

Balance Sheet as at 31st March 2022

₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,00,000.00	1,00,000.00
Reserves and surplus	2	(4,91,690.00)	(4,35,842.00)
Money received against share warrants			
		(3,91,690.00)	(3,35,842.00)
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
Current liabilities			
Short-term borrowings			
Trade payables	3		
(A) Micro enterprises and small enterprises			
(B) Others		1,26,700.00	
Other current liabilities	4	2,99,750.00	4,36,866.00
Short-term provisions			
		4,26,450.00	4,36,866.00
TOTAL		34,760.00	1,01,024.00
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	5		
Property, Plant and Equipment		14,002.00	25,490.00
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
		14,002.00	25,490.00
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	6	6,180.00	40,810.00
Short-term loans and advances			
Other current assets	7	14,578.00	34,724.00
		20,758.00	75,534.00
TOTAL		34,760.00	1,01,024.00

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

As per our report of even date
 For PARAS & ASSOCIATES
 Chartered Accountant
 (FRN: 039255N)

Paras
 PARAS SACHDEVA

Membership No.: 562091
 Place: NEW DELHI
 Date: 10/09/2022
 UDIN: 22562091BCDLZX8282



For and on behalf of the Board of Directors

Mohd Chand
 MOHD CHAND
 Director
 DIN: 09621771

Jamshad Alam
 JAMSHAD ALAM
 Director
 DIN: 09621795

C.A.A.T STEEL AND POWER PRIVATE LIMITED
HOUSE NO- 73 C, PREM COMPLEX 103 1ST FLOOR TAIMOUR NAGAR
NEW DELHI NORTH EAST DELHIL 110025
CIN : U74999DL2018PTC342599

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

₹ in rupees

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	8	1,88,331.00	1,58,600.00
Less: Excise duty			
Net Sales		1,88,331.00	1,58,600.00
Other income	9	260.00	
Total Income		1,88,591.00	1,58,600.00
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		1,16,281.00	1,72,795.00
Changes in inventories			
Employee benefit expenses	10	30,000.00	1,20,000.00
Finance costs	11		6,922.00
Depreciation and amortization expenses	12	11,488.00	20,916.00
Other expenses	13	86,670.00	1,54,091.00
Total expenses		2,44,439.00	4,74,724.00
Profit before exceptional, extraordinary and prior period items and tax		(55,848.00)	(3,16,124.00)
Exceptional items			
Profit before extraordinary and prior period items and tax		(55,848.00)	(3,16,124.00)
Extraordinary items			
Prior period item			
Profit before tax		(55,848.00)	(3,16,124.00)
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(55,848.00)	(3,16,124.00)
Earnings per share			
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 PARAS & ASSOCIATES
Chartered Accountant
(FRN: 039255N)

PARAS SACHDEVA

Membership No.: 562091
Place: NEW DELHI
Date: 10/09/2022
UDIN: 22562091BCDLZX8282



For and on behalf of the Board of Directors

MOHD CHAND
Director
DIN: 09621771

JAMSHAD ALAM
Director
DIN: 09621795

C.A.A.T STEEL AND POWER PRIVATE LIMITED
 HOUSE NO- 73 C, PREM COMPLEX 103 1ST FLOOR TAIMOUR NAGAR
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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 rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
10000 (31/03/2021:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Issued :		
10000 (31/03/2021:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
10000 (31/03/2021:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00

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

Equity shares

₹ in rupees

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,00,000.00	10,000	1,00,000.00

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	
		Type of ShareName of Shareholders No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Charika Goel	5,000	50.00	5,000	50.00
Equity [NV: 10.00]	Anuj Goel	5,000	50.00	5,000	50.00
	Total :	10,000	100.00	10,000	100.00

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	(4,35,842.00)	(1,19,718.00)
Add: Addition during the year		



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HOUSE NO- 73 C, PREM COMPLEX 103 1ST FLOOR TAIMOUR NAGAR
NEW DELHI NORTH EAST DELHIL 110025
CIN : U74999DL2018PTC342599

Less :Loss for the year	(55,848.00)	(3,16,124.00)
Closing Balance	(4,91,690.00)	(4,35,842.00)
Balance carried to balance sheet	(4,91,690.00)	(4,35,842.00)

Note No. 3 Trade payables

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
(B) Others	1,26,700.00	
Total	1,26,700.00	

Note No. 4 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Others payables		
Audit Fee Payable	10,000.00	10,000.00
Imprest Ac Directors	2,80,900.00	1,72,900.00
Rent Payable	8,850.00	8,850.00
KKEN WORLD		31,060.00
GBA Steels		30,000.00
Maithan Steel Power Limited		1,84,058.00
	2,99,750.00	4,36,868.00
Total	2,99,750.00	4,36,868.00



₹ in rupees

Note No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Useful Life (In Years)	Gross Block						Accumulated Depreciation/ Amortisation				Net Block		
		Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
A Tangible assets														
Own Assets														
OFFICE EQUIPMENT	5.00	46,406.00								11,488.00		32,404.00	14,002.00	25,490.00
Total (A)		46,406.00								11,488.00		32,404.00	14,002.00	25,490.00

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Note No. 6 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
BANK	6,180.00	40,810.00
Total	6,180.00	40,810.00

Note No. 7 Other current assets

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
GST Refundable	14,578.00	16,694.00
Advance Rent		15,000.00
TDS Refundable		3,030.00
Total	14,578.00	34,724.00

Note No. 8 Revenue from operations

₹ in rupees

Particulars	31st March 2022	31st March 2021
Sale of products	1,88,331.00	1,58,600.00
Net revenue from operations	1,88,331.00	1,58,600.00

Note No. 9 Other income

₹ in rupees

Particulars	31st March 2022	31st March 2021
Interest Income	260.00	
Total	260.00	

Note No. 10 Employee benefit expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Salaries and Wages	30,000.00	1,20,000.00
Total	30,000.00	1,20,000.00

Note No. 11 Finance costs

₹ in rupees

Particulars	31st March 2022	31st March 2021
Interest		6,922.00
Total		6,922.00

Note No. 12 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	11,488.00	20,916.00
Total	11,488.00	20,916.00

Note No. 13 Other expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Advertisement Expenses		1,720.00
Audit fees		10,000.00
Bank charges	13,570.00	
Accounting Charges	5,000.00	
Rent	68,100.00	99,000.00
Electricity expenses		9,200.00
Miscellaneous expenditure		800.00
Advances written off		29,300.00
Telephone expenses		3,771.00
Transport Charges		300.00
Total	86,670.00	1,54,091.00

