

TREND CURE PRIVATE LIMITED
CIN : U24298TN2021PTC147641
Balance Sheet as at 31st March, 2022

(In 000')

Particulars	Note No	31st March 2022	31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	99.99	-
(b) Surplus	3	(506.32)	-
(2) Non-current liabilities			
(a) Long-term borrowings	4	702.11	-
(a) Deferred tax liability (net)		-	-
(3) Current liabilities			
(a) Trade payables		-	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(b) Other current liabilities	5	4.59	-
(c) Short-term provisions		-	-
Total		300.37	-
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	6		
(i) Property, plant and equipment		45.75	-
(b) Non-current investments		-	-
(c) Long term loans and advances		-	-
(2) Current assets			
(a) Inventories		-	-
(b) Trade receivables		-	-
(c) Cash and cash equivalents	7	31.22	-
(d) Short-term loans and advances		-	-
(e) Other current assets	8	223.40	-
Total		300.37	-

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date

For JLR & Co

Chartered Accountants

F.R.No. 003323S

JR Shravana Deepan

Partner

M.No.: 225388



For & On Behalf of the Board
TREND CURE PRIVATE LIMITED

For TREND CURE PRIVATE LIMITED

For TREND CURE PRIVATE LIMITED
KRISHNAN NANDAKUMAR
Director
DIN : 7806541

For TREND CURE PRIVATE LIMITED
Director

KALANJAMRAMU SIVAKUMAR

Director

DIN : 01852109

Date:- 30.09.2022

Place:- Chennai

UDIN: 22225388 BC V X GL 9814

TREND CURE PRIVATE LIMITED
CIN : U24298TN2021PTC147641

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

(In 000')

Particulars	Note No.	31st March 2022	31st March 2021
Revenue from operations		-	-
Other income		-	-
Total Income		-	-
Expenses:			
Cost of materials consumed		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefit expense	9	91.32	-
Financial costs		-	-
Depreciation and amortisation cost	6	5.54	-
Other expenses	10	409.46	-
Total expenses		506.32	-
Profit before tax		(506.32)	-
Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit from the period		(506.32)	-
Profit/(Loss) for the period		(506.32)	-
Earning per equity share:	11		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		(50.64)	-
(2) Diluted		-	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date

For JLR & Co

Chartered Accountants

F.R.No. 003323S

JR Shravana Deepan

Partner

M.No.: 225388



For & On Behalf of the Board

TREND CURE PRIVATE LIMITED

For TREND CURE PRIVATE LIMITED

Krishnan Nandakumar

Director

KRISHNAN NANDAKUMAR
 Director
 DIN : 7806541

For TREND CURE PRIVATE LIMITED

Kalanjiamramu Sivakumar

Director

KALANJIAMRAMU SIVAKUMAR
 Director
 DIN : 01852109

Date:- 30.09.2022

Place:- Chennai

UDIN: 22225388BCVXGL9814

TRENDTURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Notes to Financial Statements

Note 1 Significant Accounting Policies

i. Basis of preparation of financial statements

The standalone financial statements of the Company are prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on the accrual basis. Indian GAAP comprises Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014; the Companies Act, 1956, the provisions of Companies Act 2013 (to the extent notified) and other generally accepted accounting principles in India. The books of account are maintained on accrual basis as a going concern.

ii. Use of estimates

The preparation of standalone financial statements in accordance with the Indian GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income, expenses and the disclosure of contingent liabilities at the end of the reporting period. Estimates and underlying assumptions are reviewed on an ongoing basis. 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. Revision to accounting estimate is recognized in the period in which the estimates are revised and in any future period affected.

iii. Tangible Assets

Fixed assets are stated at historical cost net of accumulated depreciation and accumulated impairment loss, if any. Costs include expenditure directly attributable to the acquisition of the asset.

iv. Depreciation

The Company has provided for depreciation as per rates provided in the Income Tax Act, 1961 which is higher than the depreciation based on useful life of the assets as prescribed under Part C of Schedule II of the Companies Act, 2013.

v. Revenue Recognition

The Company recognizes revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is certainly assured. The method of recognizing the revenues and costs depends on the nature of the services rendered.



TRENDTURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Notes Forming Part of Balance Sheet**Note 2 :- Share capital**

(In 000')

Particulars	31st March, 2022	31st March, 2021
Authorised share capital		
1,00,000 Equity shares of Rs. 10/- each	1,000.00	-
Issued, subscribed & paid-up share capital		
9999 Equity shares of Rs. 10/- each	99.99	-
Total share capital	99.99	-

Share holding pattern and details

Particulars	31st March, 2022	31st March, 2021
K Nandakumar	3,333	33.33%
Dr. RK Sivakumar	3,333	33.33%
N Vasundhara	3,333	33.33%
Total	9,999	100%

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2022	31st March, 2021
Equity shares at the beginning of the year	-	-
Add: Shares issued during the current financial year	9,999	-
Equity shares at the end of the year	9,999	-

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Shares held by promoters at the end of the year 31st March 2022			
Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
K Nandakumar	3,333	33.33%	-
Dr. RK Sivakumar	3,333	33.33%	-
N Vasundhara	3,333	33.33%	-
Total	9,999	100.00%	

Shares held by promoters at the end of the year ending 31st March 2021			
Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
NA	NA	NA	NA
Total			

Note 3: Surplus

(In 000')

Particulars	31st March, 2022	31st March, 2021
Opening balance		
Add: Profit for the year	(506.32)	-
Total	(506.32)	-



Note 4 : Long term borrowings

(In 000')

Particulars	31st March, 2022	31st March, 2021
Loans and advances	702.11	-
TOTAL	702.11	-

Note 5 : Other Current Liabilities

(In 000')

Particulars	31st March, 2022	31st March, 2021
Audit fee payable	1.82	-
Outstanding expenses	2.77	-
Total	4.59	-

Note 7 : Cash and bank balances

(In 000')

Particulars	31st March, 2022	31st March, 2021
Cash and cash equivalent		
Cash-in-Hand	30.58	-
Sub total (A)	30.58	-
Bank balances - current accounts		
ICICI Bank	0.24	-
Central Bank of India	0.40	-
Sub total (B)	0.64	-
Total [A + B]	31.22	-

Note 8 : Short Term Loans and Advances

(In 000')

Particulars	31st March, 2022	31st March, 2021
Loans and Advances to related parties		
Others		
Rental Advance	223.40	-
Total	223.40	-



TRENDCURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Notes Forming Part of Balance Sheet

Note 7 : Cash and bank balances

(In 000')

Particulars	31st March, 2022	31st March, 2021
<u>Cash and cash equivalent</u>		
Cash-in-Hand	30.58	-
Sub total (A)	30.58	-
<u>Bank balances - current accounts</u>		
ICICI Bank	0.24	-
Central Bank of India	0.40	-
Sub total (B)	0.64	-
Total [A + B]	31.22	-

Note 8 : Short Term Loans and Advances

(In 000')

Particulars	31st March, 2022	31st March, 2021
<u>Loans and Advances to related parties</u>		
<u>Others</u>		
Rental Advance	223.40	-
Total	223.40	-



TRENDCURE PRIVATE LIMITED
CIN : U24298TN2021PTC147641

Note 6: Fixed Assets & Depreciation

(In 000')

S.No	Particulars	Gross Block on 01.04.2021	Additions	Deletions	Gross Block as on 31.03.2022	Depreciation					Net Block as on 31.03.2022
						Rate	Op. Balance	2021-2022	Dep on Deletions	Acc Depn	
1	Computers	-	19.85	-	19.85	40.00%		3.97		3.97	15.88
2	Furniture & Fittings	-	31.44	-	31.44	10.00%		1.57		1.57	29.87
		-	51.29	-	51.29		-	5.54	-	5.54	45.75



TRENDCURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Notes Forming Part of Statement of Profit & Loss

Note 9 : Employment benefit expenses

(In 000')

Particulars	31st March, 2022	31st March, 2021
Salary	73.00	-
Staff welfare	18.32	-
Total	91.32	-

Note 10 : Other expenses

(In 000')

Particulars	31st March, 2022	31st March, 2021
Accommodation Expenses	33.10	-
Travelling & Conveyance	63.92	-
Internet Charges	7.95	-
Professional Charges	51.80	-
Advertisement Expenses	1.56	-
Rent	90.00	-
Bank Charges	3.30	-
Brokerage Expense	14.00	-
Digital Board Expense	26.85	-
DL Application Fees	3.00	-
Interest on Late filing	0.22	-
Office Expenses	43.06	-
Courier charges	0.14	-
Power and Fuel	14.09	-
Printing & Stationary	2.78	-
Repairs & Maintenance	51.86	-
Audit fee	1.82	-
Total	409.46	-

Note 11 : Earning per share

(In 000')

Particulars	31st March, 2022	31st March, 2021
Net profit after tax	(506.32)	-
Weighted average number of equity shares	10.00	-
Earning per share (face value of Rs.10/-fully paid)	(50.64)	-



TRENDURE PRIVATE LIMITED

CIN : U24298TN2021PTC147641

Additional Regulatory Information

(i) Title deeds of Immovable Property not held in name of the Company

No such property held by the company

(ii) The Company has not revalued any of its Property, Plant and Equipment during the financial year

(iii) The Company has not granted any of the Loans or Advances to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

(iv) & (v) No Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

(vi) Details of Benami Property held

No Property held by the Company

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

(a) 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. - **NA**

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed. - **NA**

(viii) Wilful Defaulter*

Company has not been declared as a Wilful Defaulter

(ix) Relationship with struck off companies

No such relationship with struck off companies by the company

(x) Registration of charges or satisfaction with Registrar of Companies

No charges are registered by the company

(xi) Compliance with number of layers of companies

Not applicable

(xiii) Compliance with approved Scheme(s) of Arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

(xiv) Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

(B) The company has not 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.



TRENDCURE PRIVATE LIMITED
FY 2021-22
Ratio Analysis

S. No	Ratio Analysis	Numerator	Rs	Denominator	Rs	31-Mar-22	31-Mar-21	(in 000') % of change from PY
1	Current Ratio	Current Assets Inventories Sundry Debtors Cash and Bank balances Receivables/Accruals Loans and Advances Disposible Investments Any other current assets	- - 31.22 - - 223.40 Total	Current Liabilities Creditors for goods and services Short term loans Bank Overdraft Cash Credit Outstanding Expenses Provision for taxation Proposed dividend Unclaimed Dividend Any other current liabilities	- - - - - - 4.59 Total	- - - - - - 4.59 55.51	NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA
2	Debt Equity Ratio	Total Liabilities Total Outside Liabilities	706.70	Shareholder's Equity Total Shareholders Equity	(406.33)	(1.74)	NA	NA
3	Debt Service Coverage Ratio	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets,etc.	(500.78)	Debt Service Current Debt Obligation (Interest + Installments)	-	NA	NA	NA
4	Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	(506.32)	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	(203.17)	2.49	NA	NA
5	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	-	Average Inventory (Opening Stock + Closing Stock) / 2	-	NA	NA	NA
6	Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	-	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	-	NA	NA	NA
7	Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	-	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	-	NA	NA	NA
8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	-	Average Working Capital Current Assets - Current Liabilities	250.03	NA	NA	NA
9	Net Profit Ratio	Net Profit Profit After Tax	(506.32)	Net Sales	-	NA	NA	NA
10	Return on Capital employed	EBIT Profit before Interest and Taxes	(506.32)	Capital Employed Total Assets - Current Liabilities	295.78	(1.71)	NA	NA
11	Return on Investment	Return/Profit/Earnings	-	Investment	-	NA	NA	NA

