



+91-97804-68362  
+91-08883-99778

+91-161-4677888  
+91-161-5127768

**BHAKOO & CO.**  
CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To

The Members  
Makesmile Marketing Private Limited

### Report on the Financial Statements

We have audited the accompanying financial statements of M/s Makesmile Marketing Private Limited ("the company which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("Act") in the manner so required and give a true and fair view and are in conformity with the Accounting Standards prescribed under Section 133 of the act read with the Companies (Accounting Standard) Rules, 2021 as amended ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March, 2023, its Statement of Profit/Loss and its Cash Flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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.

*Certified true copy*  
*Shalini*  
07/05/24



132, 1st. Floor Green Field,  
Adj. DGFT Office,  
Ludhiana-141001.

H.No. 112, Thalyara Mohalla,  
Near, Sandura Mandir, Gaushtala Road,  
Phagwara-144401.

125, Gurdarshan Nagat,  
Near Cantt Station,  
Patiala-147001

### Information Paragraph

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director'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 in the 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.

### Management's Responsibility for the 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 and presentation 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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, the Board of Directors 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.

That Board of Directors is also responsible for overseeing the company's financial reporting process.

*Ratna*

*Ratna*  
10/05/24





### Auditor's Responsibility

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:

- i) 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.
- ii) To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) 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.
- v) 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.

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.

*Shalini*  
07/05/24



## Report on other Legal and Regulatory Requirements

- I. 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 Act, the said order is not applicable to the company.
- II. As required by section 143 (2) of the companies Act, 2013, we as an auditor, make a report to the members of the company on the accounts examined and on every financial statement which are required by or under this act to be laid before the company in general meeting and report after taking into account the provisions of this act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of this Act or any rules made thereunder or under any order made under sub-section 11 and to the best of our information, and knowledge, the said accounts, financial statements give a true and fair view of state of the company's affairs as at the end of its financial year and its Profit & Loss and such other matters as may be prescribed.
- III. 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) Not Applicable
  - d) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - e) 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.
  - f) There are no observations or comments of the Auditors on financial statements which may have any adverse effect on functioning of the company.
  - g) On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
  - h) No Qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.
  - i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
  - j) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
    - i. The Company does not have any litigation which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.



*Shalini*  
12/24





- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. (a) The management has represented that, to the best of its 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 its 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 we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. The company has neither declared nor paid any dividend during the year.
- vi. Since the requirement of maintaining Audit Trail by the management in the Accounting Software has been deferred to Financial Year beginning on or After 01st April, 2023 by the Ministry of Corporate Affairs (MCA), so we are unable to comment upon this point for the current year.

Date: 05.09.2023  
Place: Ludhiana

For Bhakoo & Co.  
Chartered Accountants  
FRN: 022641N



(CA Rajat Goyal)

Partner

M. No. 564249

UDIN: 23564249BGWRUD6688

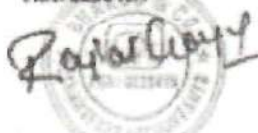
*Shalini*  
07/05/24



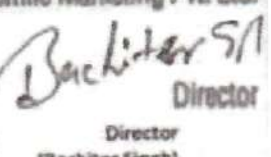
M/s MAKESMILE MARKETING PRIVATE LIMITED  
 #1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:U51909PB2022PTC057515  
 BALANCE SHEET AS AT 31st March, 2023

PARTICULARS	NOTE NO.	Amount in Rs. <sup>00s</sup>	
		AS AT 31.03.2023	AS AT 31.03.2022
<b>A. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's funds</b>			
(a) Share capital	3	5000.00	0.00
(b) Reserves and surplus	4	643.37	0.00
(c) Money received against share warrants		0.00	0.00
		<u>5643.37</u>	<u>0.00</u>
(2) Share application money pending allotment		0.00	0.00
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	5	0.00	0.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other long-term liabilities		0.00	0.00
(d) Long-term provisions		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
<b>Total non-current liabilities</b>			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables	6	0.00	0.00
(c) Other current liabilities	7	4528.12	0.00
(d) Short-term provisions		0.00	0.00
		<u>4528.12</u>	<u>0.00</u>
<b>Total current liabilities</b>			
		<u>4528.12</u>	<u>0.00</u>
<b>Total</b>			
		<u>10171.49</u>	<u>0.00</u>
<b>B. ASSETS</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	8	1359.43	0.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
		<u>1359.43</u>	<u>0.00</u>
(b) Non-current investment		0.00	0.00
(c) Deferred tax asset (net)		142.46	0.00
(d) Long term loans & advances	9	0.00	0.00
(e) Other non-current assets		312.00	0.00
		<u>454.46</u>	<u>0.00</u>
<b>Total non-current assets</b>			
		<u>1813.89</u>	<u>0.00</u>
<b>(2) Current assets</b>			
(a) Current investments		0.00	0.00
(b) Inventories	10	3562.99	0.00
(c) Trade receivables	11	0.00	0.00
(c) Cash and cash equivalents	12	4033.18	0.00
(d) Short-term loans and advances		0.00	0.00
(e) Other current assets	13	761.44	0.00
		<u>8357.60</u>	<u>0.00</u>
<b>Total current assets</b>			
		<u>8357.60</u>	<u>0.00</u>
<b>Total</b>			
		<u>10171.49</u>	<u>0.00</u>

The Notes No. 1 to 37 are integrated part of these Financial Statements.  
 SUBJECT TO OUR SEPARATE AUDIT REPORT OF EVEN DATE  
 For Bhakoo & Co  
 Chartered Accountants  
 FRN: 022641N



[CA Rajat Goyal]  
 M. No. 564249  
 UDIN: 23564249BGWRUD6688  
 Date: 05/05/2023  
 Place: Ludhiana

For & On behalf of Board of Directors of  
 Makesmile Marketing Pvt. Ltd. Makesmile Marketing Pvt. Ltd.  
 Director (Pardeep Sharma) (DIN:09833911)  
 Director (Jagdev Singh) (DIN:09833912)  
 Director (Bachiter Singh) (DIN:09816406)

  
 07/05/24



**M/s MAKESMILE MARKETING PRIVATE LIMITED**  
 #1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:U51909PB2022PTC057515  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31st March, 2023**

PARTICULARS	Note No.	CURRENT YEAR (Rs) '00s	PREVIOUS YEAR (Rs) '00s
I. Revenue from operations	14	8,539.89	-
II. Other Income	15	-	-
III. Total Income		8,539.89	-
IV. Expenses:			
Purchase of Stock-in-Trade	16	4,663.50	-
Changes in Inventories	17	(3,562.99)	-
Employee benefit expense	18	3,290.00	-
Finance costs	19	43.32	-
Depreciation and amortization expense	20	977.60	-
Other expenses:			
a) Administrative & General expenses	21	2,627.55	-
b) Selling & Distribution Expenses		-	-
Total Expenses		8,038.98	-
V. Profit before exceptional and extraordinary items and tax (III - IV)		500.91	-
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		500.91	-
VIII. Extraordinary items		-	-
IX. Profit before tax (VII - VIII)		500.91	-
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		(142.46)	-
(3) Earlier Year		-	-
XI. Profit(Loss) from the period from continuing operations (IX - X)		643.37	-
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		643.37	-



Makesmile Marketing Pvt. Ltd.  
 Director

Makesmile Marketing Pvt. Ltd.

Director  
 15/3/24

Makesmile Marketing Pvt. Ltd.  
 Director





Weighted Average No. of Equity Shares of Rs. 10 each

50,000

XVI. Earning per equity share:

(1) Basic

1.29

(2) Diluted

1.29

The Notes No. 1 to 37 are integrated part of these Financial Statements.

SUBJECT TO OUR SEPARATE AUDIT REPORT OF EVEN DATE

For Bhakoo & Co  
Chartered Accountants  
FRN: 022641N



(CA Rajat Goyal)  
M. No. 564249  
UDIN: 23564249BGWRUD6688  
Date: 05/09/2023  
Place : Ludhiana

For & On behalf of Board of Directors of  
Makesmile Marketing Private Limited

Makesmile Marketing Pvt. Ltd.

Makesmile Marketing Pvt. Ltd.

Director

Director

(Pardeep Sharma)  
(DIN:09833911)

Director

Director

(Jagdev Singh) (Bachiter Singh)  
(DIN:09833912) (DIN:09816406)

07/05/24





**M/s MAKESMILE MARKETING PRIVATE LIMITED**  
**#1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab**  
**CIN:U51909PB2022PTC057515**

	31/03/2023	31/03/2022
For the Year Ending		
Cash at Beginning of Year	0.00	0.00
Cash at End of Year	2,799.10	0.00

		31/03/2023	31/03/2022
<b>Operations</b>			
Cash receipts from			
	Customers	5,955.12	0
	Other operations	0.00	0
Cash paid for			
	Inventory purchases	0.00	0
	Supplier	0.00	0
	General operating and administrative expenses	1,063.62	0
	Salary expenses	300.00	0
	Interest	0.00	0
	Income taxes	0.00	0
<b>Net Cash Flow from Operations</b>		<b>4,591.50</b>	<b>0</b>

<b>Investing Activities</b>			
Cash receipts from			
	Sale of property and equipment	0.00	0
	Collection of principal on loans	0.00	0
	Sale of investment securities	0.00	0
Cash paid for			
	Purchase of property and equipment	787.65	0
	Making loans to other entities	0.00	0
	Purchase of investment securities	0.00	0
<b>Net Cash Flow from Investing Activities</b>		<b>(787.65)</b>	<b>0</b>

<b>Financing Activities</b>			
Cash receipts from			
	Issuance of stock		
	Withdrawals from Bank	0.00	0
	Borrowing		
Cash paid for			
	Repurchase of stock (treasury stock)	0.00	0
	Repayment of loans	0.00	0
	Deposited in Bank	1,004.75	0
	Dividends	0.00	0
<b>Net Cash Flow from Financing Activities</b>		<b>(1,004.75)</b>	<b>0</b>
<b>Net Cash Flow</b>		<b>2,799.10</b>	<b>0</b>

The Notes No. 1 to 37 are integrated part of these Financial Statements.  
**SUBJECT TO OUR SEPARATE AUDIT REPORT OF EVEN DATE**

For Bhakoo & Co  
**Chartered Accountants**  
 FRN: 022641N  
  
**(CA Rajat Goyal)**  
 M. No. 564249  
 UDIN: 23564249BGWRUD6688  
 Date: 05/09/2023  
 Place : Ludhiana

For & On behalf of Board of Directors of  
**Makesmile Marketing Private Limited**

**Makesmile Marketing Pvt. Ltd.**

		
Director (Pardeep Sharma) (DIN:09833911)	Director (Jagdev Singh) (DIN:09833912)	Director (Bachiter Singh) (DIN:09816406)

  
 M. No. A36215  
 CP No. 26669  
 Chartered Accountant

  
 07/09/24

**M/s MAKESMILE MARKETING PRIVATE LIMITED**  
**#1806, BHAI BALA COLONY PAKHOWAL ROAD LUDHIANA, PUNJAB**

**CIN: U51909PB2022PTC057515**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**1. CORPORATE INFORMATION**

M/s Makesmile Marketing Private Limited was incorporated on 22/12/2022. The Company is a Private Limited Company. The Company is engaged in business of retail & wholesale trade of FMCG and other products

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.1. Basis of Accounting:-**

The financial statements of Makesmile Marketing Private Limited are prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) on accrual basis under the historical cost convention on the basis of going concern to comply with the Accounting Standards specified 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.

**2.2. Revenue Recognition**

The Company follows accrual system of accounting and recognizes revenue to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**2.3 Property, Plant and Equipment**

Fixed assets are carried at cost less accumulated depreciation/amortization and impairment losses, if any. The cost of fixed assets comprises its purchase price net of any trade discounts and rebates and other taxes and any directly attributable expenditure on making the asset ready for its intended use. Subsequent expenditure on fixed assets after its purchase / completion is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Advances paid towards the acquisition of property, plant and equipment outstanding at the balance sheet date are disclosed as 'capital advances' under the note of 'Long-term loans and advances' and the cost of property, plant and equipment not ready for their intended use before such date are disclosed under 'Capital work-in-progress'. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance



Makesmile Marketing Pvt. Ltd.

Director

Makesmile Marketing Pvt. Ltd.

Director

Makesmile Marketing Pvt. Ltd.

Director

*Handwritten signature*  
10/1/24





costs are recognized in net profit in the statement of profit and loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the statement of profit and loss. Assets to be disposed off are reported at the lower of their carrying amount and net realizable value

#### 2.4 Depreciation

Depreciable amount for assets is the cost of an asset, less its estimated residual value. Depreciation on tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

#### 2.5 Employee benefits.

##### (a) Short Term Employee Benefits

Short term employee benefits comprising of salaries is accounted as expenditure in the period in which employees has rendered services in exchange of these benefits.

#### 2.6 Impairment of Assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment, if any indication of impairment exists. If the carrying amount of the assets exceeds the estimated recoverable amount, impairment is recognized for such excess amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

#### 2.7 Accounting for Taxes on Income Tax

Provision for tax on income comprises of current tax and deferred tax. Current tax is tax payable as per Income Tax Act, 1961. Deferred tax is the tax effect of timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period.

#### 2.8 Provisions and Contingent Liabilities

- 1) Provisions are recognized for liabilities that can be measured by using a substantial degree of estimation, if :-
  - (i) The company has a present obligation;
  - (ii) A probable outflow of resources embodying economic benefits is expected to settle the obligation; and
  - (iii) The amount of the obligation can be reliably estimated.
- 2) Contingent liability is disclosed in the case of :
  - (i) A present obligation arising from a past event when it is not probable that an outflow of resources embodying economic benefit will be required to settle the obligation; or
  - (ii) A possible obligation, unless the probability of outflow in settlement is remote.

#### 2.9 Earnings per Share

Basic earnings per share and diluted earnings per share are computed by dividing the loss by the weighted average number of equity shares outstanding during the year.



Makesmile Marketing Pvt. Ltd.

Director

Makesmile Marketing Pvt. Ltd.

Makesmile Marketing Pvt. Ltd.

Director





## 2.10 Preliminary Expenses

Preliminary expenses are amortized over a period of 5 years.

## 2.11 Inventories

Inventories are valued at lower of cost or net realizable value.

## 2.12 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for intended use. All other borrowing costs are recognized as an expense in the statement of profit and loss.

## 2.13 Government grants

Government grants related to revenue have been deducted from related expense which they are intended to compensate.

Makesmile Marketing Pvt. Ltd.



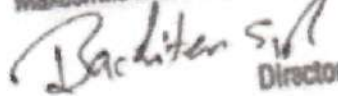
Director

Makesmile Marketing Pvt. Ltd.



Director

Makesmile Marketing Pvt. Ltd.



Director



  
07/05/24

M/s MAKESMILE MARKETING PRIVATE LIMITED  
 #1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:U51909PB2022PTC057515

3. Share Capital

Particulars	(Amount in '00s)	
	As at 31st March, 2023	As at 31st Mar, 2022
3.1 Authorised Capital 1,00,000 Equity Shares of Rs. 10/- each	10000	-
3.2 Issued, Subscribed & Paid up Capital 50,000 Equity Shares of Rs. 10/- each	5000	-
<b>TOTAL</b>	<b>5000</b>	<b>-</b>

3.3 Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period.

Particulars	As At March 31, 2023		As At March 31, 2022	
	No. of shares	Amount in '00s	No. of shares	Amount in '00s
Equity Shares	0	0	-	-
Opening Balance	50000	5000	-	-
Add: Changes during the year - Issue of initial share capital				
Closing Balance	50000	5000	-	-

3.4 Rights, preferences and restrictions attached to shares

The company has one class of equity shares having a par value of Rs. 10 each. Each Shareholder is eligible for one vote per share held. The dividend proposed by the board of director is subject to the approval of the shareholders in the 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 the preferential amounts, in proportion to their shareholding.

3.5 Detail of shares held by shareholders holding more than 5% of shares of company

Particulars	As At March 31, 2023		As At March 31, 2022	
	No. of shares	% age	No. of shares	% age
Equity Shares				
Bachiter Singh	12500	12.50%	-	-
Jagdev Singh	12500	12.50%	-	-
Pardeep Sharma	12500	12.50%	-	-
Satbir Singh	12500	12.50%	-	-

3.6 Detail of shares allotted as fully paid up by way of bonus shares (during 5 years preceding March 31, 2023)

Not applicable



Makesmile Marketing Pvt. Ltd.

Director  
 (Pardeep Sharma)  
 (DIN:09833911)

Director  
 (Jagdev Singh)  
 (DIN:09833912)

For & On behalf of Board of Directors of  
 Makesmile Marketing Private Limited  
 Makesmile Marketing Pvt. Ltd.

Director  
 (Bachiter Singh)  
 (DIN:09816406)

07/05/24



**M/s MAKESMILE MARKETING PRIVATE LIMITED**  
 #1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:US1909PB2022PTC057515

**3.7 Shareholding of Promoters**  
 Shares held by promoters as at 31.03.2023:

Promoter name	Number of equity shares	% of total equity shares	% Change during the year
Bachiter Singh	12500	25.00%	0.00
Jagdev Singh	12500	25.00%	0.00
Pardeep Sharma	12500	25.00%	0.00
Satbir Singh	12500	25.00%	0.00
<b>Total</b>	<b>50000</b>	<b>100%</b>	<b>0.00</b>

Shares held by promoters as at 31.03.2022:

Promoter name	Number of equity shares	% of total equity shares	% Change during the year
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**4. Reserves & Surplus**

Particulars	AS AT		(Amount in '00s)
	31st March, 2023	AS AT 31st Mar, 2022	AS AT 31st Mar, 2022
<b>4.1 Surplus in statement of Profit &amp; Loss</b>			
Opening Balance	0.00		
Add: Profit for the year	643.37	643.37	-
<b>TOTAL</b>	<b>643.37</b>		<b>-</b>

**5. Long Term Borrowings**

Particulars	AS AT		(Amount in '00s)
	31st March, 2023	AS AT 31st Mar, 2022	AS AT 31st Mar, 2022
<b>5.1 Unsecured</b>			
<b>5.1.1 Loans and advances from related parties</b>			
From Directors		0.00	-
<b>TOTAL</b>		<b>0.00</b>	<b>-</b>

**6. Trade Payables**

Particulars	AS AT		(Amount in '00s)
	31st March, 2023	AS AT 31st Mar, 2022	AS AT 31st Mar, 2022
Total outstanding dues of micro enterprises and small enterprises		0.00	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		0.00	-
<b>Total</b>		<b>0.00</b>	<b>-</b>



Makesmile Marketing Pvt. Ltd.

For & On behalf of Board of Directors of  
 Makesmile Marketing Pvt. Ltd. Makesmile Marketing Private Limited  
 Makesmile Marketing Pvt. Ltd.

*Pardeep*  
 Director

Director  
 (Pardeep Sharma)  
 (DIN:09833911)

*Jagdev*  
 Director

Director  
 (Jagdev Singh)  
 (DIN:09833912)

*Bachiter*  
 Director  
 (Bachiter Singh)  
 (DIN:09816406)

*Shalini*  
 15/12/24





M/s MAKESMILE MARKETING PRIVATE LIMITED  
#1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
CIN:U51909PB2022PTC057515

Ageing for trade payables from the due dat of payment for each of the category

[Amount in '00s]

Particulars	AS AT 31st March, 2023						Total
	Unbilled	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed due- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed due- MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed due- others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

[Amount in '00s]

Particulars	AS AT 31st March, 2022						Total
	Unbilled	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed due- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed due- MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed due- others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006:

Disclosures under the Micro, Small and Medium Enterprises Development Act, 2006 are provided as under, to the extent

[Amount in '00s]

Particulars	AS AT	AS AT
	31st March, 2023	31st Mar, 2022
a) The principal amount and the interest due thereon (to be shown separately) remaining unpaid to		
Principal amount due to micro and small enterprise	0.00	0.00
Interest due on above	0.00	0.00
b) The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium	0.00	0.00
c) The amount of interest due and payable for the period of delay in making payment (which have	0.00	0.00
d) The amount of interest accrued and remaining unpaid at the end of each accounting year; and	0.00	0.00
e) The amount of further interest remaining due and payable even in the succeeding years, until such	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

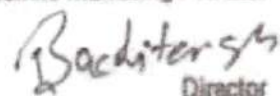


Makesmile Marketing Pvt. Ltd.

For & On behalf of Board of Directors of  
Makesmile Marketing Private Limited  
Makesmile Marketing Pvt. Ltd.

  
Director  
(Pardeep Sharma)

  
Director  
(Jagdev Singh)

  
Director  
(Bachiter Singh)



  
124

**M/s MAKESMILE MARKETING PRIVATE LIMITED**  
 #1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:U61909PB2022PTC057515

**Trade Payables**

(Amount in '00s)

	AS AT 31st march, 2023					
Particulars	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Unbilled						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

(Amount in '00s)

	AS AT 31st march, 2022					
Particulars	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Unbilled						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

For & On behalf of Board of Directors of  
 Makesmile Marketing Private Limited  
 Makesmile Marketing Pvt. Ltd.

*(Signature)* Director  
 (Bachiter Singh)  
 (DIN:09816406)

*(Signature)* Director  
 (Jagdev Singh)  
 (DIN:09833912)

*(Signature)* Director  
 (Pardeep Sharma)  
 (DIN:09833911)



*(Signature)*  
 07/05/24



M/s MAKESMILE MARKETING PRIVATE LIMITED  
 #1806, Bhai Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:US1909PB2022PTC057515

7. Other Current Liabilities

Particulars	(Amount in '00s)	
	AS AT 31st March, 2023	AS AT 31st Mar, 2022
Audit Fees	150.00	-
GST RCM	3.60	-
IGST	41.40	-
Pardeep Sharma	390.00	-
Pink Pearl	859.40	-
Rent	100.00	-
Salary	2895.00	-
TDS 194 H	41.50	-
TDS 194 JA	30.00	-
<u>Advances from Customers</u> Sujata Verma(28542)	17.22	-
<b>TOTAL</b>	<b>4528.12</b>	-

For & On behalf of Board of Directors of  
 Makesmile Marketing Private Limited

Makesmile Marketing Pvt. Ltd.

Makesmile Marketing Pvt. Ltd.



Director  
 (Pardeep Sharma)  
 (DIN:09833911)

Director  
 (Jagdev Singh)  
 (DIN:09833912)

Director  
 (Bachiter Singh)  
 (DIN:09816406)



*Shalini*  
 27/05/24



**M/s. MAKESMILE MARKETING PRIVATE LIMITED**  
 #1806, Bhut Bata Colony, Pabbarwal Road, Ludhiana, Punjab

Particulars	GROSS BLOCK		DEPRECIATION		Adjusted with Revalued Earning	NET BLOCK	
	Opening Balance as on 01.04.2022	Additions during the Period	For the Period	Written Back during the year		As on 31.03.2023	As on 31.03.2021
(A) Office Equipments	0.00	66.10	17.34	0.00	0.00	48.76	0.00
Electric Fittings	0.00	601.40	156.30	0.00	0.00	445.10	0.00
Furniture & Fixtures	0.00	91.53	41.95	0.00	0.00	49.58	0.00
Printer	0.00	1500.00	684.01	0.00	0.00	815.99	0.00
Software	0.00	2259.83	899.60	0.00	0.00	1359.43	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>2397.83</b>	<b>899.60</b>	<b>0.00</b>	<b>0.00</b>	<b>1497.23</b>	<b>0.00</b>
(B) Intangible assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

(B) Capital Work in progress

PREVIOUS YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
---------------	------	------	------	------	------	------	------

For & On behalf of Board of Directors of  
**Makesmile Marketing Pvt. Ltd.**  
 Director (Randeep Sharma) (DIN-09833911)  
 Director (Jagdev Singh) (DIN-09833912)  
 Director (Bachiter Singh) (DIN-09810486)



*Spalini*  
 07/05/24

M/s MAKESMILE MARKETING PRIVATE LIMITED  
 #1806, Bhal Bala Colony, Pakhowal Road, Ludhiana, Punjab  
 CIN:U51909PB2022PTC057515

9. Long Term Loans & Advances

Particulars	(Amount in '00s)	
	AS AT 31st March, 2023	AS AT 31st Mar, 2022
Security Deposit	0.00	-
Secured, considered good	0.00	-
Unsecured, considered good	0.00	-
Loans & Advances to Related Parties	0.00	-
Unsecured, considered good	0.00	-
<b>TOTAL</b>	<b>0.00</b>	<b>-</b>

10. Inventories

Particulars	(Amount in '00s)	
	AS AT 31st March, 2023	AS AT 31st Mar, 2022
(Valued at cost or net realizable value unless otherwise stated)	3562.99	-
Finished Goods	3562.99	-
<b>TOTAL</b>	<b>3562.99</b>	<b>-</b>

11. Trade receivables

Particulars	(Amount in '00s)	
	AS AT 31st March, 2023	AS AT 31st Mar, 2022
Unsecured considered good	0.00	-
Doubtful	0.00	-
Less: Allowance for doubtful trade receivables	0.00	-
<b>Total</b>	<b>0.00</b>	<b>-</b>

Trade Receivables ageing Schedule As At 31st March, 2023

Particulars	(Amount in '00s)					
	Outstanding for following periods from due date of payment**					Total
	Less than 6 months to				More than 3	
	Unbilled months	1 Year	1-2 Years	2-3 Years	Years	
(i) Undisputed Trade receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00
(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
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Makesmile Marketing Pvt. Ltd.

For & On behalf of Board of Directors of  
 Makesmile Marketing Private Limited  
 Makesmile Marketing Pvt. Ltd.

*(Signature)*  
 Director  
 (Pardeep Sharma)  
 (DIN:09833911)

Director

*(Signature)*  
 Director  
 (Jagdev Singh)  
 (DIN:09833912)

*(Signature)*  
 Director  
 (Bachiter Singh)  
 (DIN:09816406)



*(Signature)*  
 15/24

Trade Receivables ageing Schedule As At 31st March, 2023

Particulars	Unbilled	Outstanding for following periods from due date of payment**				Total
		Less than 6 months	6 months to 1 Year	1-2 Years	2-3 Years	
	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trade Receivables ageing Schedule As At 31st March, 2022

Particulars	Unbilled	Outstanding for following periods from due date of payment**				Total
		Less than 6 months	6 months to 1 Year	1-2 Years	2-3 Years	
	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

*Shilpi*  
07/05/24



Makesmile Marketing Pvt. Ltd.  
Director  
*(Signature)*  
Director  
(Pardeep Sharma)  
(DIN:09833911)

For & On behalf of Board of Directors of  
Makesmile Marketing Private Limited  
Makesmile Marketing Pvt. Ltd.  
Director  
Director  
(Jagdev Singh)  
(DIN:09833912)

Makesmile Marketing Pvt. Ltd.  
Director  
*(Signature)*  
Director  
(Bachiter Singh)  
(DIN:09816406)

