

**FLOURISH CAPITAL AND MANAGEMENT CONSULTING PRIVATE LIMITED**

C-5-A-19 S/E, Janakpuri West Delhi DL 110058 IN

CIN:U65191DL2015PTC280744

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2023**

Particulars	Note No.	Figures as at the end of current reporting period on 31.03.2023	Figures as at the end of current reporting period on 31.03.2022
		(Amount In Lakhs )	(Amount In Lakhs )
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	1.00	1.00
(b) Reserves and Surplus	2	6.53	8.72
(c) Money received against share warrants		-	-
		5.53	9.72
<b>(2) Share Application money pending allotment</b>			
		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	36.21	-
(b) Deferred Tax Liabilities		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
		36.21	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	4	1,262.06	-
(b) Trade Payables	5	0.42	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	6	10.43	5.07
(d) Short-Term Provisions		-	-
		1,272.92	5.07
		1,303.60	14.80
<b>Total Equity &amp; Liabilities</b>			
<b>II.ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Property, Plant and Equipments and Intangible Assets</b>			
(i) Property, Plant and Equipments	7	2.89	2.74
(ii) Intangible Assests		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assests under development		-	-
(b) Non-current investments		0.41	0.67
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
		3.29	3.41
<b>(2) Current Assets</b>			
(a) Current investments		1.48	0.48
(b) Inventories		830.20	-
(c) Trade receivables		7.30	-
(d) Cash and cash Equivalents	8	13.50	1.71
(e) Short-term loans and advances	9	445.38	5.00
(f) Other current assets		2.45	4.20
		1,300.31	11.39
		1,303.60	14.80
<b>Total Assets</b>			

The Notes referred to above are an integral part of Balance Sheet.  
Significant Accounting Policies as per report attached.

"As per our report of even date annexed"  
FOR MAYANK GOYAL & CO.  
CHARTERED ACCOUNTANTS  
FRN: 027062N

(CA MAYANK GOYAL)  
M. No 53204  
Date : 31.03.2023  
Place : DELHI

For and on behalf of the board,  
FLOURISH CAPITAL AND MANAGEMENT CONSULTING PVT.LTD.

Devsh Kumar Ruby Tiwary  
DEVESH KUMAR TIWARY RUBY RAVI TIWARY  
Director Director  
DIN No.: 07104753 DIN No.: 07104758

**FLOURISH CAPITAL AND MANAGEMENT CONSULTING PRIVATE LIMITED**

C-5-A-19 S/E, Jannakpuri West Delhi DL 110058 IN

CIN:U65191DL2015PTC280744

**Profit and Loss Statement for the year ended 31st March, 2023**

			(Amount In Lakhs.)	(Amount In Lakhs.)
Particulars		Note No.	Figures as at the end of current reporting period on 31.03.2023	Figures as at the end of previous reporting period on 31.03.2022
I.	I Revenue from operations	10	17.10	28.00
II.	II Other Income		0.25	-
III.	<b>Total Revenue (I + II)</b>		<b>17.35</b>	<b>28.00</b>
IV.	Expenses -			
	Cost of materials consumed		830.20	-
	Purchases of Stock-in-Trade		(830.20)	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	11	19.16	23.54
	Employee benefits expense	12	3.03	0.01
	Finance costs	13	1.13	1.06
	Depreciation and amortization expense	14	9.02	12.62
	Other expenses			
	<b>Total Expenses(IV)</b>		<b>32.34</b>	<b>37.23</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>(14.99)</b>	<b>(9.23)</b>
VI.	Exceptional Items		-	-
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>(14.99)</b>	<b>(9.23)</b>
VIII.	Extraordinary Items		-	-
IX.	<b>Profit before tax (VII - VIII)</b>		<b>(14.99)</b>	<b>(9.23)</b>
X.	Tax expense:			
	(1) Provision for TAX		0.26	(0.02)
	(2) Deferred tax			
XI.	<b>Profit(Loss) for the period from continuing operations (IX-X)</b>		<b>(15.25)</b>	<b>(9.22)</b>
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	<b>Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>-</b>	<b>-</b>
XV.	<b>Profit/(Loss) for the period (XI + XIV)</b>		<b>(15.25)</b>	<b>(9.22)</b>
XVI.	Earnings per equity share:			
	(1) Basic		(15.25)	(9.22)
	(2) Diluted		(15.25)	(9.22)

The Notes referred to above are an integral part of Balance Sheet.  
Significant Accounting Policies as per report attached.

"As per our report of even date annexed"

FOR MAYANK GOYAL & CO.  
CHARTERED ACCOUNTANTS  
FRN: 027062N

(CA MAYANK GOYAL)

M. No 532047

Date : 31.08.2023

Place : DELHI

For and on behalf of the board,  
FLOURISH CAPITAL AND MANAGEMENT CONSULTING PVT.LTD.

*Devesh Kumar*  
DEVESH KUMAR TIWARY  
Director

DIN No.: 07104753

*Ruby Tiwary*  
RUBY RAVI TIWARY  
Director

DIN No.: 07104758

## FLOURISH CAPITAL AND MANAGEMENT CONSULTING PRIVATE LIMITED

*Note : 1 Share Capital*

(Amount In Lakhs) (Amount In Lakhs)

Sr. No	Particulars	Current Year	Previous Year
1	<b>AUTHORIZED CAPITAL</b> 10,000 Equity Shares of Rs. 10 Each	1.00	1.00
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> 10000 Equity Shares of Rs. 10 Each	1.00	1.00
	<b>Total</b>	<b>1.00</b>	<b>1.00</b>

*B) Details of shares held by each shareholder more than 5% shares:*

Sr. No	Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
1	Equity shares with voting rights:				
	DEVESH KUMAR TIWARY	0.05	50%	0.05	50%
	RUBY RAVI TIWARY	0.05	50%	0.05	50%

*C) Reconciliation of number of equity shares outstanding at the beginning and at end of the year*

Sr. No	Particulars	For the year ended 31st march 2023	For the year ended 31st march 2022
	Number of shares outstanding as at beginning of the year	0.10	0.10
	<b>Add:</b>		
1	Numbers of Equity Shares Issued During the Year	-	-
2	Number of shares allotted as fully paid-up-bonus shares during the year	-	-
3	Number of shares allotted during the year as fully paid-up pursuant to a contract without payment being received in cash	-	-
4	Number of shares allotted to employees pursuant to ESOPs/ESPs	-	-
5	Number of shares allotted for cash pursuant to public issue	-	-
	<b>Less:</b>		
6	Number of shares bought back during the year	-	-
	<b>Number of shares outstanding as at end of the year</b>	<b>0.10</b>	<b>0.10</b>

**D)** Each holder of equity shares is entitled to one vote per share. There are no equity shares without voting right. All shares rank Equally with regard to the repayment of capital in the event of Liquidation of the company. The Company has only one class of shares referred to as equity shares having a par value of ₹ 10/-



**FLOURISH CAPITAL AND MANAGEMENT CONSULTING PRIVATE LIMITED**

**Note :2 Reserves & Surplus**

Sr. No	Particulars	(Amount In Lakhs)	
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	<u>Profit &amp; loss Account</u>		
	Opening Balance	8.72	17.94
	Addition during the year	(15.25)	(9.22)
	Deletion during the year	-	-
	Closing Balance	(6.53)	8.72
	<b>Total</b>	<b>(6.53)</b>	<b>8.72</b>

**Note : 3 Long term Borrowings**

Sr. No	Particulars	(Amount In Lakhs)	
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Tipsy	36.21	0.00
	<b>Total</b>	<b>36.21</b>	<b>-</b>

**Note : 4 Short term Borrowing**

Sr. No	Particulars	(Amount In Lakhs)	
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Advance	1262.06	0.00
	<b>Total</b>	<b>1262</b>	<b>-</b>

**Note : 5 Trade Payables**

Sr. No	Particulars	(Amount In Lakhs)	
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Trade Payables	0.42	0.00
	<b>Total</b>	<b>0.42</b>	<b>-</b>

**Trade Payables ageing schedule: As at 31st March,2023**

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-
(ii) Others	0.42	-	-	-
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

**Trade Payables ageing schedule: As at 31st March,2022**

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-
(ii) Others	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

**Note : 6 Other Current Liabilities**

Sr. No	Particulars	(Amount In Lakhs)	
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	TDS and GST Payable	5.08	-
2	Payable to Tax Authorities(Net of Taxes)	4.79	4.79
3	Audit fees payable	0.56	0.28
	<b>Total</b>	<b>10.43</b>	<b>5.07</b>



**FLOURISH CAPITAL AND MANAGEMENT CONSULTING PRIVATE LIMITED**

**Note : 8 Cash & Cash Balances**

(Amount In Lakhs) (Amount In Lakhs)

Sr. No	Particulars	For the year	For the year
		ended 31st march 2023	ended 31st march 2022
1	<b>Cash &amp; Cash Equivalents:</b>		
	<b>Cash-in-Hand</b>		
	Cash Balance	0.05	-
		0.05	-
2	<b>Bank Balance</b>	13.45	1.71
	Bank Balance	13.45	1.71
	<b>Total</b>	<b>13.50</b>	<b>2</b>

**Note : 9 Other Current Assets**

(Amount In Lakhs) (Amount In Lakhs)

Sr. No	Particulars	For the year	For the year
		ended 31st march 2023	ended 31st march 2022
1	TDS receivable	2.45	4.20
	<b>Total</b>	<b>2.45</b>	<b>4.20</b>



**FLOURISH CAPITAL AND MANAGEMENT CONSULTING PRIVATE LIMITED**

*Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2023*

**Note : 10 Revenue From Operations**

Sr. No	Particulars	(Amount In Lakhs)	(Amount In Lakhs)
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Sale of Services		
	Gross Sale	17.10	28.00
	<b>Total</b>	<b>17.10</b>	<b>28.00</b>

**Note : 11 Employee Benefit Expenses**

Sr. No	Particulars	(Amount In Lakhs)	(Amount In Lakhs)
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Salary	19.09	22.35
2	Staff Welfare	0.07	1.19
	<b>Total</b>	<b>19.16</b>	<b>23.54</b>

**Note : 12 Finance Cost**

Sr. No	Particulars	(Amount In Lakhs)	(Amount In Lakhs)
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Interest & Bank Charges	3.03	0.01
	<b>Total</b>	<b>3.03</b>	<b>0.01</b>

**Note : 13 Depreciation**

Sr. No	Particulars	(Amount In Lakhs)	(Amount In Lakhs)
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Depreciation	1.13	1.06
	<b>Total</b>	<b>1.13</b>	<b>1.06</b>

**Note : 14 Other Expenses**

Sr. No	Particulars	(Amount In Lakhs)	(Amount In Lakhs)
		For the year ended 31st march 2023	For the year ended 31st march 2022
1	Audit fees	0.28	0.28
2	Consultancy	-	4.84
3	Conveyance	0.03	0.92
4	Office Exp	0.58	0.95
5	Printing & Stationary	-	0.27
6	professional Charges	3.72	-
7	Brokerage/ Commission Expenses	0.25	-
8	Misc Expenses	0.06	-
9	Rent	3.02	3.51
10	Baording/Loadging & travelling	-	0.99
11	Telephone Exp	-	0.05
12	Electricity	0.84	0.70
13	Software Exp	0.23	0.01
14	Website Exp	-	-
	<b>Total</b>	<b>9.02</b>	<b>12.62</b>

