

PART I — BALANCE SHEET
COCKY CAPITAL PRIVATE LIMITED
 CIN - U65990DL2021PTC390587
 Balance Sheet as at 31st March, 2024

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
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	2,000.00	2,000.00
(b) Reserves and surplus	4	-311.72	-878.95
(c) Money received against share warrants		-	-
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	5	5,000.00	2,500.00
(b) Deferred tax liabilities (Net)	6	-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	-62.18	7.73
(c) Other current liabilities	9	199.30	-
(d) Short-term provisions		-	-
TOTAL		6,825.40	3,628.78
II. ASSETS			
Non-current assets			
(1) (a) Fixed assets			
(i) Tangible assets		24.41	40.68
(ii) Intangible assets	9	51.84	86.40
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	-	400.00
(c) Deferred tax assets (net)	11	-	-
(d) Long-term loans and advances	12	-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	13	4,952.68	2,323.26
(c) Trade receivables	14	10.37	-
(d) Cash and cash equivalents	15	1,456.92	653.88
(e) Short-term loans and advances		-	-
(f) Other current assets	16	329.18	124.56
TOTAL		6,825.40	3,628.78

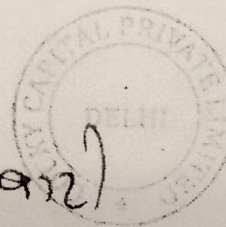
Summary of significant accounting policies 2.1
 The accompanying notes are an integral part of the financial statements
 As per our report of even date

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

CA Bhal Chandr Swamkar
 UDIN : 24072684BKEFPC2781
 Proprietor
 Membership No. 073884



(Signature)
 GOPAL TIWARI
 (Director, 09417269)



(Signature)
 BIMLA TIWARI
 (Director, 09417270)

Date - 30/04/2024

PART II - STATEMENT OF PROFIT AND LOSS

COCKY CAPITAL PRIVATE LIMITED

CIN - U65990DL2021PTC390587

Profit and loss statement for the year ended 2024

	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	2,271.50	-
II	Other income	18	210.82	36.99
III	Total Revenue (I + II)		2,482.32	36.99
IV	Expenses:		-	-
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	19	3,870.52	1,837.31
	Changes in inventories of finished goodswork-in-progress and Stock-in-Trade	20	-2,629.42	-1,837.31
	Employee benefits expense	21	-	-
	Finance costs		50.83	84.71
	Depreciation and amortization expense		423.87	292.19
	Other expenses	22	-	-
	Total expenses		1,715.79	376.90
V	Profit before exceptional and extraordinary items and tax (III - IV)		766.53	-339.91
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		766.53	-339.91
VIII	Extraordinary items		-	-
IX	Profit before tax (VII- VIII)		766.53	-339.91
X	Tax expense:			
	(1) Current tax		199.30	-
	(2) Deferred tax		-	-
XI	Profit (Loss) for the period (IX - X)		567.23	-339.91
XII	Earnings per equity share:			
	(1) Basic		0.03	-0.02
	(2) Diluted		0.03	-0.02

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 : 24073884BKEFPC2781

Proprietor

Membership No 073884

GOPAL TIWARI

(Director 09417269)

BIMLA TIWARI

(Director 09417270)

Date = 30/04/2024

Notes to Accounts as on 31st March,2023

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

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.

Shares held by each holder more than 5% Shares		Amount	Amount
Promoter's Share Holding	Percentage		
GOPAL TIWARI	1.00%	20.00	20.00
BIMLA TIWARI	1.00%	20.00	20.00
POOJA TIWARI	1.00%	20.00	20.00
KISHAN TIWARI	97.00%	1,940.00	1,940.00
		-	-
		2,000.00	2,000.00

4 Reserve & Surplus	Amount	Amount
Securities Premium Account	-	-
General Reserves	-	-
<u>Profit & Loss Account</u>		
Opening	-878.95	-539.04
Add: Profit for the year	-	-
Less: Loss of the year	567.23	-339.91
Closing	-311.72	-878.95
Total of Reserve & Surplus	-311.72	-878.95

5 Long Term Borrowings	Amount	Amount
Borrowings from Directors-Unsecured	5,000.00	2,500.00
Total of Short Term Borrowings	5,000.00	2,500.00

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

7 Trade Payables	Amount	Amount
Others- Sundry Creditors	-62.18	7.73
Total of Trade Payables	-62.18	7.73

8 Other current liabilities	Amount	Amount
GST Payable	-	-
Professional Tax Payable	-	-
PF Payable	-	-
Advance From Customer	-	-
Income Tax Payable	199.30	-
Expenses Payable	-	-
Director Reimbursement	-	-
Total of Other current liabilities	199.30	-

9 **Tangible assets**

Particulars	Software	Software
Gross Carrying Value as at April 1st,2022	86.40	144.00
Additions	-	-
Gross Carrying Value as at March 31st,2023	86.40	144.00
Residual value	-	-
Depreciable Value of Assets	86.40	144.00
Rate of Depreciation	40.00%	40.00%
No of Days	365.00	365.00
Depreciation for the year	34.56	57.60
Net Carrying Value as at March 31st,2023	51.84	86.40

Particulars	Techno Mobile Spart	Techno Mobile Spart
Gross Carrying Value as at April 1st,2022	40.68	67.80
Additions	-	-
Gross Carrying Value as at March 31st,2023	40.68	67.80
Residual value	-	-
Depreciable Value of Assets	40.68	67.80
Rate of Depreciation	40.00%	40.00%
No of Days	365.00	365.00
Depreciation for the year	16.27	27.12
Net Carrying Value as at March 31st,2023	24.41	40.68

10 Non-current investments	Amount	Amount
Fixed Deposit	-	400.00
Total of Non-current investments	-	400.00

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

12 Long-term loans and advances	Amount	Amount
Director's Loan	-	-
Total of Long Term Loans & Advances	-	-

13 Inventories	Amount	Amount
Finished Goods	4,952.68	2,323.26
Total of Trade Receivables	4,952.68	2,323.26

14 Trade Receivables	Amount	Amount
Others- Sundry Debtors	10.37	-
Total of Trade Receivables	10.37	-

15 Cash and cash equivalents	Amount	Amount
Cash in Hand	261.34	117.06
Cash at Bank	1,195.57	536.81
Total of Cash and cash equivalents	1,456.92	653.88

16 Other Current Assets	Amount	Amount
Prepaid Expenses	141.72	26.38
Advance Tax	22.89	3.65
Advance To vendor	-	-
GST Receivable	164.57	94.53
Total of Other Current Assets	329.18	124.56

17	Revenue from operations	Amount	Amount
	Sales of Services	2,271.50	-
	Total of Revenue from operations	2,271.50	-

18	Other Income	Amount	Amount
	Interest Received	9.73	0.49
	Dividend Income	192.36	36.50
	Round Off	1.00	0.01
	Creditor written off	7.73	-
	Total of Other Income	210.82	36.99

19	Purchases of Stock-in-Trade	Amount	Amount
	Purchase of Shares	3,870.52	1837.31
	Purchase of Services	-	-
	Total of Purchases of Stock-in-Trade	3,870.52	1,837.31

20	Changes in inventories of finished goodswork-in-progress and Stock-in-Trade	Amount	Amount
	Opening Stock	2,323.26	485.95
	Less: Closing Stock	4,952.68	2,323.26
		-2,629.42	-1,837.31

21	Employee Benefits Expense	Amount	Amount
	Salaries to Directors	-	-
	Salaries to Employees	-	-
	Total of Employee Benefits Expense	-	-

22	Other expenses	Amount	Amount
	PF Admin Charges	-	9.00
	Audit Fees	25.00	25.00
	Secretarial Compliance Charges	129.52	55.24
	Bank Charges	0.25	0.24
	STT	-	1.84
	Miscellaneous	15.74	0.96
	Legal Fee	109.15	21.31
	Web Design Expense	-	42.00
	Depository Charges	8.28	38.16
	Entertainment Charges	23.40	-
	Telephone Expense	1.50	12.70
	Printing & stationery	9.60	18.65
	Registration fees (Start up India)	-	40.00
	Software expenses	78.39	23.31
	Round OFF	1.03	0.00
	Brokerage	22.02	3.76
	Total of Other Expenses	423.87	292.19

23	Related Party Disclosures	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	-
	Outstanding at the year end	-
	Salary	-
	Loan Given To Company	-
	Total Outstanding	-

		2 BIMLA TIWARI	
		Director Reimbursement	-
		Add: Opening	-
		Less: Payment	-
		Outstanding at the year end	-
		Salary	-
		Loan Given To Company	-
		Total Outstanding	-
		3 POOJA TIWARI	
		Director Reimbursement	-
		Add: Opening	-
		Less: Payment	-
		Outstanding at the year end	-
		Salary	-
		Loan Given To Company	-
		Total Outstanding	-
		4 KISHAN TIWARI	
		Director Reimbursement	-
		Add: Opening	-
		Less: Payment	-
		Outstanding at the year end	-
		Salary	-
		Loan Given To Company	5,000.00
		Total Outstanding	5,000.00