

SMART VANIJYA PRIVATE LIMITED
Balance Sheet as at 31st March, 2022

(Figures to the nearest hundreds and decimals)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
		₹('00)	₹('00)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2.1	109,975.00	109,975.00
(b) Reserves and surplus	2.2	-45,962.75	-77,254.14
		64,012.25	32,720.86
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	2.3	1,217,465.17	1,612,405.50
(b) Deferred tax liabilities (net)		-	-
(c) Other long-term liabilities		-	-
		1,217,465.17	1,612,405.50
4 Current liabilities			
(a) Short-term borrowings	2.4	195,445.05	90,750.00
(b) Trade payables	2.5	-	-
i) total outstanding dues of micro enterprises and small enterprises; and		-	-
ii) total outstanding dues of creditors other than micro enterprise and small enterprises.		172,075.67	208,516.40
(c) Other current liabilities	2.6	9,077,828.75	6,019,828.17
(d) Short-term provisions		-	-
		9,445,349.47	6,319,094.57
TOTAL		10,726,826.89	7,964,220.93
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2.7	24,474.93	11,343.80
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	2.8	37,418.78	36,831.01
(d) Long-term loans and advances	2.9	1,837,194.30	1,643,715.38
(e) Other non-current assets	2.10	3,075.27	1,665.20
		1,902,163.28	1,693,555.38
2 Current assets			
(a) Current investments	2.11	50,000.00	-
(b) Inventories	2.12	7,939,585.16	5,567,277.27
(c) Trade receivables	2.13	1,982.91	-
(d) Cash and cash equivalents	2.14	638,259.93	586,255.60
(e) Short-term loans and advances		-	-
(f) Other current assets	2.15	194,835.61	137,132.68
		8,824,663.62	6,270,665.55
TOTAL		10,726,826.89	7,964,220.93
See accompanying notes forming part of the financial statements			

In terms of our report attached:
For G.S.HORA & ASSOCIATES
CHARTERED ACCOUNTANTS

Nikita Bajla
(NIKITA BAJLA, F.C.A.)
PARTNER



Smart Vanijya Pvt. Ltd.

Smart Vanijya Pvt. Ltd.
For and on behalf of the Board of Directors

Vikash Bansal
Director
Director
Vikash Bansal
(DIN 00801745)

Vineet Bansal
Director
Director
Vineet Bansal
(DIN 02230337)

Place : Hill Cart Road, Siliguri
Date : 10th Day of August 2022

SMART VANIJYA PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2022

(Figures to the nearest hundreds and decimals)

Particulars	Note No.	For the year ended	For the year ended
		31st March, 2022	31st March, 2021
		₹('00)	₹('00)
I Revenue from operations (gross)		-	-
Less: Excise duty		-	-
Revenue from operations (net)		-	-
II Other Income	2.22	171,003.51	92,846.46
III Total Income (I+II)		171,003.51	92,846.46
IV Expenses			
(a) Cost of materials consumed		-	-
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, stock-in-trade		-	-
(d) Changes in inventories of work-in-progress	2.23	-2,372,307.89	-2,534,203.18
(e) Employee benefits expenses	2.24	95,256.86	92,814.93
(f) Finance Cost	2.25	156,517.95	102,188.65
(g) Depreciation and amortization expense	2.7	4,186.02	2,296.19
(h) Other expenses	2.26	2,250,040.72	2,435,954.25
Total		133,693.66	99,050.84
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		37,309.86	-6,204.38
VI Exceptional items	2.27	-	-
VII Profit / (Loss) before extraordinary items and tax (V-VI)		37,309.86	-6,204.38
VIII Extraordinary items	2.27	-	-
IX Profit / (Loss) before tax (VII-VIII)		37,309.86	-6,204.38
X Tax expense:			
(a) Current tax	2.29	6,606.24	-
(b) Deferred tax	2.30	-587.77	-1,374.11
		6,018.47	-1,374.11
XI Profit / (Loss) from continuing operations (IX-X)		31,291.39	-4,830.27
XII Profit / (Loss) from discontinuing operations (before tax)		-	-
XIII Add / (Less): Tax expense of discontinuing operations		-	-
XIV Profit / (Loss) from discontinuing operations after tax (XII + XIII)		-	-
XV Profit / (Loss) for the year (XI + XIV)		31,291.39	-4,830.27
XVI Earnings per share (of ₹10/- each):	2.31		
(a) Basic		0.1202	-0.0185
(b) Diluted		0.1202	-0.0185

See accompanying notes forming part of the financial statements

In terms of our report attached.
 For G.S.HORA & ASSOCIATES
 CHARTERED ACCOUNTANTS

Nikita Bajla
 (NIKITA BAJLA : F.C.A.)
 PARTNER



Place: Hill Cart Road, Siliguri
 Date: 10th Day of August, 2022

Smart Vanijya Pvt. Ltd. For and on behalf of the Board of Directors

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 Director

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