

ENROOTS HORIZON PRIVATE LIMITED
CIN No : U52100WB2022PTC258833
BALANCE SHEET AS AT 31st MARCH, 2024

		(In Rs.)	
PARTICULARS	Note No.	31st March 2024	31st March 2023
<u>Equity and Liabilities</u>			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	1	100,000.00	100,000.00
(b) Reserves and Surplus	2	-52,688.46	166,371.50
Share Application Money	1A		
		47,311.54	266,371.50
<u>(2) Non Current Liabilities</u>			
(a) Long Term Borrowings	3	11,003,984.50	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	134,217.89	699,254.30
(d) Short Term Provisions	6	376,958.11	73,759.00
		11,515,160.50	10,180,324.75
Total Equity & Liabilities			
		11,562,472.04	10,446,696.25
<u>II Assets</u>			
<u>(1) Non-Current Assets</u>			
(a) Property, Plant & Equipment and Intangible Assets			
-Property, Plant & Equipment	9	1,944,953.55	2,353,182.65
- Intangible Assets	9	-	-
- Capital Work In Progress		-	-
b) Non-Current Investments		-	-
c) Deferred Tax Asset (Net)	4	33,369.02	-
d) Long Term Loans & Advances		-	-
e) Other Non-Current Assets	10	209,000.00	384,000.00
		2,187,322.57	2,737,182.65
<u>(2) Current Assets</u>			
(a) Inventories		6,906,439.52	2,472,214.49
(b) Current investments		-	-
(b) Trade Receivables	11	780,643.64	919,428.00
(c) Cash and cash equivalents	12	1,403,887.82	3,685,578.30
(d) Short term loans and advances	13	-	400,000.00
(e) Other Current Assets	14	284,178.49	232,293.00
		9,375,149.47	7,709,513.79
Total Assets			
		11,562,472.04	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



Partner
Membership No. 547037
UDIN: 24547037BKCZEI6168
Place : Mohali
Date : 01.08.2024

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

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, 2024

		(In Rs.)		
SN.	Particulars	Note No.	31st March 2024	31st March 2023
	REVENUE			
I	Revenue from operations	15	30,768,406	3,904,949.00
II	Other Income	16	518,369	34,416.32
III	TOTAL INCOME		31,286,775	3,939,365.32
	EXPENSES			
IV	Cost of Material Consumed/ Manufacturing Expenses	17	9,409,334	3,531,418.39
	Change In Inventory	18	-4,434,225	-2,472,214.49
	Employee Benefits Expense	19	2,334,637	163,052.00
	Financial Costs	20	14,698	3,614.38
	Depreciation and Amortization Expenses	21	506,911	64,797.00
	Other Expenses	22	23,726,539	2,426,226.34
IV	TOTAL EXPENSES		31,557,894	3,716,893.62
V	Profit before tax	(III-IV)	-271,119	222,471.70
	Exceptional Items		-	-
VI			-271,119	222,471.70
VII	Tax Expenses	VI		
	(1) Current Tax		-	21,127.00
	(2) Deferred Tax Asset/Liability		68,235	34,866.00
VIII	Profit/Loss for the period	(VI-VII)	-202,884	166,479
IX	Earning per Equity share			
	(1) Basis		-20.29	17
	(2) Diluted			

Other Notes on Accounts

28

Significant Accounting Policies

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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.

Partner
Membership. 547037
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For and on behalf of the Board of Directors of
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KUNDAN CHOUDHARY ARCHANA TEWARY CHOUDHARY
Director Director
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ENROOTS HORIZON PRIVATE LIMITED

1 SHARE CAPITAL

S. No.	Particulars	31st March 2024	31st March 2023
i	AUTHORISED CAPITAL		
	10000 Equity Share of Rs. 10/- each	100,000.00	100,000.00
ii	ISSUED, SUBSCRIBED & PAID UP CAPITAL	100,000.00	100,000.00
	10000 Equity Shares of Rs. 10/- each	100,000.00	100,000.00
	Total in Rs.	100,000.00	100,000.00

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

	31st March 2024		31st March 2023	
	No. Of Shares	Amount(Rs.)	No. Of Shares	Amount(Rs.)
At The Beginning Of The Period	10,000.00	100,000.00	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	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 2024		31st March 2023	
		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%	5000	50%
	ARCHANA TEWARY CHOUDHARY	5000	50.00%	5000	50%
	TOTAL	10000	100%	10000	100%
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 2024	31st March 2023
				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 2024	31st March 2023
	Surplus/(Deficit) in Statement of Profit & Loss		
	- Opening Balance	166,371.50	-
	- P/L During The Year	-202,883.66	166,478.70
	Less : Adjustment during the year	16,176.30	107.20
	Total	-52,688.46	166,371.50

3 LONG TERM BORROWINGS

S.No.	Particulars	31st March 2024	31st March 2023
1	HDFC CAR LOAN	1,495,990.00	2,044,714.00
2	KUNDAN CHOUDHARY	9,507,994.50	7,327,731.47
3			
	Total in Rs.	11,003,984.50	9,372,445.47

4 DEFERRED TAX LIABILITY (NET)

S.No.	Particulars	31st March 2024	31st March 2023
	Opening	34,865.98	-
i	Deferred Tax Asset	68,235.00	-
ii	Deferred Tax Liability	-	34,865.98
		33,369.02	34,865.98



5 TRADE PAYABLES

S.No.	Particulars	31st March 2024	31st March 2023
	Sundry Creditors	134,217.89	699,254.30
	Total in Rs.	134,217.89	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 2024	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	134,217.89	-	-	-	134,217.89
3	DISPUTED DUES-MSME	-	-	-	-	-
4	DISPUTED DUES- OTHERS	-	-	-	-	-

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	-	-	-	-	-
3	DISPUTED DUES-MSME	-	-	-	-	-
4	DISPUTED DUES- OTHERS	-	-	-	-	-

6 OTHER CURRENT LIABILITIES

S.No.	Particulars	31st March 2024	31st March 2023
1	Expenses Payable		
	- Expense Payable	25,013.00	-
	- TDS Payable	40,373.00	59,599.00
	- Interest on TDS Payable	-	-
	- Salary Payable	-	-
	- Professional Fee Payable	16,200.00	14,160.00
	- GST Payable	295,372.11	-
	Total in Rs.	376,958.11	73,759.00

10 OTHER NON CURRENT ASSETS

S.No.	Particulars	31st March 2024	31st March 2023
1	Security Deposit (Unsecured but Considered Good)		
	- Security Rent (Office)	209,000.00	320,000.00
	- Security Rent	-	64,000.00
	Total in Rs.	209,000.00	384,000.00

11 TRADE RECEIVABLES

S. No.	Particulars	31st March 2024	31st March 2023
	Sundry Debtors	780644	919428
	Total in Rs.	780,643.64	919,428.00



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	780,643.64	-	-	-	-	780,643.64
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3	Disputed Trade Receivables considered good	-	-	-	-	-	-
4	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	TOTAL	780,643.64	-	-	-	-	780,643.64

12 CASH & CASH EQUIVALENTS

S. No.	Particulars	31st March 2024	31st March 2023
1	Balances with Banks		
	HDFC BANK	770,012.17	2,018,230.00
	AXIS BANK	191,599.22	1,582,196.00
	ICICI BANK	424,085.16	
3	Cash On Hand		
	Cash Balance	18,191.27	85,152.30
4	Other bank balances		
	Margin money or deposits under lien	-	-
	Total in Rs. (A+B)	1,403,887.82	3,685,578.30

13 SHORT TERM LOANS AND ADVANCES

S. No.	Particulars	31st March 2024	31st March 2023
	Loan	0.00	400,000.00
	Total in Rs.	-	400,000.00

14 OTHER CURRENT ASSETS

S. No.	Particulars	31st March 2024	31st March 2023
	GST ITC	0	66,287.00
	Income Tax refund	41081	1,081.00
	Advance to Suppliers	0	113,925.00
	Auto Hitec Pvt Ltd	51000	51000
	Loan & Advance	141050	
	Unconsumed TDS amount	51047	
	Total in Rs.	284,178.49	232,293.00



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15 REVENUE FROM OPERATIONS

S. No.	Particulars	31st March 2024	31st March 2023
1	Sale of Product		
	Gross Sale of Products		
2	Sale of Services	30,768,406.41	3,904,949.00
	Exports		
3	Other Operating Revenue	518,369.02	-
	Total in Rs.	31,286,775.43	3,904,949.00

16 OTHER INCOME

S. No.	Particulars	31st March 2024	31st March 2023
1	Indirect income	-	34,416.32
2	Freight	-	-
3	Discount Received	-	-
	Total in Rs.	-	34,416.32

17 COST OF MATERIALS CONSUMED

S. No.	Particulars	31st March 2024	31st March 2023
1	PURCHASE OF RAW MATERIALS AND STORES		
	Raw Material Purchases/ Consumables	9,386,834.00	3,457,855.49
	Total in Rs. (A)	9,386,834.00	3,457,855.49
	DIRECT PRODUCTION EXPENSES		
	Designing Charges	1,500.00	14,280.00
	label printing Charges	21,000.00	10,000.00
	Packing Charges	-	49,282.90
	Total in Rs. (B)	22,500.00	73,562.90
	Grand Total (A+B) in Rs.	9,409,334.00	3,531,418.39

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

S. No.	Particulars	31st March 2024	31st March 2023
a)	Inventories at Commencement		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	2,472,214.49	-
b)	Inventories at Close		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	-6,906,439.52	2,472,214.49
	Total in Rs.	-4,434,225.03	-2,472,214.49

19 EMPLOYEES BENEFITS EXPENSE

S. No.	Particulars	31st March 2024	31st March 2023
5	Staff And Labour Welfare	482,181.12	2,952.00
7	Salaries, wages, bonus and other allowances	1,852,455.57	160,100.00
	Total in Rs.	2,334,636.69	163,052.00

20 FINANCIAL COST

S. No.	Particulars	31st March 2024	31st March 2023
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1	Bank Charges	14,698.43	3,614.38
	Total in Rs.	14,698.43	3,614.38

21 DEPRICIATION & AMORTIZATION EXPENSES

S. No.	Particulars	31st March 2024	31st March 2023
1	Depreciation on tangible assets (Refer note 13)	506,911	64,797.00
	Total in Rs.	506,910.88	64,797.00

22 OTHER EXPENSE

S. No.	Particulars	31st March 2024	31st March 2023
1	Administrative Expenses		
	Consultancy Fee	2,817,832.14	254,500.00
	Courier Charges	1,931,247.18	114,533.00
	Development Charges	1,900,277.00	828,108.00
	Carriage Exp	2,609.00	1,300.00
	Professional fee	147,440.00	12,000.00
	Office Exp	228,549.37	104,676.61
	Electricity exp	112,358.00	4,879.00
	Registration		12,500.00
	Rent	1,228,531.00	233,000.00
	Website & Software Expenses	443,105.93	237,249.60
	Legal exp	-	89,600.00
	Tour & Travel Exp	2,744,340.46	114,617.50
	Commission on sales	10,694,283.90	292,860.63
	Internet & Telephone exp	24,518.03	
	Repair & Maintance	90,138.46	
2	Selling & Distribution Expenses		
	Advertisement Expense	76,547.00	4,000.00
	Business Promotion	1,284,761.65	122,402.00
	Total	23,726,539.12	2,426,226.34



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10. PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS

S.NO	DESCRIPTION	Rate	DEPRECIATION					Net Block	
			As At 1st April, 2023	For the Year	Deductions/Adjustments	Up to 31st March, 2024	As At 31st March, 2023	As At 31st March, 2023	
A	Tangible Assets								
	1 Plant & Machinery	18.10%	21,026.00						21,026.00
	2 Laptop	63.16%	158,711.20			106,432.69			158,711.20
	3 Car	18.10%	2,173,445.24			58,469.21			2,173,445.24
	Total		2,353,182.44			1,780,051.65			
	Previous Year			506,910.88		1,944,953.55		2,353,182.44	
B	Intangible Assets								
	Software								
	Total								
	Previous Year								
	GRAND TOTAL		2,353,182.44	506,910.88		1,944,953.55			2,353,182.44



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