

NOTICE OF 7TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the Seventh (7th) Annual General Meeting of the Members of **M/S HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED** will be held on **Monday, 30th day of September, 2024 at 02:00 P.M.** at the registered office of the company situated at S-191/C, 2nd Floor, Manak Complex School Block, Shakarpur, New Delhi-110092 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited financial statements including Balance Sheet, Profit and Loss statement and Cash Flow Statement for the financial year ended as on 31st March 2024 together with the Report of Directors' and Auditors' thereon.

By order of the board
For Himalayan Education Services Private Limited
For Himalayan Education Services Pvt. Ltd



Director,

Chanani Goyal
Director
DIN: 06443939
Address: 383, First Floor, Gagan
Vihar, Krishna Nagar Gandhi,
Shahdara, East Delhi-110051

Date: 5th September 2024
Place: New Delhi

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 A PROXY NEED NOT TO BE A MEMBER OF THE COMPANY.
2. The proxy in order to be effective must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.
3. The annual report for the financial year ended 31st March, 2024 containing, inter alia, Audited financial statements, Director's report, Auditors report are enclosed and forms part of the notice.
4. Members /proxies should bring the attendance slips duly filled in and signed for attending the meeting.

4. Members /proxies should bring the attendance slips duly filled in and signed for attending the meeting.
5. Members are requested to notify any changes in their address to the company.
6. Proxy Form (MGT-11) and attendance slip are annexed hereto and forms part of the notice.
7. The Route Map showing direction of the venue of the 7th AGM is given at the end of the notice as per the requirement of the Secretarial Standard- 2 on "General Meeting".

HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED
CIN: U80904DL2017PTC318370
R/o: S-191/C, 2nd Floor, Manak Complex School
Block, Shakarpur New Delhi 110092
Email id: hefoundation1234@gmail.com; Tel No.: 011-22486582

ATTENDANCE SLIP

Regd. Folio No. _____
Client ID/Ben. A/C _____

DP ID _____
No. of shares held _____

I/We certify that I/we am/are registered shareholder(s)/proxy for the registered Shareholder of the Company and hereby record my presence at the Seventh (7th) Annual General Meeting of the Company to be held on **Monday, 30th September 2024 at 02:00 P.M.** at the registered office of the company at S-191/C, 2nd Floor, Manak Complex School Block, Shakarpur, New Delhi-110092 or at any adjournment thereof.

Member's/Proxy's name
(In Block Letters)

Member's/Proxy's
Signature

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED
CIN: U80904DL2017PTC318370
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MGT-11 (PROXY FORM)

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management & Administration) Rules, 2014)

Name of Member(s)	
Folio No./DP Id-Client Id	
Registered Address	
E-mail Id	

I/We, being the member(s) of _____ shares of above-named Company, hereby appoint:

1.

Name:	Email id.:
Address:	Signature:

Or failing him/her

2.

Name:	Email id.:
Address:	Signature:

Or failing him/her

3.

Name:	Email id.:
Address:	Signature:

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 7th Annual General Meeting of the Company, to be held on **Monday, 30th September, 2024 at 02:00 P.M.** at the registered office of the company at S-191/C, 2nd Floor, Manak Complex School Block, Shakarpur, New Delhi -110092 and at any adjournment thereof in respect of such resolution as are indicated below:

Item No.	Description	For*	Against*
1.	To receive, consider and adopt the Audited financial statements including Balance Sheet, Profit and Loss Statement and Cash Flow Statement for the financial year ended as on 31st March, 2024 together with the Report of Directors' and Auditors' thereon.		

Signed this _____ day of _____ 2024

Signature of Shareholder(s) _____

Signature of Proxy Holder(s) _____

Affix INR 1 Revenue Stamp

Points:

1. Please put a cross(x) in the box in the appropriate column against the respective resolution. If you leave the 'For' and 'Against' column blank against any or all the resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.
2. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
3. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or Member.

ROUTE MAP



**Regd. Office Address: S-191/C, 2nd Floor, Manak Complex School Block, Shakarpur,
New Delhi -110092**

**HIMALAYAN EDUCATION SERVICES PRIVATE
LIMITED**

7th Annual Report
Financial Year (2023-2024)

TABLE OF CONTENTS

S.NO.	PARTICULARS
1.	CORPORATE INFORMATION
2.	NOTICE OF ANNUAL GENERAL MEETING
3.	ATTENDANCE SLIP AND PROXY FORM (MGT-11)
4.	ROUTE MAP
5.	DIRECTOR'S REPORT
6.	DISCLOSURE OF PARTICULARS OF CONTRACTS/ARRANGEMENTS ENTERED INTO BY THE COMPANY WITH RELATED PARTIES (AOC 2-ANNEXURE A)
7.	AUDITORS'S REPORT
8.	FINANCIAL STATEMENTS INCLUDING BALANCE SHEET, STATEMENT OF PROFIT & LOSS AND CASH FLOW STATEMENTS
9.	NOTES AND SCHEDULES TO BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

**CORPORATE
INFORMATION**

BOARD OF DIRECTORS

Mr. Hemant Kumar Goyal, Director
Mr. Chaman Goyal, Director

REGISTERED OFFICE

S-191/C, 2nd Floor, Manak Complex School Block, Shakarpur, New Delhi- 110092

E-mail: hefoundation1234@gmail.com

Phone: +91-11-4557-8607

CIN: U80904DL2017PTC318370

STATUTORY AUDITOR

M/S Umesh Jindal & Co.
Chartered Accountants
(Firm Registration Number: 037758N)

COMPANY'S BANKER

Axis Bank

HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED

Regd. Address: S-191/C, 2nd Floor,
Manak Complex, School Block,
Shakarpur, New Delhi - 110092

DIRECTOR'S REPORT

To
The Members of
Himalayan Education Services Private Limited

Your directors are pleased to present the Seventh (7th) Annual Report together with the Audited Statement of Accounts of the Company for the financial year ended on 31st March, 2024.

I. FINANCIAL PERFORMANCE OF THE COMPANY

The Company's financial performance for the financial year ended on 31st March, 2024 along with previous year figures are given under: -

S. No.	Particulars	(Rupees in INR)	
		Year ended on 31 st March 2024	Year ended on 31 st March 2023
I	Revenue		
(i)	Revenue from operations	2,09,45,408	2,53,99,120
(ii)	Other income	3,02,17,532.55	11,47,175
	Total	5,11,62,940.55	2,65,46,295
II	Expenses		
(i)	Cost of Material Consumed	23,01,152.55	4,15,169
(ii)	Employee benefits expenses	78,52,269	3,31,600
(iii)	Finance cost	1,03,39,241.85	95,95,886.42
(v)	Depreciation and amortization expenses	39,42,211.22	26,84,700.49
(iv)	Other Expenses	1,58,12,056.32	1,05,66,774.85
	Total	4,02,46,930.94	2,35,94,130.76
III	Profit /loss before Exceptional items and extraordinary items and Tax Expense	1,09,16,009.61	29,52,164.24
	Exceptional Items	-	-
IV	Profit before Extraordinary items & Tax	1,09,16,009.61	29,52,164.24
	Extraordinary Item	-	-
V	Profit Before Tax	1,09,16,009.61	29,52,164.24
	Less:- Current Tax	20,41,078.04	7,97,084.46
	Deferred Tax	7,95,000	-
VI	Net Profit/ (Loss)	80,79,931.57	21,55,079.78

2. STATE OF THE COMPANY'S AFFAIRS

- i) Segment-wise position of business and its operations: Nil
- ii) Change in status of the Company: Nil
- iii) Key Business developments: Nil
- iv) Change in the Financial Year: Nil
- v) Capital Expenditure programmes: Nil
- vi) Details and Status of acquisition, merger, expansion, modernization and diversification: Nil

3. OPERATIONS

During the financial year under review, the Company has earned a Profit of Rs. 80,79,932/- (Rupees Eighty Lakhs Seventy-Nine Thousand Nine Hundred Thirty-Two only).

4. RESERVES

During the financial year under review, the Company has transferred a profit of Rs. 80,79,932/- (Rupees Eighty Lakhs Seventy-Nine Thousand Nine Hundred Thirty-Two only) to the Reserves.

5. DIVIDEND

The Board of director of your Company, after considering the relevant circumstances has decided that it would be prudent, not to recommend any dividend for the financial year under review.

6. CHANGE IN THE NATURE OF BUSINESS

During the financial year under review, there has been no change in the nature of business of the Company.

7. CAPITAL STRUCTURE

During the financial year under review, there has been no change in the share capital of the Company.

- The Authorized Share Capital of the Company is Rs. 10,00,000/- (Rupees Ten Lakhs only) divided into 1, 00,000 (One Lakhs Only) equity shares of Rs 10/- each.
- The paid-up capital of the Company is Rs. 1, 00,000/- (Rupees One Lakh Only) divided into 10,000 (Ten Thousand Only) equity shares of Rs 10/- each for the year ended 31st, March, 2024.
- The company has not bought back any shares during the financial year under review.
- No Bonus Shares were issued during the financial year under review.

8. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

There have been no material changes and commitments 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.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL

There was no Director appointed/ceased/re-elected/reappointed during the financial year under review. Further, the Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

The details of the Directors as on 31st March, 2024 are as follows:

S. No.	Name of Director	Designation	DIN
1.	Mr. Hemant Kumar Goyal	Director	01254431
2.	Mr. Chaman Goyal	Director	06443939

None of the aforesaid Directors are disqualified under Section 164(2) of the Companies Act, 2013.

10. NUMBER OF MEETINGS

a) BOARD MEETING

In terms of provisions of the Companies Act, 2013, the Board of Directors of the Company met Two (2) times during the financial year under review. The meeting details are provided below:

S. No.	Date of Meeting	Director Present
1.	3 rd September 2023	2
2.	15 th March 2024	2

b) GENERAL MEETING

During the financial year under review, Annual General Meeting ("AGM") was held. The meeting details are provided below:

S. No.	Type	Date of Meeting	No. of Members present
1.	Annual General Meeting	30/09/2023	2

11. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- a. In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;

- b. 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 31, 2024 and of the profit of the company for that period;
- c. 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;
- d. The directors had prepared the annual accounts on a going concern basis; and
- e. 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.

12. AUDITORS AND THEIR REPORTS

i. STATUTORY AUDITOR

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014, M/s Umesh Jindal & Co., Chartered Accountants (Firm Registration No. 037758N), were re-appointed as Statutory Auditor of the Company for a term of Five years from 1st April, 2020 to 31st March, 2025 and to hold office from the conclusion of 3rd Annual General Meeting until the conclusion of 8th Annual General Meeting to be held in the Financial Year 2025-26.

The Auditors have confirmed that they are not disqualified from continuing as Auditors of the Company.

ii. REPORTING OF FRAUDS BY AUDITORS

As per provision of Section 143 (12) of the Companies Act, 2013, the statutory auditor has not reported any instances of fraud by the Company, by its officers or employees.

iii. EXPLANATIONS OR COMMENTS OF THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK MADE BY THE AUDITOR IN HIS REPORT

During the financial year under review, there are no qualifications, reservations or adverse remarks made by the Auditors in their report. However, the auditor advice to comply as per the requirements of the law and maintain the records as per the provisions of the Companies Act, 2013.

iv. SECRETARIAL AUDITOR

Secretarial audit report is not applicable to the company as the Company does not cover under the purview of the Section 204 of the Companies Act, 2013.

13. DETAILS OF HOLDING/ SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES

The Company doesn't have Holding/Subsidiary/Joint Ventures/Associate Companies as on 31st March, 2024. Therefore, the company is not required to consolidate its account with any other company.

14. DISCLOSURE ABOUT THE APPLICABILITY OF COST AUDIT SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SECTION 148 OF THE COMPANIES ACT, 2013

The provision of the section 148 of the Companies' Act, 2013 read with rules 14 of the Companies (Audit & Auditors) rules, 2014 is not applicable to the company.

15. WEB LINK OF ANNUAL RETURN

Pursuant to the provision of Section 134(3) and Section 92(3) of the Companies Act read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the copy of Annual Return is available on the website of the Company and can be accessed at <https://www.himalayaneducationservice.com>.

16. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

17. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of loans, guarantees and investments, if any are in compliance with Section 186 of the Act by the Company and have been disclosed in the financial statements.

18. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY REFERRED TO IN SUB-SECTION (1) OF SECTION 188 OF THE COMPANIES ACT, 2013

During the financial year under review, all contracts/arrangements/transactions entered by the Company with its related parties were in ordinary course of business and on arms' length basis.

Further, Particulars of contracts or arrangements entered into by your Company with the related parties referred to in Section 188(1) of the Act, in prescribed Form AOC-2, is annexed herewith as "Annexure A" to this Report.

19. DETAILS OF DEPOSITS

During the financial year under review, the Company has not accepted any deposits from its members in terms of Section 73 of the Companies Act, 2013.

20. SECRETARIAL STANDARDS

The management state that the applicable Secretarial Standards i.e. SS-1 and SS-2, relating to 'Meeting of the Board of Directors' and 'General Meeting', respectively have been duly followed by the Company.

21. CORPORATE SOCIAL RESPONSIBILITY

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

Further, the Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to the Company.

22. STATEMENT CONCERNING ABOUT COMPLIANCE OF PROVISION RELATING TO THE CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013 ('POSH ACT')

The Provision of the constitution of Internal Complaints Committee (ICC) under the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013 ('POSH Act') is not applicable to the Company.

23. DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future during the financial year under review.

24. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company manages monitors and reports on the principal risks and uncertainties that can impact its abilities to achieve its strategic objectives. No such risk has been identified during the financial year under review.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO, IN SUCH A MANNER AS MAY BE PRESCRIBED

• CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The particulars required under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the financial year under review.

• **FOREIGN EXCHANGE EARNINGS AND OUTGO**

(All amount in ₹)

Particulars	Year ended 31 st March, 2024	Year ended 31 st March, 2023
Earnings	Nil	Nil
Outgo	Nil	Nil

26. **CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)**

During the financial year under review, there was no application initiated/pending under the Insolvency and Bankruptcy Code, 2016 (IBC) for and on behalf of the Company.

27. **INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY**

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

28. **DECLARATION ABOUT INDEPENDENT DIRECTORS**

The provisions of Section 149 for appointment of Independent Directors are not applicable to the Company. Therefore, this clause is not applicable to the Company.

29. **REPORT OF THE NOMINATION AND REMUNERATION COMMITTEE ON COMPANY'S POLICY ON DIRECTOR'S REMUNERATION IN A LISTED COMPANY AND OTHER COMPANIES**

The 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, is not applicable to the Company.

30. **DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF VALUATION AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE AT THE TIME OF TAKING A LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF**

During the financial year under review, the Company has not made any settlement with its Bankers from which it has accepted any term loan.

31. **ACKNOWLEDGMENTS**

Your director's take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Delhi, 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.

By Order of the Board
For **Himalayan Education Services Private Limited**

For Himalayan Education Services Pvt. Ltd.



Director

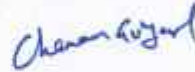
Hemant Kumar Goyal

Director

DIN: 01254431

Address: 383, First Floor, Gagan Vihar
Krishna Nagar, Shahdara, East Delhi-
110051

For Himalayan Education Services Pvt. Ltd.



Director

Chaman Goyal

Director

DIN: 06443939

Address: 383, First Floor, Gagan
Vihar, Krishna Nagar Gandhi,
Shahdara, East Delhi-110051

Date: 5th September 2024

Place: New Delhi

FORM NO. AOC -2

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

Form for Disclosure of particulars of contracts/ arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto

1. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS NOT AT ARM'S LENGTH BASIS

S. No.	Particulars	Details
1	Name (s) of the related party & nature of relationship	N.A.
2	Nature of contracts/ arrangements/ transaction	
3	Duration of the contracts/ arrangements/ transaction	
4	Salient terms of the contracts or arrangements or transaction including the value, if any	
5	Justification for entering into such contracts or arrangements or transactions	
6	Date of approval by the Board	
7	Amount paid as advances, if any	
8	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

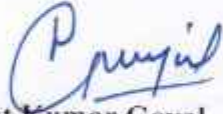
2. DETAILS OF MATERIAL CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARM'S LENGTH BASIS

S.No.	Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contract's arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Amount paid as advances, if any
1.	Helpage Finlease Ltd(Relative of Key Management Personnel)	Loan taken	As per agreement	Rs. 12,00,000	-	-
2.	Jeen Foundation(Key Management Personnel)	Loan Payable	As per agreement	Rs. 3,00,96,000	-	-
3.	Helpage Finlease Ltd(Relative of Key Management Personnel)	Loan Payable	As per agreement	Rs. 12,00,000	-	-
4.	Helpage Finlease Ltd(Relative of Key Management Personnel)	Interest paid	As per agreement	Rs. 20,861	-	-

1.						
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By Order of the Board
For **Himalayan Education Services Private Limited**

For Himalayan Education Services Pvt. Ltd



Director

Hemant Kumar Goyal

Director

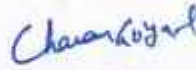
DIN: 01254431

R/o: 383, Gagan Vihar, First Floor,
Krishna Nagar, Shahdara
Delhi-110051

Date: 5th September 2024

Place: New Delhi

For Himalayan Education Services Pvt. Ltd



Director

Chaman Goyal

Director

DIN: 06443939

R/o: 383, Gagan Vihar, First Floor,
Gandhi Nagar, Shahdara
Delhi-110051

Independent Auditor's Report

To the Members of
Himalayan Education Services Private Limited

Report on the Audit of the Financial Statements

1. Opinion:

A. We have audited the accompanying financial statements of Himalayan Education Services Private Limited ("the Company") which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, and notes to the financial statements, and a summary of significant accounting policies and other explanatory information. (herein referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit/loss for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

3. Other Information- Board of Directors' Report

A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

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



B. In connection with our audit of the financial Statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report 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 NO material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. 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 ("the Act") with respect to the preparation of these 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 statements 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the Financial Statements

A) 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.

B) As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) 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.

ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

iv) 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 /may not cause the Company to cease to continue as a going concern.

v) 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.

C) 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.

D) 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.

E) 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.

II. Report on Other Legal and Regulatory Requirements

1. 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 purpose 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;

Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the respective software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

- c. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the 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 written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, in such instant case it 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, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, and as required on long term contracts including derivative contracts.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:



- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the company or
 - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall;
- 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.
- vi) Based on audit procedures which we considered reasonable and appropriate in the Circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- vii) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

2) This report include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is applicable in the instant case and our audit report is enclosed in Annexure B

Place: Delhi
Date:05/09/2024

For and on behalf of
Umesh Jindal & Co.
Chartered Accountants
FRN: 037758N



(Umesh Kumar Jindal)
Proprietor
M.No: 559409
UDIN: 24559409BKFPXR8851

Re: Himalayan Education Services Private Limited

Annexure B to the Independent Auditor's Report of even date to the members of Himalayan Education Services Private Limited, on the financial statements for the year ended 31st March 2024

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i)(a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b)The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c)According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

(d)The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e)According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

(ii)(a)The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.



(b) The Company has not been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

(iii) During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

Sub-clause (a)-(f) to clause (iii) are not applicable.

(iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii)

(a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added taxes, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) This sub clause is not applicable.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix)(a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;



(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

(x)(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year

(xi)(a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv)(a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act,



1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(xvii)According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year

(xviii)There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix)On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company.

(xx)The provisions of Section 135 towards corporate social responsibility are applicable on the company. According to the examination and explanation given to us, the company has spent the requisite fund in accordance with CSR Policy of the company.

(xxi)The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For and on behalf of
Umesh Jindal & Co.
Chartered Accountants
FRN: 037758N



(Umesh Kumar Jindal)
Proprietor
M.No: 559409
UDIN:24559409BKFPXR8851

Place: Delhi
Date: 05/09/2024

HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED
S-191/C 2ND FLOOR MANAK COMPLEX SCHOOL BLOCK SHAKARPUR NEW DELHI
CIN:U80904DL2017PTC318370
Email ID : hefoundation1234@gmail.com

BALANCE SHEET AS AT 31ST MARCH 2024

	<u>Note No.</u>	<u>Amount in '100</u> <u>Figures as at the</u> <u>end of Current</u> <u>Reporting Period</u>	<u>Amount in '100</u> <u>Figures as at the</u> <u>end of Previous</u> <u>Reporting Period</u>
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholder Funds</u>			
Share Capital	2	1,000.00	1,000.00
Reserves and surplus	3	98,639.97	17,840.65
FCMITDA(Foreign Currency Monetary Item Translation Difference Account)		-	-
Money received against share warrants	4	-	-
Share application money pending allotment	5	-	-
<u>NON-CURRENT LIABILITIES</u>			
Long-term borrowings	6	1,413,166.61	1,435,960.00
Deferred tax liabilities (Net)	7	7,950.00	-
Other Long term liabilities	8	226,000.00	226,000.00
Long-term provisions	9	-	-
<u>CURRENT LIABILITIES</u>			
Short-term borrowings	10	-	-
Trade Payables	11	-	-
(A) total outstanding dues of micro enterprises and small enterprises;and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		31,832.41	43,472.22
Other current liabilities	12	121,131.91	68,441.26
Short-term provisions	9	28,591.62	8,120.84
TOTAL		1,928,314.52	1,800,834.98
<u>ASSETS</u>			
<u>NON-CURRENT ASSETS</u>			
Property Plant & Equipment and Intangible Assets			
Property Plant & Equipment	13	1,627,221.49	1,622,602.10
Intangible Assets	14	-	-
Capital Work-in-Progress	15	174,018.45	61,634.82
Intangible Assets under development	16	-	-
Non-current investments	17	-	-
Deferred tax assets(net)	7	-	-
Long-term loans and advances	18	5,500.00	5,500.00
Other non-current assets	19	-	-
<u>CURRENT ASSETS</u>			
Current Investments	20	-	-
Inventories	21	-	-
Trade Receivables	22	-	347.40
Cash and bank balances	23	63,254.18	70,869.62
Short term loans and advances	24	24,131.45	3,026.42
Other current assets	25	34,188.95	36,854.63
TOTAL		1,928,314.52	1,800,834.98

Significant Accounting policies

For Himalayan Education Services Private Limited


For Himalayan Education Services Private Limited

UMESH JINDAL & CO
CHARTERED ACCOUNTANTS
FRN- 037758N

(UMESH KUMAR JINDAL)
Proprietor
M.No. - 559409


(HEMANT KUMAR GOYAL)
DIRECTOR
DIN:01254431

H No 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051


(CHAMAN GOYAL)
DIRECTOR
DIN:05443939

H no 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

Place : New Delhi
Date : 05/09/2024
UDIN: 24559409BKFPXR8851

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	Note No.	Amount in '100 Figures as at the end of Current Reporting Period	Amount in '100 Figures as at the end of Previous Reporting Period
Revenue from Operations	26	209,454.08	253,991.20
Other income	27	302,175.33	11,471.75
TOTAL INCOME		511,629.41	265,462.95
Expenses:			
Cost of materials consumed	28	23,011.53	4,151.69
Purchases of Stock-in Trade	29	-	-
Changes in Inventories of Finished Goods/Work in-progress and Stock in trade	30	-	-
Employee benefits expense	31	78,522.69	3,316.00
Finance Cost	32	103,392.42	95,958.86
Depreciation and amortisation expenses	33	39,422.11	26,847.00
Other Expenses	34	158,120.56	105,667.75
TOTAL EXPENSES		402,469.31	235,941.31
Profit before exceptional items, extraordinary items and tax		109,160.10	29,521.64
Exceptional Items	35	-	-
Profit before extraordinary items and tax		109,160.10	29,521.64
Extraordinary Items	35	-	-
Profit before tax		109,160.10	29,521.64
Tax Expense			
(a) Current Tax or Current Tax (MAT)		28,381.62	7,970.84
Less: MAT credit Entitlement		-	-
Previous year provision Written Back		7970.84	-
Net Current Tax		20,410.78	7,970.84
(b) Deferred Tax		7,950.00	-
Profit/(Loss) for the year from continuing Operations		80,799.32	21,550.80
Profit/(Loss) from discontinuing Operations		-	-
Tax Expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing Operations (after tax)		-	-
Profit/(Loss) for the period		80,799.32	21,550.80
Earnings Per Equity Share	37		
(a) Basic		807.99	215.51
(b) Diluted		807.99	215.51
Significant Accounting policies	1		
The notes referred to above form an integral part of the financial statements			

As per our Audit Report of even date
attached herewith

For Himalayan Education Services Private Limited

UMESH JINDAL & CO
CHARTERED ACCOUNTANTS
FRN:-037758N



(UMESH KUMAR JINDAL)
Proprietor
M.No. - 559409

For Himalayan Education Services Private Limited



(HEMANT KUMAR GOYAL)
DIRECTOR
DIN:01254431
H No 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

Chaman Goyal

(CHAMAN GOYAL)
DIRECTOR
DIN:06443939
H no 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

Place : New Delhi
Date : 05/09/2024
UDIN: 245594095KFPXR8851

Notes to the Financial Statements for the year ended 31st March 2024

Amount in '100

Note No. 3

RESERVES AND SURPLUS

Capital Reserves
Capital Redemption Reserve
Securities premium Reserve
Debenture Redemption Reserve
Revaluation Reserve
Employees Stock option outstanding
Others, (Specify Nature)

	Current Year (Rs)	Previous Year (Rs)
Information under this clause is Nil		
Information under this clause is Nil		
Information under this clause is Nil		
Information under this clause is Nil		
Information under this clause is Nil		
Information under this clause is Nil		

General Reserve
Deficiency/Surplus in statement of Profit & Loss
Balance at the Beginning of the year
Add/less: Profit/(loss) for the year
Less: Appropriation:
Dividend
Corporate dividend tax
Balance at the end of the year

	17,840.65	(3,710.14)
	80,799.32	21,550.80
	-	-
	-	-
	-	-
	-	-
	98,639.97	17,840.65

Note No. 4

Money received against share Warrants

	-	-
--	---	---

Note No. 5

Share application money pending allotment

	-	-
--	---	---

Note No. 6

LONG TERM BORROWINGS

Secured Loans

Axis Bank
Unsecured Loans
Bosse Loan Account
Jeen Foundation'
Helpage Finlease Ltd

	Non Current		Current Maturities	
	Current Year (Rs)	Previous Year (Rs)	Current Year (Rs)	Previous Year (Rs)
Axis Bank	1,050,000.00	1,110,000.00	-	-
Unsecured Loans	-	-	-	-
Bosse Loan Account	50,000.00	25,000.00	-	-
Jeen Foundation'	300,960.00	300,960.00	-	-
Helpage Finlease Ltd	12,208.61	-	-	-
	1,413,168.61	1,435,960.00	-	-

Secured loan Taken Against Property situated at Plot no 20 Block A Sec-2 noida UP

Note No. 7

Deferred tax Asset/Liability (net)

	7,950.00	-
	7,950.00	-

As this clause is not applicable the details called are Nil.

Note No. 8

Other Long Term Liabilities

Security Deposits
Bosse
Himalayan University
Usha Martin University

	70,000.00	70,000.00
	120,000.00	120,000.00
	36,000.00	36,000.00
	226,000.00	226,000.00

Note No. 9

Provisions

Provision for Audit Fees
Provision for Current Tax

	Long - Term		Short - Term	
	Current Year (Rs)	Previous Year (Rs)	Current Year (Rs)	Previous Year (Rs)
Provision for Audit Fees	-	-	210.00	150.00
Provision for Current Tax	-	-	28,381.62	7,970.84
	-	-	28,591.62	8,120.84



Note No.10
SHORT TERM BORROWINGS

Nature		
(Secured/Unsecured)		
	-	-
	-	-

Nature of security : Not applicable
Amount of loan guaranteed by directors/others with their names: Not applicable
Period and amount of default as on the date of balance sheet date in repayment of loans and interest in each case: Not applicable

Note No.11
Trade Payables

Amount in '100

Sundry Creditors (ANNEXURE A)	31,832.41	43,472.22
	<u>31,832.41</u>	<u>43,472.22</u>

Note No. 12
OTHER CURRENT LIABILITIES

TDS Payable	276.51	3,534.10
GST Payable	-	-
HKG Imprest A/c	6,371.82	4,993.36
Salary Payable to Staff	72,767.74	220.00
Others	1,486.84	-
Advance from Customer	-	-
Bosse	-	25,000.00
Usha Martin University	40,229.00	34,693.80
Sikkim Professional University	963.26	-
	<u>121,131.91</u>	<u>68,441.26</u>

Note No. 13
Property Plant & Equipment and Intangible Assets

Property Plant & Equipment

	Current Year (Rs)	Previous Year (Rs)
Annexure B	513,218.42	508,599.03
LAND	1,114,003.06	1,114,003.06
	<u>1,627,221.49</u>	<u>1,622,602.10</u>

Note No. 14
Intangible Assets

	-	-
--	---	---

Note No. 15
Capital Work-in-Progress
Building (WIP) (Annexure C)

	174,018.45	61,634.82
	<u>174,018.45</u>	<u>61,634.82</u>

Note No. 16
Intangible Assets under Development

	-	-
--	---	---

Note No. 17
Non Current Investments
Trade Investments (Quoted/Unquoted)
Other Investments (Quoted/Unquoted)
Investment is valued at cost

	-	-
	-	-
	-	-
	-	-

Note No.7
Deferred Tax Assets(net)

	-	-
	-	-

Note No. 18
Long term Loans & Advances
Secured, Considered Good
(a) Capital Advances
(b) Security Deposits
(c) Loans and advances to related Parties
(d) Other Loans and advances

	-	-
	-	-
	5,500.00	5,500.00
	-	-
	-	-
	-	-



UnSecured, Considered Good
 (a) Capital Advances
 Tuisi Ram Marko (For Acquiring Land)
 (b) Security Deposits
 (c) Loans and advances to related Parties
 (d) Other Loans and advances
 Accufox Enterprises
 Doubtful
 (a) Capital Advances
 (b) Security Deposits
 (c) Loans and advances to related Parties
 (d) Other Loans and advances

5,500.00	5,500.00
----------	----------

Note No. 19
 Other Non-Current Assets

<u>Current Year (Rs)</u>	<u>Previous Year (Rs)</u>
--------------------------	---------------------------

CURRENT ASSETS

Note No. 20
 Current Investments

-	-
---	---

Note No. 21
 Inventories

-	-
---	---

Note No. 22
 Trade Receivables
 Sundry Debtors (ANNEXURE B)

-	347.40
-	347.40

Note No. 23
 Cash and Bank Balances
 Cash and cash equivalent

Cash on hand
 Balances with banks:
 On current account:
 Axis Bank
 FD

466.85	224.10
-	-
2,389.13	13,213.36
60,398.20	57,432.16
63,754.18	70,869.62

Note No. 24
 Short term loans and advances

Medicoll
 Advances To Suppliers
 ARK Civil & Interior Contractor P Ltd
 Techno prime RMC P Ltd
 Global Comfort
 SAP Infrastructure
 Shiv Builder
 Ultratech Cement Ltd
 Vignesh Construction

Amount in '100	
-	121.07
-	2,810.00
-	95.35
12,808.03	-
4,200.70	-
5,000.00	-
122.72	-
2,000.00	-
24,131.45	3,026.42



Note No. 25

Other Current Assets

TDS Recoverable	32,039.88	26,106.90
GST Recoverable	2,149.07	10,747.73
Salary Advances	1,000.00	-
	<u>34,188.95</u>	<u>36,854.63</u>

Contingent Liabilities and Commitments (to the extent not provide for)

All informations under this clause are Nil

i) Contingent Liabilities are be classified as:

- a) Claims against the company not acknowledged as debt;
- b) Guarantees;
- c) Other money for which the company is contingently liable.

ii) Contingent Liabilities are classified as:

- a) estimated amount of contracts remaining to be executed on capital account and not provided for;
- b) Uncalled liability on shares and other investments partly paid;
- c) Other commitments

Amount of dividends proposed to be distributed

All informations under this clause are Nil

The amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share.

Arrears of fixed cumulative dividend on preference shares

Issue of securities made for a specific purpose

All informations under this clause are Nil

Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for specific purpose at the balance sheet date

Borrowings from banks and financial institutions for the specific purpose

All informations under this clause are Nil

Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date and if not where used

If, in the opinion of the Board, any of the assets other than Property, Plant and equipment, Intangible assets and non-current investments do not have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated

All informations under this clause are Nil

For Additional regulatory Requirements Separate Annexures has been Enclosed

UMESH JINDAL & CO
CHARTERED ACCOUNTANTS
FRN:- 037758N

(UMESH KUMAR JINDAL)
Proprietor
M.No. :- 559409
Place : New Delhi
Date : 05/09/2024
UDIN: 245594096KFPXR8651

For Himalayan Education Services Private Limited

For Himalayan Education Services Private Limited
(HEMANT KUMAR GOYAL)
DIRECTOR
DIN:01254431
H No 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051


(CHAMAN GOYAL)
DIRECTOR
DIN:06443939
H no 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED
S-191/C 2ND FLOOR MANAK COMPLEX SCHOOL BLOCK SHAKARPUR NEW DELHI
CIN:U80904DL2017PTC318370
Email ID :heducation1234@gmail.com

	Amount in '100	
	Current Year (Rs)	Previous Year (Rs)
Note No.26		
Revenue From Operations	45,000.00	253,000.00
Income From Operations	164,454.08	991.20
Consultancy Services	209,454.08	253,991.20
Note No.27		
OTHER INCOME		
Interest on Fixed Deposit	3,295.60	2,685.06
Resale of Old Furniture	-	2,705.00
Sale Of Scrap	-	1,930.00
Other	23,011.53	4,151.69
Rental Income	175,000.00	-
Interest on IT Refund	868.20	-
	302,175.33	11,471.75
Note No.28		
Cost Of Materials Consumed		
Trading	23,011.53	4,151.69
	23,011.53	4,151.69
Packing material consumed:	-	-
	-	-
	23,011.53	4,151.69
Note No.29		
Purchase of Stock in trade		
Others	-	-
	-	-
Note No.30		
Changes In Inventories of Finished Goods/Work-in-progress and Stock in trade		
Opening stock	-	-
Work in progress	-	-
Finished Goods:	-	-
Stock-in-trade	-	-
Closing stock	-	-
Work in progress	-	-
Finished Goods:	-	-
Stock-in-trade	-	-
Note No.31		
Employee Benefit Expenses		
Salaries and Wages	78,381.69	2,266.00
Contribution to Provident and other fund	-	-
Labour Cess Payable	-	1,050.00
Staff Welfare Expenses	141.00	-
	78,522.69	3,316.00
Note No.32		
FINANCE COST		
Bank Charges	51.42	170.19
Interest on Loan	103,340.19	95,775.62
Interest on TDS	0.81	5.63
Interest on GST	-	7.42
Applicable net gain/loss on foreign currency transaction and translation	-	-
	103,392.42	95,958.86



Note No.34

OTHER EXPENSES

Agricultural Expenses	-	-
Fees Rates and Taxes	-	-
Audit Fees:		
-As auditor	210.00	150.00
-For taxation matters	-	-
-For management services	-	-
-For other services	-	-
-For reimbursement of expenses	-	-
Accessories	17.79	98.42
AC Repair Charges	25.00	-
Business Promotion Expenses	200.00	4,841.77
Consultancy charges	80,000.00	60,000.00
Content Writing	300.00	-
Electrical Expenses	8,916.69	9,117.22
Festival celebratin Expenses	3,633.93	-
House Keeping expenses	3.99	18.38
Interenet Charges & Telephone	78.57	134.64
LEI Certification	42.50	-
Marketing expenses	-	20,012.00
Misc Expenses	-	0.50
Office Expenses	162.00	33.00
Printing & Stationery	11.80	-
Professional Fees	13,076.00	4,764.78
Repair and Maintenance	48,434.29	130.50
ROC Filing Fees	12.09	15.00
Security Services Guard	2,970.00	-
Short And Excess	0.13	0.03
Stamp Paper Fees	-	1.00
Survey Expenses	-	750.00
Telephone Expenses	12.29	-
Travelling expenses	13.49	5,579.51
TOTAL	<u>158,120.56</u>	<u>105,667.75</u>

Corporate Social Responsibility (CSR)

This Clause is not applicable

Crypto Currency/ Virtual currency

This Clause is not applicable

UMESH JINDAL & CO
CHARTERED ACCOUNTANTS
FRN-037758N


(UMESH KUMAR JINDAL)
Proprietor
M.No. 559409

Place : New Delhi

Date : 05/09/2024

UDIN: 24559409BKFPXR8851

For Himalayan Education Services Private Limited

For Himalayan Education Services Private Limited


(HEMANT KUMAR GOYAL)

DIRECTOR

DIN:01254431

H No 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051


(CHAMAN GOYAL)

DIRECTOR

DIN:06443939

H no 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

ANNEXURE 'A'

Details of Sundry Creditors.

S. No.	Particulars	TRADE PAYABLE AGEING SCHEDULE				Total
		Outstanding for following periods from due date of payment as at 31.03.2024	Less than 1 years	1-2 years	2-3 years	
I	MSME	-	-	-	-	-
ii	Others	-	-	-	-	-
	Balaji Paints & Sanitation	48.10	-	-	-	48.10
	Bharti Airtel Ltd	62.63	-	-	-	62.63
	EE EUDC-III, Noida	563.41	-	-	-	563.41
	G2 Consultants Pvt Ltd	4,450.00	-	-	-	4,450.00
	Global Jurix	40.09	-	-	-	40.09
	Honey Telecom	2,560.00	-	-	-	2,560.00
	Ishaan Bath & Kitchen	5,455.47	-	-	-	5,455.47
	Jasanki Devi EduSkills Pvt Ltd	4,125.00	-	-	-	4,125.00
	Jai Maa Durga	104.09	-	-	-	104.09
	Max Mi Fire Safety Solution	5,851.15	-	-	-	5,851.15
	Modrrn Enterprises Pvt Ltd	882.59	-	-	-	882.59
	Mukesh Kashyap	48.75	-	-	-	48.75
	Retention Money	968.39	-	-	-	968.39
	Retention Money_SAP	838.94	-	-	-	838.94
	Retention Money_Shw Builders	466.33	-	-	-	466.33
	Shiv Shakti Traders	214.00	-	-	-	214.00
	Sidharth Goyal	703.46	-	-	-	703.46
	Sirghania Capital Pvt Ltd	4,450.00	-	-	-	4,450.00
iii	Disputed Dues-MSME	-	-	-	-	-
iv	Disputed Dues- Others	-	-	-	-	-
	Grand Total	31,832.41	-	-	-	31,832.41



S. No.	Particulars	Outstanding for following periods from due date of payment as at 31.03.2023				Total
		Less than 1 years	1-2 years	2-3 years	More than 3 years	
I	MSME	-	-	-	-	-
II	Others	-	-	-	-	-
	EE, EUIDD-III, MIDIDA	743.34	-	-	-	743.34
	Global Junk	28.00	-	-	-	28.00
	Jai Maa Durga	228.00	-	-	-	228.00
	Mehrab Khan	285.12	-	-	-	285.12
	Red Rocks Entertainment	23,213.92	-	-	-	23,213.92
	Retention Money	708.84	-	-	-	708.84
	Techvio Microtechnologies Pvt Ltd	2,065.00	-	-	-	2,065.00
	VRM Business Services P Ltd	16,200.00	-	-	-	16,200.00
		-	-	-	-	0.00
III	Disputed Dues-MSME	-	-	-	-	-
IV	Disputed Dues- Others	-	-	-	-	-
	Grand Total	43,472.22	-	-	-	43,472.22

The disclosure under section 22 of MSME Act 2006 under the Chapter on Delayed Payments to Micro and Small Enterprises is as under:

Particulars	As At	
	31.03.2023 in Rs	31.03.2022 in Rs
a. Principal amount and interest due there on remaining unpaid to any supplier:	-	-
Name of party:	-	-
Principal	-	-
Interest due	-	-
b. Interest paid by buyer u/s 16 of MSME Act 2006:	-	-
Name of the party	-	-
c. Amount of interest due and payable while principal is paid by the supplier:	-	-
Name of the party	-	-
d. The amount of interest accrued and remained unpaid at the end of accounting year:	-	-
Name of the party	-	-
e. The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure u/s 23:	-	-
Name of the party:	-	-



ANNEXURE 'B'

Property, Plant and Equipment

Description	COST				Depreciation				Net Block		
	As at 01/04/2023	Additions	Deletions/A Adjustments	Other Adjustments	As at 31/03/2024	As at 01/04/2023	Additions	Deletions/A Adjustments	Other Adjustments	As at 31/03/2024	As at 31/03/2023
Freehold Land	-	-	-	-	-	-	-	-	-	-	-
Leasehold Land	1,114,003.06	-	-	-	1,114,003.06	-	-	-	-	1,114,003.06	1,114,003.06
Buildings	521,105.06	-	-	-	521,105.06	-	-	-	-	521,105.06	521,105.06
Plant and Machinery	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-
Total	1,635,108.12	-	-	-	1,635,108.12	-	-	-	-	1,635,108.12	1,635,108.12
Previous Year	-	-	-	-	-	-	-	-	-	-	-

ANNEXURE 'C'

Capital Work in Progress (CWIP)

Description	As at 01/04/2023	Additions	Capitalised	Other Adjustments	As at 31/03/2024
Buildings	61,634.82	112,383.64	-	-	174,018.45
Plant and Machinery	-	-	-	-	-
Others (Specify nature)	-	-	-	-	-
Total	61,634.82	112,383.64	-	-	174,018.45



ANNEXURE 'D'

Non-current trade receivables ageing schedule

S. No.	Particulars	Outstanding for following periods from due date of Payment as at 31.03.2024			
		Less than 6 months	6 month-1 year	1-2 years	2-3 years More than 3 years Total
I	Undisputed Trade Receivables- Considered Good	-	-	-	-
II	Undisputed Trade Receivables- Considered Doubtful	-	-	-	-
III	Disputed Trade Receivables- Considered Good	-	-	-	-
IV	Disputed Trade Receivables- Considered Doubtful	-	-	-	-
	Grand Total	-	-	-	-

S. No.	Particulars	Outstanding for following periods from due date of Payment as at 31.03.2023			
		Less than 6 months	6 month-1 year	1-2 years	2-3 years More than 3 years Total
I	Undisputed Trade Receivables- Considered Good	-	-	-	-
II	Undisputed Trade Receivables- Considered Doubtful	-	-	-	-
III	Disputed Trade Receivables- Considered Good	-	-	-	-
IV	Disputed Trade Receivables- Considered Doubtful	-	-	-	-
	Grand Total	-	-	-	-

Trade receivables:

Receivable outstanding for a period exceeding six months from the date they became due for payment:

- a) Secured considered good
- b) Unsecured considered good
- c) doubtful

Less: Provision for doubtful debts

Other receivables:

- a) Secured considered good
- b) Unsecured considered good
- c) doubtful

Less: Provision for doubtful debts

Total

	Amt (in Rs.)	Amt (in Rs.)
a) Secured considered good	-	-
b) Unsecured considered good	-	-
c) doubtful	-	-
Less: Provision for doubtful debts	-	-
Other receivables:	-	-
a) Secured considered good	-	-
b) Unsecured considered good	-	-
c) doubtful	-	-
Less: Provision for doubtful debts	-	-
Total	-	-

Current trade receivables ageing schedule

S. No.	Particulars	Outstanding for following periods from due date of Payment as at 31.03.2024			
		Less than 6 months	6 month-1 year	1-2 years	2-3 years More than 3 years Total
I	Undisputed Trade Receivables- Considered Good	-	-	-	-



ii	Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
iii	Disputed Trade Receivables- Considered Good	-	-	-	-	-	-	-
iv	Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-
	Grand Total	-	-	-	-	-	-	-

S. No.	Particulars	Outstanding for following periods from due date of Payment as at 31.03.2023				More than 3 years: Total
		Less than 6 months	6 month-1 year	1-2 years	2-3 years	
i	Undisputed Trade Receivables- Considered Good	27,000.00	-	-	-	27,000.00
	Adil Enterprises	7,740.00	-	-	-	7,740.00
	Juvali Milk	-	-	-	-	-
ii	Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
iii	Disputed Trade Receivables- Considered Good	-	-	-	-	-
iv	Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-
	Grand Total	34,740.00	-	-	-	34,740.00

UMESH JINDAL & CO
CHARTERED ACCOUNTANTS
FRN:- 037758N



(UMESH KUMAR JINDAL)
Proprietor
M.No. - 559409

Place: New Delhi
Date: 06/09/2024
UDIN: 24558400101KPXR8851

For Himalayan Education Services Private Limited
For Himalayan Education Services Private Limited

(NEMANT KUMAR GOYAL)
DIRECTOR
DIN-01254431

H No 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

(CHAMAN GOYAL)
DIRECTOR
DIN-06443939

H no 383, First Floor, Gagan Vihar
East Delhi, Delhi-110051

Additional Regulatory Requirements

Title deeds of Immovable Property not held in name of the Company						
Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or	Property held since which date	Reason for not being held in the name of the company
Property plant and equipment	Land Building		Self			
Investment Property	Land Building					
PPE Retired from Active use and held for disposal	Land Building					
Others						

1) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuer and Valuation) Rules 2017. NA

2) Whether Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are:
 (a) repayable on demand or
 (b) without specifying any terms or period of repayment. NA

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter		
Director		
KMP		
Related Parties		

3) Capital-Work-in Progress (CWIP)
 For Capital-work-in progress, following ageing schedule is as under:
 CWIP ageing schedule

CWIP	Amount in CWIP for a period of		
	Less than 1 Year	1-2 Years	More than 3 years
Projects in Progress	-	-	-
Projects Temporarily Suspended			
			Total

4) If capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan

CWIP	To Be Completed In		
	Less than 1 Year	1-2 Years	More than 3 years
Projects 1 and Project 2	-	-	-
			Total



5) Intangible assets under development

Intangible Assets Under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Project 1	-	-	-	-	-
Project 2	-	-	-	-	-

6) Details of Benami Property held
This Clause is not applicable.

7) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

Whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. If not, summary of reconciliation and reasons of material discrepancies.

This Clause is not applicable.

8) Willful Defaulter

This Clause is not applicable.

9) Relationship with Struck off Companies

This Clause is not applicable.

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck off company		
	Other outstanding balances (to be specified)		

This Clause is not applicable.

10) Registration of charges or satisfaction with Registrar of Companies:-

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons

This Clause is not applicable.

11) Compliance with number of layers of companies

This Clause is not applicable.



12)

Ratios to be disclosed	Current Year	Previous Year	% CHANGE	Reasons-25%
Current Ratio	0.65	1.41	-53.89	C.A. Increase
Debt-Equity Ratio	14.18	76.22	0.00	
Debt Service Coverage Ratio,	NA	NA	NA	
Return on Equity Ratio	0.81	1.14	-29.11	Income Increase
Inventory turnover ratio	NA	NA	NA	
Trade Receivables Turnover ratio	NA	NA	NA	
Trade payables turnover ratio	2.10	13.48	-84.41	Income Increase
Net capital turnover ratio	0.16	0.08	94.53	F. Cost Increase
Net profit ratio,	0.07	0.02	NA	
Return on Capital employed	0.83	0.22	274.92	Income Increase

The above ratios have been reported by using the following formulae:

- Current ratio $\frac{\text{Current assets}}{\text{Current liabilities}}$
- Debt-equity ratio $\frac{\text{Total debts}}{\text{Shareholder's equity}}$
- Debt service coverage ratio $\frac{\text{EBITDA}}{\text{Total debts and interest payable during the year}}$
- Return on equity ratio $\frac{\text{Net profit after tax}}{\text{Shareholder's equity}}$
- Inventory turnover ratio $\frac{\text{Cost of goods sold}}{\text{Average inventory}}$
- Trade receivable turnover ratio $\frac{\text{Sales}}{\text{Average trade debtors}}$
- Trade payable turnover ratio $\frac{\text{Total supply purchases}}{\text{Average trade creditors}}$
- Net capital turnover ratio $\frac{\text{Total sales}}{\text{Shareholder's equity}}$
- Net profit ratio $\frac{\text{Net profit after tax}}{\text{Total revenue}}$
- Return on capital employed $\frac{\text{EBIT}}{\text{Capital employed ie shareholder's equity and total borrowings}}$
- Return on investment $\frac{\text{Net profit after tax}}{\text{Cost of investment}}$



13) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.
This Clause is not applicable.

14) Utilisation of Borrowed funds and share premium:

- a) or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall:-
i) 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 to or on behalf of the Ultimate Beneficiaries;

provide any guarantee, security or the like to or on behalf of the ultimate beneficiary :-

- ii) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each intermediary.

Date	Amount Fund/Invested/loaned in Intermediaries	Complete details of each Intermediary Name	Address
Utilisation of Borrowed funds and share premium:			
This Clause is not applicable.			

- iii) date and amount of fund further advanced or loaned or invested by such intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate Beneficiaries.

Date	Amount Fund/Invested/loaned by Intermediaries	Complete details of ultimate beneficiary Name	Address
Utilisation of Borrowed funds and share premium:			
This Clause is not applicable.			

This Clause is not applicable.

- iv) date and amount of guarantees, security or the like provided to or on behalf of the Ultimate Beneficiaries

Declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act, 1956 (1 of 1956) has been complied with for such transactions and the transactions are not violative of the Prevention of Money-laundering act, 2002 (15 of 2002):

This Clause is not applicable.



- b) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall
- i) 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
- ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-
- ii a) date and amount of fund received from Funding parties with complete details of each Funding party.
- ii b) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries
- ii c) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries
- ii d) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2002).

This Clause is not applicable.

UNESH JINDAL & CO
 CHARTERED ACCOUNTANTS
 FRN:- 037758N



(UNESH KUMAR JINDAL)
 Proprietor
 M.No. / 559499
 Place : New Delhi
 Date : 06/09/2024
 UDIN: 240604000KFPX R886 1

For Himalayan Education Services Private Limited
 For Himalayan Education Services Private Limited

P. Praveen
 (HEMANSHU KUMAR GOYAL)
 DIRECTOR
 DIN:01254431
 H No 383, First Floor, Gagan Vihar
 East Delhi, Delhi-110051

Chaman Goyal
 (CHAMAN GOYAL)
 DIRECTOR
 DIN:06443939
 H No 383, First Floor, Gagan Vihar
 East Delhi, Delhi-110051

This Clause is not applicable.

Messiah (Auction Services) Pvt Ltd
Flat No. 20, Block A, Sec-7, Noida, U.P. - 201301

Annexure No. 'A'

DEPRECIATION CHART AS AT 31.03.2023

PARTICULARS	RATE of Dep Income tax	BATE CA	Actual Asset Value (31/3/23)	Depreciation	WDV 1.4.2023	ADD./ DEL.	ADD./ DEL.	WDV AS ON 31.3.2024 (Rupees)	Dep as per Computation Act. 21.3.2024 (C.A.)	Date of Disposal	Printed of
BLOCK 1											
Computer Peripheral	40%	35.30%	55,297.00	6,845.98	48,451.02	-	-	19,380.00	28,070.02	10.01	29.409.16
Computer Peripheral	40%	35.30%	185,551.00	50,178.29	135,372.71	-	-	66,149.00	99,223.71	10.01	100,381.20
Computer Peripheral	40%	35.30%	47,001.00	4,403.24	42,597.76	-	-	17,184.00	25,413.76	10.01	26,077.18
Computer Peripheral	40%	35.30%	55,590.00	6,061.59	49,528.41	-	-	18,250.00	27,278.41	10.01	27,307.58
Computer Peripheral	40%	35.30%	-	-	-	162,288.14	-	64,915.00	97,373.14	56.91	106,197.35
Computer Peripheral	40%	35.30%	-	-	-	4,124.82	-	1,878.00	2,256.82	1.02	2,163.12
Computer Peripheral	40%	35.30%	-	-	-	114,803.31	-	45,921.00	68,882.31	30.18	78,585.54
Computer Peripheral	40%	35.30%	-	-	-	3,288.14	-	1,373.14	1,915.00	7.04	1,873.69
Computer Peripheral	40%	35.30%	-	-	-	629,481.36	-	251,743.00	377,738.36	184.34	445,127.83
Computer Peripheral	40%	35.30%	-	-	-	2,584.75	-	1,550.75	1,034.00	1.06	1,036.11
Computer Peripheral	40%	35.30%	-	-	-	30,661.00	-	12,864.00	17,797.00	18.90	20,076.84
Computer Peripheral	40%	35.30%	-	-	-	474,300.65	-	189,720.00	284,580.65	138.99	351,325.63
Computer Peripheral	40%	35.30%	-	-	-	162,410.25	-	64,968.00	97,442.25	42.96	100,117.03
Computer Peripheral	40%	35.30%	-	-	-	254,850.00	-	102,540.00	152,310.00	70.18	200,117.03
Computer Peripheral	40%	35.30%	-	-	-	132,040.85	-	52,816.00	79,224.85	31.94	100,206.94
Computer Peripheral	40%	35.30%	-	-	-	559,700.00	-	211,830.00	347,870.00	123.83	405,207.74
Computer Peripheral	40%	35.30%	-	-	-	27,500.00	-	12,000.00	15,500.00	7.93	16,707.29
Computer Peripheral	40%	35.30%	-	-	-	41,185.44	-	16,475.00	24,710.44	12.18	26,208.09
Computer Peripheral	40%	35.30%	-	-	-	129,528.59	-	52,913.00	102,645.40	47.18	112,400.25
Computer Peripheral	40%	35.30%	-	-	-	4,110.17	-	1,688.17	2,422.00	1.14	2,422.00
Computer Peripheral	40%	35.30%	-	-	-	1,188.44	-	470.00	718.44	0.34	718.44
Computer Peripheral	40%	35.30%	-	-	-	23,038.47	-	9,240.00	13,798.47	6.58	14,652.24
Computer Peripheral	40%	35.30%	-	-	-	157,760.00	-	62,770.00	94,990.00	45.88	100,206.94
Computer Peripheral	40%	35.30%	-	-	-	211,864.41	-	83,217.00	128,647.41	61.04	139,762.40
Computer Peripheral	40%	35.30%	-	-	-	43,317.00	-	17,527.00	25,790.00	12.04	27,776.10
Computer Peripheral	40%	35.30%	-	-	-	43,385.63	-	17,045.00	26,340.63	12.58	28,178.10
Computer Peripheral	40%	35.30%	-	-	-	21,977.38	-	8,781.00	13,196.38	6.37	14,356.38
Computer Peripheral	40%	35.30%	-	-	-	164,237.26	-	64,195.00	100,042.26	49.02	104,200.00
Computer Peripheral	40%	35.30%	-	-	-	171,279.86	-	68,113.00	103,166.86	51.79	107,385.74
Computer Peripheral	40%	35.30%	-	-	-	120,508.48	-	48,042.00	72,466.48	34.26	77,344.32
Computer Peripheral	40%	35.30%	-	-	-	40,230.34	-	16,248.00	23,982.34	11.58	25,562.34
Computer Peripheral	40%	35.30%	-	-	-	96,440.68	-	37,578.00	58,862.68	28.14	63,642.30
Computer Peripheral	40%	35.30%	-	-	-	61,016.94	-	24,113.00	36,903.94	17.91	39,796.85
TOTAL BLOCK 1			3,18,133.00	69,791.11	4,44,311.89	3,13,791.45	626,484.85	1,88,703.00	2,65,788.85	1,059,105.78	3,140,079.39
BLOCK 2											
Software Indefinite	40%	35.30%	250,000.00	28,532.88	221,467.12	-	-	18,587.00	200,880.12	82.02	124,420.54
Software Indefinite	40%	35.30%	51,010.00	3,233.01	47,776.99	-	-	19,265.00	28,511.99	11.61	29,170.50
Software Indefinite	40%	35.30%	250,000.00	19,256.16	230,743.84	-	-	132,162.00	198,581.84	123.68	250,000.00
Software Indefinite	40%	35.30%	651,010.00	81,382.05	609,627.95	-	-	3,100.00	606,527.95	4.98	611,637.93
TOTAL BLOCK 2								370,955.99	236,237.44	236,237.44	377,430.51
BLOCK 3											
Mobile & Accessories	40%	45.07%	67,627.00	14,446.44	53,180.56	-	-	31,008.56	22,172.00	23.98	29,213.08
Mobile & Accessories	40%	45.07%	106,085.00	11,418.74	94,666.26	-	-	37,107.00	57,559.26	42.13	57,193.08
Mobile & Accessories	40%	45.07%	96,763.00	9,676.30	87,086.70	-	-	19,265.00	67,821.70	41.00	67,821.70
Mobile & Accessories	40%	45.07%	36,906.00	3,690.60	33,215.40	-	-	14,763.00	18,452.40	34.95	18,452.40
Mobile & Accessories	40%	45.07%	-	-	-	3,084.75	-	1,060.00	2,024.75	1.40	2,024.75
Mobile & Accessories	40%	45.07%	-	-	-	5,084.75	-	1,679.00	3,405.75	2.58	3,405.75
Mobile & Accessories	40%	45.07%	368,476.00	28,868.18	341,607.82	41,949.79	833,644.00	320,969.00	997,676.81	228,688.07	992,370.50
TOTAL BLOCK 3								350,969.00	228,688.07	228,688.07	350,969.00
BLOCK 4											
Air Conditioner	40%	35.30%	-	-	-	16,250.00	-	22,620.00	38,870.00	13.98	43,541.73
Air Conditioner	40%	35.30%	-	-	-	85,890.00	-	32,600.00	53,290.00	13,908.37	45,641.73
TOTAL BLOCK 4								55,440.00	72,490.00	27,891.35	89,183.46
TOTAL BLOCK 1+2+3+4			4,34,048.00	1,46,918.34	1,287,179.66	3,29,281.20	1,187,628.83	3,64,928.99	1,028,016.96	4,160,310.15	
BLOCK 5											
Office Building	10%	8.87%	52,110,000.00	2,337.72	49,772,272.28	-	-	4,907,272.40	44,865,000.00	2,414,191.68	47,158,832.30
Office Building	10%	8.87%	51,010,000.00	2,337.72	48,672,272.28	-	-	4,907,272.40	43,765,000.00	2,414,191.68	46,158,832.30
TOTAL BLOCK 5								9,814,544.80	8,872,272.40	4,828,383.36	13,690,164.60
TOTAL BLOCK			53,44,048.00	1,68,490.38	50,85,558.62	3,29,281.20	1,187,628.83	7,00,378.40	6,10,317.46	9,592,311.33	81,221,842.43



**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AND PROFIT AND LOSS ACCOUNT AS AT 31ST MARCH 2024**

Note No. 2

SHARE CAPITAL

Authorised

100000 Equity Shares of Rs. 10/- each
(Previous Year : same)
There is no preference share

Amount in '100
Current Year (Rs) Amount in '100
Previous Year (Rs)

10,000.00 10,000.00

Issued, Subscribed & paid up

10000 Equity Shares of Rs. 10/- each fully paid up
(Previous Year : same)

1,000.00 1,000.00

Reconciliation of the number of shares outstanding

Number of shares at the beginning
Add: Shares issued during the year
Number of shares at the end

100.00 100.00

- -

100.00 100.00

% redeemable Non-cumulative preference Shares of Rs. Xxxxx each

NIL

NIL

Rights, preferences and restrictions attached to Equity Shares

The company has only one class of equity share. Each holder of equity shares is entitled to one vote per share with a right to receive per share dividend declared by the company. Voting rights can not be exercised in respect of shares on which any call or other sum presently payable have not been paid. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the company (after distribution of all preferential amounts) in the proportion of the equity shares held by the share holder.

Rights, preferences and restrictions attached to Preference Shares

It is not applicable

Shares held by ultimate holding company/holding company and their subsidiaries/associates

It is not applicable

Details of shareholders holding more than 5% share of the company

Names of Equity Shareholder

Equity shares of Rs 10 each fully paid up held by:

Ultimate holding company

Holding company

Name of other shareholder:

Hemant Kumar Goyal

Chaman Goyal

	Current Year (Rs)		Previous Year (Rs)	
	No. of shares held	% of holding in the class	No. of shares held	% of holding in the class
Ultimate holding company	-	-	-	-
Holding company	-	-	-	-
Hemant Kumar Goyal	7000	70.00%	7000	70.00%
Chaman Goyal	3000	30.00%	3000	30.00%
	10000	100.00%	10000	100.00%



Information regarding preference shares is Nil

Details of Promoter's Shareholding:

Promoter Name	Share Held by promoters at the end of 31st March 2024		Share Held by promoters at the end of 31st March 2023		% Change during the year
	No. of shares	% Of total Shares	No. of shares	% Of total Shares	
Hemant Kumar Goyal	7000	70.00%	7000	70.00%	-
Chaman Goyal	3000	30.00%	3000	30.00%	-
Total	10000	100%	10000	100%	-

Shares reserved for issued under option and contracts/commitments for the sale of shares/disinvestments are as follows:
It is Nil

Details of bonus shares, shares bought back and shares allotted as fully paid up pursuant to contract without payment being received in cash:
It is Nil

Details of securities convertible into equity shares:
It is Nil

Details of calls unpaid for each class of shares are as follows:
It is Nil

Details of shares forfeited during the year are as follows:
It is Nil

UMESH JINDAL & CO
CHARTERED ACCOUNTANTS
FRN: 037758N

(UMESH KUMAR JINDAL)
Proprietor
M.No. - 559409

Place : New Delhi
Date : 05/09/2024
UDIN: 24559409BKFPXR8851

For Himalayan Education Services Private Limited

For Himalayan Education Services Private Limited

(HEMANT KUMAR GOYAL)
DIRECTOR
DIN:01254431

H No 383, First Floor, Gagan Vihar East Delhi, Delhi-110051

(CHAMAN GOYAL)
DIRECTOR
DIN:06443939

East Delhi, Delhi-110051

HIMALAYAN EDUCATION SERVICES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

1. Basis of Accounting: -

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

4. Property, Plant & Equipment: -

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

5. Depreciation: -

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

6. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss. No such type of transactions occurred during the financial year.

7. Investments: -

Investments are stated at cost. No investment held by the company as on 31.03.2024.

8. Inventories: -

Inventories are valued as under: -

1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg.) or net realizable value
2. Scrap : At net realizable value.

No inventory held by the company as on 31.03.2024.

9. Retirement Benefits: -

The retirement benefits are accounted for as and when liability becomes due for payment.



10. Taxes on Income: -

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. Tax expense comprises current taxes and deferred taxes. Current tax is determined as the amount of tax payable in respect of taxable income for the year.

11. Provisions, Contingent Liabilities and Contingent Assets: - (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for: -

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

B. Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes director's remuneration on account of salary Rs. NIL/- (Previous Year Rs. NIL/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Auditors Remuneration	2023-24	2022-23
Audit Fees	210.00 /-	150.00 /-
Tax Audit Fees	NIL	NIL
Company Law Matters	NIL	NIL
GST	NIL	NIL
Total	210.00 /-	150.00 /-

5. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
NIL	NIL	NIL

6. Related Party disclosure as identified by the company and relied upon by the auditors:

(a) Related Parties and their Relationship



(I) Key Management Personnel

1. Hemant Kumar Goyal
2. Chaman Goyal

(II) Relative of Key Management Personnel

1. Helpage Finlease Ltd

Transactions with Related parties (Figure in Rupees)

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loan accepted	NIL	12208.61	NIL	NIL
Loan repaid	NIL	NIL	NIL	NIL
Advance Paid	NIL	NIL	NIL	NIL
Received Back	NIL	NIL	NIL	NIL
Deposit Received	NIL	NIL	NIL	NIL
Deposit Repaid	NIL	NIL	NIL	NIL
Interest Received	NIL	NIL	NIL	NIL
Interest Paid	NIL	NIL	NIL	NIL
Remuneration Paid	NIL	NIL	NIL	NIL
Purchase	NIL	NIL	NIL	NIL
Rent Paid	NIL	NIL	NIL	NIL
Other Payment	NIL	NIL	NIL	NIL
Job Charges	NIL	NIL	NIL	NIL

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans payable	NIL	313168.61	NIL	NIL
Loans receivable	NIL	NIL	NIL	NIL
Other Payment	NIL	NIL	NIL	NIL

7. % of imported & indigenous raw material & consumables

Particulars	2024		2023	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

8. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil



9. Expenditure in Foreign Currency Nil Nil
10. Earning in Foreign Exchange Nil Nil
11. Previous year figures have been regrouped/rearranged wherever necessary.

In terms of Our Separate Audit Report of Even Date Attached.

**For Umesh Jindal & Co.
Chartered Accountants
(FRN: 037758N)**



**CA Umesh Kumar Jindal
Membership No. 559409
Place: Delhi
Date: 05/09/2024**

UDIN: 24559409BKFPXR8851

For Himalayan Education Services P Ltd

For Himalayan Education Services Private Limited


**Hemant Kumar Goyal
DIN: 01254431
Director**


**Chaman Goyal
Director
DIN: 06443939
Director**