

ZELORRA ONLINE PRIVATE LIMITED
128, CLYDE HOUSE, OFFICE NO. 9-B SECOND FLOOR THE MALL
Kanpur-208001
CIN: U52599UP2020PTC129410

BALANCE SHEET AS AT 31ST MARCH, 2022

(All amounts in Rs. thousands, unless otherwise stated)

	Notes	As at 31.03.2022	As at 31.03.2021
<u>EQUITY AND LIABILITIES</u>			
Shareholders Funds			
Share Capital	2	50.00	50.00
Reserves & Surplus	3	(1,591.58)	(290.69)
Share Application Money and Pending Allotment			
Non-Current Liabilities			
Long-Term Borrowings	4	1,847.75	785.95
Deferred Tax Liabilities (Net)	5	-	-
Other Long Term Liabilities	6	-	-
Long Term Provisions	7	-	-
Current Liabilities			
Short-Term Borrowings	8	-	-
Trade Payables	9	186.97	128.30
Other Current Liabilities	10	-	-
Short-Term Provisions	11	92.28	64.84
TOTAL		585.42	738.41
<u>ASSETS</u>			
<u>Non-Current Assets</u>			
Property, Plant & Equipment	12		
Tangible Assets		248.87	292.17
Intangible Assets		94.05	-
Non-Current Investments	13	-	-
Deferred Tax Assets (Net)	14	-	-
Long Term Loans and Advances	15	-	-
Other Non-Current Assets	16	-	-
<u>Current Assets</u>			
Current Investments	17	-	-
Inventories	18	-	-
Trade Receivables	19	-	321.58
Cash and Cash Equivalents	20	40.80	71.57
Short-term Loans and Advances	21	201.71	53.10
Other Current Assets	22	-	-
<u>Profit & Loss A/c</u>			
Opening Balance			
Current Period			
TOTAL		585.42	738.41
Summary of significant accounting policies	1		

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

As per our Report of even date.
PRASAD GUPTA J & CO.
Chartered Accountants

Mayank

Mayank Agarwal
(Partner)
Membership No.: 400959
FRN No.: 000236C
Place : Kanpur
Date : 31.08.2022



FOR ZELORRA ONLINE PRIVATE LIMITED

Shaturnedi

Deepak Gupta

SHUDDHATM CHATURVEDI
Director
Din No.-08235064

DEEPAK GUPTA
Director
Din No.-08760062

UDIN:22400959AZBESQ2621

PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in Rs. thousands, unless otherwise stated)

	Notes	As at 31.03.2022	As at 31.03.2021
Continuing Operation			
Income			
Revenue from Operations (Net)	23	11.83	292.94
Other Income	24	6.68	0.18
Total Revenue (I)		18.51	293.12
Expenses			
Cost of Raw Material and Components Consumed	25	-	287.85
(Increase)/ Decrease in Inventories	26	-	-
Employee benefits expense	27	554.20	151.18
Finance costs	28	-	0.62
Depreciation and Amortization Expense	29	116.68	11.74
Other expenses	30	648.52	132.42
Total (II)		1,319.40	583.81
Earnings before Exceptional and Tax		(1,300.89)	(290.69)
Exceptional items		-	-
Profit / (Loss) before tax		(1,300.89)	(290.69)
<u>Tax expenses</u>			
Current Tax			
MAT Credit Entitlement			
Deferred Tax			
Income Tax for Earlier Years			
Total Tax Expense			
Profit/(Loss) for the year from Continuing Operations (A)		(1,300.89)	(290.69)
Earnings per Equity Share per Nominal Value of Share:- Rs 10/-			
Basic & Diluted		(26.02)	(5.81)
Summary of significant accounting policies	1		

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

As per our Report of even date.

PRASAD GUPTA J & CO.
Chartered Accountants

Mayank

Mayank Agarwal
(Partner)

Membership No.: 400959

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Place : Kanpur

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FOR ZELORRA ONLINE PRIVATE LIMITED

Shuddhatm

SHUDDHATM CHATURVEDI
Director

Din No.-08235064

Deepak Gupta

DEEPAK GUPTA
Director

Din No.-08760062

UDIN:22400959AZBESQ2621

(All amounts in Rs. thousands, unless otherwise stated)

Note No:- 2. Share Capital

	As at 31.03.2022	As at 31.03.2021
AUTHORISED: 100000 Equity Shares of Rs. 10/- each	100.00	100.00
ISSUED: 5000 Equity Shares of Rs. 10/- each	50.00	50.00
SUBSCRIBED 5000 Equity Shares of Rs. 10/- each	50.00	50.00
PAID UP 5000 Equity Shares of Rs. 10/- each	50.00	50.00

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

Equity Shares	As at 31.03.2022		As at 31.03.2021	
	Nos	Amount	Nos	Amount
Outstanding at the beginning of the period	5	50.00	5	50.00
Issued and allotted during the period:- Private Placements	-	-	-	-
Outstanding at the end of the period	5	50.00	5	50.00

b. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Equity shares of Rs. 10 each fully paid

Name of the ShareHolder	As at 31.03.2022		As at 31.03.2021	
	Nos	% of Holding	Nos	% of Holding
Sudhdhatm chaturvedi	2500	50.00	2,500.00	50.00
Deepak gupta	2500	50.00	2,500.00	50.00
	5000		5000	

Shares held by Promoter at the end of the year

Promoter Name	As at 31.03.2022		As at 31.03.2021	
	No. of shares	% holding	No. of shares	% holding
Sudhdhatm chaturvedi	2,500.00	50.00	2,500.00	50.00
Deepak gupta	2,500.00	50.00	2,500.00	50.00
Total	5,000.00	100.00	5,000.00	100.00

Deepak gupta

Signature

Note No:-3. Reserve & Surplus

	As at 31.03.2022	As at 31.03.2021
Securities Premium Account		
Reserves & surplus		
Balance as per the last financial statements	-	-
Add: On Issue of Equity shares	-	-
Closing Balance	-	-
Net Surplus in the Statement of Profit and Loss		
Balance as per last financial statements	(290.69)	-
Profit for the year	(1,300.89)	(290.69)
Net surplus/Deficit in the statement of profit and loss	(1,591.58)	(290.69)
Total Reserve and Surplus	(1,591.58)	(290.69)



Note No:- 4. Long Term Borrowings

	As at 31.03.2022	As at 31.03.2021
Term Loans From Bank	-	-

Long Term Borrowings**Loans & Advances From Directors / Shareholder**

Sudhhatm Chaturvedi	-	86.95
Akhilesh Chaturvedi	14.75	-
Inter Coperate Deposit		
Daps Advertising Limited	1,833.00	699.00
Total Long Term Borrowings	<u>1,847.75</u>	<u>785.95</u>

A. The loan is unsecured and repayable on demand. No interest is payable on unsecured loans.

Disclosure pursuant to rule 16A of the Companies (Acceptance of Deposits) Rules, 2014
The company borrowed unsecured loan it's Director Sudhhatm Chaturvedi, which is excluded from the purview of deposits in pursuance of rule 2(1)(c)(viii) of the Companies (Acceptance of Deposits) Rules, 2014

Note No:-5. Deferred Tax Liabilities (Net)

	As at 31.03.2022	As at 31.03.2021
Deferred Tax Liabilities		
Provision For Employee Benefits	-	-
Depreciation	-	-
Provision For Expenses	-	-
Deferred Tax Assets		
Employee Benefits	-	-
Carried Forward Lossess	-	-
Expenses Disallowances	-	-
Deferred Tax Liabilities(Net)	<u>-</u>	<u>-</u>

Note No:-6. Other Long Term Liabilities

	As at 31.03.2022	As at 31.03.2021
Trade Payables	-	-
(Dues of other than Micro & Small Enterprise)	-	-
Others:-	-	-
	<u>-</u>	<u>-</u>

Note No:-7. Long Term Provisions

	As at 31.03.2022	As at 31.03.2021
Provisions for Employee Benefits	-	-
Provisions for Contingencies	-	-
	<u>-</u>	<u>-</u>

Note No:- 8. Short Term Borrowings

	As at 31.03.2022	As at 31.03.2021
Cash Credit From Bank		
Secured Rupee Loans	-	-
	<u>-</u>	<u>-</u>

Note No:- 9. Trade Payables

	As at 31.03.2022	As at 31.03.2021
Total outstanding dues of Micro and Small Enterprise	186.97	128.30
Total outstanding dues of other than Micro and Small Enterprise	-	-
	<u>186.97</u>	<u>128.30</u>

Note No:- 10. Other Current Liabilities

	As at 31.03.2022	As at 31.03.2021
Duties & Taxes		
GST Tax	-	-
Interest accrued and due on borrowings	-	-
Other Current liability		
Unpaid Salaries and other payroll dues	-	-
Accrued Expenses	-	-
	<u>-</u>	<u>-</u>

Note No:- 11. Short Term Provisions

	As at 31.03.2022	As at 31.03.2021



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Salary payable	52.70	23.18
TDS payable	0.34	25.66
Audit fees payable	30.00	12.00
Rent payable a/c	4.00	4.00
GST Payble	5.24	-
	<u>92.28</u>	<u>16.00</u>

Note No. 12 : Property, Plant & Equipment, Intangible

(All amounts in Rs. thousands, unless otherwise stated)

Particulars	As at	As at
	31.03.2022	31.03.2021
Plant and Equipment	248.87	292.17
Intangible	94.05	-
Total	<u>342.92</u>	<u>303.90</u>



Shakurvedi

Deepak Gupta,

Note No:- 12. Property, Plant & Equipment, Intangible

NAME OF ASSET	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01.04.2021	Additions	Deductions/ Adjustments	As at 31.03.2022	01.04.2021	For the year /Adjustments	Deductions Upto 31.03.2022	As at 31.03.2022	As at 31.03.2021	
Tangible Assets										
Computers	45,604.23		-	45,604.23	8,393.00	14,443.00	22,836.00	22,768.23	37,211.23	
Software	256,600.00		-	256,600.00	3,340.00	80,351.98	83,691.98	172,908.02	253,260.00	
Bar code Scanner	1,700.00		-	1,700.00	4.00	255.00	259.00	1,441.00	1,696.00	
Mobile Phone		46,525.01		46,525.01		6,978.75	6,978.75	39,546.26	-	
Printer		14,361.80		14,361.80		2,154.27	2,154.27	12,207.53	-	
Intangible Assets										
Software		106,547.00	-	106,547.00		12,498.00	12,498.00	94,049.00	-	
Total	303,904.23	167,433.81	-	471,338.04	11,737.00	116,681.00	128,418.00	342,920.04	292,167.23	

Shahwedi
SHUDDHATM CHATURVEDI
Director
Din No.-08235064

Deepak Gupta
DEEPAK GUPTA
Director
Din No.-08760062



(All amounts in Rs. thousands, unless otherwise stated)

Note No:- 13. Non-Current Investments

	As at 31.03.2022	As at 31.03.2021
Trade Investments		-
(Valued at Cost unless stated otherwise)		-
Non-Trade Investments	-	
(Valued at Cost unless stated otherwise)		
Investment in FDR	-	
	-	-

Note No:-14. Deferred Tax Assets (Net)

	As at 31.03.2022	As at 31.03.2021
Deferred Tax Assets		-
Employee Benefits		
Carried Forward Lossess		
Expenses Disallowances		
Deferred Tax Liabilities		
Provision For Employee Benefits		
Depreciation		
Provision For Expenses		
Deferred Tax Assets(Net)		-

Prasad Gupta

Note No:-15. Long Term Loans and Advances

	As at 31.03.2022	As at 31.03.2021
Other Loans and Advances		
Prepaid expenses		
Loans to employees		
Balances with statutory/ government authorities		
MAT Credit Entitlement		
	-	-

Prasad Gupta

Note No:-16. Other Non-Current Assets

	As at 31.03.2022	As at 31.03.2021
Trade Receivables		
Unsecured, considered good		
Fixed Deposit With Banks		-
(Non Current Portion with Original maturity period of more than 12 months)		
Interest accrued but not due		
Insurance Claim Receivable		-



Note No:- 17. Current Investments

	As at 31.03.2022	As at 31.03.2021
Unquoted Equity Instruments		-
FDR		-
Current Portion of Long Term Investments(At Cost) In Equity Shares		-

Note No:- 18. Inventories

(Refer Note No 1.8 for basis of Valuation)

	As at 31.03.2022	As at 31.03.2021
Raw Materials		-
Finished Goods		-

Note No:-19. Trade Receivables

	As at 31.03.2022	As at 31.03.2021
Trade Receivables outstanding for a period exceeding six months from the due date		
Unsecured, considered good		321.76
Doubtful		-
Less:- Provision for doubtful debts		-
	-	321.76

Note No:-20. Cash and Cash Equivalents

	As at 31.03.2022	As at 31.03.2021
Cash and Bank Balances		
Balances with banks	25.29	57.92
Cash on hand	15.51	13.65
	40.80	71.57

Note No:-21. Short Term loans and Advances

	As at 31.03.2022	As at 31.03.2021
GST Receivable	110.71	53.10
Trade Receivable	90.97	-
TCS Receivable	0.03	-
	201.71	53.10

Note No:-22. Other Current Assets

	As at 31.03.2022	As at 31.03.2021
		-



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Depran Gupta

(All amounts in Rs. thousands, unless otherwise stated)

Note No:- 23. Revenue From Operations

	As at 31.03.2022	As at 31.03.2021
Revenue From Operations		
Sale of products		292.94
Sale of services	11.83	
Revenue from operations (gross)	11.83	292.94
Less: Excise duty & Service Tax	-	
Revenue from Operations (Net)	11.83	292.94

Note No:- 24. Other Income

	As at 31.03.2022	As at 31.03.2021
Rebate & Discount	0.03	0.18
Bank Interest	6.65	
TOTAL	6.68	0.18

Note No:-25. Cost of Raw Material and Components Consumed

	As at 31.03.2022	As at 31.03.2021
Inventory at the beginning of the year	-	-
Add: Purchases	-	287.85
	-	287.85
Less: inventory at the end of the year	-	
Cost of raw material and components consumed	-	287.85

Note No:-26.(Increase)/ Decrease in Inventories

	As at 31.03.2022	As at 31.03.2021
Inventories at the end of the year		
Traded goods		
Work-in-progress		
Finished goods		
	-	-
Inventories at the Beginning of the year		
Traded goods	-	-
Work-in-progress		
Finished goods		
	-	-
(Increase)/ Decrease	-	-

Note No:-27.Employee Benefit Expense

Salaries, Wages and Bonus	554.20	151.18
	554.20	151.18

Note No:-28.Finance Costs



Handwritten notes:
Inventory
Shahumede

Interest	-	-
Bank charges	-	0.62
	-	-
	-	0.62

Note No:-29. Depreciation and Amortization Expense

Depreciation of Tangible Assets	116.68	11.74
	116.68	11.74

Note No:- 30. Other Expenses

Roc expenses	-	39.50
Business promotion exps	31.17	5.10
Bank Charges	7.03	-
Commission paid	-	0.54
Discount given	-	0.17
Gst late fees	1.26	1.51
GST Interest	0.03	-
Hosting exps	-	6.63
Internet exps	7.62	3.01
Misc Exp.	27.22	-
Office exps	-	0.88
Packing material	-	44.62
Freight Outward	28.37	-
Printing & stationary	4.05	5.47
Rent a/c	-	4.00
Round off	0.00	0.14
TDS Interest	1.57	-
TDS Late Fee	8.60	-
Shipping charges paid	10.29	4.87
Website maintainance charges	453.94	3.99
Legal & Professional Fee	7.00	-
Transection Charge	3.81	-
FSSAI Exp.	11.22	-
Shyplite (Wallet)	1.41	-
Shiprocket (Wallet)	1.57	-
Website Exp.	12.36	-
Payment to auditor (Refer details below)	-	-
Audit fee	30.00	12.00
	648.52	132.42

FOR ZELORRA ONLINE PRIVATE LIMITED



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