

**NIRVAN NUTRA PRIVATE LIMITED**  
**FF-107, CITY PRIDE JALNA ROAD AURANGABAD-431001**  
**CIN: U15549MH2020PTC343377**  
**Mobile No: 9552533328      E-mail ID: [accounts@nirvannutra.com](mailto:accounts@nirvannutra.com)**

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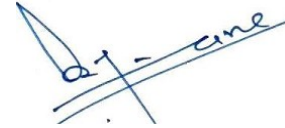
### NOTICE

NOTICE is hereby given that the Annual General Meeting of the members of the Company will be held on Friday, 30th September, 2022 at 11.00 A.M. at the Registered Office of the Company situated at FF-107, City Pride, Jalna Road, Aurangabad, Maharashtra, India-431001 to transact the following business:

#### ORDINARY BUSINESS

1. To receive, consider and adopt the Balance Sheet as on 31<sup>st</sup> March, 2022, Statement of Profit and Loss and Cash Flow Statement for the year ended on that date, and the report of the Auditors and Directors thereon.

For and on Behalf of the Board



Sandeep Machhar  
Director  
DIN: 00251892

Place: Aurangabad  
Date: 05/09/2022

NOTES: -

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy and the proxy need not be a member of the Company. Proxy in order to be effective must be received at the registered Office of the company not less than 48 hours before the Annual General Meeting.
2. Members are requested to notify immediately any change in their address to the Company at its Registered Office.

**BOARD'S REPORT**

**Dear Members,**

We have pleasure in presenting to you the First Annual Report of the Company together with the Audited Financial Statements for the year ended 31<sup>st</sup> March 2022.

**1. FINANCIAL RESULTS:**

Particulars	31.03.2022 (Rs.)	31.03.2021 (Rs.)
Turnover	0	0
Profit before tax	(31,197)	(60,744)
Provision for Income tax	0	0
Deferred tax (Credit)/ charge	0	0
Profit after tax	(31,197)	(60,744)

**2. OPERATIONS:**

During the current financial year, the company has not achieved any turnover as the company has not started its trading activities. The company has suffered a loss of Rs.31,197 due to expenses incurred by the company like audit fees, professional fees, etc. The management of the company hopes to achieve more revenue in the next financial year and ultimately earn profits.

**3. DIVIDEND:**

In view of adequate profits, your directors do not recommend any dividend.

**4. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:**

***(A) Conservation of energy***

The information under regarding conservation of energy is not very much relevant to our Company.

***(B) Technology absorption:***

1. Efforts, in brief, made towards technology absorption.

The company is techno savvy company and taken all its efforts to absorb latest technology available in the market.

2. Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, etc.
3. In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: None
4. Expenditure incurred on Research and Development: NIL

**5. FOREIGN EXCHANGE EARNINGS AND OUTFLOW:**

During the year, the company has neither earned in any foreign currency nor expensed any foreign currency.

**6. DEPOSITS:**

During the year under review, the company has not accepted any deposits defined under the Companies Act, 2013 and rules framed thereunder.

**7. REMUNERATION TO EMPLOYEES:**

The company does not fall within the ambit of section 197 of The Companies Act, 2013; hence the related information is not furnished.

**8. DIRECTOR'S RESPONSIBILITY STATEMENT:**

Your Directors wish to inform the members that the Audited Financial Statements for the year, 2022 are in full conformity with the requirements of the Companies Act, 2013. They believe that the Financial Statements reflect fairly, the form and substance of transactions carried out during the year and present the Company's financial position and result of operations. The Statutory Auditor **M/S. Gautam N Associates** audits these Statements.

**YOUR DIRECTORS FURTHER CONFIRM THAT:**

- (i) In the presentation of the Annual Accounts, applicable Accounting Standards have been followed.
- (ii) The accounting policies are consistently applied and reasonable, prudent judgment and estimates are made so as to give a true and fair view of the state of affairs of the Company at the end of the financial year.
- (iii) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- (iv) That the Directors had prepared the Financial Statements on a going concern basis.
- (v) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
- (vi) That the director had laid down internal financial control to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

#### **11. AUDITORS OBSERVATIONS:**

No adverse remark is made by the Auditors; hence, no comment is required on this point.

#### **12. STATUTORY AUDITOR:**

M/s. Gautam N Associates Chartered Accountants have been appointed as First Statutory Auditors of the company under Section 139(1) of the Companies Act, 2013, in the Board Meeting held on 06<sup>th</sup> August, 2020. Further, your Directors wish to re-appoint them for the next 5 years from the ensuing Annual General Meeting till the conclusion of next sixth Annual general Meeting.

#### **13. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:**

The company has not advanced any loans, made investment, granted any guarantee, hence the particulars of loans, guarantees and investments are not required to be disclosed.

#### **14. RELATED PARTY TRANSACTIONS:**

The company has not entered into transaction with the related parties as laid out in Section 188(1) of the Companies Act, 2013.

#### **15. BOARD OF DIRECTORS:**

The Board of directors consists of following two directors, all acting as professional directors of the Company.

1. Mr. Nawnit Bhagwatiprasad Machhar
2. Mr. Sandeep Bhagwatiprasad Machhar
3. Mr. Anil B Machhar

During the year, the Board met on 05.06.2021,24.08.2021,21.10.2021, 24.12.2021 and 15.03.2022 Further, there is no meeting held by way of video conference or any other electronic mode.

#### **17. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, Contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed off during the year 2021-22.

- |                                   |     |
|-----------------------------------|-----|
| 1. No. of complaints received     | Nil |
| 2. No. of complaints disposed off | Nil |



**18. EVENT OCCURRING AFTER THE BALANCE SHEET DATE:**

No such event is occurring between the date of financial statement & board reports which affecting the financial position of the company.

**19. GOING CONCERN STATUS:**

The company has not received any significant and material orders passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future.

**20. APPRECIATION:**

The company places on record its deep sense of appreciation towards the participating bank, Government agencies, suppliers and employees.

**21. EMPLOYEE RELATIONS:**

Relation between the employees and the management continued to be good during the year.

For and on behalf of the board of Directors



Sandeep Machhar  
DIN:00251892

Place: Aurangabad

Date: 05/09/2022



**Gautam N Associates**  
**Chartered Accountants**

30, GNA House, Behind ABC Complex,  
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

**Independent Auditors' Report**

To,  
**The Members of**  
**Nirvan Nutra Private Limited**  
**Aurangabad**

**Report on the Audit of the Financial Statements**

**Opinion**

1. We have audited the accompanying financial statements of **Nirvan Nutra 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 financial statements, including a summary of significant accounting policies and other explanatory information.
2. 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 Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, including accounting standards specified under section 133 of the Act, of the state of affairs of the Company as at 31st March 2022 and its **Loss** for the year ended on that date.

**Basis for Opinion**

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Information other than the Financial Statements and Auditor's Report thereon**

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon.
5. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
6. 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 in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.





### **Management's Responsibility for the Financial Statements**

7. The Company's Board of Directors is responsible for the matters stated in section 134(5) of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
8. 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.
9. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

10. 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 Standards on Auditing 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.
11. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - a. 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.
  - b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.



- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - d. 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 ability of the Company 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.
  - e. 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.
12. 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.
13. 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.
14. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

#### **Report on Other Legal and Regulatory Requirements**

15. As the company satisfied the exemption criteria as provided in clause 1(v) in the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we do not give our report under the aforesaid Order.
16. 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 purpose 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 written representations received from the directors as on 31<sup>st</sup> March, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2022, from being appointed as a director in terms of section 164(2) of the Act.
- f) As per the Notification No GSR 583 (E) dated 13.06.2017 issued by the Ministry of Corporate Affairs, the turnover of the company is within the limit prescribed, hence, we are not enclosing our report on the internal financial control system; and
- g) With respect to the other matters to be included in the Auditors 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 explanation given to us:
- i. The company does not have any pending litigation on its financial position in its financial statements
  - ii. The Company does not have long term contracts or derivative contracts which require provision.
  - iii. There is no amount required to be transferred to investor education and protection fund.



For Gautam N Associates  
Chartered Accountants  
FRN 103117W

  
Gautam Nandawat  
Partner

Membership No 032742  
UDIN No: 22032742AQYFXD7011

Place: Aurangabad  
Dated: 05-09-2022

**NIRVAN NUTRA PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH 2022**

(Amount is Rs.)

PARTICULARS	NOTE NO	AS AT 31ST MARCH 2022	AS AT 31ST MARCH 2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
a) Share Capital	2	1,00,000	1,00,000
b) Reserves & Surplus	3	(91,941)	(60,744)
		8,059	39,256
<b>(2) Share Application money pending allotment</b>			
		-	-
<b>(3) Non current Liabilities</b>			
a) Long Term Borrowings		-	-
b) Deferred Tax Liabilities (Net)		-	-
c) Other Long Term Liabilities		-	-
d) Long Term Provisions		-	-
		-	-
<b>(4) Current Liabilities</b>			
a) Short Term Borrowings	4	51,000	51,000
b) Trade Payables	5	30,527	17,552
c) Other Current Liabilities	6	30,36,342	30,34,942
d) Short Term Provisions		-	-
		31,17,869	31,03,494
		-	-
<b>TOTAL</b>		<b>31,25,928</b>	<b>31,42,750</b>
<b>II. ASSETS</b>			
<b>(1) Non Current Assets</b>			
a) Fixed Assets			
i) Property, Plant and Equipment		-	-
ii) Intangible Assets		-	-
iii) Capital Work In Progress		-	-
iv) Intangible assets under development		-	-
		-	-
b) Non Current Investments			
c) Deferred Tax Assets (Net)		-	-
d) Long Term Loans and Advances	7	30,00,000	30,00,000
e) Other Non Current Assets		-	-
		30,00,000	30,00,000
<b>(2) Current Assets</b>			
a) Current Investments			
b) Inventories		-	-
c) Trade Receivables		-	-
d) Cash and Cash Equivalents	8	1,23,750	1,42,750
e) Short Term Loans and Advances	9	2,178	-
f) Other Current Assets		-	-
		1,25,928	1,42,750
		-	-
<b>TOTAL</b>		<b>31,25,928</b>	<b>31,42,750</b>

Notes forming part of the financial statements.

As per our report of even date attached

**For Gautam N Associates**

**Chartered Accountants**

**FRN : 103117W**

*Gautam*

**Gautam Nandawat**  
**Partner**

**M No. 032742**

**UDIN No.22032742AQYFXD7011**

**Place : Aurangabad**

**Date : 05-09-2022**



For and on behalf of board of directors

*Sandeep Machhar*

**Sandeep Machhar**  
**Director**

**DIN: 00251892**

*Nawnil Machhar*

**Nawnil Machhar**  
**Director**

**DIN: 00249199**

**NIRVAN NUTRA PRIVATE LIMITED**

**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED ON 31ST MARCH 2022**

(Amount is Rs.)

PARTICULARS	NOTE NO.	For the year period ended on 31st March 2022	For the year period ended on 31st March 2021
<b>I. REVENUE</b>			
I. Revenue from operations		-	-
II. Other Income		-	-
<b>Total Income</b>		<b>-</b>	<b>-</b>
<b>III. Expenses</b>			
a) Cost of Materials Consumed		-	-
b) Purchase of Stock-in-trade		-	-
c) Change in Inventories		-	-
b) Employees Benefits Expenses		-	-
c) Finance Costs		-	-
d) Depreciation and amortisation		-	-
c) Other expenses		-	-
<b>Total Expenses</b>	10	<b>31,197</b>	<b>60,744</b>
IV. Profit before exceptional and extraordinary items and tax		(31,197)	(60,744)
V. Exceptional Items		-	-
VI. Profit before extraordinary items and tax		(31,197)	(60,744)
VII. Extra-ordinary Items		-	-
VIII. Profit before tax		(31,197)	(60,744)
IX. Tax Expenses			
a) Current tax		-	-
b) Deferred tax		-	-
		-	-
<b>X. Profit for the year from the continuing operations</b>		<b>(31,197)</b>	<b>(60,744)</b>
<b>Earnings per equity share: -</b>			
<b>Basic</b>		(3.12)	(6.07)
<b>Diluted</b>		(3.12)	(6.07)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

As per our report of even date attached

**For Gautam N Associates**

**Chartered Accountants**

**Firm Registration No: 103117W**

*Gautam*  
**Gautam Nandawat**  
**Partner**

**M No : 32742**

**UDIN No.22032742AQYFXD7011**

**Place : Aurangabad**

**Date : 05-09-2022**



**For and behalf on of board of directors**

*Sandeep Machhar*

**Sandeep Machhar**  
**Director**  
**DIN: 00251892**

*Nawnit Machhar*

**Nawnit Machhar**  
**Director**  
**DIN: 00249199**



**NIRVAN NUTRA PRIVATE LIMITED**

**NOTE -- 1**

**I GENERAL INFORMATION OF THE COMPANY**

Nirvan Nutra Private Limited ('the Company') (CIN U15549MH2020PTC343377) is registered under the Companies Act, 2013. The Registered office of the Company is situated at FF -107, Citi Pride, Jalna Road, Aurangabad, Maharashtra, India, 431001. The Company is setting up food processing plant for various kind of food items.

**II SIGNIFICANT ACCOUNTING POLICIES :**

**A) GENERAL**

- i) The financial statements are prepared on historical cost basis in accordance with applicable Accounting Standards and on accounting principles of a going concern. These financial statements have been prepared to comply with all material aspects with the accounting standards notified under section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the other relevant provisions of the Act.
- ii) All Expenses and Income to the extent considered payable and receivable respectively with reasonable certainty, unless specifically stated to be otherwise, are accounted for on accrual basis.
- iii) All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current classification of assets and liabilities.

**B) TREATMENT OF CONTINGENT LIABILITY: -**

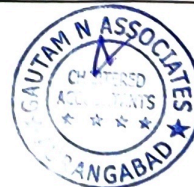
Contingent liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent.

**C) TAXATION**

- i) Provision for current tax is made and retained in the accounts on the basis of estimated tax liability as per the applicable provisions of the Income Tax Act, 1961.
- ii) Deferred Tax for the timing difference between tax profits and book profits is accounted for using the tax rates and laws that have been enacted or substantially enacted as of the Balance Sheet date. Deferred tax assets are recognized to the extent there is reasonable certainty that these assets can be realized in future and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

**D) EARNING PER SHARE**

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Earnings considered in ascertaining the Company's earnings per share is the net profit for the year attributable to equity share holders. The weighted average number of equity shares outstanding during the year and for all years presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.





NOTE -- 2  
SHARE CAPITAL

PARTICULARS	AS AT 31ST MARCH 2022		AS AT 31ST MARCH 2021	
	Number	Amount in Rs.	Number	Amount in Rs.
<b>Authorised</b> Equity Shares of Rs.10 each	1,50,000	15,00,000	1,50,000	15,00,000
<b>Issued, Subscribed &amp; Paid up</b> Equity Shares of Rs.10 each	10,000	1,00,000	10,000	1,00,000
	10,000	1,00,000	10,000	1,00,000

a. The Reconciliation of the numbers of Shares outstanding stated

PARTICULARS	AS AT 31ST MARCH 2022		AS AT 31ST MARCH 2021	
	Number	Amount in Rs.	Number	Amount in Rs.
Shares outstanding at the beginning of the year	10,000	1,00,000	-	-
Shares Issued during the year	-	-	10,000	1,00,000
<b>Shares outstanding at the end of the year</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

b. Details of Shareholders holding more than 5% Shares in the

Name of the shareholder	AS AT 31ST MARCH 2022		AS AT 31ST MARCH 2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Machhar Industries Limited	5,000	50.00	5,000	50.00
Utsav Logistics Private Limited	5,000	50.00	5,000	50.00

c. Equity shareholder are eligible for one vote per share held. They are eligible for dividend on the basis of their shareholding. In the case of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, if any, in proportion to their shareholding.

d. The company has not issued any bonus share during the year.

Shares held by promoters at the end of the year				% change during the year
Sr No	Promoter Name	No of Shares	% of total shares	
1	Machhar Industries Limited	5,000	50.00	0.00
2	Utsav Logistics Private Limited	5,000	50.00	0.00
	<b>Total</b>	<b>10,000</b>	<b>100</b>	<b>0.00</b>



**NIRVAN NUTRA PRIVATE LIMITED**

**NOTE -- 3**

**RESERVES & SURPLUS**

Amount in Rs.

PARTICULARS	AS AT 31ST MARCH 2022	AS AT 31ST MARCH 2021
<b>Statement of Profit &amp; Loss:-</b>		
Opening Balance	(60,744)	-
Profit /(Loss) for the period	(31,197)	(60,744)
	<b>(91,941)</b>	<b>(60,744)</b>

**NOTE -- 4**

**SHORT TERM BORROWINGS**

Amount in Rs.

PARTICULARS	AS AT 31ST MARCH 2022	AS AT 31ST MARCH 2021
Unsecured Loans from Directors	51,000	51,000
	<b>51,000</b>	<b>51,000</b>

**NOTE -- 5**

**TRADE PAYABLES**

Amount in Rs.

PARTICULARS	AS AT 31ST MARCH 2022	AS AT 31ST MARCH 2021
Sundry Creditors for MSME	10,500	11,800
Sundry Creditors for Others	20,027	5,752
	<b>30,527</b>	<b>17,552</b>

**Trade Payables ageing schedule**

Particulars	Unbilled Dues	Outstanding for following periods from due date of				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	10,000	500	-	-	-	10,500
ii) Others		20,027	-	-	-	20,027
iii) Disputed dues - MSME	-	-	-	-	-	0
iv) Disputed dues - Others	-	-	-	-	-	0
<b>Total</b>	<b>10,000</b>	<b>20,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,527</b>

**NOTE -- 6**

**OTHER CURRENT LIABILITIES**

Amount in Rs.

PARTICULARS	AS AT 31ST MARCH 2022	AS AT 31ST MARCH 2021
Payable to Joint Venture Partner	30,36,342	30,34,942
	<b>30,36,342</b>	<b>30,34,942</b>



**NIRVAN NUTRA PRIVATE LIMITED**

**NOTE -- 7**

**LONG TERM LOANS AND ADVANCE**

Amount in Rs.

PARTICULARS	AS AT 31ST	AS AT 31ST
	MARCH 2022	MARCH 2021
Capital Advnace for land purchase	30,00,000	30,00,000
	<b>30,00,000</b>	<b>30,00,000</b>

**NOTE -- 8**

**CASH AND CASH EQUIVALENTS**

Amount in Rs.

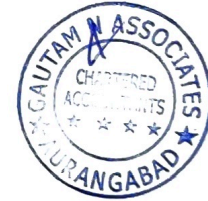
PARTICULARS	AS AT 31ST	AS AT 31ST
	MARCH 2022	MARCH 2021
Bank Balance	1,23,750	1,42,750
	<b>1,23,750</b>	<b>1,42,750</b>

**NOTE -- 9**

**SHORT TERM LOANS AND ADVANCES**

Amount in Rs.

PARTICULARS	AS AT 31ST	AS AT 31ST
	MARCH 2022	MARCH 2021
Balance with Govt. Dept.		
GST	2,178	-
	<b>2,178</b>	<b>-</b>



NIRVAN NUTRA PRIVATE LIMITED

NOTE -- 10

OTHER EXPENSES

Amount in Rs

PARTICULARS	For the year period ended on 31st March 2022	For the year period ended on 31st March 2021
Printing and Stationery	-	7,000
Professional Fees	5,700	14,250
Company Formation Expenses	-	19,562
Audit Fees	10,000	11,800
Telephone Expnses	13,897	5,752
Office Electricity	-	280
Rates & Taxes	1,600	2,100
	<b>31,197</b>	<b>60,744</b>





**NIRVAN NUTRA PRIVATE LIMITED**

11 Contingent Liabilities and commitments not provided for -NIL

12 Capital Commitment:- Capital commitment not provided for Rs 42,39,347 (net of advance of Rs 30,00,000)

13 In the opinion of the Board, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and provisions for all known and determined liabilities (except otherwise stated) are adequate and not in excess of the amount reasonably necessary.

14 Disclosures as required by the Micro, Small and Medium Enterprises Development Act, 2006 are as under:-

Particulars	Amount (In Rupees) Year Ended	Amount (In Rupees) Year Ended
	March 31, 2022	March 31, 2021
Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
The amount of interest due and payable for the period of making delay payment (which have been paid but beyond the appointed-day during the year) but without adding the interest specified under MSMED Act	-	-
Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest due and payable towards suppliers registered under MSMED Act, for payment already made	-	-
Further interest remaining due and payable for earlier years	-	-

Note:- This information has been given in respect of such vendors to the extent they could be identified as Micro and Small enterprises on the basis of information available with the Company.

**15 Employee Benefits**

The company does not have any employee on its roll. Resultantly, no liability has been provided for during the year.

**16 Earning Per Share**

The following calculation of Basic and Diluted Earning Per Share has been made in accordance with the Accounting Standard - 20 "Earning Per Share".

Sr No	Particular	Year Ended on 31.03.2022	Year Ended on 31.03.2021
(A)	Net Profit available for equity share holder	-31,197	-60,744
(B)	Denominator : Number of Equity Shares Outstanding	10,000	10,000
(C)	Denominator for Diluted average Equity Shareholder	10,000	10,000
(D)	Basic earning par share is arrived at by dividing numerator by denominator	-3.12	-6.07
(E)	Diluted earning par share is arrived at by dividing numerator by denominator	-3.12	-6.07
(F)	The nominal value per equity share is.	10	10

**17 Related parties disclosure as per Accounting Standard - 18**

**(A) Related Parties**

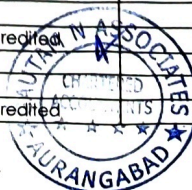
- 1 Machhar Industries Limited
- 2 Utsav Logistics Private Limited

**(B) Key Management Personnel**

Saneep Machhar

**(C) Transaction with related parties**

Name	Transactions	For the financial year 2021-22	For the financial year 2020-21
Machhar Industries Limited	Advance received	-	30,00,000
	Issue of Shares	-	50,000
	Reimbursement of expenses credited	1,400	34,942
Utsav Logistics Private Limited	Issue of Shares	-	50,000
Sandeep Machhar	Unsecured Loan Taken	-	51,000
	Reimbursement of expenses credited	5,762	5,752



(D) Outstanding balance of related parties

Sr No	of related parties	For Financial Year 2021-22	Dr / Cr	For Financial Year 2020-21	Dr / Cr
1	Machhar Industries Limited	30,36,342	Cr.	30,34,942	Cr.
2	Sandeep Machhar	62,513	Cr.	56,752	Cr.

18 Foreign Currency Transaction

	Current Year	Previous year
	Rs	Rs
a) CIF Value of Imports	NIL	NIL
b) Expenditure in Foreign Currency		
Advance for material purchase	NIL	NIL
Advance for Fixed Assets purchase	NIL	NIL
c) FOB Value of Export	NIL	NIL

19 Details of Benami Property held -

No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

20 Wilful Defaulter -

The company is not declared wilful defaulter by any bank or financial Institution or other lender during the year.

21 Relationship with Struck off Companies -

During the year, the company has not carried out any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

22 Registration of charges or satisfaction with Registrar of Companies -

During the year, the company has duly registered charges on the assets of the Company with the Registrar of Companies. The company is not required to satisfy the charges registered with Registrar of Companies.

23 Utilisation of Borrowed funds and share premium -

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

24 Undisclosed income -

There is no case of search or survey of any other cases related to income surrendered or disclosed in any tax assessments under the Income Tax Act, 1961.

25 The company has not invested in Crypto Currency or Virtual Currency, hence related details are not provided.

26 Various Ratios

Name of Ratio	Numerator	Denominator	Current Year	Previous Year	Variation in %	Reasons for variation
			Ratio	Ratio		
Current Ratio (Times)	Current Assets	Current Liabilities	0.04	0.05	-12.19	Since, the company has not commenced the business operations, explanations are not provided for the deviations.
Debt-Equity Ratio (Times)	Debts (Long and Short Term)	Equity and Others Equity	6.33	1.30	387.09	
Debits Service Ratio (Times)	Profit before Interest and Tax	Term Liabilities	No term liability, hence not applicable			
Return on Equity Ratio (%)	Profit After Exceptional Item and Tax	Equity Capital	-31%	-61%	-48.64	
Inventory Turnover Ratio (Days)	Inventories	Turnover	No turnover, hence not applicable			
Trade Receivables Turnover Ratio, (Days)	Trade Receivable	Turnover	No turnover, hence not applicable			
Trade Payables Turnover Ratio, (Days)	Trade Payable	Turnover	No turnover, hence not applicable			
Net Capital Turnover Ratio (times)	Net Working Capital	Turnover	No turnover, hence not applicable			
Net Profit Ratio (%)	Net Profit after tax	Turnover	No turnover, hence not applicable			
Return on Capital Employed (%)	Net Profit after tax	Capital Employed	-387.09%	-154.74%	150.16	
Return on Investment (%)	Net Profit after tax	Investment	-387.09%	-154.74%	150.16	

27 Previous year's figures have been regrouped / rearranged or reclassified wherever necessary for better

For and on behalf of board of directors

  
Sandeep Machhar  
Director  
DIN: 00251892

  
Nawnil Machhar  
Director  
DIN: 00249199

Place : Aurangabad  
Date : 05-09-2022



<b>Name &amp; Address of the Assessee</b>	Nirvan Nutra Private Limited FF -107, City Pride Jalna Road Aurangabad
<b>Permanent Account No.</b>	AAHCN0786C
<b>Date of Incorporation</b>	06-08-2020
<b>Assessment Year</b>	2022-23
<b>Previous Year</b>	2021-22
<b>Status</b>	PRIVATE LIMITED COMPANY
<b>Ward/ Circle Assessed</b>	1(1)

**STATEMENT OF TOTAL INCOME**

	<b>Rs.</b>
<b>Income under the Head Business / Profession</b>	
Net Profit/(Loss) before tax	(31,197)
Net Business Profit/(Loss)	(31,197)
Gross Total Income	(31,197)
Total Income	(31,197)



**NIRVAN NUTRA PRIVATE LIMITED**  
**DETAILS TO BALANCE SHEET**

**SHORT TERM BORROWINGS**

Amount In Rs.

Particulars	As on 31.03.2022	As on 31.03.2021
<b>Loan from Directors</b>		
Sandeep Machhar	51,000	51,000
	<b>51,000</b>	<b>51,000</b>

**TRADE PAYABLES**

Amount In Rs.

Particulars	As on 31.03.2022	As on 31.03.2021
<b>Sundry Creditors for MSME</b>		
M K Ghatiya & Associates	500	-
Audit Fees Payable	10,000	11,800
	<b>10,500</b>	<b>11,800</b>
<b>Sundry Creditors for Others</b>		
Sandeep Machhar	11,513	5,752
Anoop Shrotriya ( Exp A/c)	8,513	-
	<b>20,027</b>	<b>5,752</b>

**OTHER CURRENT LIABILITIES**

Amount In Rs.

PARTICULARS	As on 31.03.2022	As on 31.03.2021
<b>Payable to Joint Venture Partner</b>		
Macchar Industries Limited	30,36,342	30,34,942
	<b>30,36,342</b>	<b>30,34,942</b>

**LONG TERM LOANS AND ADVANCE**

Amount In Rs.

PARTICULARS	As on 31.03.2022	As on 31.03.2021
<b>Capital Advnace for land purchases</b>		
Pathan Mega Food Park Pvt Ltd	30,00,000	30,00,000
	<b>30,00,000</b>	<b>30,00,000</b>





**CASH AND CASH EQUIVALENTS**

Amount In Rs.

<b>PARTICULARS</b>	<b>As on 31.03.2022</b>	<b>As on 31.03.2021</b>
<b>Bank Balance</b>		
HDFC Bank Account	1,21,750	1,42,750
Meshsana bank	2,000	-
	<b>1,23,750</b>	<b>1,42,750</b>

**SHORT TERM LOANS AND ADVANCES**

Amount In Rs.

<b>PARTICULARS</b>	<b>As on 31.03.2022</b>	<b>As on 31.03.2021</b>
<b>Balance with Govt. Dept.</b>		
Inward IGST	378	-
Inward CGST	900	-
Inward SGST	900	-
	<b>2,178</b>	<b>-</b>

