

# M/S ARMAN DREAM FOUNDATION

C/O SK CHAND, KASHIPUR BY PASS MORE, Birbhum, BIRBHUM, West Bengal, India,  
731204

## BALANCE SHEET AS AT 31ST MARCH, 2023

CIN : U85300WB2022NPL252567

(Rs.)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	50,000	50,000
(b) Reserves and Surplus	2	(12,000)	(5,000)
(c) Money received against share warrants	-	-	-
<b>(2) Share Application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long Term Provisions	5	-	-
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings	6	-	-
(b) Trade Payables	7	-	-
Total outstanding dues of MSME Creditors		-	-
Total outstanding dues of creditors other than MSME		-	-
(c) Other Current Liabilities	8	12,000	5,000
(d) Short Term Provisions	9	-	-
<b>Total</b>		<b>50,000</b>	<b>50,000</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	10	-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress	11	-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
<b>(2) Current Assets</b>			
(a) Current investments	15	-	-
(b) Inventories	16	-	-
(c) Trade Receivables	17	-	-
(d) Cash and cash equivalents	18	-	-
(e) Short-term loans and advances	19	-	-
(f) Other current assets	20	50,000	50,000
<b>Total</b>		<b>50,000</b>	<b>50,000</b>

### NOTES TO ACCOUNTS

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

This is the Balance Sheet referred to in our Report of even date.

FOR P K A J & ASSOCIATES  
CHARTERED ACCOUNTANTS

M/S ARMAN DREAM FOUNDATION

PRATEEK KAUSHIK Digitally signed  
by PRATEEK  
KAUSHIK

SEKH CHAND Digitally signed  
by SEKH CHAND

SYED ABDER RAHAMAN Digitally signed  
by SYED ABDER  
RAHAMAN

SEKH CHAND

SYED ABDER RAHAMAN

Director

Director

DIN:08772765

DIN:09550761

(CA. Prateek Kaushik )

Partner

Membership No. : 561351

PLACE: Delhi

Firm Reg. No.: 038563N UDIN : 23561351BGWMBG5164

DATED: 29/09/2023

**M/S ARMAN DREAM FOUNDATION**

**C/O SK CHAND, KASHIPUR BY PASS MORE, Birbhum, BIRBHUM, West Bengal, India, 731204**

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH,2023**

**CIN : U85300WB2022NPL252567**

Sr. No	Particulars	Note	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from operations	21	-	-
II	Other Income	22	-	-
III	<b>Total Income (I +II)</b>		<b>0.00</b>	<b>0.00</b>
IV	<b>Expenses:</b>			
	Cost of Material Consumed	24	-	-
	Purchases	25	-	-
	<u>Changes in inventories of :</u>	26		
	* Raw Materials		-	-
	* Finished Goods		-	-
	* Work-in-Progress		-	-
	* Stock-in-Trade		-	-
	Employee Benefit Expenses	27	-	-
	Finance Costs	28	-	-
	Depreciation and Amortisation Expenses	10	-	0.00
	Other Expenses	29	7,000.00	5,000.00
	<b>Total Expenses (IV)</b>		<b>7,000.00</b>	<b>5,000.00</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)	(III - IV)	<b>(7,000.00)</b>	<b>(5,000.00)</b>
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>(7,000.00)</b>	<b>(5,000.00)</b>
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		<b>(7,000.00)</b>	<b>(5,000.00)</b>
X	<b><u>Tax expense:</u></b>			
	(1) Current tax		0.00	0.00
	(2) Deferred tax		-	0.00
XI	Profit(Loss) from the period from continuing operations	(IX-X)	<b>(7,000.00)</b>	<b>(5,000.00)</b>
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		<b>(7,000.00)</b>	<b>(5,000.00)</b>
XVI	Earning per equity share:			
	(1) Basic		(1.40)	(1.00)
	(2) Diluted		(1.40)	(1.00)

*Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement*

*This is the Profit & Loss Statement referred to in our Report of even date.*

**FOR P K A J & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**M/S ARMAN DREAM FOUNDATION**

SEKH CHAND Digitally signed by SEKH CHAND

SYED ABDER RAHAMAN Digitally signed by SYED ABDER RAHAMAN

**SEKH CHAND**

**SYED ABDER RAHAMAN**

(DIRECTOR)

Director

**DIN:08772765**

**DIN:09550761**

**PLACE: Delhi**

**DATED: 29/09/2023**

**PRATEEK  
KAUSHIK**

Digitally signed by  
PRATEEK KAUSHIK

(CA. Prateek Kaushik )

Partner

Membership No. : 561351

Firm Reg. No.: 038563N UDIN : 23561351BGWMBG5164

## M/S ARMAN DREAM FOUNDATION

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

CIN : U85300WB2022NPL252567

### Note No : 1 Share Capital

Sr. No	Particulars	Current Year	Previous Year
1	<b>AUTHORISED CAPITAL</b> 10000 Equity Shares of Rs. 10/- each.	50,000.00	50,000.00
		<b>50,000.00</b>	<b>50,000.00</b>
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> Equity Shares of Rs. 10/- each.	50,000.00	50,000.00
	<b>Total in Rupees</b>	<b>50,000.00</b>	<b>50,000.00</b>

### Note No :1A Reconciliation of no of shares outstanding:

Sr. No	Particulars	Current Year	Previous Year
	Equity shares at the beginning of the year	5,000.00	5,000.00
	Add: Shares allotted during the year	-	-
	<b>Equity shares at the end of the year</b>	<b>5,000.00</b>	<b>5,000.00</b>

### Note No : 1B Shareholder Holding shares exceeding 5%

Sr. No	Name	Number of shares held	
		Current Year	Previous Year
1	SEKH CHAND	4,000.00	4,000.00
2	SYED ABDER RAHAMAN	1,000.00	1,000.00
3		-	-
	<b>Total No. of Shares</b>	<b>5,000.00</b>	<b>5,000.00</b>

#### \*Terms /Rights attached to the equity share

The company has only one class of equity shares having a par value of Rs. 10/- per share. All the equity Shares carry the same rights with respect to voting, dividends etc.

In the event of liquidation of 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 shareholders.

\* Disclosure regarding shares held by holding company is not applicable on the company

\* The company has not issued any shares in respect of the following during the preceding five financial years:-

Pursuant to any contract without payment being received in cash

Bonus shares

\* The company has not bought back any shares during the preceding five financial years

\* The company has not issued any securities which is convertible into equity shares / preference shares.

\* The company has no outstanding calls on any shares.

\* The company has not forfeited any shares during the financial year or any previous financial year.

\* The company has never received any money against share warrants.

\* The company has no share application money pending allotment

**M/S ARMAN DREAM FOUNDATION**

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

CIN : U85300WB2022NPL252567

**Note No : 2 Reserve & Surplus**

Sr. No	Particulars	Current Year	Previous Year
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Security Premium	-	-
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Share option outstanding amount	-	-
7	Other Reserves	-	-
8	<b>Surplus (Profit &amp; Loss Account)</b>	-	(5,000.00)
	Balance brought forward from previous year	(5,000.00)	-
	General Reserve	-	(5,000.00)
	Add: Profit for the period	(7,000.00)	-
	Add / Less:-Appropriation of Reserve & Surplus	-	-
	<b>Total in Rupees</b>	<b>(12,000.00)</b>	<b>(5,000.00)</b>

**Note No : 3 Long Term Borrowings**

Sr. No	Particulars	Current Year	Previous Year
1	Bonds / Debentures	-	-
2	<b>Loans</b>		
	<u>Secured Loans from Banks</u>		
	Term Loan from Aditya Birla Finance Ltd.	-	-
	<u>Unsecured Loans</u>	-	-
	Loan From Directors	-	-
3	Deferred payment liabilities	-	-
4	Loans and Advances from related parties (other than directors)	-	-
5	Long term maturities of finance lease obligations	-	-
6	Other Loans and Advances	-	-
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

**Note No : 4 Other Long Term Liabilities**

Sr. No	Particulars	Current Year	Previous Year
		-	0.00
	<b>Total in Rupees</b>	<b>-</b>	<b>-</b>

**Note No : 5 Long Term provisions**

Sr. No	Particulars	Current Year	Previous Year
		-	-
	<b>Total in Rupees</b>	<b>-</b>	<b>-</b>

**Note No : 6 Short Term Borrowings**

## M/S ARMAN DREAM FOUNDATION

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

CIN : U85300WB2022NPL252567

Sr. No	Particulars	Current Year	Previous Year
1	Loan Repayable on demand <b>From Banks</b> <b>From Others</b>		
2	Term Loans EMI Payable within 12 Months	0.00	-
3	Loans and Advances from Related Parties	-	-
4	Other loans and advances	-	-
5	Loan from directors	0.00	0.00
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

### Note No : 8 Other Current Liabilities

Sr. No	Particulars	Current Year	Previous Year
1	Audit Fees Payable	12,000.00	5,000.00
2	Franchise - Licence - Refundable Deposit	-	0.00
3	GST tax Payable	-	0.00
4	Statutory Expenses		0.00
5	Expenses Payable	0.00	0.00
	<b>Total in Rupees</b>	<b>12,000.00</b>	<b>5,000.00</b>

### Note No : 9 Short Term Provision

Sr. No	Particulars	Current Year	Previous Year
1	Provision for Income Tax	-	0.00
2	Def		
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

# M/S ARMAN DREAM FOUNDATION

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022*

CIN : U85300WB2022NPL252567

*Note No : 1C Shares held by promoters at the end of the year*

Sr. No	Name	Number of shares held	% of Total No. of shares	% Change during	Number of shares held
		Current Year		Current Year	Previous Year
1					
2					
	<b>Total</b>	<b>0</b>	<b>0.00%</b>	<b>-</b>	<b>0</b>

*Note No : 7 Trade Payables*

Sr. No	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
	<b>CURRENT YEAR</b>					
	MSME	-	-	-	-	-
	Disputed - MSME	-	-	-	-	-
	<b>MSME Total</b>	-	-	-	-	-
	Others	-	-	-	-	-
	Disputed - Others	-	-	-	-	-
	<b>Others Total</b>	-	-	-	-	-
		-	-	-	-	-
	<b>Total in Rupees</b>	-	-	-	-	-
	<b>PREVIOUS YEAR</b>					
	MSME	-	-	-	-	-
	Disputed - MSME	-	-	-	-	-
	<b>MSME Total</b>	-	-	-	-	-
	Others	-	-	-	-	-
	Disputed - Others	-	-	-	-	-
	<b>Others Total</b>	0.00	-	-	-	0.00
		0.00	-	-	-	-
	<b>Total in Rupees</b>	<b>0.00</b>	-	-	-	<b>0.00</b>

# M/S ARMAN DREAM FOUNDATION

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022*

**CIN : U85300WB2022NPL252567**

**Note No : 11 Capital Work-in-Progress**

Sr. No	Particulars	Amount in Capital Work-in-Progress for a period of				
	<b>CURRENT YEAR</b>	Less than 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
1	Projects in Progress	-	-	-	-	-
2	Projects Temporarily suspended	-	-	-	-	-
	<b>Total in Rupees</b>	-	-	-	-	-
* The company has no Capital Work-in-Progress whose completion is overdue and none of the projects has exceeded its cost as compared to original plan.						
	<b>PREVIOUS YEAR</b>	Less than 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
1	Projects in Progress	-	-	-	-	-
2	Projects Temporarily suspended	-	-	-	-	-
	<b>Total in Rupees</b>	-	-	-	-	-
* The company has no Capital Work-in-Progress whose completion is overdue and none of the projects has exceeded its cost as compared to original plan.						

**Note No. : 30 Significant Ratios**

Sr. No	Particulars	Basis of Calculation	Current Year	Previous Year
1	Current Ratio			
2	Debt-Equity Ratio			
3	Debt Service Coverage Ratio			
4	Return on Equity Ratio			
5	Inventory Turnover Ratio			
6	Trade Receivables Turnover Ratio			
7	Trade Payables Turnover Ratio			
8	Net Capital Turnover Ratio			
9	Net Profit Ratio			
10	Return on Capital Employed			
11	Return on investment			

# M/S ARMAN DREAM FOUNDATION

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022*

CIN : U85300WB2022NPL252567

**Note No : 17 Trade Receivables**

S.N.	Particulars	Outstanding for following periods from due date of Transaction					
		Less than 6 Months	6Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
	<b>CURRENT YEAR</b>						
1	<b><u>Undisputed Trade Receivables - Considered Good</u></b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
2	<b><u>Undisputed Trade Receivables - Considered Doubtful</u></b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
3	<b><u>Disputed Trade Receivables - Considered Good</u></b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
4	<b><u>Disputed Trade Receivables - Considered Doubtful</u></b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
	<b>Total in Rupees</b>	-	-	-	-	-	-
	<b>PREVIOUS YEAR</b>						
1	<b><u>Undisputed Trade Receivables - Considered Good</u></b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	-	-	-	-	-	0.00
	<b>Total</b>	0.00	0.00	-	-	-	0.00
2	<b><u>Undisputed Trade Receivables - Considered Doubtful</u></b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
3	<b><u>Disputed Trade Receivables - Considered Good</u></b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
4	<b><u>Disputed Trade Receivables - Considered Doubtful</u></b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
	<b>Total in Rupees</b>	0.00	0.00	-	-	-	0.00

# M/S ARMAN DREAM FOUNDATION

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

CIN : U85300WB2022NPL252567

**Note No. : 12 Non - Current Investment**

Sr. No	Particulars	Current Year	Previous Year
1	<b><u>Trade Investments</u></b>		
	Investment Property	-	-
	Investment in Equity Instruments	-	-
	Investments in preference shares	-	-
	Investments in Government or trust securities	-	-
	Investments in debentures or bonds	-	-
	Investments in Mutual Funds	-	-
	Investments in partnership firms (SEE Note No. 11A)	-	-
	Other non-current Trade Investments (specify nature)	-	-
2	<b><u>Other Investments</u></b>		
	Investment Property	-	-
	Investment in Equity Instruments	-	-
	Investments in preference shares	-	-
	Investments in Government or trust securities	-	-
	Investments in debentures or bonds	-	-
	Investments in Mutual Funds	-	-
	Investments in partnership firms	-	-
	Other non-current Trade Investments (specify nature)	-	-
<b>Total in Rupees</b>		<b>-</b>	<b>-</b>

**Note No. : 12A Disclosure Regarding Investment in Partnership Firms**

Particulars	Capital Invested	% Share in Profit/Loss
* Name Of Partnership Firm	N.A.	N.A.

**Note No. : 13 Long Term Loans and Advances**

Sr. No	Particulars	Current Year	Previous Year
1	<b><u>Capital Advances</u></b>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
2	<b><u>Loans and Advances to Related Parties</u></b>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
3	<b><u>Other Loans and Advances</u></b>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
<b>Total in Rupees</b>		<b>-</b>	<b>-</b>

**Note No. : 14 Other Non-Current Assets**

Sr. No	Particulars	Current Year	Previous Year
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# M/S ARMAN DREAM FOUNDATION

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

CIN : U85300WB2022NPL252567

1	Long Term Trade Receivables	-	-
2	Security Deposits	-	-
<b>Total in Rupees</b>		<b>0.00</b>	<b>0.00</b>

## Note No. : 15 Current Investment

Sr. No	Particulars	Current Year	Previous Year
	Investment in Equity Instruments	-	-
	Investments in preference shares	-	-
	Investments in Government or trust securities	-	-
	Investments in debentures or bonds	-	-
	Investments in Mutual Funds	-	-
	Investments in partnership firms	-	-
	Other Investments (specify nature)	-	-
<b>Total in Rupees</b>		<b>-</b>	<b>-</b>

## Note No. : 16 Inventories

Sr. No	Particulars	Current Year	Previous Year
*	<b>Valued at Cost or NRV whichever is Less as per AS - 2</b>		
1	Stock in Trade	-	-
2	Closing stock	0.00	-
<b>Total in Rupees</b>		<b>0.00</b>	<b>0.00</b>

## Note No. : 18 Cash & Cash Equivalent

Sr. No	Particulars	Current Year	Previous Year
1	Balance with Banks	-	-
2	Cheques, Drafts on Hand	-	-
3	Cash on Hand	-	-
<b>Total [ A + B ]</b>		<b>0.00</b>	<b>0.00</b>

## Note No. : 19 Short Terms Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
1	<b>Loans &amp; Advances to related parties</b>		
	a) Unsecured, Considered Good :	0.00	0.00
	Advance to Associate Concerns	-	-
2	<b>Others</b>		
	Taxes Liability	-	-
	Advance To Suppliers	-	-
	Balance With Revenue Authorities	-	-
	Others	-	-
<b>Total in Rupees</b>		<b>0.00</b>	<b>0.00</b>

# M/S ARMAN DREAM FOUNDATION

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

CIN : U85300WB2022NPL252567

*Note No. : 20 Other Current Assets*

Sr. No	Particulars	Current Year	Previous Year
1	share capital to be received	50,000.00	50,000.00
	<b>Total [ A + B ]</b>	<b>50,000.00</b>	<b>50,000.00</b>

# M/S ARMAN DREAM FOUNDATION

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

CIN : U85300WB2022NPL252567

## Note No : 21 Revenue from Operations

Sr. No	Particulars	Current Year	Previous Year
1	Sale of Products		-
2	Sale of Services	-	-
3	Other Operating Revenues	-	-
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

## Note No : 22 Other Income

Sr. No	Particulars	Current Year	Previous Year
1	Other Income	0.00	0.00
2	Misc. Receipts	0.00	
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

## Note No : 23 Earnings in Foreign Exchange (included in notes above)

Sr. No	Particulars	Current Year	Previous Year
1	Export of Goods (Calculated on F.O.B Basis)		
2	Royalty	-	-
3	Know How	-	-
4	Professional and Consultancy Fee	-	-
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

## Note No : 24 Cost of Material Consumed

Sr. No	Particulars	Current Year	Previous Year
1	Consumables	-	
2	Export Expenses		
3	Freight/Cartage Inward		
4	Generator Running Exp.		
5	Job Charges		
6	Loading & Unloading Charges		
7	Packing Material		
8	Power & Fuel	-	
9	Rent		
10	Wages		
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

## Note No : 25 Purchases

Sr. No	Particulars	Current Year	Previous Year
1	Purchase of Stock in Trade	-	-
2	Purchase of Raw Materials	-	-
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

# M/S ARMAN DREAM FOUNDATION

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

CIN : U85300WB2022NPL252567

## Note No : 25A Consumption of Imported Items

Sr. No	Particulars	Rs.	% of total consumption
1	Raw Material	-	-
2	Spare Parts	-	-
3	Components	-	-
	<b>Total in Rupees</b>	<b>-</b>	<b>-</b>

## Note No : 26 Change in Inventories

Sr. No	Particulars	Current Year	Previous Year
1	<b>Raw Materials</b>		
	Opening Balance		
	Closing Balance		
	<b>Change</b>	<b>-</b>	<b>0.00</b>
2	<b>Finished Goods</b>		
	Opening Balance		
	Closing Balance	-	
	<b>Change</b>	<b>-</b>	<b>-</b>
3	<b>Work in Progress</b>		
	Opening Balance	-	-
	Closing Balance	-	-
	<b>Change</b>	<b>0.00</b>	<b>-</b>
4	<b>Stock in Trade</b>		
	Opening Balance	-	-
	Closing Balance	-	-
	<b>Change</b>	<b>0.00</b>	<b>-</b>

## Note No : 27 Employee Benefit Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Salaries & Bonus	-	-
2	Director Remuneration	-	-
3	PF & ESIC	-	-
4	Staff Welfare Expenses	-	-
5	House Rent Allowances	-	-
6	Conveyance Allowance	-	-
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

## Note No : 28 Finance Cost

Sr. No	Particulars	Current Year	Previous Year
1	Bank charges	-	-
2	Loss (Gain) on foreign currency transactions and translation		
	<b>Total in Rupees</b>	<b>0.00</b>	<b>0.00</b>

# M/S ARMAN DREAM FOUNDATION

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

CIN : U85300WB2022NPL252567

## Note No : 29 Other Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Audit Fees	7,000.00	5,000.00
2	Professional fees	-	-
3	Office expenses	-	-
4	Staff welfare	0.00	0.00
5	Repair & Maintenance		0.00
6	Computer expenses		0.00
7	Telephone charges	-	-
	<b>Total in Rupees</b>	<b>7,000.00</b>	<b>5,000.00</b>

## Note No : 29A Expenditure in Foreign Currency (included in Notes above)

Sr. No	Particulars	Current Year	Previous Year
1	Royalty	-	-
2	Know How	-	-
3	Professional and consultation fee	-	-
4	Interest	-	-
5	Other expenses in Foreign Currency	-	-
	<b>Total in Rupees</b>	<b>-</b>	<b>-</b>



**M/S ARMAN DREAM FOUNDATION**

**PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE COMPANIES ACT, 2013**

CIN : U85300WB2022NPL252567

S. NO.	DESCRIPTION OF THE ASSETS	Year	R.V. INR	BALANCE AS ON 01.04.2022	ADDITION	AMT. AS ON 31/03/2023	DEPRECIATION	BALANCE AS ON 31/03/2023
1	LAND	-	N.A.	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	-	<b>0.00</b>	
2	BUILDING	0	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	-	<b>0.00</b>	
3	PLANT & EQUIPMENTS	4	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
4	FURNITURE & FIXTURES	9	0.00	0.00	0.00	-	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
5	VEHICLES	10	0.00	0.00	0.00	-	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
6	COMPUTERS	5	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
7	INTANGIBLE ASSETS	0	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Working note-							
Particulars	Useful Life	Amount	rates of DEP	No of days use	Dep for the year	Balance Useful life	
Computers	4	0.00	23.75	365.00	-	3.00	
OFFICE EQUIPEMENTS	4	0.00	23.75	365.00	-	3.00	
FRUNITURE AND FITTINGS	9	0.00	10.56	365.00	-	8.00	
		Formula	(100-5) / useful life.				



**M/S ARMAN DREAM FOUNDATION**

**Deferred Tax Asset / Liability calculation**

		( Rupees )
Written Down Value as Per Companies Act		0.00
Written Down Value as Per Income Tax Act		0.00
	<b>Difference</b>	<b>0.00</b>
Deferred Tax Assets to be shown as on 31.03.2022		0
<b>Deferred Tax Liability to be shown as on 31.03.2023</b>		<b>0.00</b>
Net deferred tax assets		0.00



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## **INDEPENDENT AUDITOR'S REPORT**

**TO  
THE MEMBERS OF  
ARMAN DREAM FOUNDATION**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

I have audited the financial statements of M/s **ARMAN DREAM FOUNDATION**, incorporated on 28.03.2022 which comprises the Balance Sheet as at 31 March 2023, and the Statement of Profit and Loss for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023, and profit for the period ended on that date.

#### **Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. My responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Other Information**

The Company's management and Board of Directors are 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 my auditors' report thereon.

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



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In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibility of Management for Financial Statements**

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 my 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:



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- 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable in the case of the Company for the financial year ending as on 31st March 2023

As required by Section 143(3) of the Act, I report that:



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(a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;

(b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;

(c) The financial statements dealt with by this Report are in agreement with the books of accounts;

(d) In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the directors as on 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;

(f) In my opinion and to the best of my information and according to the explanations given to me, the provisions of section 143(3)(i) for reporting on adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls of the company, are not applicable and;

(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31 March 2022 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable;

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



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(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company did not declare any dividend during the year.

**For M/S P K A J &  
ASSOCIATES  
(FRN - 038563N)  
Chartered Accountants**

**PRATEEK  
KAUSHIK**

Digitally signed by  
PRATEEK KAUSHIK

**Place:** New Delhi  
**Dated:** 29.09.2023  
**UDIN:** 23561351BGWMBG5164

**CA. Prateek kaushik**  
(Partner)  
**M.No. 561351**

# ARMAN DREAM FOUNDATION

CIN: U85300WB2022NPL252567

C/O SK CHAND, KASHIPUR BY PASS MORE, BIRBHUM, BIRBHUM, WEST BENGAL-  
731204

Email: sk.chand965@gmail.com

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## **NOTE-20**

### **Significant Accounting Policies and Notes to the Accounts for the year ended 31<sup>st</sup> March, 2023.**

#### **1. Contingent Liabilities**

- (a) Claims against the company not acknowledged as debts. Nil
- (b) Letter of credit pending against import and Export. Nil
- (c) Estimated number of contracts remaining to be executed on capital account and not provided for Nil
- (d) Contingent liability in respect of Income tax, GST Nil

#### **2. Significant of Accounting Policies:**

(a) The assessee firm is covered under the provision of section 44AA(2)(i) whereby no particulars books of Accounts have been specified to be kept by the assessee. The assessee is required to maintain books of Account and documents which shall enable the Income tax Officer to compute the total income as per the Provisions of this Act.

(b) The assessee firm keeps books of account on mercantile basis. However, as a matter of practice without being very meticulous, minor or sale expenses are accounted for on cash basis in the Year of payment.

(c) No payment in cash has been in contravention of the provision under section 40A (3) read with rule 6DD. However, it is not possible for us to verify whether the payments specified under this section have been made through account payee cheque or not because relevant documents like original cheque etc. is not in possession of the assessee firm.

(d) The company follow the mercantile system of accounting and recognizes Income & Expenditure on Accrual Basis except Bank Interest and Insurance.

#### **(e) Use of Estimates:**

The preparation of the financial statements is in conformity with Generally Accepted Accounting Principles(GAAP) in India and requires management to make estimates and assumptions that affect the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in future periods.

#### **(f) Earnings per Share:**

The earnings in ascertaining the company's EPS comprises the net profit after tax and includes the post-tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

#### **(g) Taxation:**

Tax Expenses for the year comprising current tax and deferred tax are considered in determining the net profit for the year. A provision is made for current tax based on tax liability computed in accordance with relevant tax rates & tax laws. Deferred tax assets and liabilities arising on account of timing differences, which are capable of reversal in subsequent periods, are recognized using tax rates and tax laws, which have been enacted or substantively enacted. Deferred tax assets are recognized only if their reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each balance sheet date.

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3. In the opinion of the board, all the current assets, loan and advances have a value on realization at least equal to the amount at which they are stated and that all the liabilities relating to the year under audit have been provided for.

4. Auditor remuneration is as under: Audit fee-12000; R.O.C. matter-0; Taxation matter-0 and Total-12000/-

5. Company has made no payments to Directors during the year except Director Remuneration/ meeting fees.

6. The company has been advised that the computation of net profits for the purpose of director's remuneration need not be enumerated since no commission has been paid to the Director as per the Companies Act, 2013 Amendment 2014.

7. The depreciation has been provided as per Companies Act 2013 (SLM Method Used).

8. No provision has been made in the accounts against the liabilities in respect of future payment of gratuity to Employees as no employees has yet put in the qualifying service for entitlement to this benefit.

9. Balance of Sundry debtors and creditors, secured and unsecured loans, and loan & advance are subject to confirmation.

**10.(A) Basis of Preparation of Financial Statements:**

The financial statement is prepared on accrual basis the historical cost convention in accordance with the accounting standards referred to in the Companies Act, 2013 another relevant Provision of said act.

The assets and liabilities have been classified as current or non-current as per the operating cycle criteria set out in the revised schedule III to the company's act, 2013.

**(B) Revenue Recognition:**

(a) All the incomes and expenditures have been accounted for under the natural head of the account.

(a) All the expenditures and incomes are accounted for on accrual basis except duty drawback and Insurance.

11. No Fixed assets was existed during the financial year.

**12. Investments:**

(a) Long term investments are valued at their cost including brokerage, fees and duty. However, if in the opinion of the management there is decline in the value of the investments, other than temporary, the carrying amount of investments is reduced recognizing the decline in value of each such investment.

(b) Current investments are stated at lower of cost or fair value in respect of each separate investments.

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731204

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**Yours Faithfully,  
ARMAN DREAM FOUNDATION**

SEKH  
CHAND

Digitally  
signed by  
SEKH  
CHAND

**SEKH CHAND  
DIN – 08772865  
(Director)**

SYED  
ABDER  
RAHAMAN

Digitally  
signed by  
SYED ABDER  
RAHAMAN

**SYED ABDER RAHAMAN  
DIN – 09550761  
(Director)**