

ATUM LIFE PRIVATE LIMITED
BALANCE SHEET AS AT 31 MARCH, 2021

Amount in Rs.		
Particulars	Note	31 March 2021
I. ASSETS		
Current Assets		
(a) Financial assets		
(i) Cash and cash equivalents	3	1,00,000
TOTAL ASSETS		1,00,000
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	4	1,00,000
(b) Other equity	5	(38,651)
Current Liabilities		
(a) Financial liabilities		
(i) Trade payables	6	-
Dues to micro enterprises and small enterprises		
Dues to creditors other than micro enterprises and small enterprises		38,651
TOTAL EQUITY AND LIABILITIES		1,00,000

The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For and on behalf of the Board

For M.Anandam & Co.,

Chartered Accountants

Venkata Suresh Kumar Beesa
Digitally signed by Venkata Suresh Kumar Beesa
Date: 2021.04.20 19:14:36 +05'30'

B.V.Suresh Kumar
Partner

Membership No.212187

GADDA M VAMSI KRISHNA
Digitally signed by GADDAM VAMSI KRISHNA
Date: 2021.04.20 16:08:31 +05'30'

G Vamsi Krishna
Director

J P Rao
Digitally signed by J P Rao
Date: 2021.04.20 17:22:35 +05'30'

J.Pruthvidhar Rao
Director

Place: Secunderabad

Date : 20.04.2021

ATUM LIFE PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31 MARCH, 2021

Amount in Rs.

Particulars	Note	Period ended 31 March 2021
II. Total revenue		-
III. Expenses		
Other expenses	7	38,651
Total expenses		38,651
IV. Profit/(Loss) before tax (II - III)		(38,651)
V. Tax expense:		
(1) Current tax		-
(2) Deferred tax		-
VI. Profit for the period (IV-V)		(38,651)
VII. Other comprehensive income		-
VIII. Total comprehensive income for the period		(38,651)
IX. Earnings per Equity Share: (Face Value of Rs.10/- each)	9	
(i) Basic		(15.33)
(ii) Diluted		(15.33)

The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For M.Anandam & Co.,

Chartered Accountants

Venkata Digitally signed by

Suresh Kumar

Beesa Date: 2021.04.20

19:15:16 +05'30'

B.V.Suresh Kumar

Partner

Membership No.212187

Place: Secunderabad

Date : 20.04.2021

For and on behalf of the Board

GADDA Digitally signed
by GADDAM
M VAMSI VAMSI KRISHNA
Date: 2021.04.20
KRISHNA 16:08:58 +05'30'

G Vamsi Krishna

Director

Digitally signed
by J P Rao
J P Rao Date: 2021.04.20
17:22:55 +05'30'

J.Pruthvidhar Rao

Director

ATUM LIFE PRIVATE LIMITED
STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 MARCH, 2021

a. Equity share capital

Particulars	Amount in Rs.
As at 31 March 2020	-
Changes in equity share capital	1,00,000
As at 31 March 2021	1,00,000

b. Other equity

Particulars	Reserves and Surplus	
	Retained Earnings	Total
Profit/(Loss) for the period	(38,651)	(38,651)
Other comprehensive income	-	-
Balance as at 31 March 2021	(38,651)	(38,651)

The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For M.Anandam & Co.,

Chartered Accountants

Venkata Suresh Kumar Beesa
Digitally signed by Venkata Suresh Kumar Beesa
Date: 2021.04.20 19:16:09 +05'30'

B.V.Suresh Kumar

Partner

Membership No.212187

Place: Secunderabad

Date : 20.04.2021

For and on behalf of the Board

GADDA M VAMSI KRISHNA
Digitally signed by GADDAM VAMSI KRISHNA
Date: 2021.04.20 16:09:22 +05'30'

G Vamsi Krishna
Director

J P Rao
Digitally signed by J P Rao
Date: 2021.04.20 17:23:14 +05'30'

J.Pruthvidhar Rao
Director

ATUM LIFE PRIVATE LIMITED
CASH FLOW FOR THE PERIOD ENDED 31 MARCH, 2021

Particulars	Amount in Rs. 31 March 2021
Cash flow from operating activities	
Profit/(Loss) before tax	(38,651)
Operating Profit before working capital changes	
Change in operating assets and liabilities	
Increase / (Decrease) in Trade payables	38,651
Cash Generated from Operations	-
Income taxes paid	-
Net cash inflow from operating activities	-
Cash flows from investing activities	-
Net cash outflow from investing activities	-
Cash flow from financing activities	
Proceeds from Issue of share capital	1,00,000
Net cash outflow from financing activities	1,00,000
Net increase/(Decrease) in cash and cash equivalents	1,00,000
Cash and Cash equivalents at the beginning of the period	-
Cash and Cash equivalents at the end of the period	1,00,000

Cash and Cash equivalents comprise of the following:

	Amount in Rs.
Balance with Banks	1,00,000
Cash in Hand	-
Balance as per statement of cash flows	1,00,000

Note: Statement of Cash flow has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013.

The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For M.Anandam & Co.,

Chartered Accountants

Venkata

Suresh

Kumar Beesa

B.V.Suresh Kumar

Partner

Membership No.212187

Place: Secunderabad

Date : 20.04.2021

For and on behalf of the Board

GADDA
M VAMSI
KRISHNA

G Vamsi Krishna
Director

Digitally signed
by J P Rao
Date: 2021.04.20
17:23:34 +05'30'

J P Rao
J.Pruthvidhar Rao
Director

ATUM LIFE PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH, 2021

1. Background

ATUM Life Private Limited ('the Company') was incorporated in 2020 having its registered office at 1-8-303/69/3, Visaka Towers, SP Road, Secunderabad, Telangana State. The Company is into the business of trading of green products, eco-friendly products sustainable products, organic products etc.

The financial statements are approved for issue by the company's board of directors on 20.04.2021

2. Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements.

a) Basis of preparation

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

b) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

c) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts which are unsecured are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method.

d) Earnings per share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

e) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest rupee as per the requirements of Schedule III, unless otherwise stated.

ATUM LIFE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH, 2021

3. Cash and cash equivalents

Particulars	31 March 2021
a) Balances with banks in current accounts	1,00,000
b) Cash on hand	-
TOTAL	1,00,000

4. Equity share capital

Particulars	31 March 2021
AUTHORIZED: 100,000 Equity Shares of ₹10/- each	10,00,000
TOTAL	10,00,000
ISSUED, SUBSCRIBED & PAID-UP CAPITAL 10,000 Equity Shares of Rs 10/- each fully paid up	1,00,000
TOTAL	1,00,000

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

Name of the shareholder	31 March 2021	
	No of Shares	% of holding
Visaka Industries Limited, Holding company	10,000	100%

4.2 Terms/Rights attached to equity shares:

The Company has only one class of equity shares having a face value of ₹ 10 /- each. Each holder of equity share is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the equity shareholders will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

5. Other equity

Particulars	31 March 2021
Reserves and surplus	
Retained earnings	(38,651)
TOTAL	(38,651)

(i) Retained earnings

Particulars	31 March 2021
Opening balance	-
Add: Profit/(Loss) for the period	(38,651)
Closing balance	(38,651)

This reserve represents the cumulative profits of the company and can be utilised in accordance with the provisions of the Companies Act, 2013.

6. Trade payables

Particulars	31 March 2021
Dues to micro enterprises and small enterprises	-
Dues to creditors other than micro enterprises and small enterprises	38,651
TOTAL	38,651

ATUM LIFE PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

7. Other expenses

Particulars	Period ended 31 March 2021
Auditor's Remuneration - Statutory Audit	20,000
Professional Charges	15,000
Miscellaneous expenses	3,651
TOTAL	38,651

ATUM LIFE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

8. Related party transactions

Names of the related parties and relationship
i) Key Managerial Personnel (KMP): Mr.G.Vamsi Krishna, Director Mr.J.Pruthvidhar Rao, Director
ii) Holding Company a) Visaka Industries Limited

Details of transactions during the period with related parties:

Names of the related parties	Amount in Rs. 31 March 2021
Holding Company Visaka Industries Limited - Issue of Share Capital	1,00,000

9. Earnings per share (EPS)

Particulars	31 March 2021
Profit after tax	(38,651)
Number of shares at the end of the period	10,000
Weighted Average Number of equity shares considered for calculating Basic EPS	2,521
Face value per share ₹	10
Basic and Diluted Earnings per Share (EPS)₹	(15.33)

Note 10: Disclosures under Micro, Small and Medium Enterprises Development Act, 2006:

Particulars	31st March, 2021
i) Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year	
Principal amount due to micro and small enterprises	-
Interest due on above	-
ii) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period	-
iii) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under Micro, and Medium Enterprises Act, 2006	-
iv) The amount of interest accrued and remaining unpaid at the end of each accounting year	-
v) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-

Note 11: Contingent Liabilities and Commitments

- a) Contingent Liabilities : Rs. Nil
b) Commitments : Rs. Nil

Note 12: Previous year figures are not given since this is the first year of operations.
The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For M.Anandam & Co.,
Chartered Accountants

Venkata Suresh
Kumar Beesa
Digitally signed by Venkata Suresh Kumar Beesa
Date: 2021.04.20 19:17:45 +05'30'

B.V.Suresh Kumar
Partner
Membership No.212187

Place: Secunderabad
Date : 20.04.2021

For and on behalf of the Board

Digitally signed
by GADDAM
GADDAM VAMSI VAMSI KRISHNA
KRISHNA
Date:
2021.04.20
16:09:52 +05'30'

G Vamsi Krishna
Director

J P Rao
Digitally signed by J P Rao
Date: 2021.04.20 17:24:04 +05'30'

J.Pruthvidhar Rao
Director