

DIRECTOR'S REPORT

To,
The Members of
COCKY CAPITAL PRIVATE LIMITED
G II 83/18 GF POLE NO 4912 SANGAM VIHAR NEW DELHI SOUTH
DELHII DL 110062 IN

The 1st Annual Report and Audited Statement of Accounts of the Company for the year ended on 31st March 2022 are as follows:

1. FINANCIAL RESULTS

The Financial Results of the Company for the year March, 31st 2022 are summarized as under:

Particulars	Current Year (Rs.)	Last Year (Rs.)
Revenue from Operations	-	-
Other Income	-	-
Total Income	-	-
Profit before Interest, Tax and Depreciation & Amortization	(53,904.29)	-
Less: Depreciation and amortization expenses	-	-
Less: Finance Cost	-	-
Profit Before Tax	(53,904.29)	-
Total Tax Expense	-	-
Profit After Tax	(53,904.29)	-

2. STATE OF COMPANY'S AFFAIRS

The company has incurred net loss of Rs. 53,904.29/- during the year.

During the year under review, there is no change in the nature of the business of the Company. The affairs of the Company are conducted in accordance with the accepted business practices and within the purview of the applicable legislations.

3. MATERIAL CHANGES AND COMMITMENTS

No material changes / commitments have occurred between the ends of financial year to which the financial statements relate till the date of this report, which have any adverse affect on the financial position of the Company.

4. TRANSFER TO RESERVES

No profits of the Company have been transferred to reserves during the financial year.

5. DIVIDEND

No dividend has been recommended for the year.

6. DEPOSITS

The Company has not accepted the deposits under section 73 of the Companies Act, 2013 and Companies (Acceptance of deposits) Rules, 2013.

However the details of unsecured loan received from directors and their relatives during the year are given in notes to the Financial Statements.

7. DIRECTORS AND KEYMANAGERIAL PERSONNEL:

There were no change in the constitution of Board of Directors of the Company. Mr. GOPAL TIWARI and Ms. BIMLA TIWARI has been appointed as First Director of the Company.

In view of the status of the Company it is not required to appoint any key managerial personnel under the provisions of section 203 of the Companies Act, 2013 and rules made there under.

8. DISQUALIFICATIONS OF DIRECTORS:

During the year declarations received from the Directors of the Company pursuant to Section 164 of the Companies Act, 2013. Board appraised the same and found that none of the director is disqualified for holding office as director.

9. MEETING OF THE BOARD OF DIRECTORS

During the financial year 2021-2022, the board of the directors duly met 3 times on 08th December 2021, 05th January 2022 and 25th March, 2022 respectively for which proper notices for meeting were given and the proceedings were properly recorded. Details of attendances are as under:

S. No.	Date of Meetings	Total No. of Directors as on Meeting	No. of Director Attended
1.	08.12.2021	2	2
2.	05.01.2022	2	2
3.	25.03.2022	2	2

Details of Directors as on March 31st, 2022 and their attendance at the Board during the financial year ended March 31st, 2022 are given below:

Name of the Director	No. of Board Meetings held	No. of Board Meetings attended
GOPAL TIWARI	3	3
BIMLA TIWARI	3	3

10. DIRECTOR'S RESPONSIBILITY STATEMENT:

In compliance to the provisions of Section 134 (3)(c) of the Companies Act, 2013, Director wish to place on record –

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) 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.

11. AUDITORS

M/s Bhal & Associates, Chartered Accountants, Bhopal, has been appointed as First Auditor of the Company to hold the office from incorporation of Company till the conclusion of first annual general meeting of the company. The statutory Auditors, being eligible showed their willingness to continue as Auditors of the Company. The Board proposes to reappoint M/s. Bhal & Associates, Chartered Accountants, Bhopal (Firm Reg No. 030549C) as Statutory Auditors of the Company for a period of 5 years from the conclusion of First Annual General Meeting to till the conclusion of Sixth Annual General meeting.

The Board of Directors recommends their reappointment for a further period of 5 years pursuant to section 139(1) of the Companies Act 2013.

12. AUDITOR'S QUALIFICATION / RESERVATION / ADVERSE REMARK

There is no adverse qualification/ reservation/ remark in the Auditor's Report. However for other notes Directors would like to state that notes are self-explanatory and there is no need to give any further explanation/ comments.

13. CONTRACTS / ARRANGEMENT WITH RELATED PARTIES

All transactions with related parties, during the financial year, were on arm's length basis and in the ordinary course of business. No material contracts or arrangements with related party were entered into during the year under review. Accordingly, no transactions are being reported in Form AOC-2 in terms of Section 134 of the Act read with rules made thereunder.

14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNING & OUTGO

Information in accordance with the provision of Section 134 (3) (m) of the Companies Act, 2013, read with Rule 8 of Companies (Account) Rules 2014 regarding conservation of energy technology absorption and foreign exchange earnings and outgo is as under:

(a) Conservation of Energy

As the Company has not undertaken manufacturing activity, the disclosure under the applicable rules is not required to be provided. However, your Company has generally taken all reasonable efforts to conserve energy.

(b) Technology Absorption

The Company has not imported any technology and hence, the requirement of technology absorption is not applicable.

(c) Foreign Exchange Earnings and Outgo

The Foreign Exchange earnings and outgo of the company is as follows:

- (a) Foreign Exchange Earnings : NIL
- (b) Foreign Exchange Outgo : NIL

15. RISK MANAGEMENT

The Company has adopted a Risk Management Policy to identify and minimize the internal and external risks associated with the business of the Company.

16. PARTICULARS OF LOANS, GUARANTEE OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The company has not given any loan/ guarantee or made investment covered under the provisions of Section 186 of the Companies Act, 2013.

17. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors Qualifications, Positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

18. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiaries, Joint Venture and Associate Company.

19. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to the Company.

20. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

21. CORPORATE SOCIAL RESPONSIBILITY

The provisions relating to Corporate Social Responsibility are not applicable on the Company and therefore no policy in this regard has been developed / implemented by the Company during the financial year.

22. SEXUAL HARASSMENT POLICY

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 & Redressal) Act, 2013. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is the summary of sexual harassment complaints received and disposed off during each calendar year.

- No. of Complaints received: Nil
- No. of Complaints disposed off: Nil

The Company has duly complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

23. PARTICULARS OF EMPLOYEES

The provisions of Section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the company.

24. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

25. EXTRACT OF ANNUAL RETURN

The extract of Annual return in prescribed Form MGT - 9 has been annexed herewith and forms part of this report.

26. MAINTENANCE OF COST RECORDS:

The Company is not required to maintain Cost records under section 148(1) of the Companies Act 2013.

27. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

The Company is not required to maintain Cost records under section 148(1) of the Companies Act 2013.

28. ESTABLISHMENT OF VIGIL MECHANISM:

Provisions of Section 177 (10) of the Companies Act, 2013 for establishment of Vigil Mechanism are not applicable to the Company. However, Management of the Company has established the mechanism which provides for the adequate safeguards against victimization.

29. VOTING RIGHTS OF EMPLOYEES:

During the year under review the company has not given loan to any employee for purchase of its own shares as per section 67 (3) (c) of the Companies Act, 2013. Therefore the company not required to made disclosure as per rule 6 (4) of the Companies (Share Capital and Debentures) Rules, 2014.

30. DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS:

The Company does not have issued shares under employee's stock options scheme pursuant to provisions of Section Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014, so question does not arise about voting rights not exercised by employee.

31. DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES:

The Company does not have issued sweat equity shares pursuant to provisions of Section 54 read with Rule 8 of the Companies (Share Capital and Debenture) Rules, 2014 during the Financial Year.

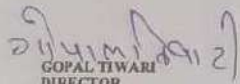
32. ACKNOWLEDGEMENT:

Your Director would like to thank all stakeholders, namely customers, shareholders, dealers, suppliers, bankers, employees and all other business associates for the continuous support given by them to the Company and its Management.

33. WEBSITE:

The Company do not maintain any website.

For and on behalf of the Board of
COCKY CAPITAL PRIVATE LIMITED


GOPAL TIWARI
DIRECTOR
DIN : 09417269


BIMLA TIWARI
DIRECTOR
DIN : 09417270

Place: DELHI
Date:



FormNo.MGT-9**EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED
ON 31st MARCH, 2022**

*[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the
Companies (Management and Administration) Rules, 2014]*

I. REGISTRATION AND OTHER DETAILS:

CIN	U65990DL2021PTC390587
i Registration Date	30/11/2021
ii Name of the Company	COCKY CAPITAL PRIVATE LIMITED
iii Category/Sub-Category of the Company	Private/Company Limited by shares/ Non Government Company
iv Address of the Registered office and contact details	G II 83/18 GF POLE NO 4912 SANGAM VIHAR NEW DELHI SOUTH DELHII DL 110062 IN E-mail Id: TIWARI2KISHAN@GMAIL.COM Contact No.: 9999914602
v Whether listed company	No
vi Name, Address and Contact details of Registrar and Transfer Agent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1.	-	-	0.00

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
-	-	-	-	-	-

g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1)	-	-	-	-	-	-	-	-	-
2. Non Institutions									
a) Bodies Corp.									
(i) Indian	-	-	-	-	-	-	-	-	-
(ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
(i) Individual shareholders holding nominal share capital uptoRs. 1 lakh	-	-	-	-	-	-	-	-	-
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others(Specify)	-	-	-	-	-	-	-	-	-
Sub-total(B)(2)	-	-	-	-	-	-	-	-	-
TotalPublic Shareholding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C.Shares heldby Custodianfor GDRs&ADRs	-	-	-	-	-	-	-	-	-
GrandTotal (A+B+C)	-	20000	20000	100	-	20000	20000	100	-

ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholdi ng during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbere d to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumb red to total shares	
1.	GOPAL TIWARI	200	01.00%	-	200	01.00%	-	-
2.	BIMLA TIWARI	200	01.00%	-	200	01.00%	-	-

3.	POOJA TIWARI	200	01.00%		200	01.00%		
4.	KISHAN TIWARI	19400	97.00%		19400	97.00%		
	Total	20000	100%	-	20000	100%	-	-

iii.Change in Promoters' Shareholding(please specify, if there is no change)

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	GOPAL TIWARI				
	At the beginning of the year	200	01.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding.			
	At the End of the year	-	-	200	01.00%
2.	BIMLA TIWARI				
	At the beginning of the year	200	01.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding of the company			
	At the End of the year	-	-	200	01.00%
3.	POOJA TIWARI				
	At the beginning of the year	200	01.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding of the company			

	At the End of the year	-	-	200	01.00%
4.	KISHAN TIWARI				
	At the beginning of the year	19400	97.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding of the company			
	At the End of the year	-	-	19400	97.00%

iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

No share is held by any person other than the promoters of the company.

v. Shareholding of Directors and Key Managerial Personnel:

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	GOPAL TIWARI				
	At the beginning of the year	200	01.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding.			
	At the End of the year	-	-	200	01.00%
2.	BIMLA TIWARI				
	At the beginning of the year	200	01.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /	There is no change in shareholding of the company			

	transfer / bonus/ sweat equity etc):				
	At the End of the year	-	-	200	01.00%
3.	POOJA TIWARI				
	At the beginning of the year	200	01.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding of the company			
	At the End of the year	-	-	200	01.00%
4.	KISHAN TIWARI				
	At the beginning of the year	19400	97.00%	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	There is no change in shareholding of the company			
	At the End of the year	-	-	19400	97.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not	-	-	-	-
Total(i+ii+iii)	-	-	-	-

Change in Indebtedness during the financial year			-	
- Addition	-	-	-	-
- Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year		-	-	-
i) Principal Amount		-		-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-		-	
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
1.	Gross salary	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
				-
2.	Stock Option	-	-	-
3.	Sweat Equity	-	-	-
4.	Commission - as % of profit - others, specify...	-	-	-
5.	Others, please specify	-	-	-
6.	Total(A)	-	-	-
	Ceiling as per the Act	No Ceiling		

C. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/	Total
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		Manager			Amount
1	<u>Independent Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	-	-	-	-
	Total(1)				
	<u>Other Non-Executive Directors/ Executive Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	-	-	-	-
	Total(2)	-	-	-	-
	Total(B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-

C. Remuneration to Key Managerial Personnel Other Than MD /Manager /WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-
3.	Sweat Equity	-	-	-	-
4.	Commission - as % of profit - others, specify...	-	-	-	-
5.	Others, please specify	-	-	-	-
6.	Total	-	-	-	-

VII. PENALTIES/PUNISHMENT/COMPOUNDING OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD /NCLT/Court]	Appeal made. If any (give details)
A. Company					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. Directors					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. Other Officers In Default					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

For and on behalf of the Board of
COCKY CAPITAL PRIVATE LIMITED

गोपाल तिवारी
GOPAL TIWARI
DIRECTOR
DIN : 09417269

बिमला तिवारी
BIMLA TIWARI
DIRECTOR
DIN : 09417270

Place: DELHI
Date:



INDEPENDENT AUDITOR'S REPORT

To,
The Members of
COCKY CAPITAL PRIVATE LIMITED
G II 83/18 GF POLE NO 4912 SANGAM VIHAR NEW DELHI SOUTH
DELHI DL 110062 IN

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the standalone financial statements of **COCKY CAPITAL PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss, (statement of changes in equity) and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit/loss, (changes in equity) for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of

these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) 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.

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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 SAs 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

(e) With respect to the other matters to be included in the Auditor's 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 explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Bhal & Associates

Chartered Accountants

(Firm's Registration No 030549C)




CA Bhal Chandra Swarnkar

Proprietor

(Membership No. 073884)

Place of Signature: Bhopal

Date: 15-04-2022

UDIN : 22073884AIGHXU9181

PART B - STATEMENT OF PROFIT AND LOSS

COCKY CAPITAL PRIVATE LIMITED

CIN: U65990DL2021PTC390587

Profit and loss statement for the period

	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	15		
II	Other income	16	30.00	
III	Total Revenue (I + II)		30.00	
IV	Expenses:			
	Cost of materials consumed			
	Purchases of Stock-in-Trade	17	48,595.00	
	Changes in inventories of finished goods/work-in-progress and Stock-in-Trade	18	48,595.00	
	Employee benefits expense	19		
	Finance costs			
	Depreciation and amortization expense		5,254.02	
	Other expenses	20	48,539.07	
	Total expenses		53,934.29	
V	Profit before exceptional and extraordinary items and tax (III - IV)		-53,904.29	
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)		-53,904.29	
VIII	Extraordinary items			
IX	Profit before tax (VII - VIII)		-53,904.29	
X	Tax expense: (1) Current tax (2) Deferred tax			
XI	Profit (Loss) for the period (IX - X)		-53,904.29	
XII	Earnings per equity share: (1) Basic (2) Diluted		-2.70 -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. 22073884

Chartered Accountants



गोपाल त्वारी
GOPAL TWARI
 (Director: 09417269)



बिमला त्वारी
BIMLA TWARI
 (Director: 09417270)

UDIN : 22073884AIGHXU9181

Proprietor

Membership No: 073884

Date : 15-04-2022

PART II – STATEMENT OF PROFIT AND LOSS
COCKY CAPITAL PRIVATE LIMITED
 CIN - 165990DL2021PTC390587
 Profit and Loss statement for the period

	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	15		
II	Other income	16	30.00	
III	Total Revenue (I + II)		30.00	
IV	Expenses:			
	Cost of materials consumed			
	Purchases of Stock-in-Trade	17	48,591.00	
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	18	46,885.00	
	Employee benefits expense	19		
	Finance costs			
	Depreciation and amortization expense		5,294.52	
	Other expenses	20	48,039.27	
	Total expenses		53,904.29	
V	Profit before exceptional and extraordinary items and tax (III - IV)		-53,904.29	
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)		-53,904.29	
VIII	Extraordinary items			
IX	Profit before tax (VII- VIII)		-53,904.29	
X	Tax expense (1) Current tax (2) Deferred tax			
XI	Profit (Loss) for the period (IX - X)		-53,904.29	
XII	Earnings per equity share:			
	(1) Basic		-2.70	
	(2) Diluted		-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. 0305490
 Chartered Accountants



Gopal Twarj
GOPAL TWARI
 (Director - 09417269)



Bimla Twarj
BIMLA TWARI
 (Director - 09417270)

UDIN : 22073884AIGHXU9181

Page No.

Memorandum No. 073884

Date - 15-04-2022

Notes to Accounts as on 31st March 2022

Notes	As on	
	31.03.2022	31.03.2021
1 Share capital		
a) Authorised Capital		
100,000 Equity Shares of Rs 10/- Each	1,000,000.00	-
b) Issued , Subscribed & Paid up Capital		
20,000 Equity Shares of Rs 10/- Each fully paid up	200,000.00	-
Less: Calls in arrears	-	-
	200,000.00	-

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		
<i>GOPAL TIWARI</i>	1.00%	2,000.00	
<i>POOJA TIWARI</i>	1.00%	2,000.00	
<i>KISHAN TIWARI</i>	97.00%	194,000.00	
<i>BIMLA TIWARI</i>	1.00%	2,000.00	
		200,000.00	-

2 Reserve & Surplus	Amount	Amount
Securities Premium Account	-	-
General Reserves	-	-
<u>Profit & Loss Account</u>		
Opening	-	-
Add: Profit for the year	-	-
Less: Loss of the year	-53,904.29	-
Closing	-53,904.29	-
Total of Reserve & Surplus	-53,904.29	-

3 Long Term Borrowings	Amount	Amount
Borrowings from Directors-Unsecured	-	-
Total of Long Term Borrowings	-	-

4 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)	-	-

5 Trade Payables	Amount	Amount
Others- Sundry Creditors	-	-
Total of Trade Payables	-	-

6 Other current liabilities	Amount	Amount
GST Payable	-	-
PF Payable	75.00	-
Salary Payable	-	-
Advance From Customer	-	-
Income Tax Payable	-	-
TDS Payable	-	-
Professional and Legal Fee Payable	-	-
Audit Payable	-	-
Director Reimbursement	-	-
Total of Other current liabilities	75.00	-

7 **Tangible assets**

Particulars	Tally Software	Mobile
Gross Carrying Value as at April 1st,2021	-	-
Additions	18,000.00	8,474.58
Gross Carrying Value as at March 31st, 2022	18,000.00	8,474.58
Residual value	900.00	423.73
Depreciable Value of Assets	17,100.00	8,050.85
Rate of Depreciation	40.00%	40.00%
Depreciation for the year	3,600.00	1,694.92
Net Carrying Value as at March 31st, 2022	14,400.00	6,779.66

8 Non-current investments	Amount	Amount
Fixed Deposit	-	-
Total of Non-current investments	-	-

9 Deferred Tax Assets (Net)	Amount	Amount
Depreciation as per Companies Act,2013	-	-
Depreciation as per Income Tax Act,1961	-	-
<u>Timing Differnces</u>	-	-
Rate of Income Tax	25%	-
Total of Deferred Tax Assets (Net)	-	-

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

11 Inventories	Amount	Amount
Finished Goods	-	-
Total of Inventories	-	-

12 Trade Receivables	Amount	Amount
Others- Sundry Debtors	981.13	-
Total of Trade Receivables	981.13	-

13 Cash and cash equivalents	Amount	Amount
Cash in Hand	13,408.00	-
Cash at Bank	43,098.00	-
Total of Cash and cash equivalents	56,506.00	-

14	Other Current Assets	Amount	Amount
	Advance To Customer	6,527.00	-
	Prepaid Expenses	5,618.50	-
	GST Receivable	6,763.42	-
	Total of Other Current Assets	18,908.92	-
15	Revenue from operations	Amount	Amount
	Sales of Services	-	-
	Total of Revenue from operations	-	-
16	Other Income	Amount	Amount
	Interest Received	30.00	-
	Miscellaneous Income	-	-
	Total of Other Income	30.00	-
17	Purchases of Stock-in-Trade	Amount	Amount
	Purchase of shares	48,595.00	-
	Total of Purchases of Stock-in-Trade	48,595.00	-
18	Changes in inventories of finished goodswork-in-progress and Stock-in-Trade	Amount	Amount
	Opening Stock	-	-
	Less: Closing Stock	48,595.00	-
		-48,595.00	-
19	Employee Benefits Expense	Amount	Amount
	Salaries to Directors	-	-
	Salaries to Employees	-	-
	Total of Employee Benefits Expense	-	-
20	Other expenses	Amount	Amount
	Audit Fee	-	-
	Bank Charges	193.37	-
	Brokerage on shares	97.19	-
	Share related Expenses	62.58	-
	GST Payment	150.00	-
	Entertainment Charges	3,300.00	-
	Depository Charges	208.00	-
	Compliance Charges	5,948.50	-
	Incorporation Expenses	18,473.00	-
	Legal & Professional	15,940.83	-
	Office Expenses	-	-
	Printing & Stationary	1,440.00	-
	PF Admin Charges	375.00	-
	Software Expenses	2,330.50	-
	Telephone Expenses	120.40	-
	Total of Other Expenses	48,639.37	-

21 **Related Party Disclosures**

Director

Transactions with the above in the ordinary course of business**As on
31.03.2022**

a) Details of transactions with Related Parties

1 **GOPAL TWARI**

Director Reimbursement

Add: Opening -

Less: Payment -

Outstanding at the year end -**Salary** -

Loan Given To Company -

Total Outstanding -