

Balance Sheet as at 31st March 2025

₹ in hundred

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	5,000.00	5,000.00
Reserves and surplus	2	28,500.25	27,914.16
Money received against share warrants			
		33,500.25	32,914.16
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3		
Other long term liabilities			
Long-term provisions	4		
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities	5	6,000.00	
Short-term provisions		433.11	280.00
		6,433.11	280.00
TOTAL		39,933.36	33,194.16
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	6		
Property, Plant and Equipment		20,217.55	20,217.55
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	7	10,000.00	10,000.00
Deferred tax assets (net)		228.58	240.59
Long-term loans and advances			
Other non-current assets	8	455.02	455.02
		30,901.15	30,913.16
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	9	8,138.75	1,387.54
Short-term loans and advances			
Other current assets	10	893.46	893.46
		9,032.21	2,281.00
TOTAL		39,933.36	33,194.16

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For MANTRI RANJAN & CO LLP
Chartered Accountants
(FRN: 0027483C)

DEEPAK KUMAR MANTRI
PARTNER
Membership No.: 040348
UDIN : 25040348BMGJJ3007
Place: INDORE
Date: 01/09/2025



Kamal Rathi
Director
DIN: 00359569

For and on behalf of the Board of Directors

Anuj Rathi
Director
DIN: 00359477

Statement of Profit and loss for the year ended 31st March 2025

₹ in hundred

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations			
Other income	11	8,209.60	8,209.60
Total Income		8,209.60	8,209.60
Expenses			
Cost of material Consumed	12		
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	13	960.00	600.00
Finance costs			
Depreciation and amortization expenses	14		
Other expenses	15	6,458.19	6,712.82
Total expenses		7,418.19	7,312.82
Profit before exceptional, extraordinary and prior period items and tax		791.41	896.78
Exceptional items			
Profit before extraordinary and prior period items and tax		791.41	896.78
Extraordinary items			
Prior period item			
Profit before tax		791.41	896.78
Tax expenses			
Current tax	16	193.30	218.80
Deferred tax	17	12.02	
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		586.09	677.98
Earning per share-in ₹			
Basic	18		
Before extraordinary Items		1.17	1.36
After extraordinary Adjustment		1.17	1.36
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

₹ in hundred

	PARTICULARS	31st March 2025	31st March 2024
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	791.41	896.78
	Adjustments for non Cash/ Non trade items:		
	Operating profits before Working Capital Changes	791.41	896.78
	Adjusted For:		
	Increase / (Decrease) in trade payables		(410.00)
	Increase / (Decrease) in other current liabilities	6,165.13	35.60
	(Increase) / Decrease in other current assets		(663.81)
	Cash generated from Operations	6,956.54	(141.43)
	Net Cash flow from Operating Activities(A)	6,956.54	(141.43)
B.	Cash Flow From Investing Activities		
	Other Inflow / (Outflows) of cash		856.73
	Net Cash used in Investing Activities(B)		856.73
C.	Cash Flow From Financing Activities		
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	6,956.54	715.30
E.	Cash & Cash Equivalents at Beginning of period	1,387.54	891.05
F.	Cash & Cash Equivalents at End of period	8,138.76	1,387.54
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	6,751.22	496.50
H.	Difference (F-(D+E))	(205.32)	(218.80)

The accompanying notes are an integral part of the financial statements.

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Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions