

ANIL PACKERS AND MOVERS INDIA RELOCATION PRIVATE LIMITED

B-3, FRASER ROAD, GRAND CHANDRA COMPLEX, PATNA-800001
CIN : U63040BR2011PTC017226

DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 11th Annual Report together with the Audited Financial statements for the year ended 31st March, 2022.

Financial Results

PARTICULARS	2021-2022 (Rs. in Lacs)	2020-2021 (Rs. in Lacs)
Sales and Other Income	531.47	269.41
Operating Profit (PBIDT)	21.53	11.43
Interest Cost	0.00	0.00
Profit before Depreciation (PBDT)	21.53	11.43
Depreciation	1.28	1.52
Profit before Tax	20.25	9.91
Provision for Taxation & others	6.12	3.14
Profit after Tax	14.13	6.77

Operations and State of Company's affairs

During the year under review your company did well. Your directors expect that the company will achieve new heights in the ensuing year.

Deposits from public

During the year under review the company has not accepted any deposits from public.

Dividend

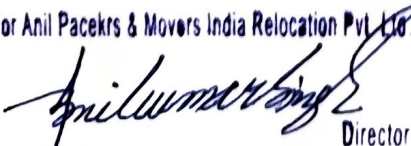
Your directors regret their inability to recommend any dividend for financial period 2021-22 as company needs fund for expansion.

Industrial Relation

Industrial relation continues to be cordial. Your directors express deep appreciation for the dedicated services rendered by workers, staff and officers of the company.

Extract of Annual Return

Extract of Annual Return of the Company is annexed herewith as Annexure No. 1 to this report.

For Anil Packers & Movers India Relocation Pvt. Ltd

Director

For Anil Packers & Movers India Relocation Pvt. Ltd

Director

Meetings of the Board

06 meetings of the Board of Directors were held during the year. Details of the same are as follows:

Date	Board Strength	No. of directors present
11/04/2021	03	03
18/06/2021	03	03
05/09/2021	03	03
08/11/2021	03	03
17/01/2022	03	03
25/03/2022	03	03

Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have 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 as at 31st March 2022 and of the profit of the company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The Directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and are operating effectively
- vi. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Risk Management

The Company manages monitors and reports on the principal risks and uncertainties that can impact its abilities to achieve its strategic objectives. No such risk has been identified during the year.

Internal Financial Controls

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 weakness in the design or operation was observed.

Contracts and arrangements with related parties

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

For Anil Packer & Movers India Relocation Pvt. Ltd

 Director

For Anil Packer & Movers India Relocation Pvt. Ltd

 Director

Corporate Social Responsibility

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

Directors and Key Managerial Personnel

In accordance with the provisions of the Act and the Articles of Association of the Company no any directors retire by rotation at the ensuing Annual General Meeting .

Particulars of loans, guarantees or investments

There are no loans, guarantees or investments in excess of the limits prescribed u/s 186 of the Act.

Auditors

Statutory auditors

At the Annual General Meeting held on 29/11/2021, M/s **RAJIV RANJAN & ASSOCIATES** , Chartered Accountants, were appointed as Statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2022. In terms of the first proviso to Section 139 of the Companies Act, 2013, the appointment of the auditors shall be placed for ratification at every Annual General Meeting. Accordingly, the appointment of M/s **RAJIV RANJAN & ASSOCIATES** , Chartered Accountants, as statutory auditors of the Company, is placed for ratification by the shareholders. In this regard, the Company has received a certificate from the auditors to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

Material changes and commitments affecting financial position between the end of the financial year and date of report:-

Particulars of Employees and related disclosures

None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Conservation of energy

In the opinion of the directors there is no need to take any measure in this regard. The company does not have any proposal for additional investment in this regard. The details of energy consumption are not required to be given.

Technology absorption

The research and experiments are carried on as part of the normal business activities and as such no separate figures are available.

For Anil Packer & Movers India Relocation Pvt. Ltd.

Director

For Anil Packer & Movers India Relocation Pvt. Ltd.

Director

Form MGT-9
EXTRACT OF ANNUAL RETURN
as on the financial year ended on 31/03/2022

[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:

- i) CIN U63040BR2011PTC017226
- ii) Registration Date 19/07/2011
- iii) Name of the company ANIL PACKERS AND MOVERS INDIA RELOCATION PRIVATE LIMITED
- iv) Category of the Company Private Company
- Sub Category of the Company
- v) Address of the Registered office and contact details
- vi) Whether listed company YES NO
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any NIL

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:-

Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
Transportation service	5229	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
NIL	NIL	NIL	NIL	NIL

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A.Promoters	-	-	-	-	-	-	-	-	-
(1) Indian	-	-	-	-	-	-	-	-	-
a) Individual/ HUF	-	4800	4800	100.00	-	4800	4800	100.00	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks/FI	-	-	-	-	-	-	-	-	-
f) Any Other..	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	4800	4800.00	100.00	-	4800	4800.00	100.00	-

(2) Foreign	-	-	-	-	-	-	-	-	-
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other - Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	-	4800	4800.00	100.00	-	4800	4800.00	100.00	-
B. Public Shareholding	-	-	-	-	-	-	-	-	-
I. Institutions	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
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 upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1) + (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	4800	4800.00	100.00	-	4800	4800.00	100.00	-

(ii) Shareholding of Promoters

Sr No	Promoters Name	Shareholding at the beginning of the year			Share holding at the end of the year			
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	% change in share holding during the year
1	Mr. Ramanugrah Singh	1600	33.33	-	1600	33.33	-	-
2	Mrs. Dewanti Devi	1600	33.33	-	1600	33.33	-	-
3	Mr. Anil Kumar Singh	1600	33.33	-	1600	33.33	-	-
	Total	4800	99.99	-	4800	99.99	-	-

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

Note

There is no change during the year

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

Sr No	Top ten Shareholders Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/ (-)Decrease	Reason	No. of Shares	% of total Shares of the company
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

(v) Shareholding of Directors and Key Managerial Personnel

Sr No	Directors and KMP Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/ (-)Decrease	Reason	No. of Shares	% of total Shares of the company
1	Mr. Ramanugrah Singh	01-Apr-2021	1600	33.33		-		1600	33.33
		31-Mar-2022	1600	33.33		-		-	-
2	Mrs. Dewanti Devi	01-Apr-2021	1600	33.33		-		1600	33.33
		31-Mar-2022	1600	33.33		-		-	-
3	Mr. Anil Kumar Singh	01-Apr-2021	1600	33.33		-		1600	33.33
		31-Mar-2022	1600	33.33		-		-	-

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	-	-	-	-

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF 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					

Foreign Exchange Earnings & Outgo

Earnings: Rs.NIL	Previous year Rs. NIL
Outgo: Rs.NIL	Previous year Rs.NIL

Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors

For Anil Papekrs & Movers India Relocation Pvt. Ltd.



Director

[ANIL KUMAR SINGH]

Director

For Anil Papekrs & Movers India Relocation Pvt. Ltd.



Director

[RAM ANUGRAH SINGH]

Director

Place: Patna

Date: 05/09/2022



Independent Auditor's Report

To the Members of **ANIL PACKERS AND MOVERS INDIA RELOCATION PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **ANIL PACKERS AND MOVERS INDIA RELOCATION PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, 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 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 31st March, 2022, its profit and its cash flows 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 during the course of our audit or otherwise appears to be materially misstated

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the 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 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 statements 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Company's ability 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.



- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

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.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. 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 purposes 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, the Statement of Profit and Loss and the Cash Flow Statement 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 the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) 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.
- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.

For RAJIV RANJAN & ASSOCIATES
Chartered Accountants
FRN: 007225C



[KUNAL KUMAR JHA]
PARTNER
M. No. 516948

UDIN : 22516948AVYYMR6697

Place:-PATNA
Date: 05/09/2022

Balance Sheet as at 31st March 2022

₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	4,80,000.00	4,80,000.00
Reserves and surplus	2	52,68,031.86	38,54,931.35
Money received against share warrants		0.00	0.00
		57,48,031.86	43,34,931.35
Share application money pending allotment		0.00	0.00
Non-current liabilities			
Long-term borrowings		0.00	0.00
Deferred tax liabilities (Net)	3	1,383.04	1,383.04
Other long term liabilities		0.00	0.00
Long-term provisions	4	0.00	0.00
		1,383.04	1,383.04
Current liabilities			
Short-term borrowings		0.00	0.00
Trade payables			
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		0.00	0.00
Other current liabilities		0.00	0.00
Short-term provisions	4	1,52,44,073.64	1,07,63,474.00
		1,52,44,073.64	1,07,63,474.00
TOTAL		2,09,93,488.54	1,50,99,788.39
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	5		
Property, Plant and Equipment		5,23,533.05	5,94,091.05
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments	6	79,39,734.01	52,51,000.00
Deferred tax assets (net)	3	0.00	0.00
Long-term loans and advances	7	0.00	0.00
Other non-current assets	8	9,56,941.00	6,66,560.00
		94,20,208.06	65,11,651.05
Current assets			
Current investments		0.00	0.00
Inventories		0.00	0.00
Trade receivables	9	53,48,442.21	70,80,971.00
Cash and cash equivalents	10	60,63,287.27	14,83,955.34
Short-term loans and advances	7	1,61,551.00	23,211.00
Other current assets		0.00	0.00
		1,15,73,280.48	85,88,137.34
TOTAL		2,09,93,488.54	1,50,99,788.39

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For RAJIV RANJAN & ASSOCIATES
 Chartered Accountants
 (FRN: 007225G)

For Anil Packers & Movers India Relocation Pvt. Ltd

For and on behalf of the Board of Directors

[KUNAL KUMAR JHA]
 PARTNER
 Membership No.: 516948
 UDIN : 22516948AVYYMR6697



[Signature]
 Director

[ANIL KUMAR SINGH]
 Director
 DIN: 03540379

[RAM ANUGRAH SINGH]
 Director
 DIN: 03540380

Place: Patna
 Date: 05/09/2022

For Anil Packers & Movers India Relocation Pvt. Ltd
[Signature]
 Director

Statement of Profit and loss for the year ended 31st March 2022

₹ in rupees

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	11	5,29,11,123.00	2,69,36,177.00
Less: Excise duty		0.00	0.00
Net Sales		5,29,11,123.00	2,69,36,177.00
Other income	12	2,35,384.01	4,413.00
Total Income		5,31,46,507.01	2,69,40,590.00
Expenses			
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade		0.00	0.00
Changes in inventories		0.00	0.00
Employee benefit expenses	13	34,73,644.00	34,78,676.00
Finance costs		0.00	0.00
Depreciation and amortization expenses	14	1,28,158.00	1,52,283.00
Other expenses	15	4,75,19,545.50	2,23,18,606.13
Total expenses		5,11,21,347.50	2,59,49,565.13
Profit before exceptional, extraordinary and prior period items and tax		20,25,159.51	9,91,024.87
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		20,25,159.51	9,91,024.87
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		20,25,159.51	9,91,024.87
Tax expenses			
Current tax	16	5,70,000.00	2,56,282.00
Deferred tax		0.00	359.96
Excess/short provision relating earlier year tax	17	42,059.00	56,958.00
Profit(Loss) for the period		14,13,100.51	6,77,424.91
Earning per share			
Basic			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00
Diluted			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For RAJIV RANJAN & ASSOCIATES
 Chartered Accountants
 (FRN: 007226C)

For Anil Packers & Movers India Relocation Pvt. Ltd.

For and on behalf of the Board of Directors

[KUNAL KUMAR JHA]
 PARTNER
 Membership No.: 516948
 UDIN : 22516948AVYYMR6697



[Signature]
 Director

[ANIL KUMAR SINGH]
 Director
 DIN: 03540379

[RAM ANUGRAH SINGH]
 Director
 DIN: 03540380

Place: Patna
 Date: 05/09/2022

For Anil Packers & Movers India Relocation Pvt. Ltd.
[Signature]
 Director

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

₹ in rupees

	PARTICULARS	31st March 2022	31st March 2021
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	20,25,159.51	9,91,024.87
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,28,158.00	1,52,283.00
	Interest received	0.00	(4,413.00)
	Operating profits before Working Capital Changes	21,53,317.51	11,38,894.87
	Adjusted For:		
	(Increase) / Decrease in trade receivables	17,32,528.79	0.00
	Increase / (Decrease) in other current liabilities	44,80,599.64	0.00
	(Increase) / Decrease in Short Term Loans & Advances	(1,38,340.00)	0.00
	Cash generated from Operations	82,28,105.94	11,38,894.87
	Net Cash flow from Operating Activities(A)	82,28,105.94	11,38,894.87
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(57,600.00)	(1,84,412.00)
	Non Current Investments / (Purchased) sold	(26,88,734.01)	0.00
	Interest Received	0.00	4,413.00
	Other Inflow / (Outflows) of cash	(2,90,381.00)	0.00
	Net Cash used in Investing Activities(B)	(30,36,715.01)	(1,79,999.00)
C.	Cash Flow From Financing Activities		
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	51,91,390.93	9,58,895.87
E.	Cash & Cash Equivalents at Beginning of period	14,83,955.34	0.00
F.	Cash & Cash Equivalents at End of period	60,63,287.27	14,83,955.34
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	45,79,331.93	14,83,955.34
H.	Difference (F-(D+E))	(6,12,059.00)	5,25,059.47

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RAJIV RANJAN & ASSOCIATES
 Chartered Accountants
 (FRN: 007225C)

[KUNAL KUMAR JHA]
 PARTNER
 Membership No.: 516948
 UDIN : 22516948AVYYMR6697



For Anil Packers & Movers India Relocation Pvt. Ltd.

Director

[ANIL KUMAR SINGH]
 Director
 DIN: 03540379

For and on behalf of the Board of Directors

[RAM ANUGRAH SINGH]
 Director
 DIN: 03540380

For Anil Packers & Movers India Relocation Pvt. Ltd.

Director

Place: Patna
 Date: 05/09/2022

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Authorised : 5000 (31/03/2021:5000) Equity shares of Rs. 100.00/- par value	5,00,000.00	5,00,000.00
Issued : 4800 (31/03/2021:4800) Equity shares of Rs. 100.00/- par value	4,80,000.00	4,80,000.00
Subscribed and paid-up : 4800 (31/03/2021:4800) Equity shares of Rs. 100.00/- par value	4,80,000.00	4,80,000.00
Total	4,80,000.00	4,80,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	4,800	4,80,000.00	4,800	4,80,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	4,800	4,80,000.00	4,800	4,80,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 100.00]	Ramanugarah Singh	1,600	33.33	1,600	33.33
Equity [NV: 100.00]	Deventi Devi	1,600	33.33	1,600	33.33
Equity [NV: 100.00]	Anil Kumar Singh	1,600	33.33	1,600	33.33
	Total :	4,800	99.99	4,800	99.99

Details of shares held by Promoters

Promoter name	Particulars	Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
		Number	%	Number	%		Number	%	Number	%	
ANIL KUMARSINGH	Equity [NV: 100.00]	1600	33.33	1600	33.33	0.00	1600	33.33	1600	33.33	0.00
RAM ANUGRAHSINGH	Equity [NV: 100.00]	1600	33.33	1600	33.33	0.00	1600	33.33	1600	33.33	0.00
Total		3200		3200			3200		3200		

For Anil Packers & Movers India Relocation Pvt. Ltd.

Anil Kumar Singh
Director



For Anil Packers & Movers India Relocation Pvt. Ltd.

Ravi Singh
Director

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	38,54,931.35	31,77,506.44
Add: Profit for the year	14,13,100.51	6,77,424.91
Less: Deletion during the year	0.00	0.00
Closing Balance	52,68,031.86	38,54,931.35
Balance carried to balance sheet	52,68,031.86	38,54,931.35

Note No. 3 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Deferred tax liability		1,383.04
Deferred tax liabilities	1,383.04	1,383.04
Gross deferred tax liability		
	0.00	0.00
Net deferred tax assets		
Net deferred tax liability	1,383.04	1,383.04

Note No. 4 Provisions

₹ in rupees

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Salary Payable	0.00	1,03,415.00	1,03,415.00	0.00	4,17,300.00	4,17,300.00
Director Remuneration Payable	0.00	3,76,689.00	3,76,689.00	0.00	4,07,939.00	4,07,939.00
ESI	0.00	12,860.00	12,860.00	0.00	64,527.00	64,527.00
	0.00	4,92,964.00	4,92,964.00	0.00	8,89,766.00	8,89,766.00
Other provisions						
Current tax provision	0.00	5,70,000.00	5,70,000.00	0.00	2,56,282.00	2,56,282.00
Audit fees Payable	0.00	51,920.00	51,920.00	0.00	51,920.00	51,920.00
Lorry Expenses Payable	0.00	1,34,05,253.00	1,34,05,253.00	0.00	88,06,349.00	88,06,349.00
GST Payable	0.00	1,12,956.64	1,12,956.64	0.00	1,48,177.00	1,48,177.00
Other Advance	0.00	65,200.00	65,200.00	0.00	65,200.00	65,200.00
Liabilities for expenses	0.00	5,45,780.00	5,45,780.00	0.00	5,45,780.00	5,45,780.00
	0.00	1,47,51,109.64	1,47,51,109.64	0.00	98,73,708.00	98,73,708.00
Total	0.00	1,52,44,073.64	1,52,44,073.64	0.00	1,07,63,474.00	1,07,63,474.00

For Anil Packers & Movers India Relocation Pvt. Ltd

[Signature]
 Director



For Anil Packers & Movers India Relocation Pvt. Ltd

[Signature]
 Director

Note No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Useful Life (in Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
		Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021	
A Tangible assets												
Own Assets												
FURNITURE and FIXTURE	10.00	1,23,499.00	0.00	0.00	0.00	1,01,131.83	5,523.00	0.00	1,06,654.83	16,844.17	22,367.17	
COMPUTER AND PRINTER	3.00	1,07,200.00	0.00	0.00	0.00	1,01,727.00	113.00	0.00	1,01,840.00	5,360.00	5,473.00	
BUILDING	30.00	6,52,480.00	0.00	0.00	0.00	3,71,507.20	26,636.00	0.00	3,98,143.20	2,54,336.80	2,80,972.80	
VEHICLE	6.00	16,25,051.00	0.00	0.00	0.00	13,50,446.70	82,985.00	0.00	14,33,431.70	1,91,619.30	2,74,604.30	
Office Equipment	5.00	53,352.78	26,500.00	0.00	0.00	42,679.00	7,342.00	0.00	50,021.00	29,831.78	10,673.78	
Air Conditioner	10.00	0.00	31,100.00	0.00	0.00	0.00	5,559.00	0.00	5,559.00	25,541.00	0.00	
Total (A)		25,61,582.78	57,600.00	0.00	0.00	19,67,491.73	1,28,158.00	0.00	20,95,649.73	5,23,533.05	5,94,091.05	
P. Y Total		23,77,170.78	1,84,412.00	0.00	0.00	18,15,208.73	1,52,283.00	0.00	19,67,491.73	5,94,091.05	5,61,962.05	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F. Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



For Anil Packers & Movers India Relocation Pvt. Ltd
Anil Kumar Singh
Director

For Anil Packers & Movers India Relocation Pvt. Ltd
Ravi Ranjan Singh
Director

₹ in rupees

Note No. 6 Non-current investments

Particulars	As at 31st March 2022	As at 31st March 2021
Trade Investment(Valued at cost unless stated otherwise)		
Investments in equity Instruments (Quoted)		
In Others		
Investment in public sector equity instruments quoted trade (Lower of cost and Market value)	30,64,681.01	0.00
Investments in Mutual Funds (Quoted)		
In Others		
Mutual funds long-term quoted trade (Lower of cost and Market value)	48,75,053.00	52,51,000.00
Gross Investment	79,39,734.01	52,51,000.00
Net Investment	79,39,734.01	52,51,000.00
Aggregate amount of quoted investments (Market Value:0.00) (2021:0.00)	79,39,734.01	52,51,000.00
Aggregate amount of unquoted investments		

₹ in rupees

Note No. 7 Loans and advances

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Secured, considered good(Head)	0.00	1,61,551.00	0.00	23,211.00
	0.00	1,61,551.00	0.00	23,211.00
Total	0.00	1,61,551.00	0.00	23,211.00

₹ in rupees

Note No. 8 Other non-current assets

Particulars	As at 31st March 2022	As at 31st March 2021
Trade receivables	9,46,940.00	6,56,560.00
Security Deposit	10,001.00	10,000.00
Total	9,56,941.00	6,66,560.00

₹ in rupees

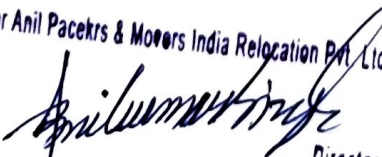
Note No. 9 Trade receivables

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	0.00	0.00
Unsecured, Considered Good	53,48,442.21	70,80,971.00
Doubtful	0.00	0.00
Total	53,48,442.21	70,80,971.00

₹ in rupees

(Current Year)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	53,48,442.21	0.00	0.00	0.00	0.00	53,48,442.21
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

For Anil Packers & Movers India Relocation Pvt. Ltd

 Director



For Anil Packers & Movers India Relocation Pvt. Ltd

 Director

₹ in rupees

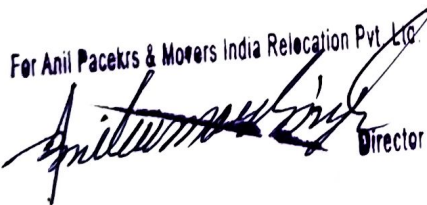
(Previous Year)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	70,80,971.00	0.00	0.00	0.00	0.00	70,80,971.00
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

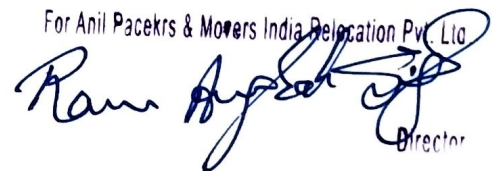
Note No. 10 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		64,752.31
With ICICI Bank - 985	4,55,961.81	2,72,932.89
With ICICI Bank - 1045	12,11,845.39	1,11,956.68
With ICICI Bank - 1053	7,62,114.18	6,09,040.86
With ICICI Bank - 1335	11,48,067.36	4,19,233.12
With ICICI Bank - 305	23,66,302.41	
Total	59,44,291.15	14,77,915.86
Cash in hand		6,039.48
Cash in hand	1,18,996.12	6,039.48
Total	1,18,996.12	6,039.48
Total	60,63,287.27	14,83,955.34

For Anil Packers & Movers India Relocation Pvt. Ltd.

 Director



For Anil Packers & Movers India Relocation Pvt. Ltd.

 Director

Note No. 11 Revenue from operations

₹ in rupees

Particulars	31st March 2022	31st March 2021
Sale of services		
Transport Receipts (Taxable)	1,75,28,195.00	64,87,885.00
Transport Receipts (Exempt)	3,53,82,928.00	2,04,48,292.00
	5,29,11,123.00	2,69,36,177.00
Net revenue from operations	5,29,11,123.00	2,69,36,177.00

Note No. 12 Other income

₹ in rupees

Particulars	31st March 2022	31st March 2021
Interest Income		
Interest Received	0.00	4,413.00
	0.00	4,413.00
Other non-operating income		
Other receipts	6,150.00	0.00
Short term profit on share	62,822.84	0.00
Profit on Intra day transaction	42,358.17	0.00
Short term profit on mutual fund	1,24,053.00	0.00
	2,35,384.01	0.00
Total	2,35,384.01	4,413.00

Note No. 13 Employee benefit expenses

₹ in rupees

Particulars	31st March 2022	31st March 2021
Salaries and Wages		
Director Remuneration	10,80,000.00	10,80,000.00
Salary and wages	22,94,588.00	16,85,649.00
Incentive	27,212.00	0.00
Wages	0.00	3,72,480.00
	34,01,800.00	31,38,129.00
Contribution to provident and other fund		
Staff welfare Expenses	37,044.00	54,807.00
	34,800.00	2,85,740.00
Total	34,73,644.00	34,78,676.00

Note No. 14 Depreciation and amortization expenses

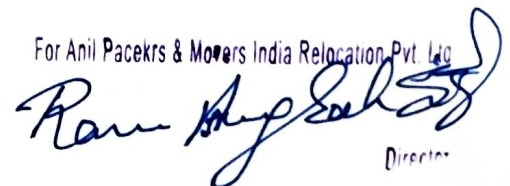
₹ in rupees

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	1,28,158.00	1,52,283.00
Total	1,28,158.00	1,52,283.00

For Anil Packers & Movers India Relocation Pvt. Ltd

 Director



For Anil Packers & Movers India Relocation Pvt. Ltd

 Director

₹ in rupees

Note No. 15 Other expenses

Particulars	31st March 2022	31st March 2021
Audit fees	51,920.00	51,920.00
Bank charges	1,976.50	5,278.14
Transportation Expenses	4,29,11,154.00	1,95,70,218.00
Packing Materials	13,75,283.00	8,65,478.00
Mobile & Telephone expenses	74,520.00	25,874.00
Advertising & Web site expenses	5,66,688.00	5,16,142.00
Repair & Maintenance	21,458.00	11,547.00
Travelling & Conveyance	1,52,352.00	87,657.00
Electricity expenses	56,400.00	16,784.00
Internet Charges	16,200.00	15,800.00
Form & Filling fees	15,614.00	37,641.00
News Paper & Periodicals	3,125.00	2,641.00
Office expenses	5,60,759.00	4,37,915.00
Petrol	3,61,800.00	28,742.00
Postage expenses	4,102.00	27,846.00
Printing and stationery	9,253.00	6,874.00
Office & Godown Rent	8,51,400.00	3,52,500.00
Accounting & Gst filling fees	50,000.00	50,000.00
Interest & Late fees for taxes	68,362.00	10,323.00
Insurance expenses	2,54,914.00	18,731.00
Board Printing	0.00	32,470.00
Claim	1,12,265.00	1,46,225.00
Roundin off	0.00	(0.01)
Total	4,75,19,545.50	2,23,18,606.13

₹ in rupees

Note No. 16 Current tax

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	5,70,000.00	2,56,282.00
Total	5,70,000.00	2,56,282.00

₹ in rupees

Note No. 17 Excess/short provision relating earlier year tax

Particulars	31st March 2022	31st March 2021
Interest on Income tax tax & Others	42,059.00	56,958.00
Total	42,059.00	56,958.00

For Anil Packers & Movers India Relocation Pvt. Ltd

[Signature]
 Director



For Anil Packers & Movers India Relocation Pvt. Ltd

[Signature]
 Director

Note No. 7(a) Loans and advances : Other loans and advances: Secured, considered good(Head)

₹ in rupees

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Advance Tax	0.00	1,25,000.00	0.00	0.00
TDS	0.00	36,551.00	0.00	23,211.00
Total	0.00	1,61,551.00	0.00	23,211.00

Note No. 9 Trade receivables

₹ in rupees

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	0.00	0.00
Unsecured, Considered Good	53,48,442.21	70,80,971.00
Doubtful	0.00	0.00
Total	53,48,442.21	70,80,971.00

Non-Current (Current Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	0.00	0.00	9,46,940.00	0.00	0.00	9,46,940.00
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

Non-Current (Previous Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	0.00	0.00	6,56,560.00	0.00	0.00	6,56,560.00
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

For Anil Packers & Movers India Relocation Pvt. Ltd

[Signature]
 Director



For Anil Packers & Movers India Relocation Pvt. Ltd

[Signature]
 Director

ANIL PACKERS AND MOVERS INDIA RELOCATION PRIVATE LIMITED

Sno	Ratio	Numerator	Denominator	For the Year 2021-22		For the Year 2020-21		Ratio	Variance	Reason of Variance
1	Current ratio	Current Assets	Current Liabilities	11,573,280.00	15,244,073.00	8,588,137.00	10,763,474.00	0.80	(4.85)	Ratio is declined due to current liabilities not paid.
2	Debt- Equity Ratio	Total Debt (i.e. Short term Borrowings +long term Borrowings)	Total Equity	NA	NA	NA	NA	NA	NA	NA
3	Debt Service Coverage	Profit after Tax + Finance Cost + Depreciation	Finance cost + Finance cost capitalized +lease and principal	NA	NA	NA	NA	NA	NA	NA
4	Return on Equity ratio	Profit after Tax	Average Total Equity	1413100	480000	677425	480000	1.41	108.60	Profit ratio is enhanced
5	Inventory Turnover ratio	Revenue from operation	Average Inventory	NA	NA	NA	NA	NA	NA	do--
6	Trade Receivable turnover ratio	Revenue from operation	Average Trade Receivable	53146507	7016457	26940590	6948341	3.88	95.36	Ratio is enhanced due to recovery.
7	Trade Payable turnover ratio	Revenue from operation	Average Trade Payables	NA	NA	NA	NA	NA	NA	NA
8	Net Capital Turnover Ratio	Revenue from operation	Average of Working Capital	NA	NA	NA	NA	NA	NA	NA
9	Net Profit Ratio	Net Profit	Sales	1413100	53146507	677425	26940590	0.03	5.74	Profit ratio is enhanced
10	Return on Capital Employed	Earning Before Interest & Taxes	Total assets -Current Liabilities	2025160	5749414	991025	4336314	0.23	54.12	do--
11	Return on Investment	Profit after Tax	Investment	1413100	480000	677425	480000	1.41	108.60	do--

For Anil Packers & Movers India Relocation Pvt. Ltd

Anil Kumar Singh
Director



For Anil Packers & Movers India Relocation Pvt. Ltd

Ravi Singh
Director

ANIL PACKERS AND MOVERS INDIA RELOCATION PRIVATE LIMITED
B-3,, GRAND CHANDRA COMPLEX, FRASER ROAD, PATNA BR 800001
CIN : U63040BR2011PTC017226

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE YEAR
ENDING ON 31ST MARCH, 2022

Note No. : 18

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Fixed Assets :-

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. Investments :-

Company has not made investment during the year.

6. Inventories :-

Company has not any inventories as it is service industry.

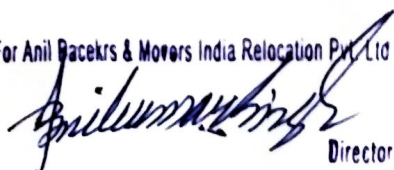
7. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

8. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

For Anil Packers & Movers India Relocation Pvt. Ltd


Director



For Anil Packers & Movers India Relocation Pvt. Ltd


Director

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9. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)
Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

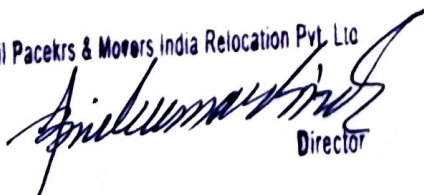
(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs. 10,80,000.00 (Previous Year Rs. 10,80,000.00)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Auditors Remuneration	2021-2022	2020-2021
Audit Fees	44000.00	44000.00
Tax Audit Fees	-	-
Company Law Matters	-	-
Service Tax/GST	7920.00	7920.00
Total	51920.00	51920.00

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Some of the expenditure has been paid in cash and some of the supporting papers for local purchasing are on plain paper
7. In the case of expense under Lorry Charges and other indirect expenses cash memo, bills etc are not available in the usual course of business and provisions relating to GST under this head has not been complied with.
8. No provision for retirement benefits has been made, in view of accounting policy No. 8. The impact of the same on Profit & Loss is not determined.

For Anil Packers & Movers India Relocation Pvt. Ltd


Director



For Anil Packers & Movers India Relocation Pvt. Ltd


Director

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9. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

10. Related Party disclosure

(A) Related Parties and their Relationship / (I) Key Management Personnel

S. No.	Name	Designation	Begin date	DIN
01	Mr. Anil Kumar Singh	Director	19.07.2011	03540379
02	Mr. Ram Anurag Singh	Director	19.07.2011	03540380
03	Mr. Dewanti Devi	Director	19.07.2011	03540381

S. No.	Name	Nature of Transaction	2021-22	2020-21
01	Mr. Anil Kumar Singh	Director Remuneration	360000.00	360000.00
02	Mr. Ram Anurag Singh	Director Remuneration	360000.00	360000.00
03	Mr. Dewanti Devi	Director Remuneration	360000.00	360000.00

11. Value of Imports : Raw Material and Finished Goods

Nil Nil

12. Earning & Expenditure in Foreign Currency

Nil Nil

13. ADDITIONAL REGULATORY INFORMATION REQUIRED BY SCHEDULE III OF COMPANIES ACT, 2013

(i) **DETAILS OF BENAMI PROPERTY**

No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(ii) **UTILISATION OF BORROWED FUNDS AND SHARE PREMIUM:**

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(iii) **COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES:**

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

For Anil Packers & Movers India Relocation Pvt. Ltd

Anil Kumar Singh
Director



For Anil Packers & Movers India Relocation Pvt. Ltd

Ram Anurag Singh
Director

[4]

(iv) **COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS:**

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(v) **UNDISCLOSED INCOME**

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(vi) **DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY**

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(vii) **VALUATION OF PROPERTY, PLANT AND EQUIPMENT, INTANGIBLE ASSET AND INVESTMENT PROPERTY**

The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

(viii) **RELATIONSHIP WITH STRUCK OFF COMPANIES**

The Company do not have any transactions with companies struck off.

(ix) **REGISTRATION AND SATISFACTION OF CHARGE**

The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(x) **CORPORATE SOCIAL RESPONSIBILITY**

The Company does not meet the criteria specified under Section 135 of the Act and applicable Rules thereto requiring to constitute a Corporate Social Responsibility Committee and formulate a Policy for this purpose.

14. Figure of financial statement was not rounding off as per schedule- III of companies act, 2013.

15. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 15

In terms of Our Separate Audit Report of Even Date Attached.

For RAJIV RANJAN & ASSOCIATES
Chartered Accountants
Registration No. 007225C

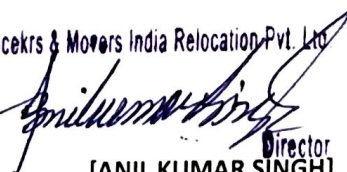


(KUNAL KUMAR JHA)
PARTNER

Membership No. 516948
UDIN : 22516948AVYYMR6697



For Anil Packers & Movers India Relocation Pvt. Ltd



[ANIL KUMAR SINGH]

Director

DIN : 03540379

For ANIL PACKERS AND MOVERS INDIA
RELOCATION PRIVATE LIMITED

For Anil Packers & Movers India Relocation Pvt. Ltd



[RAM ANUGRAH SINGH]

Director

DIN : 03540380

Place:- PATNA

Date: - 05/09/2022