

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

Balance Sheet as on 31st March, 2023

Particulars	Note No.	Amount in Hundreds as at	
		31-Mar-23	31-Mar-22
I EQUITY AND LIABILITIES			
1. Shareholder's Funds			
(a) Share Capital	2	96,070.00	22,870.00
(b) Reserve & Surplus	3	1,40,956.54	542.81
2. Share Application money pending for Allotment		-	-
3. Non Current Liabilities			
(a) Long-term Borrowings		-	-
(b) Deffered Tax Liabilities (Net)	4	48.59	4.06
(c) Other Long Term Borrowings		-	-
(d) Long Term Provisions		-	-
4. Current Liabilities			
(a) Short Term Borrowings	5	407.70	2,007.70
(b) Trade Payables	6	15,070.62	2,482.96
(c) Other Current Liabilities		-	-
(d) Short Term Provisions	7	4,705.24	3.00
Total		2,57,258.69	27,910.53
II ASSETS			
1. Non Current Assets			
(a) Property, Plant And Equipment			
(i) Tangible Assets	8	4,788.62	38.60
(b) Non Current Investments		344.98	-
(c) Deffered Tax Assets (Net)		-	-
(d) Long Term Loans & Advances	9	27,800.00	17,373.90
(e) Other Non Current Assets		-	-
2. Current Assets			
(a) Current Investments		-	-
(b) Inventories		38,651.95	-
(c) Trade Receivables		58,321.39	-
(d) Cash & Cash Equivalent	10	1,23,621.16	10,498.03
(e) Short Term Loans & Advances		1,046.10	-
(f) Other Current Assets		2,684.50	-
Total		2,57,258.69	27,910.53

Report as on even Date

For Kishor Goyal & Co.
(Chartered Accountants)

CA Kishor Goyal

Partner

M.N. 047286

FRN 008897N

Date - 05/09/2023

Place - Ahmedabad



For Soham World A Real Growth Limited

Jayantilal B Jain
(Director)

DIN : 05203961

Sarthak S Jain
(Director)

DIN : 06763183

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

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

Particulars	Note No.	Amount in Hundreds as at	
		31-Mar-23	31-Mar-22
I. Revenue from Operations(Gross)	11	24,623.82	-
II. Other Incomes		55,096.76	850.00
III. Total Income (I + II)		79,720.58	850.00
IV. Expenses:	12		
Changes in Inventories		-38,651.95	-
Employee Benefit Expenses		-	-
Depreciation and Amortization Expense		526.58	-
Other Expenses		79,010.61	836.09
Total Expenses		40,885.24	836.09
V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)		38,835.33	13.91
VI. Exceptional Items		-	-
VII. Profit before Extraordinary Items and Tax (V - VI)		38,835.33	13.91
VIII. Extra Ordinary Items			
IX. Profit before Tax (VII - VIII)		38,835.33	13.91
X. Tax Expense:		(8,221.60)	(2.40)
(1) Current tax		(8,177.07)	(3.00)
(2) Deferred Tax		(44.53)	0.60
XI. Profit/ (Loss) for the period from Continuing Operations (IX - X)		30,613.73	11.51
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)		30,613.73	11.51
XVI. Earnings Per Equity Share			
(1) Basic		13.39	0.01
(2) Diluted		13.39	0.01
See accompanying notes to the financial statements			

Report as on even Date

For Kishor Goyal & Co.
(Chartered Accountants)



CA Kishor Goyal

Partner

M.N. 047286

FRN 008897N

Date - 05/09/2023

Place - Ahmedabad

For Soham World A Real Growth Limited



Jayantilal B Jain
(Director)

DIN : 05203961

Sarthak S Jain
(Director)

DIN : 06763183

SOHAM WORLD A REAL GROWTH LIMITED
(CIN-U85190GJ2009PLC057484)

Cash Flow Statement for the year ended 31st March, 2023		
Particulars	Amount in Hundreds as at	
	31-Mar-23	31-Mar-22
Cash Flow from Operating Activities		
Net Profit	30,613.73	11.51
Depreciation	526.58	-
Decrease (Increase) in Deferred Tax	44.53	(0.60)
Decrease (Increase) in Inventories	(38,651.95)	-
Decrease (Increase) in Trade Receivables	(58,321.39)	-
Decrease (Increase) in Other Current Assets	(2,684.50)	-
Increase (Decrease) in Trade Payables	12,587.66	115.00
Increase (Decrease) in Other Current Liabilities	-	-
Increase (Decrease) in Short Term Provisions	4,702.24	(1.10)
Total Cash Flow from Operating Activities	(51,183.09)	124.81
Cash Flow From Investing Activities		
Purchase of Fixed Assets	(5,276.60)	-
Proceeds from the sale of Fixed Assets	-	-
Decrease (Increase) in Current Investments	-	-
Decrease (Increase) in Non Current Investments	(344.98)	-
Decrease (Increase) in Long Term Loans & Advances	(10,426.10)	-
Decrease (Increase) in Other Non Current Assets	-	-
Decrease (Increase) in Short Term Loans & Advances	(1,046.10)	-
Total Cash Flow from Investing Activities	(17,093.78)	-
Cash Flow from Financing Activities		
Increase (Decrease) in Long-term Borrowings	-	-
Increase (Decrease) in Other Long-term Borrowings	-	-
Increase (Decrease) in Equity Share Capital	1,83,000.00	-
Increase (Decrease) in Long Term Provisions	-	-
Increase (Decrease) in Short Term Borrowings	(1,600.00)	1,600.00
Total Cash Flow from Financing Activities	1,81,400.00	1,600.00
Net Increase in Cash & Cash Equivalents	1,13,123.13	1,724.81
Cash and Cash Equivalents, Beginning	10,498.03	8,773.22
Cash and Cash Equivalents, Ending	1,23,621.16	10,498.03

Report as on even Date

For Kishor Goyal & Co.
(Chartered Accountants)

CA Kishor Goyal
Partner

M.N. 047286

FRN 008897N

Date - 05/09/2023

Place - Ahmedabad



For Soham World A Real Growth Limited

Jayantilal B Jain
(Director)

DIN : 05203961

Sarthak S Jain
(Director)

DIN : 06763183

SOHAM WORLD A REAL GROWTH LIMITED**(CIN-U85190GJ2009PLC057484)**

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

and

Statement of Profit and Loss for the year ended on 31st March, 2023)

Particulars	Amount in Hundreds as at	
	As at	As at
	31-Mar-23	31-Mar-22
2. (1) Share Capital		
Authorised Share Capital 2000000 Equity Shares of Rs.10/- each	2,00,000	2,00,000
Issued, Subscribed & Fully Paid Share Capital 9,60700 Equity Shares of Rs.10/- each (All Equity shares are of the same rank)	96,070	22,870
Total	96,070	22,870

2 (2) Reconciliation Shares

Equity Shares (Face Value Rs.10/- each)		
No. of Shares Outstanding at the Beginning of the Year	228700	2,28,700
(+) No Shares Issued During the Year		
(-) No Shares Bought Back During the Year		
Shares Outstanding At the End of The Year	228700	2,28,700

3. Reserve & Surplus

Securities Premium	109800	
- Opening Balance	542.81	531.30
(+) Net Profit (Loss) for the Current Year	30,613.73	11.51
Closing Balance	1,40,957	542.81

4. Deferred Tax Liabilities (Net)

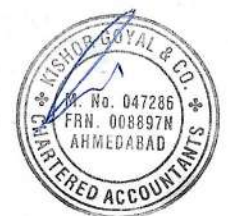
Deferred Tax Liability	48.59	4.06
Total		

5. Short Term Borrowings

Unsecured - Related Parties		
-Santosh Jain	407.7	408
-Jayanti Jain		1,000
-Sarathak Jain		600
Total	407.7	2008

8. Short Term Provisions

Duties and Taxes	173	
Income Tax Provision	4533	
Others	-	3
Total	4,705	3

9. Long - Term Loans & Advances

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

(Notes Forming Part of Balance Sheet as at 31st March,2022

and

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

2 (2) Share Holding More than 5 % of Share

Particulars Amount in Hundreds		Outstanding for following periods from due date of payment					
		as at 31st March 2023			as at 31st March 2022		
i	Sumer Jain	1,61,200	70.49%	-	1,61,200	70.49%	0.22%
ii	Popatlal Desai	50,000	21.86%	-	50,000	21.86%	-
iii	Sharmila Jain	15,500	6.78%	-	15,500	6.78%	-

2(3) Promoters Shareholding

Particulars Amount in Hundreds		Outstanding for following periods from due date of payment					
		as at 31st March 2023			as at 31st March 2022		
Promoters Name		No of Shares	% of Total Sales	% of Change during the year	No of Shares	% of Total Sales	% of Change during the year
i	Sumer Jain	1,61,200	70.49%	-	1,61,200	70.49%	0.22%
ii	Popatlal Desai	50,000	21.86%	-	50,000	21.86%	-
iii	Sharmila Jain	15,500	6.78%	-	15,500	6.78%	-
iv	Samir Raul	500	0.22%	-	500	0.22%	-
v	Bhanwarlal Jain	500	0.22%	-	500	0.22%	-
vi	Jayantilal Jain	500	0.22%	-	500	0.22%	-
vii	Santosh Jain	500	0.22%	-	500	0.22%	-
viii	Ashvin Mehta	-	0.00%	-	-	0.00%	-0.22%
Total		2,28,700	100.00%		2,28,700	100.00%	



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(Notes Forming Part of Balance Sheet as at 31st March, 2022

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

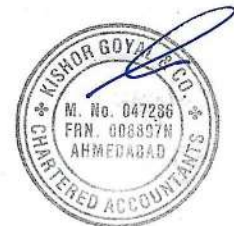
6. Trade Payable

Particulars Amount in Hundreds as at 31st March 2023	Outstanding for following periods from due date of payment					
	Not Due for Payment	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	13,58,766.00	-	-	1,48,296.00	15,07,062.00
(iii) Disputed dues MSME	-	-	-	-	-	-
(iv) Disputed dues Others	-	-	-	-	-	-
Total	-	13,58,766.00	-	-	1,48,296.00	15,07,062.00

Particulars Amount in Hundreds as at 31st March 2022	Outstanding for following periods from due date of payment					
	Not Due for Payment	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	115.00	115.00	115.00	115.00	2,022.96	2,482.96
(iii) Disputed dues MSME	-	-	-	-	-	-
(iv) Disputed dues Others	-	-	-	-	-	-
Total	115.00	115.00	115.00	115.00	2,022.96	2,482.96

7. Property, Plant And Equipment

Particulars	Gross Carrying Amount				Depreciation & Amortisation				Net Carrying Value	
	As at April 1, 2022	Additions	Disposals/ Adjustments	As at March 31, 2023	Rate	Upto March 31, 2022	Current Year	Total	As At April 1, 2022	As At March 31, 2023
Tangible Assets										
- Computer	3,520	2,12,120	-	2,15,640	40.00%	-	32,233	32,233	3,520	1,83,407
- Mobile Phone	340	-	-	340	13.91%	-	-	-	340	340
Microwoven	-	14,192	-	14,192	-	-	1,825	-	-	12,367
Refrigerator	-	23,305	-	23,305	-	-	2,993	-	-	20,312
Tally software	-	17,200	-	17,200	-	-	417	-	-	16,783
Iphone	-	2,60,843	-	2,60,843	-	-	15,190	-	-	2,45,653
Total	3,860	5,27,660	-	5,31,520			52,658	32,233	3,860	4,78,862
Amount in Hundreds	38.60	5,276.60	-	5,315.20	-	-	526.58	322.33	38.60	4,788.62



SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

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

and

Statement of Profit and Loss for the year ended on 31st March, 2023)

Particulars	Amount in Hundreds as at	
	As at	As at
	31-Mar-23	31-Mar-22
8. Short Term Provisions		
Duties and Taxes	173	
Income Tax Provision	4533	
Others	-	3
Total	4,705	3
9. Long - Term Loans & Advances		
Security Deposits		
Other Loans & Advances		
-Unsecured , Considered Good		
- to Related Parties	2,800	-
- to Others	25,000	17,373.9
Total	27,800	17,373.9
10. Cash & Cash equivalents		
Balances with Banks		
Axis Bank	1,19,033.89	160.81
Cash in Hand	4,587.27	10,337.22
Total	1,23,621.16	10,498.03
11. Other Income		
- Other Non Operating Income	55,096.76	850
Total	55,097	850
12. Other Expenses		
-Purchase Cost	51,616.32	
- Payment to Auditors		115
- Accounting charges	200.00	-
- Bank charges	18.38	14
- Office Expenses	1,111.65	26
- Repair to Plant and Machinery	-	118
- Consultancy Charges	900.00	381
- Visual Design Charges	-	100
- Website Registration Charges	25.37	82
-Annual Maintenance Fee	540.83	
-Business Promotion Expense	2,820.62	
-Rent Expense	1,283.85	
-Salary Expense	3,180.00	
-Travelling Expense	861.73	
-Telephone Expense	336.06	
-Professional Fees	2,300.00	
-Depository Expense	272.04	
-Stationery Expense	4.75	
-Sundry Balances Written Off	13,539.00	
Total	79,011	836



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

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Statement of Profit and Loss for the year ended on 31st March, 2023)

Total	3,860	5,27,660	-	5,31,520	-	52,658	32,233	3,860	4,78,862
Amount in Hundreds	38.60	5,276.60	-	5,315.20	-	526.58	322.33	38.60	4,788.62

13. Related Parties Disclosures

Key Management Personnel		Type
i	Samirsinh Raul	Director
ii	Sarthak Jain	Director
iii	Jayantilal Jain	Director
iv		Chairman / Chief Financial Officer / Company Secretary

Relative		Relation
i	Sumer Jain	Father of Director
ii	Sharmila Jain	Mother of Director
iii		

14. Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

Particulars		Loans and Advances in the nature of loans			
Amount in Hundreds		as at 31st March 2023		as at 31st March 2022	
Type of Borrower	Name	Amount	%	Amount	%
Related Party	Sumer Jain	80,000	28.57%	73,390	26.84%
Related Party	Sharmila Jain	2,00,000	71.43%	2,00,000	73.16%
	Total	2,80,000	100%	2,73,390	100%

(Note: The company has provided interest free Loans and advances to the related party (also share holder) without any gurantee or security)

15. Solvency Ratios :

Particulars		Loans and Advances in the nature of loans					
Amount in Hundreds		as at 31st March 2023			as at 31st March 2022		
		Ratio	Numerator	Denominator	Ratio	Numerator	Denominator
1)	Current Ratio	11.11	2,24,325	20,184	11.19	27,87,193	2,49,002
2)	Debt-Equity Ratio	-	-	2,67,641	8.36	2,00,770	24,021
3)	Debt Service Coverage Ratio	-	30,614	-	-	1,151	-
4)	Return on Equity Ratio	0.32	30,614	96,070	0.05	1,151	22,870
5)	Inventory Turnover Ratio	0.64	24,624	38,652	-	-	-
6)	Trade Receivables Turnover Ratio (in days)	-	-	-	-	-	-
7)	Trade Payables Turnover Ratio (in days)	-	-	-	-	-	-
8)	Net Capital Turnover Ratio	3.90	96,070	24,624	0.27	22,870	85,000
9)	Net Profit Ratio	1.24	30,614	24,624	0.01	1,151	85,000
10)	Return on Capital Employed	0.16	38,835	2,37,075	0.00	1,391	25,42,051
11)	Return on Investment	0.24	30,614	1,26,684	0.05	1,151	24,021

(Note: There is no change in the ratio by more than 25% as compared to the preceding year.)



SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

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

and

Statement of Profit and Loss for the year ended on 31st March, 2023)

2 (2) Share Holding More than 5 % of Share

Particulars Amount in Hundreds	Outstanding for following periods from due date of payment					
	as at 31st March 2023			as at 31st March 2022		
i Sumer Jain	3,01,200	31.36%	-	1,61,200	70.49%	-
ii Popatlal Desai	50,000	5.21%	-	50,000	21.86%	-
iii Pratham Mukesh Jain	1,50,000	15.61%	-	15,500	6.78%	-
iv Kantadevi Mukeshkumar Jain	1,50,000	15.61%	-			
v Shankarlal Jain	1,00,000	10.41%	-			

2(3) Promoters Shareholding

Particulars Amount in Hundreds	Outstanding for following periods from due date of payment					
	as at 31st March 2023			as at 31st March 2022		
Promoters Name	No of Shares	% of Total Sales	% of Change during the year	No of Shares	% of Total Sales	% of Change during the year
i Sumer Jain	3,01,200	31.36%	39.13%	1,61,200	70.49%	-
ii Popatlal Desai	50,000	5.21%	16.65%	50,000	21.86%	-
iii Sharmila Jain	15,500	1.62%	5.16%	15,500	6.78%	-
iv Samir Raul	20,500	2.13%	-1.91%	500	0.22%	-
v Bhanwarlal Jain	500	0.05%	0.17%	500	0.22%	-
vi Jayantilal Jain	500	0.05%	0.17%	500	0.22%	-
vii Santosh Jain	500	0.05%	0.17%	500	0.22%	-

6. Trade Payable

Particulars Amount in Hundreds as at 31st March 2023	Outstanding for following periods from due date of payment					
	Not Due for Payment	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	13,58,766.00	-	-	1,48,296.00	15,07,062.00
(iii) Disputed dues MSME	-	-	-	-	-	-
(iv) Disputed dues Others	-	-	-	-	-	-
Total	-	13,58,766.00	-	-	1,48,296.00	15,07,062.00

Particulars Amount in Hundreds as at 31st March 2022	Outstanding for following periods from due date of payment					
	Not Due for Payment	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	115.00	115.00	115.00	115.00	2,022.96	2,482.96
(iii) Disputed dues MSME	-	-	-	-	-	-
(iv) Disputed dues Others	-	-	-	-	-	-
Total	115.00	115.00	115.00	115.00	2,022.96	2,482.96

7. Property, Plant And Equipment

Particulars	Gross Carrying Amount				Depreciation & Amortisation				Net Carrying Value	
	As at April 1, 2022	Additions	Disposals/ Adjustments	As at March 31, 2023	Rate	Upto March 31, 2022	Current Year	Total	As At April 1, 2022	As At March 31, 2023
Tangible Assets										
- Computer	3,520	2,12,120	-	2,15,640	40.00%		32,233	32,233	3,520	1,83,407
- Mobile Phone	340		-	340	13.91%				340	340
Microwoven		14,192		14,192			1,825			12,367
Refrigerator		23,305		23,305			2,993			20,312
Tally software		17,200		17,200			417			16,783
Iphone		2,60,843		2,60,843			15,190			2,45,653



SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

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

and

Statement of Profit and Loss for the year ended on 31st March, 2023)

Note No: 1

Notes to Financial Statements

1. Company Overview

The Company is a **Public Limited** company domiciled in India and has its registered office situated at **15, Shreeji House, Owners Asso. B/H M.J. Library, Ellisbridge, Ahmedabad – 380009, Gujarat, INDIA**. The company has been incorporated under the provisions of Companies Act.

The Company is engaged in the business of **Human health activities** and related activities.

2. Significant Accounting Policies

2.1. Basis of Accounting

2.1.1. The financial statements have been prepared to comply with the Companies (Accounting Standards) Rules 2006 on accrual basis under the historical cost convention and presented in Indian Rupees.

2.1.2. Figures in financials are rounded in thousands.

2.2. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. The depreciation on the same is provided on the basis of remaining use full life (as provided in schedule II of the Companies Act, 2013) of the asset as Written Down Value Method in accordance with the statutory provisions of the Companies Act 2013.

2.3. Revenue Recognition

In appropriate circumstances, revenue (Income) is recognized when no significant uncertainty as to determination or realization exists. It is policy of the company to provide income on accrual basis. Sales are excluding GST and Discount (if any) is netted off from sales.

2.4. Investment

No Investments has been made by the company during the reporting period.

2.5. Inventories

Based on the nature of the business, the company does not deal with the inventories.

2.6. Retirement Benefits

No provision for gratuity payable has been made in the books of account and the company has not ascertained the same.

2.7. Taxes on Income

2.7.1. **Current tax** is determined as the amount of tax payable in respect of taxable income for the period.



2.7.2. **Deferred tax** is recognized, subject to the consideration of prudence for deferred tax assets, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent years.

2.8. Contingent Liability

No contingent liability identified and reportable for the company during the reporting period.

2.9. Transaction with companies struck off under section 248 of the Companies act, 2013 or section 560 of companies Act, 1956

The company has not entered in to any transaction with such companies during the reporting period.

2.10. Other Disclosure and Qualification

- 2.10.1. The Balances of unsecured loans, creditors, debtors, load and advances are subjected to confirmation from the respective parties, if any.
- 2.10.2. No Foreign exchange inflow arise during the reporting period.
- 2.10.3. None of the suppliers of the goods and services has confirmed their status as Micro and Small Enterprise under Micro, Small and Medium Enterprise Development (MSMED) Act, 2006. Hence, the company has no detail to disclose under section 22 of the MSMED Act.
- 2.10.4. The company is a Small & Medium sized company (SMC) as defined in the general instructions in respect of the Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small & Medium sized company.

For Kishor Goyal & Co.
(Chartered Accountants)

Sd/-

CA Kishor Goyal

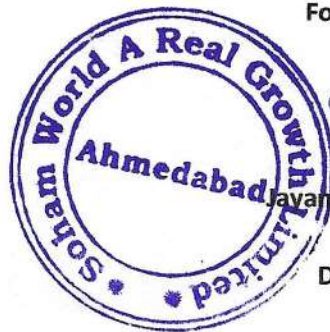
Partner

M.N. 047286

FRN 008897N

Date – 05/09/2023

Place - Ahmedabad



For Soham World A Real Growth Limited

Sd/-

Sd/-

Jayantilal Bhanverlal Jain

(Director)

DIN: 05203961

Sd/-

Sarthak Sumer Jain

(Director)

DIN: 06763183