

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR,

NEW DELHI-110017

Financials

as on 31.03.2022

M/s GIRDHAR VINOD AND ASSOCIATES

CHARTERED ACCOUNTANTS

UNIT 103, WESTEND MALL, JANAKPURI, DISTRICT CENTRE

NEW DELHI-110058

GOLDEN MACE PRIVATE LIMITED				
A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN				
CIN - U51909DL2016PTC304912				
Balance Sheet as at 31st March, 2022				
S. No.	Particulars	Sch. No.	Figures as at the end of current Reporting Period [31-03-2022]	Figures as at the end of Previous Reporting Period [31-03-2021]
(Amount in ₹)				
I	EQUITY AND LIABILITIES			
(1)	Shareholder's Funds			
	Share Capital	2	100,000.00	100,000.00
	Reserve & Surplus	3	82,896.00	91,947.00
			182,896.00	191,947.00
(2)	Share application money pending allotment			
(3)	Non Current Liabilities			
	Long Term Borrowings	4		
	Deferred Tax Liabilities	5		
(4)	Current Liabilities			
	Short Term Borrowings	6	1,050,000.00	1,050,000.00
	Trade Payables	7	1,489,220.00	1,489,220.00
	Short Term Provisions	8		
	Other Current Liabilities	9	1,799,040.00	1,796,040.00
	Total (1+2+3+4)		4,521,156.00	4,527,207.00
II	Assets			
(1)	Non Current Assets			
	Property, Plant & Equipment and Intangible Asset	10		
	(i) Property, Plant & Equipment			
	(ii) Intangible Assets			
	Deferred Tax Assets	11		
	Non Current Investments	12		
	Long Term Loans & Advances	13		
	Other Non Current Assets	14		
(2)	Current Assets			
	Inventories	15	1,120,000.00	1,120,000.00
	Trade Receivables	16	3,282,081.00	3,282,081.00
	Cash & Bank Balances	17	81,291.00	87,342.00
	Short Term Loans & Advances	18		
	Other Current Assets	19	37,784.00	37,784.00
	Total (1+2)		4,521,156.00	4,527,207.00
Schedules referred to above and notes attached there to form an integral part of Balance Sheet				
For Girdhar Vinod & Associates Chartered Accountants FRN: 028724N		For and on behalf of Board of Directors of GOLDEN MACE PRIVATE LIMITED		
CA BHUSHAN GIRDHAR Partner M.No. 527905 Place: New Delhi Date: 01/08/2022 UDIN : 22527905ARQGRE9350		Puneet Arora Director DIN: 05175455 Rupal Wadhwa Director DIN: 07120919		
		For Golden Mace Pvt. Ltd. Director		

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi

CIN - U51909DL2016PTC304912

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

(Amount in ₹)

S. No.	Particulars	Sch. No.	Figures for the current Reporting Period [31-03-2022]	Figures for the Previous Reporting Period [31-03-2021]
1	Revenue			
	Revenue from operations	20		
	Other income	21	720.00	
	Total Income (1)		720.00	
2	Expenses			
	(a) Cost of materials purchased	22		
	(b) Purchases of stock-in-trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	23		
	(d) Direct Expenses	24		
	(e) Employee benefits expenses	25		
	(f) Depreciation & Amortization Expenses	10		
	(g) Financial costs	26		
	(h) Other expenses	27	9,771.00	9,926.00
	Total Expenses (2)		9,771.00	9,926.00
3	Profit / (Loss) before exceptional and extraordinary items and tax (1 - 2)		(9,051.00)	(9,926.00)
4	Exceptional items			
5	Profit / (Loss) before extraordinary items and tax (3 - 4)		(9,051.00)	(9,926.00)
6	Prior Period items	28		
7	Profit / (Loss) before tax (5 - 6)		(9,051.00)	(9,926.00)
8	Tax expense:			
	(a) Current tax expenses for current year			
	(b) Current tax expense relating to prior years			
	(c) Net current tax expenses			
	(d) Mat Credit			
	(e) Deferred tax			
9	Profit / (Loss) for the year (7 - 8)		(9,051.00)	(9,926.00)
10	Earnings per share (of Rs.10/- each):			
	(a) Basic	EPS	(0.91)	(0.99)
	(b) Diluted	EPS	(0.91)	(0.99)

See accompanying notes forming part of the financial statements

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

For Girdhar Vinod & Associates

Chartered Accountants

FRN: 028724N

For and on behalf of Board of Directors of
GOLDEN MACE PRIVATE LIMITED

CA BHUSHAN GIRDHAR

Partner

M.No. 527905

Place: New Delhi

Date: 01/08/2022

UDIN : 22527905ARQGRE9350

For Golden Mace Pvt. Ltd.
PUNEET KADIA
(Director)
DIN : 05175455

Director

For Golden Mace Pvt. Ltd.
RUPAL WADHWAN
(Director)
DIN: 07120919

Director

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51909DL2016PTC304912

Statement of Cash Flows for the year ended 31st March 2022

(Amount in ₹)

PARTICULARS	AS on 31.03.2022	AS on 31.03.2021
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before income tax including discontinued operations	(9,051)	(9,926)
Adjusted for :		
(Profit)/ Loss on Sale/ Discard of property, Plant and Equipment (Net)		
Depreciation, amortization and Depletion Expenses		
Net Gain on Financial Assets		
Interest Income		
Prior Period Adjustment through Reserve and Surplus		
Financial Cost		
CHANGE IN OPERATING ASSETS AND LIABILITIES		
(Increase)/ Decrease in trade receivables	3,000	37,000
(Increase)/ Decrease in inventories		
(Increase)/ Decrease in current investment		
(Increase)/ Decrease in other non-current assets		
(Increase)/ Decrease in other current assets		
Increase/ (Decrease) in Short term Advances		
Increase/ (Decrease) in payables		
Increase/ (Decrease) in provisions		
Increase/ (Decrease) in Short term borrowing		
Increase/ (Decrease) in employee Benefit obligations		
Increase/ (Decrease) in other current liabilities		
Net cash generated/ (used) in operating activities	(6,051)	27,074
Income tax paid (Net)		
Net cash inflow (outflow) from operating activities (I)	(6,051)	27,074
CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property, Plant and equipment		
Purchase for purchase of investment		
Loan to employee and related parties		
Proceeds from sale of Property, Plant and equipment		
Proceeds from sale of investment		
Repayment of loans by employee and related parties		
Interest Income		
Net cash inflow/ (outflow) from investing activities (II)		
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds of Issue of Share Capital		
Proceeds from Long term and other borrowings		
Repayment of borrowings		
Interest paid		
Net cash inflow/ (outflow) from financing activities (III)		
Net increase / (decrease) in cash and cash equivalents (I + II + III)	(6,051)	27,074
Cash and cash equivalents as at the beginning of the year	87,342	60,268
Cash and cash equivalents as at the end of the year	81,291	87,342

For Associates

For Girdhar Vinod & Associates

FRN: 028724N

CA BHUSHAN GIRDHAR

Partner

M.No. 527905

Place: New Delhi

Date: 01/08/2022

UDIN : 22527905ARQGRE9350

For and on behalf of Board of Directors of
GOLDEN MACE PRIVATE LIMITED

PUNEET ARORA

Director

DIN : 05175455

For Golden Mace Pvt. Ltd.

RUPAL WADHWA

(Director)

DIN: 07120919

Director

For Golden Mace Pvt. Ltd.

Director

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51909DL2016PTC304912

Schedule 1 - Summary of Significant Accounting Policies

A. SIGNIFICANT ACCOUNTING POLICIES

(a) Background of the Company

GOLDEN MACE PRIVATE LIMITED incorporated as on 24 August, 2016. The Company is engaged in the the business of Auto accessories trading and manufacturing.

(b) Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013 ("the Act") and in accordance with the accounting principles generally accepted in India. The financial statements have been prepared on accrual basis under the historical cost convention on an accrual basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

All the assets and liabilities have been classified as current or non-current as per Companies operating cycle and

(c) Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

(d) Property plant and Equipment

Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced.

All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

(e) Depreciation

Depreciation on fixed assets provided on written down value method to the extent of depreciable amount. Depreciation is provided based on useful life of the assets provided in Part C of Schedule II of Companies Act, 2013.



For Golden Mace Pvt. Ltd.

Director

For Golden Mace Pvt. Ltd.

Director

(f) Cash and cash equivalents

Cash and cash equivalents includes cash on hand and at bank, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments.

For the purpose of the Statement of Cash Flows, cash and cash equivalents consists of cash and short term deposits, as defined above, net of outstanding bank overdraft as they are considered an integral part of the Company's cash management.

(g) Inventories

Inventories consists Stock-in-Trade. Inventories are valued at lower of cost and net realisable value. Cost of inventories valued by using FIFO (First In First Out) methods.

(h) Leases

The determination of whether an arrangement is (or contains) a lease based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfillment of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

A lease is classified at the inception date as a **finance lease** or an **operating lease**.

(i) Employee benefits

Short term employee benefits are recognized as an expense in the Statement of Profit and Loss of the year in which the related services are rendered.

Contribution to Provident Fund, a defined contribution plan, is made in accordance with the statute, and is recognised as an expense in the year in which employees have rendered services.

(j) Foreign currency reinstatement and translation

i. Functional and presentation currency

These financial statements have been presented in Indian Rupees, which is the Company's functional and presentation currency.

ii. Transactions and balances

Transactions in foreign currencies are initially recorded by the Company at rates prevailing at the date of the transaction, subsequently monetary items are translated at closing exchange rates of balance sheet date and the resulting exchange difference recognised in profit or loss. Differences arising on settlement of monetary items are also recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the transaction. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the exchange rates prevailing at the date when the fair value was determined. Exchange component of the gain or loss arising on fair valuation of non-monetary items is recognised in line with the gain or loss of the item that gave rise to such exchange difference.



For Golden Mace Pvt. Ltd.

Director

For Golden Mace Pvt. Ltd.

Director

(k) Financial assets and Liabilities

Trade receivables

A receivable is classified as a 'trade receivable' if it is in respect to the amount due from customers on account of goods sold or services rendered in the ordinary course of business.

Trade Payable

A payable is classified as 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of Business. These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortized cost using the effective interest method.

(l) Equity share capital

Ordinary shares are classified as equity. Incremental costs net of taxes directly attributable to the issue of new equity shares are reduced from retained earnings, net of taxes.

(m) Taxation

Income Tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in such cases the tax is also recognised directly in equity or in other comprehensive income. Any subsequent change in direct tax on items initially recognised in equity or other comprehensive income is also recognised in equity or other comprehensive income, such change could be for change in tax rate.

Current tax provision is computed for Income calculated after considering the allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all temporary differences, and deferred tax assets are generally recognized for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, carry forward tax losses and allowances can be utilised. Deferred tax assets and liabilities are measured at the applicable tax rates. Deferred tax assets and deferred tax liabilities are off set, and presented as net.

The carrying amount of deferred tax assets reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.



For Golden Mace Pvt. Ltd.

[Signature]
Director

For Golden Mace Pvt. Ltd.

[Signature]

Director

(n) Revenue Recognition

Revenue from Nursing Home

Revenue from Nursing Home is recognised when the service is actually provided to the patient, recovery of the consideration is probable, the associated cost can be estimated reliably, and the amount of revenue can be measured reliably.

Revenue from Pharmacy Sale

Revenue from Pharmacy sale is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.

Other Income

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Earnings per share

Basis earning per share are computed using the net profit for the year attributable to the shareholders' and weighted average number of shares outstanding during the year.

(o) Provisions and contingencies

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the Statement of Profit and Loss as a finance cost. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate.

Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognised. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.

(p) Current versus non-current classification

The Company presents assets and liabilities in statement of financial position based on current/non-current classification.

The Company has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is classified as current when it is:

- a) Expected to be realized or intended to be sold or consumed in normal operating cycle,
- b) Held primarily for the purpose of trading,
- c) Expected to be realized within twelve months after the reporting period, or
- d) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

A liability is classified as current when:

- a) It is expected to be settled in normal operating cycle,
- b) It is held primarily for the purpose of trading,
- c) It is due to be settled within twelve months after the reporting period, or
- d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

For Golden Mace Pvt. Ltd.

For Golden Mace Pvt. Ltd.

(q) **Earning Per Share**

The Company reports its basic and diluted earnings per share in accordance with AS -20.

Particulars	2021-22	2020-21
Net Profit attributable to equity shareholders (A)	(9,051)	(9,926)
Average number of weighted equity shares outstanding during the year (B)	10000	10000
Basic / diluted EPS (A) / (B)	-0.91	-0.99

Note: No potential equity share is available, therefore Basic and Diluted EPS is same.

Accounting policies not specifically referred to otherwise are in consistence with generally accepted accounting policies.

B. In the opinion of the Board and to the best of their knowledge and belief the realizable value of Debtors, Loans and other

C. **Deferred Tax Assets / (Liabilities) as on 31st March 2022 comprises of:**

S. No.	Particulars	2021-22	2020-21
(a)	Dererred Tax Assets (on Depreciation)	-	-
(b)	Dererred Tax Liabilities (on Depreciation)	-	-
	Total Deferred Tax Asset(net)	-	-

Note: Deferred Tax has been calculated as per AS-22, Taxes on Income. Since there is virtual certainty supporting with convincing evidence of sufficient profit in next financial year, therefore requirement of Para 15 and 18 of AS-22 has been fulfilled and deferred tax asset has been created on current year timing difference.



For Golden Mace Pvt. Ltd.

Director

For Golden Mace Pvt. Ltd.

Director

D. Related Party Disclosure as per AS-18

In accordance with the require of AS 18, on related party disclosures, name of the related party, related party relationship, transactions and outstanding balances including commitments where control exists and with whom transactions have taken place during reported periods, are:

Related party name and relationship

Name of Related Parties	Relationship
NA	Key Managerial Personal
NA	Key Managerial Personal

(b) Disclosure in respect of related party transaction during the year

Name	Nature of Transaction	Amount
NA	NA	

E. Payment to Auditors:

Particulars	2021-22	2020-21
Statutory Audit Fee	13,000	10,000
TOTAL	13,000	10,000

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

G. Schedule 1 to 28 forms an integral part of our report of even date.

For Girdhar Vinod & Associates
Chartered Accountants
FRN: 028724N

For and on behalf of Board of Directors of
GOLDEN MACE PRIVATE LIMITED

CA BHUSHAN GIRDHAR
Partner
M.No. 527905
Place: New Delhi
Date: 01/08/2022
UDIN: 22527905ARQGRE9350

For Golden Mace Pvt. Ltd.
RUPNEET ANORA
(Director)
DIN : 05175455
Director

For Golden Mace Pvt. Ltd.
RUPAL WADHWA
(Director)
DIN: 07120919
Director

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51909DL2016PTC304912

Schedule Forming Integral Part of Balance Sheet as at 31st March, 2022

Schedule 2

a) Equity Share capital

(Amount in ₹)

Particulars	Figures as at [31-03-2020]	Change in Equity share capital during the year	Figures as at [31-03-2021]	Change in Equity share capital during the year	Figures as at [31-03-2022]
Authorised	100,000.00	-	100,000.00	-	100,000.00
Value	10.00	-	10.00	-	10.00
Number of share	10,000.00	-	10,000.00	-	10,000.00
Issued, Subscribed & Paid up	100,000.00	-	100,000.00	-	100,000.00
Value	10.00	-	10.00	-	10.00
Number of share	10,000.00	-	10,000.00	-	10,000.00

Rights, preferences and restrictions attached to equity shares

The Company has a single class of equity shares having a par value of ₹ 10 per share. Each Shareholder is eligible for one vote per share. The dividend proposed if any, by the Board of Directors is subject to the approval of shareholders, 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 if any, in proportion of their shareholding.

b) Details of shareholders holding more than 5% share in the Company

Name of Shareholder		Equity Shares		% Changes during the year
		Figures as at [31-03-2022]	Figures as at [31-03-2021]	
		Number & %		
		Shares		
		%		
Total				

c) Details of the Shareholding of the Promoters along with Changes, if any during the Financial year as per the below format

Shares held by promoters at the end of the Year				% PERCENTAGE CHANGE DURING THE YEAR
S.No	PROMOTER NAME	NO. OF SHARES	% OF SHARE	
1	PUNEET ARORA	5000	50%	NA
2	RUPAL WADHWA	5000	50%	NA
TOTAL				



For Golden Mace Pvt. Ltd.

R. Wadhwa

Director

For Golden Mace Pvt. Ltd.

Puneet Arora

Director

GOLDEN MACE PRIVATE LIMITED		
A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN		
CIN - U51909DL2016PTC304912		
Schedule Forming Integral Part of Balance Sheet as at 31st March, 2022		(Amount in ₹)
Particulars	Amount as at [31-03-2022]	Amount as at [31-03-2021]
Schedule 3 - Reserves & Surplus		
Security Premium Account		
At the beginning of Accounting Period	-	-
Addition during the year	-	-
At the end of Accounting Period (I)		
Profit & Loss Account	91,947	114,873
At the beginning of Accounting Period	(9,051)	(9,926)
Addition during the year	82,896	104,947
At the end of Accounting Period (II)		13,000
Income tax	82,896	91,947
Total (I+II)		
Schedule 4 - Long-Term Borrowings		
Secured		
Unsecured		
Convertible Debentures		
Schedule 5 - Deferred Tax Liabilities		
Schedule 6 - Short-term borrowings		
Secured	1,050,000	1,050,000
Unsecured		
From Related Parties		
Current Maturities of Long term Borrowings	1,050,000	1,050,000
Schedule 8 - Short-term Provisions		
Provisions		
Schedule 9 - Other Current Liabilities		
Statutory Audit Payable	13,000	10,000
Misc. Expense	1,786,040	1,786,040
	1,799,040	1,796,040



For Golden Mace Pvt. Ltd.


 Director

For Golden Mace Pvt. Ltd.

 Director

GOLDEN MACE PRIVATE LIMITED		
A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN		
CIN - U51909DL2016PTC304912		
Schedule Forming Integral Part of Balance Sheet as at 31st March, 2022		
	(Amount in ₹)	
Schedule	Amount as at [31-03-2022]	Amount as at [31-03-2021]
Schedule 11- Deferred Tax Assets		
Deferred Tax Assets	-	-
Schedule 12 -Non Current Investments	-	-
Schedule 13 - Long Term Loans & Advances	-	-
Schedule 14 - Other Non Current Assets		
Security Deposits	-	-
Schedule 15 - Inventories		
Finished Goods	1,120,000.00	1,120,000.00
	1,120,000.00	1,120,000.00
Schedule 16 - Sundry Debtors		
Flipkart	-	-
Schedule 17- Cash and Cash Equivalents		
Bank Balance	47,395.00	87,342.00
Cash in Hand	33,896.00	-
	81,291.00	87,342.00
Schedule 18 - Short-term loans and advances		
Advance to Suppliers	-	-
Schedule 19 - Other Current Assets		
TCS		
TDS REFUNDABLE		
GST INPUT	37,784.00	37,784.00
Prepaid Expenses	37,784.00	37,784.00



For Golden Mace Pvt. Ltd.

 Director

For Golden Mace Pvt. Ltd.

 Director

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51909DL2016PTC304912

(Amount in ₹)

Schedule Forming Integral Part of Profit & Loss Statement as at 31st March, 2022

Particulars	Amount for the current Reporting Period [31-03-2022]	Amount for the Previous Reporting Period [31-03-2021]
Schedule 20 - Revenue from operations		
Sales	-	-
	-	-
Schedule 21 - Other Income		
Income tax refund	720	-
	-	-
	720	-
Schedule 22 - Cost of materials purchased		
Purchase of Goods	-	-
Schedule 23 - Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Inventories at the beginning of the year:		
Stock-in-Trade	-	-
	-	-
Inventories at the end of the year:		
Stock-in-Trade	-	-
	-	-
	-	-
Schedule 24 - Direct Expenses		
Schedule 25 - Employee benefits expenses		
Salaries, Wages & Bonus	-	-
Admin Charges	-	-
	-	-
Schedule 26 - Finance costs		
Interest On Loans from Banks	-	-
Loan Processing Fees	-	-
	-	-



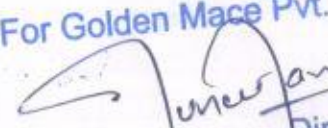
For Golden Mace Pvt. Ltd.


[Signature]
Director

For Golden Mace Pvt. Ltd.

[Signature]
Director

Schedule 27- Other expenses		
Auditor Remuneration		
Statutory Audit Fee	3,000	3,000
Bank Charges	667	6,030
Office Expenses	6,104	896
	9,771	9,926
Schedule 28 - Prior Period items		
Prior Period Items	-	-
	-	-

For Golden Mace Pvt. Ltd.

 Director

For Golden Mace Pvt. Ltd.

 Director



GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi

CIN - U51909DL2016PTC304912

Schedule 7 - Trade Payable

(Amount in ₹)

Particulars	Amount as at [31-03-2022]	Amount as at [31-03-2021]
Total outstanding dues of micro enterprises and small enterprises	1,489,220.00	1,489,220.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	1,489,220	1,489,220

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	Total
(i) MSME	1,489,220.00	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March 2021

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,489,220.00	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-



For Golden Mace Pvt. Ltd.

Director

For Golden Mace Pvt. Ltd.

Director

GOLDEN MACE PRIVATE LIMITED

A-73 GF MALVIYA NAGAR NEW DELHI South Delhi

CIN - U51909DL2016PTC304912

Schedule 16 - Trade Receivables

(Amount in ₹)

Particulars	Amount as at [31-03-2022]	Amount as at [31-03-2021]
Unsecured Considered Good	3,282,081	3,282,081
Secured Considered Good	-	-
TOTAL	3,282,081	3,282,081

Trade Receivables ageing schedule as at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 month	6m to 1 years	1-3 years	More than 3 years	Total
(i) Undisputed trade Receivables-Considered Good	3,282,081.00	-	-	-	-
(ii) Undisputed trade Receivables-Considered Doubtful	-	-	-	-	-
(iii) Disputed trade Receivables-Considered Good	-	-	-	-	-
(iv) Disputed trade Receivables-Considered Doubtful	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March, 2021

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 month	6m to 1 years	1-3 years	More than 3 years	Total
(i) Undisputed trade Receivables-Considered Good	3,282,081.00	-	-	-	-
(ii) Undisputed trade Receivables-Considered Doubtful	-	-	-	-	-
(iii) Disputed trade Receivables-Considered Good	-	-	-	-	-
(iv) Disputed trade Receivables-Considered Doubtful	-	-	-	-	-



For Golden Mace Pvt. Ltd.
[Signature]
Director

For Golden Mace Pvt. Ltd.
[Signature]
Director

	A	B	C	D
1	GOLDEN MACE PRIVATE LIMITED			
2	A-73 GF MALVIYA NAGAR NEW DELHI South Delhi			
3	CIN : U51909DL2016PTC304912			
4	(Amount in ₹)			
5	RATIOS	Amount as at	Amount as at	Variation
6		[31-03-2022]	[31-03-2021]	
7	1. Current Ratio			
8	Current Assets	4,521,156.00	4,527,207.00	
9	Current liabilities	4,338,260.00	4,335,260.00	
10	Ratio	1.04	1.04	-
11	2. DEBT EQUITY RATIO			
12	Total Debt	-	1,050,000.00	
13	Total Shareholders Equity	182,896.00	191,947.00	
14	Ratio	-	-	-
15	3. Debt Service Coverage Ratio			
16	Net Operating Income	-	-	
17	Debt service (Current debt obligation)	2,849,040.00	2,846,040.00	
18	Ratio	-	-	-
19	4. Return on Equity Ratios			
20	Net Income	(9,051.00)	(9,926.00)	
21	Shareholder's Equity	100,000.00	100,000.00	
22	Ratio	(0.09)	(0.10)	(8.82)
23	5. Inventory Turnover Ratio			
24	Cost of Good Sold	-	-	
25	Average Inventory	-	-	
26	Ratio	-	-	-
27	6. Trade Receivable Turnover Ratio			
28	Net Credit Sales	3,282,081.00	3,282,081.00	
29	Average Accounts Receivable	3,282,081.00	1,641,040.50	
30	Ratio	1.00	2.00	(50.00)
31	7. Trade Payable Turnover Ratio			
32	Net Credit Purchases	1,489,220.00	1,489,220.00	
33	Average Accounts Payable	1,489,220.00	744,610.00	
34	Ratio	1.00	2.00	(50.00)
35	8. Net Capital Turnover Ratio			
36	Net annual sales	-	-	
37	Working capital	182,896.00	191,947.00	
38	Ratio	-	-	-
39	9. Net Profit Ratio			
40	Net Profit	(9,051.00)	(9,926.00)	
41	Net Sales	-	-	
42	Ratio	-	-	-
43	10. RETURN ON CAPITAL EMPLOYED			
44	Earning Before Interest and Tax (EBIT)	(9,051.00)	(9,926.00)	
45	Capital Employed	182,896.00	191,947.00	
46	Ratio	(0.05)	(0.05)	(4.30)
47	11. Return on investment			
48	Amount Returned	(9,051.00)	(9,926.00)	
49	Amount invested	100,000.00	100,000.00	
50	Ratio	(0.09)	(0.10)	(8.82)
51	Reasons for 25% or more variation as compared to PY			
52				
53				



For Golden Mace Pvt. Ltd.

For Golden Mace Pvt. Ltd.

Director

Director