

**PART I — BALANCE SHEET**  
**COCKY CAPITAL PRIVATE LIMITED**  
**CIN - U65990DL2021PTC390587**  
 Balance Sheet as at 31st March, 2023

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	3	2,00,000.00	2,00,000.00
(b) Reserves and surplus	4	-87,894.92	-53,904.29
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	5	2,50,000.00	-
(b) Deferred tax liabilities (Net)	6	-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	773.00	-
(c) Other current liabilities	9	-	75.00
(d) Short-term provisions		-	-
<b>TOTAL</b>		<b>3,62,878.08</b>	<b>1,46,170.71</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>(1) (a) Fixed assets</b>			
(i) Tangible assets		4,067.80	6,779.66
(ii) Intangible assets	9	8,640.00	14,400.00
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	40,000.00	-
(c) Deferred tax assets (net)	11	-	-
(d) Long-term loans and advances	12	-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories	13	2,32,325.61	48,595.00
(c) Trade receivables	14	-	981.13
(d) Cash and cash equivalents	15	65,387.78	56,506.00
(e) Short-term loans and advances		-	-
(f) Other current assets	16	12,456.89	18,908.92
<b>TOTAL</b>		<b>3,62,878.08</b>	<b>1,46,170.71</b>

**Summary of significant accounting policies 2.1**

The accompanying notes are an integral part of the financial statements

As per our report of even date

**For Bhal & Associates**  
 Firm Registration No. 090549C  
 Chartered Accountants

**CA Bhal Chandra Swarnkar**  
 UDIN : 23073884BGUYAM4896  
 Proprietor  
 Membership No: 073884

DATE : 25-04-2023



**GOPAL TIWARI**

(Director: 09417269)



**BIMLA TIWARI**

(Director: 09417270)


**PART II – STATEMENT OF PROFIT AND LOSS**  
**COCKY CAPITAL PRIVATE LIMITED**  
**CIN - U65990DL2021PTC390587**  
**Profit and loss statement for the year ended 2023**

	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	1	2	3	4
I	Revenue from operations	17	-	-
II	Other income	18	3,700.00	30.00
III	<b>Total Revenue (I + II)</b>		<b>3,700.00</b>	<b>30.00</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	19	1,83,730.62	48,595.00
	Changes in inventories of finished goodswork-in-progress and Stock-in-Trade	20	-1,83,730.61	-48,595.00
	Employee benefits expense	21	-	-
	Finance costs		-	-
	Depreciation and amortization expense		8,471.86	5,294.92
	Other expenses	22	29,218.76	48,639.37
	<b>Total expenses</b>		<b>37,690.63</b>	<b>53,934.29</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>		-33,990.63	-53,904.29
VI	Exceptional items			
VII	<b>Profit before extraordinary items and tax (V - VI)</b>		-33,990.63	-53,904.29
VIII	Extraordinary items			
IX	<b>Profit before tax (VII- VIII)</b>		-33,990.63	-53,904.29
X	Tax expense: (1) Current tax (2) Deferred tax		-	-
XI	<b>Profit (Loss) for the period (IX - X)</b>		<b>-33,990.63</b>	<b>-53,904.29</b>
XII	<b>Earnings per equity share:</b>			
	(1) Basic		-1.70	-2.70
	(2) Diluted		-1.70	-2.70

**Summary of significant accounting policies 2.1**

The accompanying notes are an integral part of the financial statements  
As per our report of even date

For Bhal & Associates  
Firm Registration No. 030549C  
Chartered Accountants

  
CA Bhal Chandra Swarnkar  
UDIN : 23073884BGUYAM4896  
Proprietor  
Membership No: 073884



GOPAL TIWARI  
(Director: 09417269)



BILMA TIWARI  
(Director: 09417270)

DATE:25-04-2023

Notes to Accounts as on 31st March, 2023

Notes	As on	As on
	31.03.2023	31.03.2022
<b>3 Share capital</b>		
<b>a) Authorised Capital</b>		
100000 Equity Shares of Rs 10/- Each	10,00,000.00	10,00,000.00
<b>b) Issued , Subscribed &amp; Paid up Capital</b>		
20000 Equity Shares of Rs 10/- Each fully paid up	2,00,000.00	2,00,000.00
Less: Calls in arrears	-	-
	<b>2,00,000.00</b>	<b>2,00,000.00</b>

The company has only one class of shares referred to as Equity Shares having a par value of Rs 10/-. Each holder of Equity shares is entitled to one vote per share.

<b>Shares held by each holder more than 5% Shares</b>		Amount	Amount
Promoter's Share Holding	Percentage		
<b>GOPAL TIWARI</b>	1.00%	2,000.00	2,000.00
<b>BIMLA TIWARI</b>	1.00%	2,000.00	2,000.00
<b>POOJA TIWARI</b>	1.00%	2,000.00	2,000.00
<b>KISHAN TIWARI</b>	97.00%	1,94,000.00	1,94,000.00
		-	-
		<b>2,00,000.00</b>	<b>2,00,000.00</b>

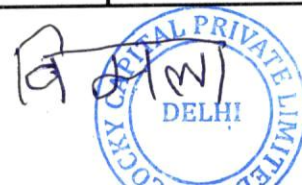
<b>4 Reserve &amp; Surplus</b>	Amount	Amount
Securities Premium Account	-	-
General Reserves	-	-
<u>Profit &amp; Loss Account</u>		
Opening	-53,904.29	-
Add: Profit for the year	-	-
Less: Loss of the year	-33,990.63	-53,904.29
<b>Closing</b>	<b>-87,894.92</b>	<b>-53,904.29</b>
<b>Total of Reserve &amp; Surplus</b>	<b>-87,894.92</b>	<b>-53,904.29</b>

<b>5 Long Term Borrowings</b>	Amount	Amount
Borrowings from Directors-Unsecured	2,50,000.00	-
<b>Total of Short Term Borrowings</b>	<b>2,50,000.00</b>	<b>-</b>

<b>6 Deferred tax liabilities (Net)</b>	Amount	Amount
Depreciation as per Companies Act, 2013	-	-
Depreciation as per Income Tax Act, 1961	-	-
Timing Differences	-	-
Rate of Income Tax	-	-
<b>Total of Deferred tax liabilities (Net)</b>	<b>-</b>	<b>-</b>

<b>7 Trade Payables</b>	Amount	Amount
Others- Sundry Creditors	773.00	-
<b>Total of Trade Payables</b>	<b>773.00</b>	<b>-</b>

<b>8 Other current liabilities</b>	Amount	Amount
GST Payable	-	-
Professional Tax Payable	-	75.00
PF Payable	-	-
Advance From Customer	-	-
Income Tax Payable	-	-
Expenses Payable	-	-
Director Reimbursement	-	-
<b>Total of Other current liabilities</b>	<b>-</b>	<b>75.00</b>





9 **Tangible assets**

Particulars	Software	Software
Gross Carrying Value as at April 1st,2022	14,400.00	-
Additions	-	18,000.00
<b>Gross Carrying Value as at March 31st,2023</b>	<b>14,400.00</b>	<b>18,000.00</b>
Residual value	-	-
Depreciable Value of Assets	14,400.00	18,000.00
Rate of Depreciation	40.00%	40.00%
No of Days	365.00	182.50
Depreciation for the year	5,760.00	3,600.00
<b>Net Carrying Value as at March 31st,2023</b>	<b>8,640.00</b>	<b>14,400.00</b>

Particulars	Techno Mobile Spart	Techno Mobile Spart
Gross Carrying Value as at April 1st,2022	6,779.66	-
Additions	-	8,474.58
<b>Gross Carrying Value as at March 31st,2023</b>	<b>6,779.66</b>	<b>8,474.58</b>
Residual value	-	-
Depreciable Value of Assets	6,779.66	8,474.58
Rate of Depreciation	40.00%	40.00%
No of Days	365.00	182.50
Depreciation for the year	2,711.86	1,694.92
<b>Net Carrying Value as at March 31st,2023</b>	<b>4,067.80</b>	<b>6,779.66</b>

10 <b>Non-current investments</b>	Amount	Amount
Fixed Deposit	40,000.00	-
<b>Total of Non-current investments</b>	<b>40,000.00</b>	<b>-</b>

11 <b>Deferred Tax Assets (Net)</b>	Amount	Amount
Depreciation as per Companies Act,2013	-	-
Depreciation as per Income Tax Act,1961	-	-
Timing Differences	-	-
Rate of Income Tax	-	-
<b>Total of Deferred Tax Assets (Net)</b>	<b>-</b>	<b>-</b>

12 <b>Long-term loans and advances</b>	Amount	Amount
Director's Loan	-	-
<b>Total of Long Term Loans &amp; Advances</b>	<b>-</b>	<b>-</b>

13 <b>Inventories</b>	Amount	Amount
Finished Goods	2,32,325.61	48,595.00
<b>Total of Trade Receivables</b>	<b>2,32,325.61</b>	<b>48,595.00</b>

14 <b>Trade Receivables</b>	Amount	Amount
Others- Sundry Debtors	-	981.13
<b>Total of Trade Receivables</b>	<b>-</b>	<b>981.13</b>

15 <b>Cash and cash equivalents</b>	Amount	Amount
Cash in Hand	11,706.47	13,408.00
Cash at Bank	53,681.31	43,098.00
<b>Total of Cash and cash equivalents</b>	<b>65,387.78</b>	<b>56,506.00</b>


16 <b>Other Current Assets</b>	Amount	Amount
Prepaid Expenses	2,638.00	5,618.50
Advance Tax	365.00	-
Advance To vendor	-	6,527.00
GST Receivable	9,453.89	6,763.42
<b>Total of Other Current Assets</b>	<b>12,456.89</b>	<b>18,908.92</b>

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17	<b>Revenue from operations</b>	<b>Amount</b>	<b>Amount</b>
	Sales of Services	-	-
	<b>Total of Revenue from operations</b>	-	-
18	<b>Other Income</b>	<b>Amount</b>	<b>Amount</b>
	Interest Received	49.00	30.00
	Dividend Income	3,650.00	-
	Roud Off	1.00	-
	<b>Total of Other Income</b>	<b>3,700.00</b>	<b>30.00</b>
19	<b>Purchases of Stock-in-Trade</b>	<b>Amount</b>	<b>Amount</b>
	Purchase of Shares	1,83,730.62	48595.00
	Purchase of Services	-	-
	<b>Total of Purchases of Stock-in-Trade</b>	<b>1,83,730.62</b>	<b>48,595.00</b>
20	<b>Changes in inventories of finished goodswork-in-progress and Stock-in-Trade</b>	<b>Amount</b>	<b>Amount</b>
	Opening Stock	48,595.00	-
	Less: Closing Stock	2,32,325.61	48,595.00
		<b>-1,83,730.61</b>	<b>-48,595.00</b>
21	<b>Employee Benefits Expense</b>	<b>Amount</b>	<b>Amount</b>
	Salaries to Directors	-	-
	Salaries to Employees	-	-
	<b>Total of Employee Benefits Expense</b>	<b>-</b>	<b>-</b>
22	<b>Other expenses</b>	<b>Amount</b>	<b>Amount</b>
	Pre Incorporation Expenses		18,473.00
	PF Admin Charges	900.00	375.00
	Audit Fees	2,500.00	4,000.00
	Secretarial Compliance Charges	5,524.08	1,948.50
	Bank Charges	24.00	193.37
	STT	184.00	49.00
	Miscellaneous	96.33	163.58
	Legal Fee	2,131.43	3,450.00
	Professional Fees		6,478.83
	Web Design Expense	4,200.00	1,512.00
	TradeMark Registration		4,500.00
	Depository Charges	3,816.48	208.00
	Entertainment Charges		3,300.00
	Telephone Expense	1,270.34	120.40
	Printing & stationery	1,865.00	1,440.00
	Registartion fees (Start up India)	4,000.00	
	Software expenses	2,330.50	2,330.50
	Round OFF	0.12	
	Brokerage	376.48	97.19
	<b>Total of Other Expenses</b>	<b>29,218.76</b>	<b>48,639.37</b>
23	<b>Related Party Disclosures</b>		Director
	Transactions with the above in the ordinary course of business		As on 31.03.2023
	a) Details of transactions with Related Parties		
	1 GOPAL TIWARI		
	Director Reimbursement		-
	Add: Opening		-
	Less: Payment		-
	<b>Outstanding at the year end</b>		-
	Salary		-

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		Loan Given To Company	-
		<b>Total Outstanding</b>	-
	2	<b>BIMLA TIWARI</b>	
		Director Reimbursement	-
		Add: Opening	-
		Less: Payment	-
		<b>Outstanding at the year end</b>	-
		<b>Salary</b>	-
		Loan Given To Company	-
		<b>Total Outstanding</b>	-
	3	<b>POOJA TIWARI</b>	
		Director Reimbursement	-
		Add: Opening	-
		Less: Payment	-
		<b>Outstanding at the year end</b>	-
		<b>Salary</b>	-
		Loan Given To Company	-
		<b>Total Outstanding</b>	-
	4	<b>KISHAN TIWARI</b>	
		Director Reimbursement	-
		Add: Opening	-
		Less: Payment	-
		<b>Outstanding at the year end</b>	-
		<b>Salary</b>	-
		Loan Given To Company	2,50,000.00
		<b>Total Outstanding</b>	<b>2,50,000.00</b>

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