

**1ST ANNUAL REPORT OF
KOSHA FINE JEWELS
PRIVATE LIMITED
FINANCIAL YEAR: 2020-21**



Kosha
Jewels



Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

NOTICE OF 01ST ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 01ST ANNUAL GENERAL MEETING OF THE MEMBERS OF KOSHA FINE JEWELS PRIVATE LIMITED SHALL BE HELD ON THURSDAY, 30TH DECEMBER, 2021, AT 12.00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 15, FLOOR-5TH, PLOT-523, KUTCH CASTLE, SARDAR VALLABHAI PATEL ROAD, OPERA HOUSE, MUMBAI CITY, MUMBAI - 400004. TO TRANSACT THE FOLLOWING BUSINESS -

ORDINARY BUSINESS:

To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March 2021 along with Auditor's Report and Director's Report thereon.

To consider and approve the re-appointment of statutory auditor M/s Ashish Shah & Co., Chartered Accountants (FRN: 114801W) of the company, to hold office for a term of five (5) years from the conclusion of this Annual General Meeting till the conclusion of 6th Annual General Meeting.

For and on behalf of,
Kosha Fine Jewels Private Limited

V. N. Kothari



Mr. Viral Navinchandra Kothari
Director
DIN: 09011478

Place: Mumbai
Date: 25.11.2021

NOTES:

1. A member entitled to attend and vote at the meeting shall be entitled to appoint a proxy to attend and on a poll, to vote at the meeting and the proxy need not be a member of the Company.
2. The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY-EIGHT HOURS before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.
3. Member/Proxy holder must bring the attendance slip to the meeting and hand it over at the entrance duly signed.
4. Members desirous of obtaining any information concerning accounts and operations of the Company are requested to address their questions in writing to the Company at least 7 days before the date of the Annual General Meeting so that the information required may be made available at the meeting.
5. 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. 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 shareholder.
6. The Register of Directors and their shareholding, maintained u/s 170 of the Companies Act, 2013, and Register of Contracts or Arrangements in which Directors are interested maintained u/s 189 of the Companies Act, 2013 and all other documents referred to in the notice, will be available for inspection by the members of the Company at Registered office of the Company during business hours 09:00 A.M. to 06:00 P.M. (except Saturday and Sunday) up to the date of Annual General Meeting and will also be available during the Annual General Meeting.
7. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.



8. Corporate members are requested to send to the Company, a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the Annual General meeting in accordance with Section 113 of the Companies Act, 2013.

For and on behalf of,
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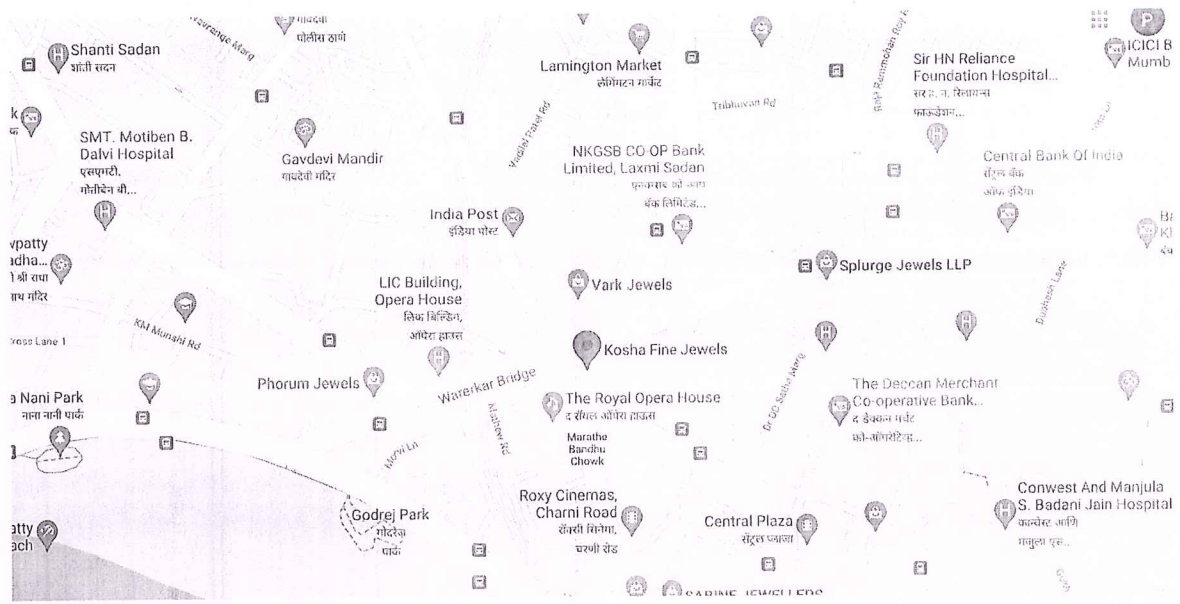
V. N. Kothari



Mr. Viral Navinchandra Kothari
Director
DIN: 09011478

Place: Mumbai
Date: 25.11.2021

ROUTE MAP OF 1st ANNUAL GENERAL MEETING





Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

BOARD'S REPORT

To,
The Members,
KOSHA FINE JEWELS PRIVATE LIMITED
15, Floor-5th, Plot-523, Kutch Castle,
Sardar Vallabhai Patel Road, Opera House Mumbai
Mumbai City MH 400004 IN.

Your Directors are pleased to present the 01st Board Report on the affairs of the Company along with Audited Financial Statements for the Financial Year ended 31st March, 2021.

The State of the Company's Affairs:

1. FINANCIAL HIGHLIGHTS:

Particulars	From 28 th December, 2020 to 31 st March, 2021 (Figures in INR)
Revenue from activities carried on in pursuance of the Objects	-
Other Income	-
Total Revenue	-
Less: Total Expenses	11,691
Loss before exceptional and extraordinary items and tax	(11,691)
Exceptional items	-
Loss before extraordinary items and tax	(11,691)
Tax Expenses:	
Current Tax	-
MAT Credit	-
Deferred Tax Asset	-
Loss for year	(11,691)

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During the year under review, the turnover of the Company is Nil. The Company has incurred a loss of Rs. 11,691/- during the year. Being a newly incorporated Company, it will take sometime time in setting up and commencing the business operations efficiently. Management is taking the necessary steps to improve the financial position of the Company.

2. TRANSFER TO RESERVES AND SURPLUS:

Since the Company has incurred loss of Rs. 11,691/-, it has not transferred any amount to reserves and surplus during the year under review.

3. DIVIDEND:

Due to losses, your Company has not recommended any Dividend for the Financial Year 2020-2021.

4. CHANGE IN THE NATURE OF BUSINESS:

There has been no change in the nature of business of the Company during the year under review.

5. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR TO WHICH THE FINANCIAL STATEMENTS RELATE AND TILL THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and the date of this report.

6. DETAILS OF NEW SUBSIDIARY/ JOINT VENTURES/ASSOCIATE COMPANIES OR COMPANY WHICH HAVE CEASED TO BE ITS SUBSIDIARY/ JOINT VENTURES/ASSOCIATE COMPANIES:

The Company has not established any subsidiaries nor does it have any Associate companies. It has also not entered in to any Joint Venture Agreements during the Financial Year.

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The Company has not undergone any Corporate Arrangements, Restructuring, or any changes thereof.

7. DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT

There has been no revision of Financial Statements or Board's Report of the Company as per Section 131 of the Companies Act, 2013.

8. CHANGES IN THE CAPITAL STRUCTURE OF THE COMPANY DURING THE YEAR:

There has been no change in the capital structure of the Company during the year

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the year under the review, no changes have been occurred in the constitution of Directors of the Company and the constitution of Directors is as follows:

Sr No.	Name of the Directors	Designation
1.	Nimesh Mahendra Shah	Director
2.	Vikram Navinchandra Kothari	Director
3.	Ketan Mahendra Shah	Director
4.	Viral Navinchandra Kothari	Director

10. DECLARATION BY INDEPENDENT DIRECTORS:

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

11. BOARD MEETINGS:

During the period from 28th December, 2020 to 31st March, 2021 the Board of Directors of the Company met 1 (One) time which is summarized below:

Sr. No.	Date of Meetings	Venue of the Meeting	Number of Directors Present	Directors to whom Leave of
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				absence was granted
1.	11 th January, 2021	15, Floor-5th, Plot-523, Kutch Castle, Sardar Vallabhai Patel Road, Opera House Mumbai Mumbai City MH 400004 IN	1. Vikram Kothari 2. Viral Kothari 3. Ketan Shah 4. Nimesh Shah	None

12. COMMITTEES OF THE BOARD:

- **CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:**

Your Company does not fall within the purview of Section 135 of the Companies Act, 2013.

- **NOMINATION AND REMUNERATION COMMITTEE:**

Your Company does not fall within the purview of Section 178 of the Companies Act, 2013 and hence there is no need to constitute a Nomination and Remuneration Committee.

- **AUDIT COMMITTEE:**

The Board of Directors of your Company has not constituted Audit Committee, as the Company does not fall within the purview of section 177 including related rules of the Companies Act, 2013.

13. DETAILS OF DEPOSITS:

Your Company has not accepted any deposits within the meaning of Section 73(1) of the Companies Act, 2013 and the Rules made there under during the year under review.

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14. THE DETAILS OF DEPOSITS WHICH ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS OF CHAPTER V OF THE ACT:

Since, the Company has not accepted any deposits during the financial year ended 31st March, 2021; there has been no non-compliance with the requirements of the Act.

15. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

The Company has not provided any loans or guarantees or made investments pursuant to Section 186 of the Companies Act, 2013 read with the Companies (Meetings of the Board and its Powers) Rules, 2014.

16. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The Company has not entered into transactions with related parties in accordance with the provisions of the Section 188(1) of the Companies Act, 2013 and Companies (Meeting of Board and its Powers) Rules, 2014.

17. CORPORATE SOCIAL RESPONSIBILITY (CSR):

Your Company does not fall within the purview of Section 135 of the Companies Act, 2013.

18. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo with respect to above matters for the year ended 31st March, 2021 are as under:

Conservation of energy:

- (i) the steps taken or impact on conservation of energy: **-Not Applicable**
- (ii) the steps taken by the company for utilizing alternate sources of energy: **-Not Applicable**
- (iii) the capital investment on energy conservation equipment: **-Not Applicable**

Technology absorption:

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- (i) the efforts made towards technology absorption: **-Not Applicable**
- (ii) the benefits derived like product improvement, cost reduction, product development Or import substitution: **Not Applicable**
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): **Not Applicable**
 - (a) the details of technology imported: **Not Applicable**
 - (b) the year of import: **Not Applicable**
 - (c) whether the technology been fully absorbed: **Not Applicable**
 - (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: **Not Applicable**
- (iv) the expenditure incurred on Research and Development: **Not Applicable**

19. FOREIGN EXCHANGE EARNINGS AND OUTGO:

There were no foreign exchange earnings and/or outgo during the year under review.

20. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There were no significant orders passed by any of the Regulators or Courts or Tribunals, which has an impact on the operations of the Company.

21. BUSINESS RISK MANAGEMENT:

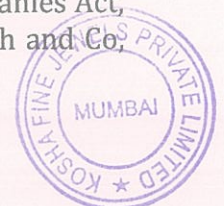
At present the company has not identified any element of risk which may threaten the existence of the company.

22. STATUTORY AUDITORS:

M/s. Ashish Shah and Co, (Firm Registration Number: 114801W) were appointed as the First Auditor of the Company on 22nd March, 2021 to hold office till the conclusion of First Annual General Meeting of the Financial Year 2021-2022.

The First Auditors are recommended to be re-appointed subject to the approval of the members of the Company. As required under Section 139 of the Companies Act, 2013, the Company has received a written consent from M/s. Ashish Shah and Co,

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Chartered Accountants, for such re-appointment and also a certificate to the effect their re-appointment for a period of Five years from the conclusion of the 01st Annual General Meeting till the conclusion of the 06th Annual General Meeting, if made, would be in accordance with Section 139(1) of the Companies Act, 2013 and the rules made thereunder.

23. QUALIFICATION GIVEN BY THE AUDITORS:

There are no qualifications, reservation or adverse remarks or disclaimers made by the Statutory Auditors of the Company in their report.

24. COST AUDIT:

Section 148(1) of the Companies Act, 2013 with respect to maintenance of Cost records is not applicable to your company.

25. COMPLIANCE WITH SECRETARIAL STANDARDS:

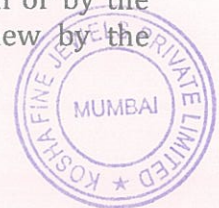
The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

26. ANNUAL RETURN:

The extract of Annual Return pursuant to Section 92 of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in the prescribed Form MGT-9 as on 31st March, 2021 is set out as **Annexure I** and forms part of this report.

27. DETAILS IN RESPECT OF FRAUDS REPORTED BY THE AUDITOR UNDERSUB-SECTION 12 OF SECTION 143 OF COMPANIES ACT, 2013:

During the course of examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year under review by the Auditors.



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28. **OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December, 2013. Under the said Act, every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

Your Company has always believed in providing a safe and harassment free workplace for every individual through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

During the year under review the Company has complied with the provisions relating to the constitution of Internal Complaints Committee as required under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

During the year ended 31st March, 2021, no complaints have been received pertaining to sexual harassment.

29. **INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:**

Your Company ensures that appropriate risk management limits, control mechanisms and mitigation strategies are in place through its efficient and effective Internal Control System and the same completely corresponds to its size, scale and complexity of operations. The Company strives to put several checks and balances in place to ensure that confidentiality is maintained. Effective procedures and mechanisms are rolled out to ensure that the interest of the Company is safeguarded at all times.

30. **VIGIL MECHANISM:**

Your Directors would like to inform that till now provisions of establishment of Vigil Mechanism do not apply to the Company.

31. **DIRECTOR'S RESPONSIBILITY STATEMENT**

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The Directors of your Company do hereby confirm that:

- a) In the preparation of the annual accounts, for the financial year ended 31st March, 2021, 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, 2021 and of the loss 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 Company being unlisted, sub clause (e) of section 134(5) is not applicable
- f) 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.

32. ACKNOWLEDGEMENT:

Your Directors place on record their sincere gratitude for the assistance, guidance and co-operation the Company has received from all stakeholders. The Board further places on record its appreciation for the dedicated services rendered by the employees of the Company.



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CIN: U36910MH2020PTC352601

For and on behalf of the Board of Directors of
KOSHA FINE JEWELS PRIVATE LIMITED

Nimesh Shah

Nimesh Mahendra Shah

Director

DIN: 07234861

**Address: Flat No. 17, Sardust Apt., 4th
Floor, 80/A, Nepean Sea Road,
Mumbai, Maharashtra
India, 400006**



Vikram Navinchandra Kothari

Vikram Navinchandra Kothari

Director

DIN: 07234867

**Address: Flat No. 1101, 11th, Dev
Darshan, 50 Ridge Road, Mumbai
Maharashtra, India 400006**

Place: Mumbai

Date: 25/11/2021



Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

Annexure I

FORM MGT-9

EXTRACT OF ANNUAL RETURN AS AT MARCH 31, 2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS		
i)	CIN:-	U36910MH2020PTC352601
ii)	Registration Date -	28-12-2020
iii)	Name of the Company -	Kosha Fine Jewels Private Limited
iv)	Category / Sub-Category of the Company	Company Limited by Shares/ Indian Non-Government Company
v)	Address of the Registered office and contact details	15, Floor-5th, Plot-523, Kutch Castle, Sardar Vallabhai Patel Road, Opera House Mumbai, Mumbai City MH 400004 IN
vi)	Whether listed company	No
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ Service	% to total turnover of the Company
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1.	Manufacture of jewellery and related articles	3211	0%
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III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	-	10,000	10,000	100	-	10,000	10,000	100	-
b) Central Govt	-	-	-	-	-	-	-	-	-

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c) State Govt (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	10,000	10,000	100	-	10,000	10,000	100	-
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other - Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
a) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	-	10,000	10,000	100	-	10,000	10,000	100	-

B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-

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f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (HUF)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	10,000	10,000	100	-	10,000	10,000	100	-

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(ii) Shareholding of promoters

Sr No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No of Shares	% of total shares of company	% of Shares Pledged / encumbered to total shares	No of Shares	% of total shares of company	% of Shares Pledged / encumbered to total shares	
1	Vikram Kothari	2,500	25%	--	2,500	25%	--	0
2	Viral Kothari	2,500	25%	--	2,500	25%	--	0
3	Nimesh Shah	2,500	25%	--	2,500	25%	--	0
4	Ketan Shah	2,500	25%	--	2,500	25%	--	0
	Total	10,000	100%	--	10,000	100%	--	0

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sr No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
At the beginning of the year					
1	Vikram Kothari	2,500	25%	-	-
2	Viral Kothari	2,500	25%	-	-

15, Floor-5th, Plot-523, Kutch Castle, Sardar Vallabhai Patel Road, Opera House,
Mumbai City, Mumbai, Maharashtra, India, 400004
viral@kosha.co.in | Tel: +91 22 4005 5971 Mob: 99300 73122 | <https://www.kosha.co.in/>





Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

3	Nimesh Shah	2,500	25%	-	-
4	Ketan Shah	2,500	25%	-	-
	Total	10,000	100%	-	-

At the End of the year

1	Vikram Kothari	-	-	2,500	25%
2	Viral Kothari	-	-	2,500	25%
3	Nimesh Shah	-	-	2,500	25%
4	Ketan Shah	-	-	2,500	25%
	Total	-	-	10,000	100%

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sr No				Shareholding at the beginning of the year		Cumulative Shareholding during the year		Shareholding the	
	For the Shareholders	Each Top 10	of 10	No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company		
	-								

(v) Shareholding of Directors and Key Managerial Personnel:

Sr No		Shareholding at the beginning of the year	Cumulative Shareholding during the year
-------	--	---	---

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		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Vikram Kothari	2,500	25%	-	-
2	Viral Kothari	2,500	25%	-	-
3	Nimesh Shah	2,500	25%	-	-
4	Ketan Shah	2,500	25%	-	-

At the beginning of the year

Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	
	-

At the End of the year

1	Vikram Kothari	-	-	2,500	25%
2	Viral Kothari	-	-	2,500	25%
3	Nimesh Shah	-	-	2,500	25%
4	Ketan Shah	-	-	2,500	25%

V.INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

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Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
Addition	-	-	-	-
Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:
Not Applicable



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Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

Sr No.	Particulars of Remuneration	Name of MD/Whole Time Director/Manager/ Director				Total Amount
		-	-	-	-	-
	Gross salary	-	-	-	-	-
1	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission	-	-	-	-	-
	- as % of profit	-	-	-	-	-
	- others, specify	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-



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B. Remuneration to other directors:					
Sr n o	Particulars of Remuneratio n	Name of Directors			Total Amoun t
	1. Independent Directors • Fee for attending board / committee meetings • Commission • Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
	2. Other Non-Executive Directors • Fee for attending board / committee meetings • Commission • Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-

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Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

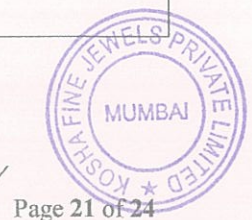
C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sr. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary	NA	NA	NA	NA
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NA	NA	NA	NA
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NA	NA	NA	NA
	(c) Profits in lieu of salary under section 17(3) Income- Tax Act, 1961	NA	NA	NA	NA
2	Stock Option	NA	NA	NA	NA
3	Sweat Equity	NA	NA	NA	NA
4	Commission	NA	NA	NA	NA
	- as % of profit	NA	NA	NA	NA
	- others, specify	NA	NA	NA	NA
5	Others, please specify	NA	NA	NA	NA
	Total	NA	NA	NA	NA

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/ NCLT/ COURT	Appeal made if any (give details)
COMPANY					
Penalty	NA	NA	NA	NA	NA

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Jewels



Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

Punishment	NA	NA	NA	NA	NA
Compounding	NA	NA	NA	NA	NA
DIRECTORS					
Penalty	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA
Compounding	NA	NA	NA	NA	NA
OTHER OFFICERS IN DEFAULT					
Penalty	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA
Compounding	NA	NA	NA	NA	NA

For and on behalf of the Board of Directors of
KOSHA FINE JEWELS PRIVATE LIMITED

Nimesh Mahendra Shah
Director
DIN: 07234861
Address: Flat No. 17, Sardust Apt., 4th
Floor, 80/A, Nepean Sea Road,
Mumbai, Maharashtra
India, 400006



Vikram Navinchandra Kothari
Director
DIN: 07234867

Address: Flat No. 1101, 11th, Dev
Darshan, 50 Ridge Road, Mumbai
Maharashtra, India 400006

Place: Mumbai
Date: 25/11/2021



Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

Annexure -II Form AOC 2

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 arms length transactions under third proviso thereto

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

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements / transactions	Salient features of contracts/ arrangements/ transactions including value, if any	Date (s) of approval by the Board	Amount paid as advances, if any
NOT APPLICABLE						





Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

2. Details of contracts or arrangements or transactions at arm's length basis

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements/transactions	Salient features of contracts/ arrangements/transactions including value, if any	Date(s) of approval by the Board	Amount paid as advances, if any
NOT APPLICABLE						

For and on behalf of the Board of Directors of
KOSHA FINE JEWELS PRIVATE LIMITED

Nimesh Mahendra Shah
Director
DIN: 07234861
Address: Flat No. 17, Sardust Apt., 4th
Floor, 80/A, Nepean Sea Road,
Mumbai, Maharashtra
India, 400006



Vikram Navinchandra Kothari
Director
DIN: 07234867
Address: Flat No. 1101, 11th, Dev
Darshan, 50 Ridge Road, Mumbai
Maharashtra, India 400006

Place: Mumbai
Date: 25/11/2021

Form No. MGT 11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies

(Management and Administration) Rules, 2014]

CIN: U36910MH2020PTC352601

Name of the Company: KOSHA FINE JEWELS PRIVATE LIMITED

Registered office: 15, Floor-5th, Plot-523, Kutch Castle, Sardar Vallabhai Patel Road, Opera House, Mumbai City, Mumbai - 400004.

Name of the Member (s) :

Registered address:

E-mail Id :

Folio No/Client ID:

DP ID:

I/We being the member (s) of shares of Kosha Fine Jewels Private Limited, hereby appoint

Sr. no	Name	Address	E-mail Id	Signature
1				
2				
3				

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the ___ Annual General Meeting of the Company, to be held on the ___ day of ___ at _____ at _____ (place) and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution:

To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March 2021 along with Auditor's Report and Director's Report thereon.

To consider and approve the re-appointment of statutory auditor M/s Ashish Shah & Co., Chartered Accountants (FRN: 114801W) of the company, to hold office for a term of five (5) years from the conclusion of this Annual General Meeting till the conclusion of 6th Annual General Meeting.

Signed this..... day of..... 20....

Affix
Revenue
Stamp

Signature of shareholder

Signature of Proxy holder(s)

Note: 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.



Kosha Fine Jewels Private Limited

CIN: U36910MH2020PTC352601

ATTENDANCE REGISTER
KOSHA FINE JEWELS PRIVATE LIMITED

01st ANNUAL GENERAL MEETING

DAY Thursday
DATE 30th December 2021
TIME 12: 00 PM
VENUE 15, Floor- 5th, Plot 523, Kutch Castle, Sardar Vallabhai Patel Road, Opera House, Mumbai 400004

SR.NO	NAME OF THE MEMBERS OF THE COMPANY	SIGNATURE
1.	Mr. Viral Navinchandra Kothari	
2.	Mr. Vikram Navinchandra Kothari	
3.	Mr. Nimesh Mahendrakumar Shah	
4.	Mr. Ketan Mahendra Shah	

Date:

Place:



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S. KOSHA FINE JEWELS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

OPINION

We have audited the standalone financial statements of **M/S. KOSHA FINE JEWELS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31 March 2021, and the Statement of Profit and Loss for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2021, profit and loss for the year ended on that date.

BASIS FOR OPINION

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

RESPONSIBILITY OF MANAGEMENT FOR THE STANDALONE 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 standalone financial statements that give a true and fair view of the financial position, financial performance, statement and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of



adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material mis-statement, 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 mis-statement when it exists. Mis-statements 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by 'the Companies (Auditor's Report) Order 2016', issued by the Central Government of India in terms of sub-section (11) of section 143 of the act (hereinafter referred to as the "order"), company being a private company, not being a subsidiary or holding of a public company, has share capital of less than Rs 1 crore as at the balance sheet date; it does not have total borrowing exceeding Rs. 1 crore from any bank or financial institution at any point of time during the financial year and the total revenue as defined in schedule III to Companies Act 2013 (including discontinued operations) does not exceed Rs. 10 Crore during the financial year as per financial statements.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) 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 31st March, 2021, taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the Operating effectiveness of such controls, the said clause is not applicable to the company.
- 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 knowledge and belief and according to the information and explanations given to us
- i. The Company has disclosed the impact, if any, pending litigations 31st March, 2021 on its financial position in its financial statements.
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31st March, 2021.

M/S. ASHISH SHAH & CO
CHARTERED ACCOUNTANTS
FRN 114801-W

Ashish



ASHISH D SHAH
PROPRIETOR
M. No. 045162

PLACE : MUMBAI
DATED: 05TH November 2021
UDIN : 21045162AAAADP8255

KOSHA FINE JEWELS PRIVATE LIMITED

KOSHA FINE JEWELS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Note no.	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	1,00,000.00	
Reserves and Surplus	3	(38,453.00)	
Current Liabilities			
Short Term Provisions	4	38,453.00	
TOTAL		1,00,000.00	
Current Assets			
Other Current Assets	5	1,00,000.00	
TOTAL		1,00,000.00	

Notes 1 TO 5 referred herein form an integral part of the Balance Sheet

As Per Report of our even date
For Ashish Shah & Co
Chartered Accountants
FRN 114801W


Ashish D Shah
Proprietor
Memb No 045162



For Kosha Fine Jewels Private Limited


Nimesh Shah
Director
Din No 07234861


Vikram Kothari
Director
Din No 07234867

PLACE: MUMBAI

DATE : 25th November 2021

UDIN 21045162AAAA DP8255

KOSA FINE JEWELS PRIVATE LIMITED

KOSHA FINE JEWELS PRIVATE LIMITED

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Note No	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
Revenue From Operations	6	-	-
Total Revenue		-	-
Expenses:			
Other Expenses	7	11,691.00	-
Total Expenses		11,691.00	-
Profit Before Tax		(11,691.00)	-
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Short/(Excess) Provision for Tax		-	-
Profit/(Loss) for the period		(11,691.00)	-
Earning per equity share:			
Basic		(1.17)	-
Diluted		(1.17)	-

Notes 8 to 9 referred herein form an integral part of the Profit & Loss A/c

As Per Report of our even date
for Ashish Shah & Co
Chartered Accountants
FRN 114801W

Ashish D Shah
Proprietor
Memb No 045162



For Kosha Fine Jewels Private Limited

Nimesh Shah
Director
Din No 07234861

Vikram Kothari
Director
Din No 07234867

PLACE: MUMBAI

DATE : 25th November 2021

UDIN 21045162 AAAADP8255

KOSHA FINE JEWELS PRIVATE LIMITED

KOSHA FINE JEWELS PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE 2 Share Capital

Particulars	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
<u>AUTHORISED SHARE CAPITAL</u>		
Equity Share of Rs.10 Paid up	1,00,000.00	
<u>Issued, Subscribed and Paid Up Capital</u>		
10,000 Equity Shares of Rs. 10 each fully paid up	1,00,000.00	
	1,00,000.00	
The details of Shareholders holding more than 5% shares		
Nimesh Shah	No of Shares 2,500	
	% Held 25%	
Vikram Kothari	No of Shares 2,500	
	% Held 25%	
Viral Kothari	No of Shares 2,500	
	% Held 25%	
Ketan Shah	No of Shares 2,500	
	% Held 25%	
The reconciliation of the number of shares outstanding is set out below :		
Equity Shares at the beginning of the year	-	
Add : Issued During the Year	10,000.00	
Equity Shares at the end of the year	10,000.00	

NOTE 3 Reserves & Surplus

Particulars	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
<u>PROFIT & LOSS ACCOUNT</u>		
As per Last Balance Sheet	-	
Add : Transferred from Profit & Loss A/c	(11,691.00)	
	(11,691.00)	
Less: Miscellaneous Expenses to the Extent Not W/off	26,762.00	
TOTAL	(38,453.00)	

NOTE 4: Short Term Provisions

Particulars	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
Audit Fees Payable	5,000.00	
Preliminary Expenses Written off	33,453.00	
	38,453.00	

KOSHA FINE JEWELS PRIVATE LIMITED

NOTE 5: Other Current Assets

Particulars	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
Receivable For Share Capital	1,00,000.00	
	1,00,000.00	

NOTE 6: Revenue From Operations

Particulars	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
Revenue From Operations	-	-
TOTAL	-	-

NOTE 7: OTHER EXPENSES

Particulars	Figures as at the end of previous reporting period (31/03/2021)	Figures as at the end of previous reporting period (31/03/2020)
Audit Fees	5,000.00	
Preliminary Expenses Written off	6,691.00	
TOTAL	11,691.00	

**As Per Report of our even date
For Ashish Shah & Co
Chartered Accountants
FRN 114801W**

**Ashish D Shah
Proprietor
Memb No 045162**



For Kosha Fine Jewels Private Limited

M. M. Shah
**Nimesh Shah
Director
Din No 07234861**

V. K. Kothari
**Vikram Kothari
Director
Din No 07234867**

PLACE: MUMBAI

DATE : 25th November 2021

UDIN 21045162AAAADP8255