

NOTICE

NOTICE is hereby given that the Fourth Annual General Meeting of the shareholders of **BLUE PEBBLE PRIVATE LIMITED** (the "**Company**") will be held on **Tuesday, 30th November, 2021** at 11:00 A.M. at B-1201, Titanium Towers, Opp Star Bazar, Nr D N Nagar Metro Station, Andheri West, Mumbai, Mumbai City, Maharashtra, India, 400053 and/or the option of video conferencing (VC) or other audio-visual means (OAVM) pursuant to the MCA general circular no. 20/2020 dated May 05, 2020 read with general circular 14 dated April 08, 2020 and general circular no.17 dated April 13, 2020, to transact the following business:

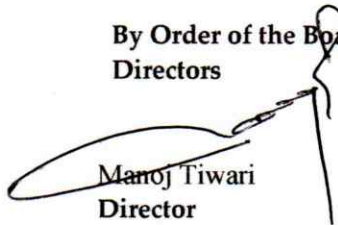
ORDINARY BUSINESS:

1. **To receive, consider, approve and adopt the Audited Balance Sheet of the Company for the Financial Year ended March 31, 2021, the Statement of Profit & Loss Account of the Company for the year ended on that date and the Reports of the Board of Directors' and Auditor's thereon.**

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT the audited financial statements of the Company for the financial year ended March 31, 2021 and Report of the Board's and auditor's thereon, including annexure thereto as recommended by the Board for adoption by the members of the Company be and are hereby approved and adopted."

By Order of the Board of
Directors


Manoj Tiwari
Director
DIN: 00340671



Date: November 3, 2021

Place: Mumbai

Registered Office:

B-1201, titanium towers, opp star bazar,
Nr D N Nagar metro station,
Andheri West, Mumbai, Mh, India, 400053

CIN: U74999MH2017PLC299497

Tel No./Fax No.: 097681 99800

Email: [naln.nvee@gmail.com](mailto:nalin.nvee@gmail.com)

Blue Pebble Pvt Ltd

Works : 112, Nirman Industrial Estate, Malad Link Road, Malad (W), Mumbai - 400064 Maharashtra

Regd. Office : B-1201, Titanium Towers, Andheri Link Road Andheri (W), Mumbai - 400053 Maharashtra

CIN : U74999MH2017PTC299497 Mobile : +91 97681 99800 E-mail : info@bluepebble.in



NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.** The duly filled proxy form in order to be effective must be deposited at the Registered Office of the Company not less than 48 hours before the time fixed for commencement of the Annual General Meeting.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Queries proposed to be raised at the Annual General Meeting may be sent to the Company at its registered office at least seven days prior to the date of Annual General Meeting to enable the management to compile the relevant information to reply the same in the meeting.
4. Relevant documents referred to in the accompanying Notice and the Statements are open for inspection by the members at the Registered Office of the Company on all working days, during business hours up to the date of the Meeting.
5. In case any of the member opt to attend AGM meeting through video conferencing or other audio-visual means the Entry to the meeting of such member will be regulated by a Passcode which will be circulated with the VC/OAVM link at the registered email id of the said members.

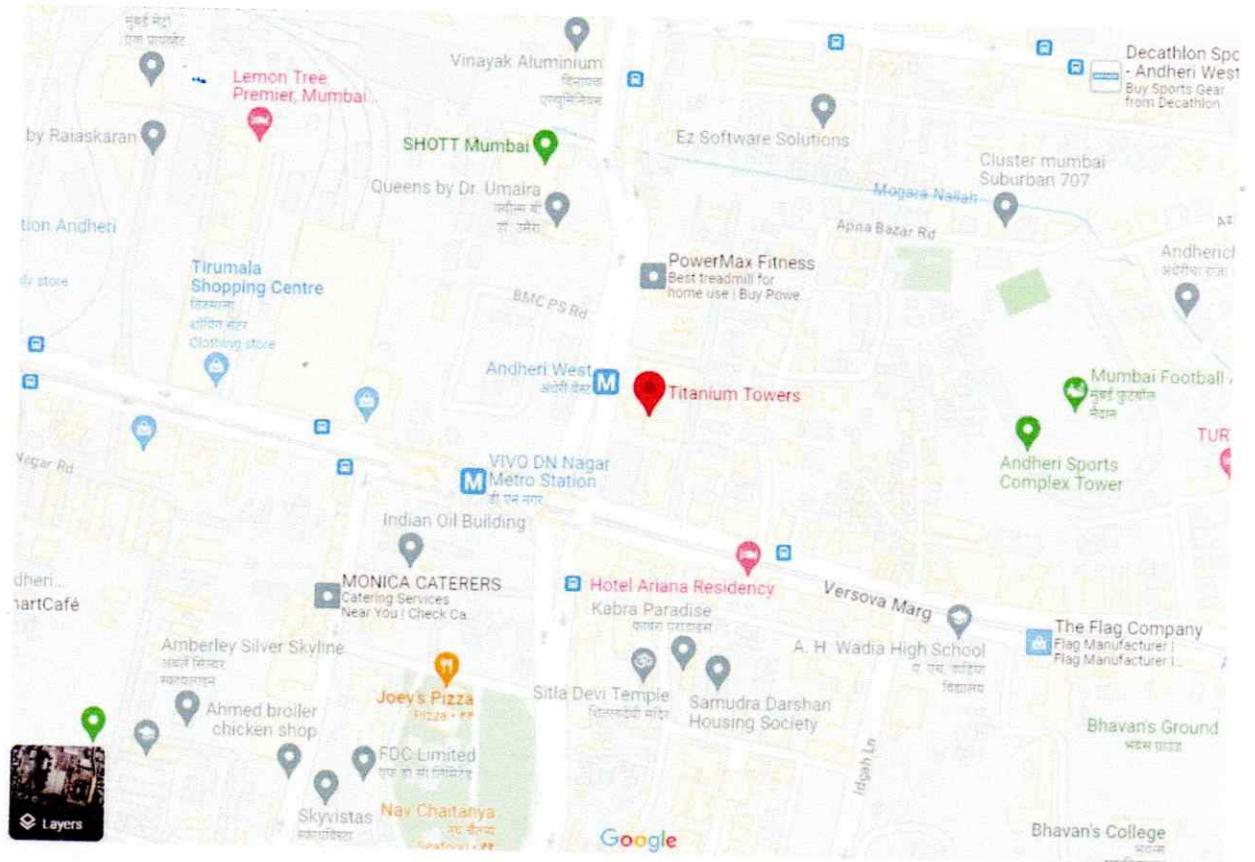
Blue Pebble Pvt Ltd

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CIN : U74999MH2017PTC299497 **Mobile :** +91 97681 99800 **E-mail :** info@bluepebble.in



ROUTE MAP TO THE VENUE OF AGM

Nearest Landmark: Near D.N. Nagar Metro station



Blue Pebble Pvt Ltd

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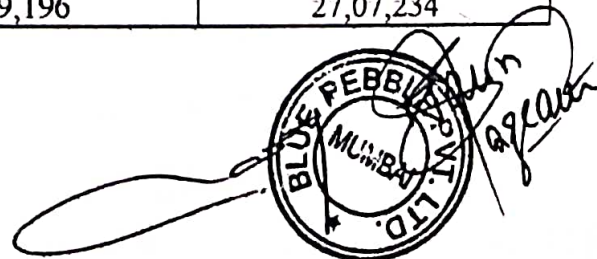
BOARD REPORT

Dear Members,

Your Directors have pleasure in presenting this 4th Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2021.

1. Financial Summary or performance of the company:

PARTICULARS	(In Rs.)	
	YEAR ENDED 31.03.2021	YEAR ENDED 31.03.2020
Sales for the year	4,21,03,371	4,46,11,439
Other Income	-	-
Total Income	4,21,03,371	4,46,11,439
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation	36,98,321	44,12,661
Less: Financial expenses	-	-
Operating profit before Preliminary expenses, Depreciation & Taxation	36,98,321	44,12,661
Less: Depreciation & Preliminary expenses written off	6,74,622	7,48,474
Profit before Taxation	30,23,699	36,64,187
Less : Provision for Taxation		
Current Tax	7,98,218	9,65,558
Deferred Tax	6,285	(8,605)
Profit after Taxation	22,19,196	27,07,234
Add: Charge pursuant to the adoption of revised Schedule II	-	-
Add: Charge on account of transitional provisions under AS15	-	-
Add: Balance brought forward	-	-
Profit available for appropriation	22,19,196	27,07,234



2. Operations

The Company has reported total Turnover of ₹ 4,21,03,371 for the current year as compared to ₹ 4,46,11,439 in the previous year. The Net Profit before tax for the year under review amounted to ₹ 30,23,699 in the current year as compared to ₹ 36,64,187 in the previous year.

3. Transfer to reserves

The Company has not transferred any amount to reserves other than profit and loss accounts

4. Dividend

The Company has not distributed dividend for financial period 2020-21.

5. Material Changes between the date of the Board report and end of financial year.

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

5. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

6. Subsidiary Company:

As on March 31st, 2021, the Company does not have any subsidiary.

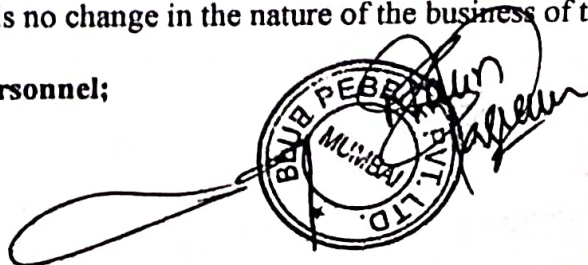
7. Statutory Auditor & Audit Report:

M/s. YKC and Company, Chartered Accountants, statutory auditors of the Company having registration number FRN No. 136640W Withhold office until the conclusion of the next 5th Annual General Meeting subject to the ratification of the members at every general meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed. The statutory auditors have also confirmed that they hold a valid certificate issued by the "Peer Review Board" of The Institute of Chartered Accountants of India.

There are no qualifications or observations or remarks made by the Auditors in their Report.

8. Change in the nature of business : There is no change in the nature of the business of the company

9. Details of directors or key managerial personnel;



There is no change in directors during the year under review.

10. Deposits:

The Company has not invited/ accepted any deposits from the public during the year ended March 31st, 2021. There were no unclaimed or unpaid deposits as on March 31st, 2021.

11. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure A".

12. Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

13. Number of meeting of the Board:

During the year 2020-21, the Board of Directors met Four times viz. On 23rd May, 2020; 29th July, 2020; 19th November, 2020; and 12th March, 2021.

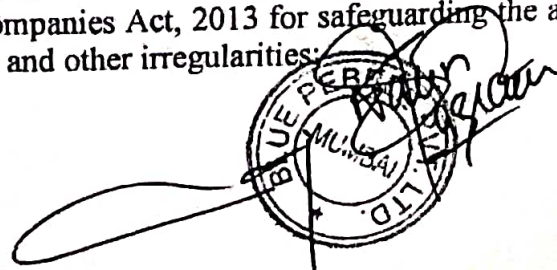
14. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31st March, 2018, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31st, 2021 and of the profit and loss of the company for that period;

(iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;



(iv) the directors had prepared the annual accounts on a going concern basis; and

(vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

16. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

17. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not granted any loan to anyone.

18. Particulars of Employee:

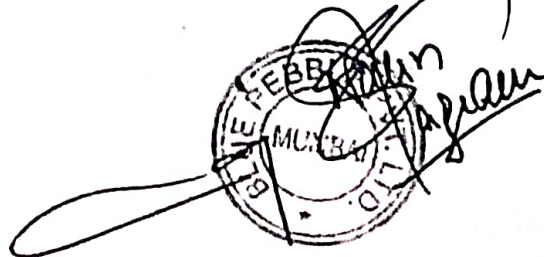
None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:*


A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "FEBRUARY 2014" and "MUMBAI" around a central point. The signature is written in a cursive style, extending from the right side of the stamp.

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/ent/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:

For and on behalf of the Board of Directors

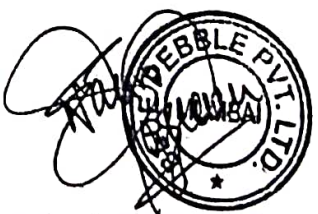

Nalin Gagrani
(Director)
DIN : 06981749

19. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Maharashtra, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

Place: Mumbai
Dated: 3rd November 2021


For and on behalf of the Board of Directors
Nalin Gagrani
(Director)
Din : 06981749

ANNEXURE – A
Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors

(A) Conservation of energy-

- (i) the steps taken or impact on conservation of energy: NIL
- (ii) the steps taken by the company for utilising alternate sources of energy: NIL
- (iii) the capital investment on energy conservation equipments: NIL

(B) Technology absorption-

- (i) the efforts made towards technology absorption: NIL
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- : NIL
- (iv) the expenditure incurred on Research and Development: NIL

(C) Foreign exchange earnings and Outgo-

(Rs in Lakhs)		
Particulars	2020-21	2019-20
Total Foreign Exchange Received (F.O.B. Value of Export)	-	13.88 lac
Total Foreign Exchange used:		
i) Raw Materials	-	-
ii) Consumable Stores	-	-
iii) Capital Goods	-	-
iv) Foreign Travels	-	-
v) Others	-	-



INDEPENDENT AUDITOR REPORT

TO THE MEMBERS OF BLUE PEBBLE PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of BLUE PEBBLE PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March, 2021, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 31, 2021 and profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the



Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows 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 implementation and maintenance of accounting policies; making judgments 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 is 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.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 our 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to



communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (I) planning the scope of our audit work and in evaluating the results of our work; and (II) to evaluate the effect of any identified misstatements in the financial statements.

Report on Other Legal and Regulatory Requirements

- 1) 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, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2) As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account
 - d) In our 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 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: no remuneration has been paid by the company to its Directors during the year, and hence the provisions of Section 197(16) of the Act is not applicable.
 - g) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position.



- ii. There are no long term contracts including derivatives contracts, which required material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For YKC AND COMPANY
CHARTERED ACCOUNTANTS,
F.R.N NO: 136640W**

Anil Kabra

**CA ANIL KABRA
Partner
Membership No. 139085**



PLACE: MUMBAI

DATE: 3rd NOVEMBER, 2021

UDIN: 21139085AAAAED1913

Blue Pebble Private Limited
Balance Sheet as on 31st March, 2021

Particulars	Note No.	As at 31.03.2021	As at 31.03.2020
I. EQUITY AND LIABILITIES			
I Shareholders' funds			
(a) Share capital	1	1,00,000	1,00,000
(b) Reserves and surplus	2	77,00,497	54,94,855
(c) Money received against share warrants		-	-
II Non-current liabilities			
(a) Long-term borrowings	3	37,20,258	37,12,258
(b) Deferred tax liabilities (Net)		-	-
III Current liabilities			
(a) Duties & Taxes	4	7,42,782	21,282
(b) Short-term borrowings		-	-
(c) Trade payables	5	1,58,89,753	1,58,92,117
(d) Other current liabilities	6	8,21,343	10,03,058
TOTAL		2,89,74,633	2,62,23,570
II. ASSETS			
I Non-current Assets			
(a) Fixed assets			
(i) Tangible assets	7	15,44,648	22,19,271
(ii) Capital Work-In-process		-	-
(b) Non-current Investments		-	-
(c) Deferred tax assets (net)	8	38,073	44,358
(d) Long-term loans and advances	9	2,90,700	2,03,700
(e) Other Non Current Assets	10	2,400	4,800
II Current Assets			
(a) Current Investments		-	-
(b) Inventories		11,78,250	34,18,000
(c) Trade receivables	12	2,24,13,368	1,63,75,265
(d) Cash and cash equivalents	13	28,12,384	23,29,811
(e) Short-term loans and advances	14	-	2,32,136
(f) Other current assets	15	6,94,810	13,96,229
TOTAL		2,89,74,633	2,62,23,570
Significant Accounting Policies and Notes on Accounts	16		

The notes referred to above are an integral part of Balance Sheet

As per our Report of even date.

For YKC & Company

(Chartered Accountants)

FRN :- 136640W

Anil Kabra



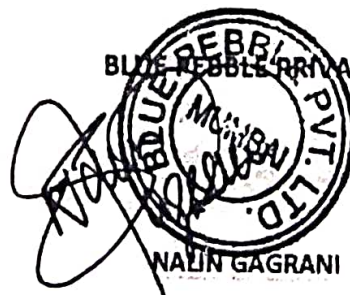
CA Anil Kabra

M No:- 139085

UDIN :-21139085AAAAED1913

PLACE: MUMBAI

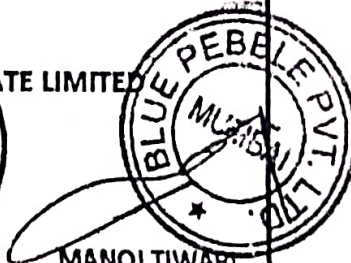
DATE:- 3-11-2021



MANOJ TIWARI

Director

DIN:- 06981749



MANOJ TIWARI

BHUSHAN

Director

DIN:- 00340671

Blue Pebble Private Limited
Statement of Profit and Loss for the period ending on 31st March, 2021

Particulars	Note No.	FY 2020-21	FY 2019-20
I. Revenue from operations	17	4,21,03,371	4,46,11,439
II. Other Income		-	-
III. Total Revenue (I + II)		4,21,03,371	4,46,11,439
IV. Expenses:-			
Direct Expenses	18	21,68,138	29,46,348
Purchases of Stock-in-Trade		1,93,02,078	2,65,50,986
Changes in Inventories of finished goods work-in-progress and Stock-in-Trade	11	22,39,750	(29,18,000)
Employee Benefits Expense	19	54,78,019	93,91,148
Finance costs	20	-	-
Depreciation and amortization expense	21	6,74,622	7,48,474
Other expenses	22	92,17,065	42,28,296
Total expenses		3,90,79,672	4,09,47,252
Profit before exceptional and extraordinary items and tax (III-IV)		30,23,699	36,64,187
VI. Exceptional items		-	-
VII. Extraordinary Items		-	-
VIII. Profit before tax (V - VI - VII)		30,23,699	36,64,187
IX. Tax expense:			
(1) Current tax		7,98,218	9,65,558
(2) Deferred tax		6,285	(8,605)
X. Profit (Loss) for the period from continuing operations (VIII - IX)		22,19,196	27,07,234
XI. Proposed Dividend on Preference Shares		-	-
XII. Tax on Proposed Dividend		-	-
XIII. Profit/(loss) from Discontinuing operations (after tax) (XI-XII)		-	-
XIV. Profit (Loss) for the period (X + XIII)		22,19,196	27,07,234
XV. Earnings per equity share: (Nominal Value Rs10 per share)		222	271
Significant Accounting Policies and Notes to Accounts	16		

The notes referred to above are an integral part of Balance Sheet
As per our Report of even date.

For YKC & Company
(Chartered Accountants)
FRN :- 136640W

Anil Kabra

CA Anil Kabra
M No:- 139085
UDIN :- 21139085AAAAED1913
PLACE: MUMBAI
DATE:- 3-11-2021



BLUE PEBBLE PRIVATE LIMITED

Nalin Sagramani *Manoj Tiwari*
NALIN SAGRAMANI **MANOJ TIWARI**
BHUSHAN
Director Director
DIN:- 06981749 DIN:- 00340671

1. SHARE CAPITAL

Particulars	As at 31st March, 2021	As at 31st March, 2020
AUTHORISED SHARE CAPITAL:		
10,000 Equity Shares of Rs. 10/- each)	1,00,000	1,00,000
Total	1,00,000	1,00,000
ISSUED, SUBSCRIBED & PAID UP:		
10,000 Equity Shares of Rs. 10/- each, Fully paid up	1,00,000	1,00,000
Less: Calls in arrears	-	-
Total	1,00,000	1,00,000

1.1. The reconciliation of the number of Equity shares outstanding is set out below:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Equity Shares at the beginning of the year	10,000	10,000
Add : Shares Issued during the year	-	-
Equity Shares at the end of the year	10,000	10,000

1.2. The Shareholders Details Holding More than 5%:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Manoj Tiwari Share Capital	2,500	2,500
Nalin Gagrani Share Capital	7,500	7,500

2. RESERVE & SURPLUS:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
a. General Reserve		
Opening Balance	-	-
(+) Transfer from Profit & Loss A/c.	-	-
Closing Balance	-	-
b. Surplus (Profit & Loss Account)		
Opening balance	54,94,855	27,87,621
(+) Net Profit/(Net Loss) For the current year	22,19,196	27,07,234
(+) Foreign exchange fluctuation Reserve	-	-
(-) Previous Year adjusted	13,554	-
Closing Balance	77,00,497	54,94,855
Total	77,00,497	54,94,855



3. LONG TERM BORROWINGS:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Secured	-	-
Unsecured	37,20,258	37,12,258
(a) Loans and advances from related parties		
(b) Other loans and advances (specify nature)		
(c) Advance against Compulsory Convertible Debentures (CCDs)		
Total Unsecured	37,20,258	37,12,258
Total	37,20,258	37,12,258

4. Duties & Taxes

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
GST Payable	4,12,412	-
TDS Payables	3,04,072	18,082
ESIC payable	4,555	-
PF payable	14,343	-
Professional Tax Payable	7,400	3,200
	7,42,782	21,282

5. Trade Payables:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Sundry Creditors for Material	1,55,02,890	1,59,83,944
Sundry Creditors for Capital goods	-	-
Sundry Creditors for Expenses	-	27,000
Rent Payables	2,83,500	(1,21,400)
Salary & Wages	1,03,363	2,573
Others	1,58,89,753	1,58,92,117
Total		

6. Other Current Liabilities:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Provision For Taxation	7,98,218	9,65,558
Audit Fee payable	23,125	22,500
Electricity Charges Payable	-	15,000
Total	8,21,343	10,03,058



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8. Deferred Tax Assets :

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Deferred Tax Assets	38,073	44,358
	38,073	44,358

9. Long Term Loans and Advances:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
A. Security Deposits	50,000	50,000
A. Other loans & Advances	2,40,700	1,53,700
Total	2,90,700	2,03,700

10. Other Non Current Assets:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
		-
Preliminary Expenses	2,400	4,800
Total	2,400	4,800

11. Inventories

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Inventories	11,78,250	34,18,000
Total	11,78,250	34,18,000

12. Trade Receivables

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Sundry Debtors	2,24,13,368	1,63,75,265
Total	2,24,13,368	1,63,75,265

13. Cash & Cash Equivalents:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
(a) Cash on hand	27,535	49,423
(b) In Current Accounts	27,84,849	22,80,388
Total	28,12,384	23,29,811



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14. Short Term Loans & Advances:

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
GST Credit	-	2,32,136
	-	2,32,136

15. Other Current Assets :

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Amount In Rs	Amount In Rs
Advance Tax F.Y 20-21	50,000	-
TDS 20-21	5,77,672	-
TDS 19-20	47,098	11,96,229
Advance Tax F.Y 19-20	-	2,00,000
Prepaid expenses	20,040	-
Professional Fees Payable	-	-
	6,94,810	13,96,229

17. Revenue from operations

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
Revenue from operations	4,21,03,371	4,46,11,439
Total	4,21,03,371	4,46,11,439

18. Direct Expenses

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
Design Charges	11,20,813	12,55,000
Labour Charges	1,06,372	61,505
Site Exp.	8,15,023	14,19,193
Electricity Charges	1,25,930	2,10,650
Total	21,68,138	29,46,348

19. Employee Benefits Expense

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
Salary & Wages	54,78,019	93,65,748
Staff Welfare	-	25,400
Total	54,78,019	93,91,148

20. Details of Finance Cost :

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	-	-
Total	-	-



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21. Depreciation

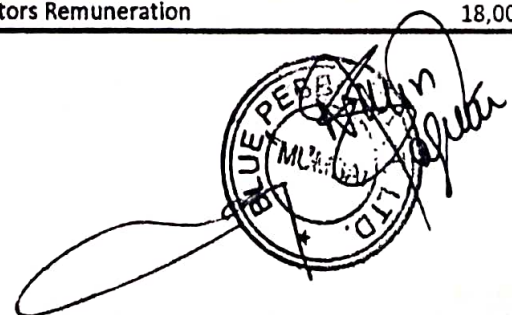
Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
Depreciation	6,74,622	7,48,474
Total	6,74,622	7,48,474

22. Other Expenses:

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
Audit Fees	25,000	25,000
Advertisement Expenses	-	-
Bank Charges	17,459	9,274
Business Meeting Expenses	11,141	59,298
Business Promotion Expenses	1,77,165	1,30,011
Courier Charges	6,725	2,05,816
Directors Remuneration	18,00,000	-
Discount	-	1,58,265
Commission	46,11,040	-
Gift & Promotion Expenses & Diwali Expenses	-	1,05,000
Misc. Expenses	7,478	229
Office Expenses	4,05,731	5,56,573
Petrol & Diesel Expenses	1,60,000	2,21,499
Preliminary Expenses W/O	2,400	2,400
Printing Charges	-	27,115
Professional Fee	1,02,800	9,18,155
Rent Charges	6,20,000	6,10,000
Repair & Maintenance	-	14,859
Professional tax	2,500	-
Water Expenses	10,170	19,550
Travelling Expenses	4,65,922	8,43,551
Website Domain Charges	3,33,878	2,13,391
Printing and Stationery Expenses	15,224	-
General Insurance Services	-	21,770
Insurance premium	4,863	-
Interest on TDS	-	6,537
Medical Exp	34,628	80,000
Bad debts	4,02,941	-
Total	92,17,065	42,28,296

List of related party transaction:

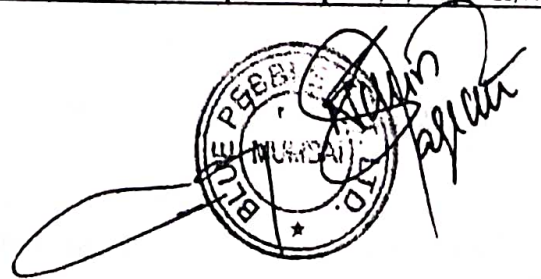
Name of Related Party	Nature of Relationship	Amount
Manoj Tiwari	Loan Taken	18,59,105
Nalin Gagrani	Loan Taken	18,61,153
Nalin Gagrani	Directors Remuneration	18,00,000



BLUE PEBBLE PVT LTD For FY 2020-21
Fixed Assets Register

Depreciation as per Companies Act, 2013

	Name of Assets	Purchase Date	Total Value	No of Days	Useful life as per Company Act	Scrap Value	Formulae as per new Company Act	WDV as on 31.03.2020	Addition	Depreciation for the year 2020-21	WDV as on 31.03.2021
Plant & Machinery											
1	Lamination Machine	19.02.2018	2,40,000	40.00	15.00	12,000.00	0.1810	1,57,775		28,563	1,29,212
2	Printing Machine	14.02.2018	13,40,409	45.00	15.00	67,020.45	0.1810	8,78,949		1,59,122	7,19,827
3	UPS 10 KVA	16.02.2018	86,000	43.00	15.00	4,300.00	0.1810	56,450		10,220	46,231
4	Summa S Class Machine	22.11.2019	5,10,000	130.00	15.00	25,500.00	0.1810	4,77,206		86,392	3,90,814
Office Equipment 20%											
5	Air Conditioner	16.02.2018	39,843	43.00	5.00	1,992.15	0.4507	11,383		5,130	6,252
6	Mobile Phone	15.02.2018	36,356	44.00	5.00	1,817.80	0.4507	10,373		4,675	5,698
7	Office Equipment	28.02.2018	13,026	31.00	5.00	651.30	0.4507	3,780		1,704	2,076
8	Office Equipment	31.03.2018	32,000	-	5.00	1,600.00	0.4507	9,655		4,352	5,303
9	Air Conditioner	30.11.2018	42,969		5.00	2,148.45	0.4507	20,075		9,048	11,027
10	Air Conditioner	23.07.2019	30,469	252.00		1,523.45	0.4507	21,014		9,471	11,542
11	Mobile Phone	07.05.2019	53,100	329.00		2,655.00	0.4507	31,586		14,237	17,350
Computer and Printer											
12	Computer	28.02.2018	91,977	31.00	3.00	4,598.85	0.6316	11,814		7,461	4,352
13	Computer	30.06.2018	1,73,896	274.00	3.00	8,694.80	0.6316	33,689		21,278	12,411
14	Computer	30.08.2018	1,14,915	212.00	3.00	5,745.75	0.6316	26,805		16,930	9,875
15	Computer	05.10.2018	1,14,915	177.00	3.00	5,745.75	0.6316	29,369		18,549	10,819
16	Computer	21.01.2019	1,33,898	69.00	3.00	6,694.90	0.6316	43,439		27,436	16,003
17	Computer	30.06.2019	44,669	275.00		2,233.45	0.6316	23,471		14,824	8,647
18	Computer	26.07.2019	1,12,631	249.00		5,631.55	0.6316	64,234		40,570	23,664
19	Computer	23.08.2019	8,050	221.00		402.50	0.6316	4,980		3,145	1,835
20	Computer	10.10.2019	1,95,852	173.00		9,792.60	0.6316	1,37,382		86,770	50,612
21	Computer	12.11.2019	34,534	140.00		1,726.70	0.6316	26,191		16,542	9,649
22	Computer	27.12.2019	13,792	95.00		689.60	0.6316	11,531		7,283	4,248
23	Computer	31.01.2020	69,364	60.00		3,468.20	0.6316	62,182		39,274	22,908
24	Computer	31.03.2020	65,939	-		3,296.95	0.6316	65,939		41,647	24,292
25	Computer										
			35,98,604					22,19,269	-	6,74,622	15,44,648



16. SIGNIFICANT ACCOUNTING POLICIES

1. Company Overview :-

Blue Pebble Private Limited was incorporated on 8th Sep 2017 with the objective of Creative Designs & Advertising, Space Design, Execution of Projects, Digital Marketing, Promotion and Lead Generation, Digital Printing, Brand Strategy, brand Identity, Logo Design, Packaging Design, Brochure Design, Advertising Design, Website Design and Development, Responsive Mobile Solutions, E-commerce Web Solutions, Search Engine Optimization, Social Media Marketing, Content Strategy, Brand Storytelling, Presentation, interior designers, interior decorators, furniture, office equipment, domestic equipment and to do all incidental acts and things necessary for the attainment of the above object.

2. Basis of Accounting :-

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ("GAAP") and in compliance with the Accounting Standards as specified in the Companies (Accounting Standards) Rules 2006 read with Rule 7(1) of Companies (Accounts) Rule, 2014 issued by the Ministry of Corporate Affairs in respect of section 133 of the Companies Act 2013.

The preparation of financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. Examples of such estimates include the useful lives of tangible and intangible fixed assets, etc. Difference, if any, between the actual results and estimates is recognized in the period in which the results are known.

3. Basis of presentation of Financial Statements:-

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards as applicable and of material nature. Further, since the company has incorporated in December 2017 and not yet started its revenue generation activities the disclosure on accounting policies are disclosed to the extent it is relevant material and applicable.

4. Significant Accounting Policies :-

- a) Expenses are accounted on accrual basis and provisions are made for all known expenses, losses and liabilities.
- b) Tax on income is determined on taxable income, if any, based on the Income Tax Act, 1961.
- c) Earnings per share (EPS) has been calculated as per Accounting Standards by dividing the net Profit by weighted average number of equity shares
- d) There was no expenditure or income in foreign currency during the year.
- e) As on the Balance Sheet date, there was no amount exceeding Rs.1 lac, due to any Small-Scale Industrial undertaking, outstanding for more than 30 days
- f) As this was the first year of operation hence previous years figure is not available



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