any Corporate Social Responsibility initiatives

13. NUMBER OF BOARD MEETING

6 (Six) meetings of Board of Directors were held during the year under review which are as follow;

S. No.	Date of Meeting	Total No. of Directors on the date of Meeting	No. of Directors attended	Percentage of Attendance
1.	06.10.2021	02	02	100%
2.	01.11.2021	02	02	100%
3.	30.12.2021	02	02	100%
4.	20.01.2022	02	02	100%
5.	31.01.2022	03	03	100%
6.	25.03.2022	02	02	100%

14. SHARE CAPITAL

During the year under review, there has been no change in the share capital of the Company.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT 2013

During the year under review, company has not given any loans, guarantees or made any investments covered under the provisions of Section 186 of the Companies Act, 2013.

16. CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Conservation of energy and technology absorption pursuant to provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 : Nil

Foreign Exchange earned - Nil

Foreign Exchange used - Nil

17. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

18. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There were no significant and material orders passed by the regulators or courts or tribunal impacting the going concern status and Company's operations in future.

19. FRAUD

During the year under review, no frauds are reported by the auditors of the company under sub-section (12) of Section 143 of the Companies Act, 2013.

20. RISK MANAGEMENT POLICY AND INTERNAL ADEQUACY

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives and the Company's internal control systems are commensurate with the nature of its business and the size and complexity.

21. INTERNAL FINANCIAL CONTROL

Your Company has in place adequate internal financial controls with reference to the financial

statement.

22. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment. During the financial year ended 31st March, 2022, no cases in the nature of sexual harassment were reported at any workplace of the company.

23. EXTRACT OF ANNUAL RETURN

As per section 92 (3) of the Companies Act, 2013, the company is required to place its annual return on website of the company, if any. However, there is no website of the company, therefore, no web-link is mentioned in this report as required in Section 134 (3) (a) of the Companies Act, 2013.

24. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not applicable to the Company.

25. INFORMATION PURSUANT TO RULE 5(2) OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The Company has not appointed any employee(s) in receipt of remuneration exceeding the limits specified under Rule 5(2) of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

27. PARTICULARS OF MONEY RECEIVED FROM DIRECTORS AND THEIR RELATIVES

Details of Money/unsecured loans received from directors and their relatives are disclosed in the Financial Statements for the year ended 31.03.2022.

28. COST RECORDS

The provisions of section 148 (1) of the companies act, 2013 and other applicable rules and provisions is not applicable on the company. Therefore, no cost records has been maintained by the company.

29. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

30. DIRECTORS RESPONSIBILITY STATEMENT PURSUANT TO SECTION 134(5) OF THE COMPANIES ACT, 2013

The Directors hereby confirm that: -

1. In the preparation of the annual accounts for the financial year ended 31st March, 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on March 31, 2022 and Profit & Loss Account of the Company for the year ended on that date;
3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
4. The Directors had prepared the Annual accounts on a going concern basis;
5. The directors had devised proper system to ensure compliance with the provisions of all Applicable laws and that such system were adequate and operating effectively.

31. ACKNOWLEDGEMENT

Your Directors place on record their appreciation of assistance and support extended by Banks, Shareholders, Customers and Advisors of the Company, your Directors convey their appreciation to the employees at all levels for their enormous personal efforts as well as collective contribution to the growth of the Company.

PLACE: Indore
DATE: 31.08.2022

For and on behalf of the Board
Puramio India Private Limited

For Puramio India Pvt. Ltd. For Puramio India Pvt. Ltd.


Vikas Mogha
Director
(DIN: 08446125)


Swati Mogha
Director
(DIN: 07461245)



Patwa PMART And Co.

Chartered Accountants

'Intalee House'

16, Ratanlok Colony, Scheme No. 53, Behind Vijay Nagar, Indore-452010

Mob. Off.: 94259 11192 • Mob.: 98260-33021

E-mail : patwapmartandco@gmail.com

Independent Auditor's Report

To the Members of PURAMIO INDIA PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of PURAMIO INDIA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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 adequate internal financial controls, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss 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 the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) The requirement under section 143(3)(i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable on the Company.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.

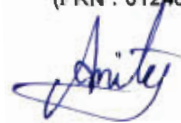


- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.

For: PATWA PMART AND CO.
Chartered Accountant
(FRN : 012488C)



Anita Dangi
(Partner)
Membership No. 431374



Place : Indore
Date : 31/08/2022
UDIN:22431374AZSYHW5305

Balance Sheet as at 31st March 2022

₹ in hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,000.00	
Reserves and surplus	2	617.46	
Money received against share warrants			
		1,617.46	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	600.00	
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	4		
		600.00	
Current liabilities			
Short-term borrowings			
Trade payables	5		
(A) Micro enterprises and small enterprises		17,894.68	
(B) Others		145.97	
Other current liabilities			
Short-term provisions	4	1,648.90	
		19,689.55	
TOTAL		21,907.02	
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets			
Property,Plant and Equipment			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances	6		
Other non-current assets	7	11,313.16	
		11,313.16	
Current assets			
Current investments	8	4,100.00	
Inventories			
Trade receivables	9	1,845.32	
Cash and cash equivalents	10	1,749.54	
Short-term loans and advances	6	2,898.99	
Other current assets			
		10,593.85	
TOTAL		21,907.02	

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

As per our report of even date
 For PATWA PMART AND CO.
 Chartered Accountants
 (FRN: 012488C)

Anita Dangl
 Partner
 Membership No.: 431374
 Place: Indore
 Date: 31/08/2022



For Puramio India Pvt. Ltd. For and on behalf of the Board of Directors
 For Puramio India Pvt. Ltd.

SWATI
 Additional Director
 DIN: 07461245

VIKAS MOGRA
 Director
 DIN: 08446125

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

₹ in hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	11	13,109.73	
Less: Excise duty			
Net Sales		13,109.73	
Other income	12	0.21	
Total Income		13,109.94	
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		14,814.19	
Changes in inventories	13	(11,313.16)	
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses			
Other expenses	14	8,783.79	
Total expenses		12,284.82	
Profit before exceptional, extraordinary and prior period items and tax		825.12	
Exceptional items			
Profit before extraordinary and prior period items and tax		825.12	
Extraordinary items			
Prior period item			
Profit before tax		825.12	
Tax expenses			
Current tax	15	207.66	
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		617.46	
Earning per share-in ₹			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date
 For PATWA PMART AND CO.
 Chartered Accountants
 (FRN: 012488C)


 Anits Dangi
 Partner
 Membership No.: 431374
 Place: Indore
 Date: 31/08/2022



For Puramio India Pvt. Ltd. For and on behalf of the Board of Directors
 For Puramio India Pvt. Ltd.


 SWATI MOGRA
 Additional Director
 DIN: 07461245


 VIKAS MOGRA
 Director
 DIN: 08446125

Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
150000 (31/03/2021:0) Equity shares of Rs. 10.00/- par value	15,000.00	
Issued :		
10000 (31/03/2021:0) Equity shares of Rs. 10.00/- par value	1,000.00	
Subscribed and paid-up :		
10000 (31/03/2021:0) Equity shares of Rs. 10.00/- par value	1,000.00	
Total	1,000.00	

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

Equity shares

₹ in hundred

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	10,000	1,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,000.00		

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.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 0.00]	MANISHA MURDIA	3,000	30.00		0.00
Equity [NV: 0.00]	VIKAS MOGRA	7,000	70.00		0.00
	Total :	10,000	100.00		0.00

Details of shares held by Promoters

Promoter name	Particulars	Current Year						Previous Year					
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change		
		Number	%	Number	%		Number	%	Number	%			
VIKAS MOGRA	Equity [NV: 10.00]	0	0	7000	70.00			0					
MANISHA MURDIA	Equity [NV: 10.00]	0	0	3000	30.00			0					
	Total			10000									

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance		
Add: Profit for the year	617.46	
Less : Deletion during the year		
Closing Balance	617.46	
Balance carried to balance sheet	617.46	



Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties						
Shreyans Jain Loan unsecured	100.00		100.00			
Vikas Mogra unsecured	500.00		500.00			
	600.00		600.00			
The Above Amount Includes						
Unsecured Borrowings	600.00		600.00			
Net Amount	600.00	0	600.00		0	

Note No. 4 Provisions

₹ in hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Namrata Patwa		20.00	20.00			
ND Patwa		40.00	40.00			
PATWA PMART and CO.		158.00	158.00			
Salary Payable		1,099.01	1,099.01			
TDS Payable		221.33	221.33			
Interest on TDS Payable		13.66	13.66			
IGST Payable on RCM		0.80	0.80			
Income Tax Payable		96.10	96.10			
		1,648.90	1,648.90			
Total		1,648.90	1,648.90			

Note No. 5 Trade payables

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
(A) Micro enterprises and small enterprises		
Sundry Creditors	17,894.68	
	17,894.68	
(B) Others		
Sundry Creditors	145.97	
	145.97	
Total	18,040.65	

Note No. 6 Loans and advances

₹ in hundred

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Advance Salary		1,328.15		
Other Loans and Advances		200.08		
GST Receivable		1,370.76		
		2,898.99		
Total		2,898.99		

Note No. 7 Other non-current assets

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Inventories	11,313.16	
Total	11,313.16	

Note No. 8 Current investments

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Investment Properties		
In Others		
FDR with Kotak Bank (Lower of cost and Market value)	4,100.00	
Gross Investment	4,100.00	
Net investment	4,100.00	
Aggregate amount of unquoted investments	4,100.00	



Note No. Inventories

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
Total		

Note No. 9 Trade receivables

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	1,845.32	
Unsecured, Considered Good		
Doubtful		
Total	1,845.32	

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,845.32					1,845.32
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

(Previous Year)

₹ in hundred

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

Note No. 10 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
HDFC Bank	719.40	
Kotak Mahindra Bank Ltd	1,030.14	
Total	1,749.54	

Note No. 11 Revenue from operations

₹ in hundred

Particulars	31st March 2022	31st March 2021
Sale of products	12,820.93	
Other operating revenues	288.81	
Net revenue from operations	13,109.74	

Note No. 12 Other income

₹ in hundred

Particulars	31st March 2022	31st March 2021
Interest Income		
Interest on FDR	0.21	
	0.21	
Total	0.21	

Note No. 13 Changes in inventories

₹ in hundred

Particulars	31st March 2022	31st March 2021
Inventory at the end of the year		
Finished Goods	11,313.16	
	11,313.16	
(Increase)/decrease in inventories		
Finished Goods	(11,313.16)	
	(11,313.16)	



Note No. 14 Other expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Audit fees	125.00	
Bank charges	4.13	
Freight & Transportation Charges	16.00	
Commission on Sales	1,181.46	
Interest on TDS	13.66	
Legal Fees	624.16	
Round Off	0.04	
ROC Fees	75.00	
Salary	1,309.01	
Shipping Charges	5,086.26	
Stationary & Printing Exp.	6.00	
Listing Fees	342.99	
Payment Gateway Charges	0.08	
Total	8,783.79	

Note No. 15 Current tax

₹ in hundred

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	207.66	
Total	207.66	

Note No. 5(a)(a) Trade payables:(A) Micro enterprises and small enterprises:Sundry Creditors

₹ in hundred

Particulars	31st March 2022
Bakersville Global	2.66
Bansri Botcap Industries	245.32
Marvellous Overseas India Pvt Ltd	16,537.51
Mayur Corporation Indore	188.46
Purix Global	30.77
S R Enterprises	6.00
Vijayshri Pacakging	867.96
Dhan Roadlines	16.00
Total	17,894.68

Note No. 5(b)(a) Trade payables:(B) Others:Sundry Creditors

₹ in hundred

Particulars	31st March 2022
FLIPKART INTERNET PRIVATE LIMITED - INDORE	0.88
AMAZON.IN MADHYA PRADESH	145.01
Cashfree Payments India Pvt Ltd	0.08
Total	145.97

Note No. 6(a) Loans and advances : Other loans and advances: Advance Salary

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
Dharmendra Chandel		765.00
Prashant Beluse		292.04
Ravi Likhari		271.11
Total		1,328.15

Note No. 6(b) Loans and advances : Other loans and advances: Other Loans and Advances

₹ in hundred

Particulars	As at 31st March 2022	
	Long-term	Short-term
Prepaid FSSAI License		150.08
Shyplite Courier		50.00
Total		200.08



Note No. 6(c) Loans and advances : Other loans and advances: GST Receivable

₹ in hundred

Particulars	As at 31st March 2022

	Long-term	Short-term
CGST Receivable		499.46
SGST Receivable		871.30
Total		1,370.76

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

Particulars	As at 31st March 2022
AMAZON.IN KARNATKA	1,295.40
FASHNEAR TECHNOLOGIES PVT LTD/ MEESHO	44.53
PURAMIO ONLINE	0.08
SNAPDEAL PVT LTD	31.48
VIKAS MOGRA	14.87
FLIPKART INTERNET PVT LTD	458.96
Total	1,845.32

Note number: Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.54	0.00	0.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.37	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.38	0.00	0.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	7.10	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.82	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-1.44	0.00	0.00	
(i) Net profit ratio	Net Profit	Net Sales	0.05	0.00	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.37	0.00	0.00	
(k) Return on Investment					0.00	



PURAMIO INDIA PRIVATE LIMITED

1. CORPORATE INFORMATION

Business Activity/ Operation of the Company	Trading
Place of business	Indore, Madhya Pradesh

2. SIGNIFICANT ACCOUNTING POLICIES

Statement on significant accounting policies:

(I) **Basis of accounting:-**

- a) **Accounting Convention** : These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.
- b) **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.
- c) **Revenue Recognition**: Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
- d) **Property, Plant & Equipment**: - Nil
- e) **Depreciation**: - Nil
- f) **Investments** :- at cost
- g) **Inventories**: - Valued at cost v/s NRV whichever is less.
- h) **Borrowing cost**:- NIL
- i) **Foreign Currency Transaction** :
As per AS - 11 :
(1) Transaction in foreign currency are recorded at the rate prevalent on the date of transaction.
(2) Foreign currency denominated assets and liabilities are reported as follows :
(i) Monetary items has been translated in to rupees at exchange rate prevalent at balance sheet date. Non- monetary items are carried at rate prevalent at date of transaction.
(ii) Gains/Losses arising have been recognized in the profit & loss account. Gains/Losses relating to liabilities incurred for



acquisition of fixed assets have been adjusted to cost of relevant fixed assets.

- (j) **Earning Per share :-** The Company Report basic and diluted earnings per share in accordance with AS-20 on Earning per Share" Basic EPS is computed by dividing earning attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.
- (k) **Taxes on Income:** -Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.
- (l) **Intangible Assets :**
- (i) As per AS-26, an intangible assets is recognized if it is probable that the future economic benefits that are attributable to the assets will inflow to the enterprises and the cost of the assets can be measured reliably.
 - (ii) Intangible assets is amortized by following Straight Line Method up to useful life of that amortized asset.

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

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

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

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

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

General:

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

(II) Notes on Financial Statements :-

1. Salaries includes directors remuneration on account of salary Rs. 130901/- (Previous Year Rs. 0/-).
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.



3. Payments to Auditors:

(Amount in Hundred)

Auditors Remuneration	2021-22	2020-2021
Audit Fees	125.00	0.00
ROC Fees	75.00	0.00
Total	200.00	0.00

4. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

5. **Related Party disclosure** : As per Accounting Standard AS-18, disclosure of transaction with the related parties as defined in the said accounting standard are as under :

List of Related Parties: - as identified by the company and relied upon by the auditors:

S.no.	Name	Relationship
1.	Manisha Murdia	Key Management Personnel
2.	Vikas Mogra	Key Management Personnel
3.	Shreyansh Jain (Director up to 31.03.2022)	Key Management Personnel
4.	BAKERSVILLE INDIA PRIVATE LIMITED	Enterprises over which KMP or their relative exercise significant influence.
5.	Marvellous Overseas India Pvt Ltd	Enterprises over which KMP or their relative exercise significant influence.
6.	Fine Overseas Private Limited	Enterprises over which KMP or their relative exercise significant influence.
7.	Euroville Private Limited	Enterprises over which KMP or their relative exercise significant influence.
8.	Bexter Private Limited	Enterprises over which KMP or their relative exercise significant influence.
9.	Mayur Global Ventures Private Limited	Enterprises over which KMP or their relative exercise significant influence.
10.	Puramate India Private Limited	Enterprises over which KMP or their relative exercise significant influence.
11.	Bakersville Specialties Private Limited	Enterprises over which KMP or their relative exercise significant influence.
12.	Bakersville Ingredients Private Limited	Enterprises over which KMP or their relative exercise significant influence.
13.	Unitop Foods Private Limited	Enterprises over which KMP or their relative exercise significant influence.
14.	INTALEE REALITY PRIVATE LIMITED	Enterprises over which KMP or their relative exercise significant influence.
15.	MAYUR GLOBAL VENTURES PRIVATE LIMITED	Enterprises over which KMP or their relative exercise significant influence.
16.	PURAMATE INDIA PRIVATE LIMITED	Enterprises over which KMP or their relative exercise significant influence.



(B) Transactions with Related parties during the period in the normal course of Business: -

(Amount in hundred)

S.no.	Name of the transacting related party	Nature of Transaction	2021-22	2020-21
1	Vikas Mogra	Reimbursement of Exp.	175.12/-	-
2	Vikas Mogra	Sales	14.87/-	-
3	Marvellous Overseas India Pvt Ltd	Purchase	14975.36	-
4.	Marvellous Overseas India Pvt Ltd	Reimbursement of Exp.	44.00	-

Loan with Related parties during the period: -

(Amount in Hundred)

S.no.	Name of the transacting related party	Nature of Transaction	2021-22	2020-21
1.	Shreyansh Jain	Loan Taken	100.00	0.00
2.	Vikas Mogra	Loan Taken	500.00	
	Total		600.00	0.00

Outstanding Balances pertaining to related parties at the balance sheet date:-

S.No.	Name of Related Party	Nature of Transaction	2021-22	2020-21
1.	Shreyansh Jain	Unsecured Loan	100.00	0.00
2.	Vikas Mogra	Unsecured Loan	500.00	0.00

6. Earnings per Share (EPS) computed in accordance with Accounting Standard 20" - Earning per Share.

(Amount in Hundred)

		2021-22	2020-21
	No. of Shares issued of Rs. 10/-each	10000.00	10000.00
	Basic and Diluted EPS		
(a)	Profit\Loss for the period after tax excluding Extraordinary items	617.47	0
(b)	Profit\Loss for the period after tax including Extraordinary items	617.47	0
(c)	Earnings per share (Basic & Diluted) excluding Extraordinary items including Extraordinary items	.062	0

7. Details under Micro, Small & Medium Development Act, 2006 is given as under :



I	The amount due thereon remaining unpaid to any supplier at the end of each accounting year Principle Interest	Nil
II	The amount of interest paid by the buyer in terms of section 16 of MSMSED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	Nil
III	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006.	Nil
IV	The amount of interest accrued and remaining unpaid at the end of each accounting year.	Nil
V	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises for the purpose of disallowance of a deductible expenditure under section 23 of MSMED Act, 2006	Nil

8. Additional information as required under part II of the Schedule III to the Companies Act, 2013.

		2021-22	2020-21
(i)	Value of import during the period	-	-
(ii)	Expenditure in Foreign currency	-	-
(iii)	Valued of imported material consumed	-	-
(iv)	Amount in foreign currency remitted	-	-
(v)	Foreign Exchange Earnings: Royalty, Know How, Professional & consultation fees	-	-

9. This is the first year of Audit.

10. Borrowed fund are not used for other than specific purpose.

11. Details of the property not in the name of company : Nil

12. Ravalued of assets by registered valuer : NA

13. Loans or Advances granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment : NIL

14. Capital Work in Progress (CWIP) details of project for less than 1 year, 1-2 years, 2-3 years, more than 3 years or projects temporarily suspended and all the amount shall be match with balance sheet : NA

15. Intangible Assets under development : Nil

16. Details of Benami Property held : Nil

17. Where the Company has borrowing from banks or financial institutions on the basis of security of current assets, it shall disclose the following : Nil

18. Wilful Defaulter : NA

19. Relationship with Struck off Companies : NA

20. Registration of Charges or satisfaction with Registrar of Companies : Nil



- 21. Compliance with number of layers of companies : NA
- 22. Compliance with approved Scheme(s) of Arrangements : NA
- 23. Utilization of Borrowed Funds and Share Premium : NA

Signature to notes 1 to 23

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

PATWA PMART & CO.
(Chartered Accountants)



Anita Dangi
(Partner)
M. NO. 431374
Place: Indore
Date: 31/08/2022
UDIN: 22431374AZSYHW5305



For PURAMIO INDIA PVT. LTD.
For Puramio India Pvt. Ltd.

Director

Swati Mogra
(Director)
(07461245)

For Puramio India Pvt. Ltd.

Director

Vikas Mogra
(Director)
(08446125)

1. **INDEBTEDNESS 2021-22 :-** Indebtedness of the Company including interest outstanding/accrued but not due for payment. (Amount in hundred)

	Secured Loans excluding deposits [Rs.] (CC Limit)	Unsecured Loans [Rs.](Director & Bank)	Deposits [Rs.]	Total Indebtedness [Rs.]
Indebtedness at the beginning of the Financial Year				
i) Principal Amount	0	0.00		0.00
ii) Interest due but not paid	0	0		0
iii) Interest accrued but not due	0	0		0
Total (i+ii+iii)	0	0.00		0.00
Change in Indebtedness during the F.Y.				
Addition	0	600.00	0	600.00
Reduction	0	0.00	0	0.00
Net Change	0	600.00	0	600.00
Indebtedness at the end of the Financial Year				
i) Principal Amount	0	600.00		600.00
ii) Interest due but not paid	0	0		0
iii) Interest accrued but not due	0	0		0
Total (i+ii+iii)	0	600.00		600.00

