

ENROOTS HORIZON PRIVATE LIMITED
CIN No : U52100WB2022PTC258833
BALANCE SHEET AS AT 31st MARCH, 2023

(In Rs.)

PARTICULARS	Note No.	31st March 2023	31st March 2022
<u>Equity and Liabilities</u>			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	1	100,000.00	-
(b) Reserves and Surplus	2	166,371.70	-
Share Application Money	1A		-
		266,371.70	-
<u>(2) Non Current Liabilities</u>			
(a) Long Term Borrowings	3	9,372,445.47	-
(b) Deferred Tax Liabilities (Net)	4	34,865.98	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<u>(3) Current Liabilities</u>			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]		-	-
(c) Other Current Liabilities	5	699,254.30	-
(d) Short Term Provisions	6	73,759.00	-
		10,180,324.75	-
Total Equity & Liabilities		10,446,696.44	-
<u>II Assets</u>			
<u>(1) Non-Current Assets</u>			
(a) Property, Plant & Equipment and Intangible Assets			
-Property, Plant & Equipment	9	2,353,182.65	-
- Intangible Assets	9	-	-
- Capital Work In Progress		-	-
b) Non-Current Investments		-	-
c) Deferred Tax Asset (Net)	4	-	-
d) Long Term Loans & Advances		-	-
e) Other Non-Current Assets	10	384,000.00	-
		2,737,182.65	-
<u>(2) Current Assets</u>			
(a) Inventories		2,472,214.49	-
(b) Current investments		-	-
(b) Trade Receivables	11	919,428.00	-
(c) Cash and cash equivalents	12	3,685,578.30	-
(d) Short term loans and advances	13	400,000.00	-
(e) Other Current Assets	14	232,293.00	-
		7,709,513.79	-
Total Assets		10,446,696.44	-

Other Notes on Accounts

28

Significant Accounting Policies

A

The accompanying Notes are an integral part of the Financial Statements.
As per our report of even date

For Hitesh Goyal and Co
Chartered Accountants
Firm Regn. No. 547037

For and on behalf of the Board of Directors of
ENROOTS HORIZON PRIVATE LIMITED

Partner
Membership No. 547037
UDIN: 23547037BGTHBK1735
Place : Mohali
Date : 02.09.2023



KUNDAN CHOUDHARY ARCHANA TEWARY CHOUDHARY
Director Director
Din- 09821930 Din- 09821932



ENROOTS HORIZON PRIVATE LIMITED

CIN No : U52100WB2022PTC258833

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

(In Rs.)

SN.	Particulars	Note No.	31st March 2023	31st March 2022
	REVENUE			
I	Revenue from operations	15	3,904,949	-
II	Other Income	16	34,416	-
III	TOTAL INCOME		3,939,365	-
	EXPENSES			
	Cost of Material Consumed/ Manufacturing Expenses	17	3,531,418	-
	Change In Inventory	18	-2,472,214	-
	Employee Benefits Expense	19	163,052	-
	Financial Costs	20	3,614	-
	Depreciation and Amortization Expenses	21	64,797	-
	Other Expenses	22	2,426,226	-
IV	TOTAL EXPENSES		3,716,893	-
V	Profit before tax	(III-IV)	222,472	-
	Exceptional Items		-	-
VI		VI	222,472	-
VII	Tax Expenses			
	(1) Current Tax		21,127	-
	(2) Deferred Tax Asset/Liability		34,866	-
VIII	Profit/Loss for the period	(VI-VII)	166,479	-
IX	Earning per Equity share			
	(1) Basis		17	-
	(2) Diluted			-

Other Notes on Accounts

28

Significant Accounting Policies

A

The accompanying Notes are an integral part of the Financial Statements.
As per our report of even date

For CA Hitesh Goyal & Co.
Chartered Accountants
Firm Regn. No.

For and on behalf of the Board of Directors of
ENROOTS HORIZON PRIVATE LIMITED

Partner
Membership. 547037
UDIN: 23547037BGTHBK1735
Place : Mohali
Date : 02.09.2023



KUNDAN CHOUDHARY ARCHANA TEWARY CHOUDHARY
Director Director
Din- 09821930 Din- 09821932

Certified to be true copy



ENROOTS HORIZON PRIVATE LIMITED

1 SHARE CAPITAL

S. No.	Particulars	31st March 2023	31st March 2022
i	AUTHORISED CAPITAL 10000 Equity Share of Rs. 10/- each	100,000.00	-
ii	ISSUED, SUBSCRIBED & PAID UP CAPITAL 10000 Equity Shares of Rs. 10/- each	100,000.00	-
	Total in Rs.	100,000.00	-

iii Reconciliation Of Shares Outstanding At The Beginning And At The End Of Reporting Period

	31st March 2023		31st March 2022	
	No. Of Shares	Amount(Rs.)	No. Of Shares	Amount(Rs.)
At The Beginning Of The Period	10,000.00	100,000.00	-	-
add: Shares Issued During The Period	-	-	-	-
Outstanding At The End Of The Period	10,000.00	100,000.00	-	-

iv	Shares in the Company held by Each Shareholders holding more than 5% Share & Share held by the promoters at the end of the year	31st March 2023		31st March 2022	
		No. Of Shares	% Of Holding In The Class	No. Of Shares	% Of Holding In The Class
	Promoters name			No. of Shares	% of total shares
	KUNDAN CHOUDHARY	5000	50.00%	0	0%
	ARCHANA TEWARY CHOUDHARY	5000	50.00%	0	0%
	TOTAL	10000	100%	0	0%
As per records of the company, including its Register of Members and other declarations received from them regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of Shares					
Aggregate number of shares issued for consideration other than cash, bonus shares issued and shares bought back during the 5 years immediately preceding the reporting date.				31st March 2023	31st March 2022
				NIL	NIL
1A	Share Application Money Pending Allotment			0.00	0.00
Share application money pending allotment as at 31st March, 2023					

2 RESERVE & SURPLUS

S.No.	Particulars	31st March 2023	31st March 2022
	Surplus/(Deficit) in Statement of Profit & Loss		
	- Opening Balance	-	-
	- P/L During The Year	166,478.90	-
	Less : Adjustment during the year	107.20	-
	Total	166,371.70	-

3 LONG TERM BORROWINGS

S.No.	Particulars	31st March 2023	31st March 2022
1	HDFC CAR LOAN	2,044,714.00	-
2	KUNDAN CHOUDHARY	7,327,731.47	-
	Total in Rs.	9,372,445.47	-

4 DEFERRED TAX LIABILITY (NET)

S.No.	Particulars	31st March 2023	31st March 2022
	Opening		
i	Deferred Tax Asset	-	-
ii	Deferred Tax Liability	34,865.98	-
		34,865.98	-



5 TRADE PAYABLES

S.No.	Particulars	31st March 2023	31st March 2022
	Sundry Creditors	699,254.30	-
	Total in Rs.	699,254.30	-

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

S. No.	31st March 2023	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENTS				
	PARTICULARS	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	TOTAL
1	MSME	-	-	-	-	-
2	OTHERS	699,254.30	-	-	-	-
3	DISPUTED DUES-MSME	-	-	-	-	699,254.30
4	DISPUTED DUES- OTHERS	-	-	-	-	-

S. No.	31st March 2022	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENTS				
	PARTICULARS	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	TOTAL
1	MSME	-	-	-	-	-
2	OTHERS	-	-	-	-	-
3	DISPUTED DUES-MSME	-	-	-	-	-
4	DISPUTED DUES- OTHERS	-	-	-	-	-

6 OTHER CURRENT LIABILITIES

S.No.	Particulars	31st March 2023	31st March 2022
1	Expenses Payable		
	- Expense Payable	-	-
	- TDS Payable	-	-
	- Interest on TDS Payable	59,599.00	-
	- Salary Payable	-	-
	- Professional Fee Payable	-	-
	- GST Payable	14,160.00	-
	Total in Rs.	73,759.00	-

10 OTHER NON CURRENT ASSETS

S.No.	Particulars	31st March 2023	31st March 2022
1	Security Deposit (Unsecured but Considered Good)		
	- Security Rent (Office)	320,000.00	-
	- Security Rent	64,000.00	-
	Total in Rs.	384,000.00	-

11 TRADE RECEIVABLES

S. No.	Particulars	31st March 2023	31st March 2022
	Sundry Debtors	919428	0
	Total in Rs.	919,428.00	-



Certified to be true copy



Trade Receivable Ageing Schedule for the year ended 31.03.2023

S. No.	PARTICULARS	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENTS					
		LESS THAN 6 MONTHS	6 MONTHS- 1 YEARS	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	TOTAL
1	Undisputed Trade receivables – considered good	919,428.00	-	-	-	-	919,428.00
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3	Disputed Trade Receivables considered good	-	-	-	-	-	-
4	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	TOTAL	919,428.00	-	-	-	-	919,428.00

12 CASH & CASH EQUIVALENTS

S. No.	Particulars	31st March 2023	31st March 2022
1	Balances with Banks		
	HDFC BANK	-	-
	AXIS BANK	2,018,230.00	-
3	Cash On Hand	1,582,196.00	
	Cash Balance		
4	Other bank balances	85,152.30	-
	Margin money or deposits under lien	-	-
	Total in Rs. (A+B)	3,685,578.30	-

13 SHORT TERM LOANS AND ADVANCES

S. No.	Particulars	31st March 2023	31st March 2022
	Loan	400,000.00	-
	Total in Rs.	400,000.00	-

14 OTHER CURRENT ASSETS

S. No.	Particulars	31st March 2023	31st March 2022
	GST ITC	66287	-
	Income Tax refund	1081	-
	Advance to Suppliers	113925	-
	Auto Hitec Pvt Ltd	51000	-
	Total in Rs.	232,293.00	-



Certified to be true copy



15 REVENUE FROM OPERATIONS

S. No.	Particulars	31st March 2023	31st March 2022
1	Sale of Product		
	Gross Sale of Products		
2	Sale of Services	3,904,949.00	-
	Exports		
3	Other Operating Revenue		
	Short Notice	-	-
	Total in Rs.	3,904,949.00	-

16 OTHER INCOME

S. No.	Particulars	31st March 2023	31st March 2022
1	Indirect income		
2	Freight	34,416.32	-
3	Discount Received	-	-
	Total in Rs.	34,416.32	-

17 COST OF MATERIALS CONSUMED

S. No.	Particulars	31st March 2023	31st March 2022
1	PURCHASE OF RAW MATERIALS AND STORES		
	Raw Material Purchases/ Consumables	3,457,855.49	-
	Total in Rs. (A)	3,457,855.49	-
	DIRECT PRODUCTION EXPENSES		
	Carriage Outward	14,280.00	-
	labal printing Charges	10,000.00	-
	Packing Charges	49,282.90	-
	Total in Rs. (B)	73,562.90	-
	Grand Total (A+B) in Rs.	3,531,418.39	-

18 Change in inventories of Raw Material, Stock In Process, Consumables & Finished Goods

S. No.	Particulars	31st March 2023	31st March 2022
a)	Inventories at Commencement		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	-	-
b)	Inventories at Close		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	2,472,214.49	-
	Total in Rs.	-2,472,214.49	-

19 EMPLOYEES BENEFITS EXPENSE

S. No.	Particulars	31st March 2023	31st March 2022
5	Staff And Labour Welfare	2,952.00	-
7	Salaries, wages, bonus and other allowances	160,100.00	-
	Total in Rs.	163,052.00	-



Confirmed to be true & correct



20 FINANCIAL COST

S. No.	Particulars	31st March 2023	31st March 2022
1	Bank Charges	3,614.38	-
	Total in Rs.	3,614.38	-

21 DEPRICIATION & AMORTIZATION EXPENSES

S. No.	Particulars	31st March 2023	31st March 2022
1	Depreciation on tangible assets (Refer note 13)	64,797	-
	Total in Rs.	64,797.23	-

22 OTHER EXPENSE

S. No.	Particulars	31st March 2023	31st March 2022
1	Administrative Expenses		
	Consultancy Fee	254,500.00	-
	Courier Charges	114,533.60	-
	Development Charges	828,108.00	-
	Carriage	1,300.00	-
	Audit Fee	12,000.00	-
	Office Exp	104,676.61	-
	Electricity exp	4,878.00	-
	Registration	12,500.00	-
	Rent	233,000.00	-
	Website & Software Expenses	237,249.60	-
	Legal exp	89,600.00	-
	Travelling Expense	114,617.50	-
	Commission on sales	292,860.63	-
2	Selling & Distribution Expenses		
	Advertisement Expense	4,000.00	-
	Business Promotion	122,402.00	-
	Total	2,426,225.94	-



Certified to be true copy



10. PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS

S.NO	DESCRIPTION	Rate	DEPRECIATION						Net Block			
			As At 31st April, 2022	Additions During Year	Deductions During Year	As At 31st March, 2023	As At 1ST April, 2022	For the Year	Deduction s/Adjustm ents	Up to 31st March, 2023	As At 31st March, 2023	As At 31st March, 2022
A	Tangible Assets											
1	Plant & Machinery	18.10%	-	21,326.27	-	21,326.27	-	-	300.05	-	21,026.22	-
2	Laptop	63.16%	-	175,853.61	-	175,853.61	-	-	17,142.41	-	158,711.20	-
3	Car	18.10%	-	2,220,800.00	-	2,220,800.00	-	-	47,354.76	-	2,173,445.24	-
	Total		-	2,417,979.88	-	2,417,979.88	-	-	64,797.22	-	2,353,182.66	-
	Previous Year		-	-	-	-	-	-	-	-	-	-
B	Intangible Assets											
	Software		-	-	-	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-	-	-	-
	Previous Year		-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL		-	2,417,979.88	-	2,417,979.88	-	-	64,797.22	-	2,353,182.66	-



Confirmed to be true copy

[Signature]

