

# Demo Company

Address-1  
Address-2

## Balance Sheet as at 31st March 2025

Amounts in - ₹ Actual

Particulars	Note	As at 31st March 2025	As at 31st March 2024
<b>Equity and Liabilities</b>			
<b>Shareholders' Funds</b>			
Share capital	3	2,20,000.00	1,20,000.00
Reserves and surplus	4	2,48,11,016.00	4,59,800.00
		<b>2,50,31,016.00</b>	<b>5,79,800.00</b>
<b>Share Application Money Pending Allotment</b>		-	-
<b>Non-Current Liabilities</b>			
		-	-
<b>Current Liabilities</b>			
Trade payables -			
Total outstanding dues of creditors other than micro, small and Medium enterprises.	5	2,35,000.00	-
Other current liabilities	6	30,59,788.48	55,176.00
		<b>32,94,788.48</b>	<b>55,176.00</b>
<b>Total</b>		<b>2,83,25,804.48</b>	<b>6,34,976.00</b>
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	7	90,000.00	-
		<b>90,000.00</b>	-
<b>Current Assets</b>			
Inventories	8	1,50,000.00	1,20,000.00
Trade Receivables	9	2,80,80,804.48	5,14,976.00
Cash and Cash Equivalents	10	3,500.00	-
Short-term Loans & Advances	11	1,500.00	-
		<b>2,82,35,804.48</b>	<b>6,34,976.00</b>
<b>Total</b>		<b>2,83,25,804.48</b>	<b>6,34,976.00</b>

Notes to the Financial Statements1 to 22- -

This is the Balance Sheet referred to in our Report of even date.

For CA FirmFor and on behalf of Board of directors

Chartered Accountants

Firm Regn.No: 32465

CA ABC  
(Partner)  
M. No.: 548710  
Place: Delhi  
  
UDIN: 313452354

Mr. B  
(Director)  
DIN: 13246  
Place: Delhi  
Date:

Mr. A  
(Director)  
DIN: 1346  
Place: Delhi  
Date:

Demo Company

Address-1  
Address-2

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

Amounts in - ₹ Actual

Particulars	Note	For the year ended 31st March 2025	For the year ended 31st March 2024
Revenue			
Revenue from Operations	12	2,45,66,216.00	4,59,800.00
Total Revenue		2,45,66,216.00	4,59,800.00
Expenses			
Purchases of Stock-in-Trade	13	1,50,000.00	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	14	-30,000.00	-
Other Expenses	15	95,000.00	-
Total Expenses		2,15,000.00	-
Profit/(Loss) before Tax		2,43,51,216.00	4,59,800.00
Tax Expenses			
- Current Tax		-	-
- Deferred Tax			
Profit/(Loss) after Tax		2,43,51,216.00	4,59,800.00
Earnings Per Share (Face Value per Share Rs.100 each)			
-Basic	16	1,106.87	38.32
-Diluted		1,106.87	38.32

Notes to the Financial Statements1 to 22

This is the Profit & Loss Statement referred to in our Report of even date.

For CA Firm  
Chartered Accountants  
Firm Regn.No: 32465

For and on behalf of Board of directors

CA ABC  
(Partner)  
M. No.: 548710  
Place: Delhi  
  
UDIN: 313452354

Mr. B  
(Director)  
DIN: 13246  
Place: Delhi  
Date:

Mr. A  
(Director)  
DIN: 1346  
Place: Delhi  
Date:

# Demo Company

## Notes forming part of the Financial Statements

### 1 COMPANY INFORMATION

XYZ Private Limited ("the Company") is a private limited company incorporated in India under the provisions of the Companies Act, 2013. The Company is primarily engaged in the business of manufacturing and supplying engineering components for the automotive and industrial sectors. Its manufacturing facilities are located in [City/State], and the Company caters to both domestic and international markets.

The financial statements have been prepared for the year ended 31st March 2025 in accordance with the applicable provisions of the Companies Act, 2013 and the relevant Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

The registered office of the Company is located at [Registered Address].

### 2 SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

#### (b) Use of Estimates

#### (c) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. XXXX or less which are not capitalised except when they are part of a larger capital investment programme.

#### (d) Intangible assets

#### (e) Depreciation and amortization

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years

#### (f) Impairment of assets :

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

#### (g) Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

#### (h) Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

#### (i) Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

**(j) Cash and cash equivalents**

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

**(k) Revenue recognition**

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

**(l) Employee Benefits**

**Post-employment benefit plans**

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

**Other employee benefits**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

**Others**

**(m) Borrowing Cost**

**(n) Research and Development Expenses**

**(o) Foreign currency transactions**

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

**(p) Taxation**

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

**(q) Segment accounting**

**(r) Government Grants**

**(s) Provisions, Contingent liabilities and Contingent assets**

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

**For CA Firm**

Chartered Accountants

Firm Regn.No: 32465

**CA ABC**

**(Partner)**

**M. No.: 548710**

**Place: Delhi**

**UDIN: 313452354**

**For and on behalf of Board of directors**

**Mr. B**

**(Director)**

**DIN: 13246**

**Place: Delhi**

**Date:**

**Mr. A**

**(Director)**

**DIN: 1346**

**Place: Delhi**

**Date:**

# Demo Company

## Notes forming part of the Financial Statements

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Share capital		Amounts in - ₹ Actual	
Particulars	31st March 2025	31st March 2024	
<b>Authorised Share Capital</b>			
Equity Shares, of Rs. 10 each, 22000 (Previous Year -12000) Equity Shares	2,20,000.00	1,20,000.00	
<b>Issued, Subscribed and Fully Paid up Share Capital</b>			
Equity Shares, of Rs. 10 each, 22000 (Previous Year -12000) Equity Shares paid up	2,20,000.00	1,20,000.00	
<b>Total</b>	<b>2,20,000.00</b>	<b>1,20,000.00</b>	

(i) Reconciliation of number of shares

Particulars	31st March 2025		31st March 2024	
Equity Shares	No. of shares	Amounts in - ₹ Actual	No. of shares	Amounts in - ₹ Actual
Opening Balance	12,000	1,20,000.00	12,000	1,20,000.00
Issued during the year	10,000	1,00,000.00	-	-
Deletion	-	-	-	-
<b>Closing balance</b>	<b>22,000</b>	<b>2,20,000.00</b>	<b>12,000</b>	<b>1,20,000.00</b>

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Preference Shares: NA

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31st March 2025		31st March 2024	
Name of Shareholder	No. of shares	In %	No. of shares	In %
Mr. A	11,000	50%	6,000	50%
Mr. B	11,000	50%	6,000	50%

(iv) Shares held by Promoters at the end of the year 31st March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Mr. A	Equity	11,000	50%	0%
Mr. B	Equity	11,000	50%	0%

Shares held by Promoters at the end of the year 31st March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Mr. A	Equity	6,000	50%	0%
Mr. B	Equity	6,000	50%	0%

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Reserves and surplus		Amounts in - ₹ Actual	
Particulars	31st March 2025	31st March 2024	
Statement of Profit and loss			
Balance at the beginning of the year	4,59,800.00	-	
Add: Profit/(loss) during the year	2,43,51,216.00	4,59,800.00	
Less: Appropriation			
Balance at the end of the year	2,48,11,016.00	4,59,800.00	
Total	2,48,11,016.00	4,59,800.00	

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Trade payables -		Amounts in - ₹ Actual
Particulars	31st March 2025	31st March 2024
Due to Others	2,35,000.00	-
Total	2,35,000.00	-

6 Other current liabilities

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Statutory dues	30,54,788.48	55,176.00
Advances from customers	5,000.00	-
Total	30,59,788.48	55,176.00

# Demo Company

## Notes forming part of the Financial Statements

### 8 Inventories

(Valued at Cost or NRV, whichever is less)

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Finished goods	1,50,000.00	1,20,000.00
<b>Total</b>	<b>1,50,000.00</b>	<b>1,20,000.00</b>

### 9 Trade Receivables

(Unsecured, considered good unless otherwise stated)

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Secured considered good	2,80,80,804.48	5,14,976.00
<b>Total</b>	<b>2,80,80,804.48</b>	<b>5,14,976.00</b>

### 10 Cash and Cash Equivalents

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Cash in Hand	3,500.00	-
<b>Total</b>	<b>3,500.00</b>	<b>-</b>

### 11 Short-term Loans & Advances

(Unsecured, considered good unless otherwise stated)

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Advances to suppliers	1,500.00	-
<b>Total</b>	<b>1,500.00</b>	<b>-</b>

### 12 Revenue from Operations

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Sale of products	2,45,66,216.00	4,59,800.00
<b>Total</b>	<b>2,45,66,216.00</b>	<b>4,59,800.00</b>

### 13 Purchases of Stock-in-Trade

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Purchases of goods	1,50,000.00	-
<b>Total</b>	<b>1,50,000.00</b>	<b>-</b>

### 14 Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Opening Stock - Closing Stock	-30,000.00	-
<b>Total</b>	<b>-30,000.00</b>	<b>-</b>

Inventories are valued at cost or NRV whichever is less.

### 15 Other Expenses

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Indirect expenses	95,000.00	-
<b>Total</b>	<b>95,000.00</b>	<b>-</b>



# Demo Company

## Notes forming part of the Financial Statements

### 16 Earning per share

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Profit for the year Amounts in - ₹ Actual	2,43,51,216.00	4,59,800.00
Less: Dividend on Preference Shares Amounts in - ₹ Actual	-	-
Profit attributable to equity shareholders Amounts in - ₹ Actual	2,43,51,216.00	4,59,800.00
Weighted average number of Equity Shares	22,000	12,000
Earnings per share basic Amounts in - ₹ Actual	1,106.87	38.32
Earnings per share diluted Amounts in - ₹ Actual	1,106.87	38.32
Face value per equity share Amounts in - ₹ Actual	10.00	10.00

### 17 Auditors' Remuneration

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
<b>Payments to auditor as</b>		
- Auditor	-	-
- for taxation matters	-	-
- for company law matters	-	-
- for management services	-	-
- for other services	-	-
- for reimbursement of expenses	-	-
- Others 1	-	-
- Others 2	-	-
<b>Total</b>	-	-

### 18 Contingent Liabilities and Commitments

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Claims against the Company not acknowledged as debt		
- Income tax demands		
- Indirect tax demands		
- Other 1		
- Other 2		
<b>Total</b>	-	-

### 19 Micro and Small Enterprise

Amounts in - ₹ Actual

Particulars	31st March 2025		31st March 2024	
	Principal	Interest	Principal	Interest
Amount Due to Supplier				
Principal amount paid beyond appointed date				
Interest due and payable for the year				
Interest accrued and remaining unpaid				
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.				
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.				
Further interest remaining due and payable for earlier years.				

### 20 Leases

Amounts in - ₹ Actual

Particulars	31st March 2025	31st March 2024
Future minimum rental payables under non-cancellable operating lease		
- Not later than one year		
- Later than one year and not later than five years		
- Later than five years		
- Other 1		
- Other 2		

**21 Additional Disclosure 5**

Particulars	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Others 1				
Others 2				
Others 3				
Others 4				
Others 5				
Others 6				
Others 7				
-				
-				
-				
-				
-				
-				
-				
<b>Total</b>				

**22 Other Statutory Disclosures as per the Companies Act, 2013**

- The Company do not have any immovable properties not held in the name of company.
- The Company has not granted Loans or Advances in the nature of loan to any promoters, Directors, KMPs and the related parties (As per Companies Act, 2013) , which are repayable on demand or without specifying any terms or period of repayments.
- The Company has not defaulted in on loans payable and have not be declared as wilful defaulter.
- The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company have not revalued its Property, Plant & Equipments, Intangible Assets and Right to Use Assets during the year.
- During the year the Company has not disclosed or surrendered, any income other than the income recognised in the books of accounts in the tax assessments under Income Tax Act, 1961.
- The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company have complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - 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 beneficiary.
- The Company have 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
  - 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
- The Company has not traded or invested in any crypto currency or Virtual Currency transactions.

**For CA Firm**

Chartered Accountants  
Firm Regn.No: 32465

**For and on behalf of Board of directors****(Partner)**

**M. No.: 548710**  
**Place: Delhi**

**UDIN: 313452354**

**Mr. B**  
**(Director)**  
**DIN: 13246**  
**Place: Delhi**  
**Date:**

**Mr. A**  
**(Director)**  
**DIN: 1346**  
**Place: Delhi**  
**Date:**

# Demo Company

## Annexure to Notes :

### Annex. 3 Share Capital

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Equity Share Capital</b>		
- Capital A/c	2,20,000.00	1,20,000.00
<b>Sub-Total Equity Share Capital</b>	<b>2,20,000.00</b>	<b>1,20,000.00</b>
<b>Total Share Capital</b>	<b>2,20,000.00</b>	<b>1,20,000.00</b>

### Annex. 5 Trade Payables

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Due to Others</b>		
- Creditors	2,35,000.00	-
<b>Sub-Total Due to Others</b>	<b>2,35,000.00</b>	<b>-</b>
<b>Total Trade Payables</b>	<b>2,35,000.00</b>	<b>-</b>

### Annex. 6 Other Current Liabilities

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Statutory dues</b>		
- CGST	12,13,384.04	-
- IGST	6,28,020.40	55,176.00
- SGST	12,13,384.04	-
<b>Sub-Total Statutory dues</b>	<b>30,54,788.48</b>	<b>55,176.00</b>
<b>Advances from customers</b>		
- Debtor - Advance From Customers	5,000.00	-
<b>Sub-Total Advances from customers</b>	<b>5,000.00</b>	<b>-</b>
<b>Total Other Current Liabilities</b>	<b>30,59,788.48</b>	<b>55,176.00</b>

### Annex. 7 Property Plant and Equipment

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Property Plant and Equipment</b>		
- Fixed Assets	90,000.00	-
<b>Sub-Total Property Plant and Equipment</b>	<b>90,000.00</b>	<b>-</b>
<b>Total Property Plant and Equipment</b>	<b>90,000.00</b>	<b>-</b>

### Annex. 9 Trade Receivables

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Secured considered good</b>		
- 06AAKCS8112N1ZY	1,97,542.40	-
- 06AIYPR5548Q1ZX	1,98,016.00	1,98,016.00
- 06AUVPI3787C2Z7	3,16,960.00	3,16,960.00
- 06BASPK5725M1Z3	6,56,320.00	-
- 07AACCL6687P1ZN	1,05,274.88	-
- 07ACWVPV8482F1ZM	1,50,835.20	-
- 07AEVPM9559F1ZO	46,080.00	-
- 09AUIPV2334E1ZI	3,43,840.00	-
- 09AYDPS3571R1ZI	1,92,192.00	-
- 09BVHPS0716G1ZH	16,61,184.00	-
- 09CRBPM4916P1Z7	2,80,000.00	-
- Small Customer Bulk Entry	2,39,32,560.00	-
<b>Sub-Total Secured considered good</b>	<b>2,80,80,804.48</b>	<b>5,14,976.00</b>
<b>Total Trade Receivables</b>	<b>2,80,80,804.48</b>	<b>5,14,976.00</b>

## Annex. 10 Cash and Cash Equivalents

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Cash in Hand</b>		
- Cash	3,500.00	-
<b>Sub-Total Cash in Hand</b>	<b>3,500.00</b>	<b>-</b>
<b>Total Cash and Cash Equivalents</b>	<b>3,500.00</b>	<b>-</b>

## Annex. 11 Short-Term Loans and Advances

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Advances to suppliers</b>		
- Creditor - Advance to Supplier	1,500.00	-
<b>Sub-Total Advances to suppliers</b>	<b>1,500.00</b>	<b>-</b>
<b>Total Short-Term Loans and Advances</b>	<b>1,500.00</b>	<b>-</b>

## Annex. 12 Revenue from Operations

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Sale of products</b>		
- Sales State GST_R 28%	2,36,086.00	-
- Sales State GST_UR 0%	90,000.00	-
- Sales State GST_UR 12%	1,96,72,200.00	-
- Sales State GST_URIS 12%	16,15,800.00	-
- Sales State IGST_RIS 12%	27,97,800.00	4,59,800.00
- Sales State IGST_RIS 28%	1,54,330.00	-
<b>Sub-Total Sale of products</b>	<b>2,45,66,216.00</b>	<b>4,59,800.00</b>
<b>Total Revenue from Operations</b>	<b>2,45,66,216.00</b>	<b>4,59,800.00</b>

## Annex. 13 Purchases of Stock-in-Trade

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Purchases of goods</b>		
- Purchases	1,50,000.00	-
<b>Sub-Total Purchases of goods</b>	<b>1,50,000.00</b>	<b>-</b>
<b>Total Purchases of Stock-in-Trade</b>	<b>1,50,000.00</b>	<b>-</b>

## Annex. 15 Other Expenses

Amounts in - ₹ Actual

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Indirect expenses</b>		
- Depreciation	10,000.00	-
- Expenses	85,000.00	-
<b>Sub-Total Indirect expenses</b>	<b>95,000.00</b>	<b>-</b>
<b>Total Other Expenses</b>	<b>95,000.00</b>	<b>-</b>