### PART I — BALANCE SHEET COCKY CAPITAL PRIVATE LIMITED

CIN - U65990DL2021PTC390587

Bal	ance Sheet as at 31s		Figures in Rs. ('00)
Particulars	Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
1111	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	2,000.00	2,000.00
(b) Reserves and surplus	2	9.09	-311.72
(c) Money received against share warrants	_	*	
(2) Share application money pending allotment	*		
(3) Non-current liabilities	34		
(a) Long-term borrowings	3	2,600.00	5,000.00
(b) Deferred tax liabilities (Net)	1	( <b>=</b> ,	
(c) Other Long term liabilities		Diệc -	12
(d) Long-term provisions		: <b>:</b>	•
(4) Current liabilities			*
(a) Short-term borrowings		2¥7	¥ -
(b) Trade payables	4	28.07	-62.18
(c) Other current liabilities	- 5	S¥3	-
(d) Short-term provisions	6	112,72	199.30
TOTAL		4,749.88	6,825.40
II. ASSETS		8	
Non-current assets			
(a) Propert, Plant and Equipment			
(i) Tangible Assets	7	45.75	76.25
(b) Non current Investment	8	3,541.24	
(c) Deferred tax asset		3#1	12
(d) Long term loans and advances		ije:	
(c) Other non-current assets		585	¥
(2) Current assets			
(a) Current investments		₩.	-
(b) Inventories	9	( <del>)</del>	4,952.68
(c) Trade receivables	10	168,99	10.37
(d) Cash and cash equivalents	11	568.91	1,456.92
(e) Short-term loans and advances		· ·	3
(f) Other current assets	12	425.00	329.18
TOTAL		4,749.88	6,825.40

The accompanying notes are an integral part of the financial statements As per our report of even date

For Bhal & Associate

Firm Registration Wo.0305 Chartered Accountants

CA Bhai Chandra Swarnkar **UDIN: 25073884BMNQRP9012** 

Proprietor Membership No: 073884 For COCKY CAPITAL PRIVATE LIMITED

GOPAL TIW

(Director) DIN: 09417269 **BIMLA TIWARI** 

(Director)

DIN: 09417270

# PART II – STATEMENT OF PROFIT AND LOSS COCKY CAPITAL PRIVATE LIMITED

CIN - U65990DL2021PTC390587 Profit and loss statement for the year ended 2025

	Particulars	Note No.	For the year ended 31st	For the year ended 31st
	Particulars	Note No.	March 2025	March 2024
	1	2	3	4
- 1	Revenue from operations	13	7,616.86	2,271.50
Ш	Other income	14	255.32	210.82
III	Total Revenue (I + II)		7,872.18	2,482.32
IV	Expenses:			
	Cost of materials consumed		72	90
	Purchases of Stock-in-Trade	15	1,502.19	3,870.52
	Changes in inventories of finished goodswork-in-	16	4,952.68	-2,629.42
	progress and Stock-in-Trade		19	9 w
	Administration & Selling Expenses		V21	±:
	Employee benefits expense		1.50	:=:
	Depreciation and amortization expense		30.50	50.83
	Other expenses	17	953.28	423.87
	Total expenses		7,438.65	1,715.79
V	Profit before exceptional and extraordinary			
V	items and tax (III - IV)		433,53	766.53
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)		433.53	766.53
VIII	Extraordinary items		vē.	
IX	Profit before tax (VII- VIII)		433.53	766.53
Х	Tax expense:			
	(1) Current tax		112.72	199.30
	(2) Deferred tax		) A	(型)
ΧI	Profit (Loss) for the period (IX - X)		320.81	567.23
XII	Earnings per equity share:		2	
	(1) Basic		0.02	0.03
	(2) Diluted		0.02	0.03

The accompanying notes are an integral part of the financial statements As per our report of even date

For Bhal & Associates

Firm Registration No. 1638 Chartered Accountants

UDIN:25073884BMNQRP9012

Proprietor

Membership No: 073884

For COCKY CAPITAL PRIVATE LIMITED

GOPAL TIWARI

(Director) DIN: 09417269

(Director)

DIN: 09417270

			Figures in Rs. ('0
		As on	As on
		31.03.2025	31.03.2024
Share capital		·	
a) Authorised Capital	1		
100000 Equity Shares of R	s 10/- Each	10,000.00	10,000.0
	-	,	
1			
b) Issued , Subscribed &	Paid un Canital		
20000 Equity Shares of Rs		2,000.00	2,000.0
Less: Calls in arrears	10/- Lacif laily paid up	2,000.00	2,000.0
Less: Calls in arrears	_	2 222 22	0.000
		2,000.00	2,000.0
	class of shares referred to as I		
value of Rs 10/ Each hold	ler of Equity shares is entitled to	o one vote per share.	
Shares held by each hold			
Promoter's Share Holding	g Percentage	Amount	Amount
GOPAL TIWARI	1.00%	20.00	20.0
BIMLA TIWARI	1.00%	20.00	20.0
POOJA TIWARI	1.00%	20.00	20.0
KISHAN TIWARI	97.00%	1,940.00	1,940.0
I			
		2,000.00	2,000.0
Reserve & Surplus		Amount	Amount
Securities Premium Accour	nt	-	2
General Reserves	1		
Profit & Loss Account		^	
Opening		-311.72	-878.9
, °		-311.72	-0/0.
Less: Loss for the year			
Add: Profit for the year		320.81	567.2
Closing		9.09	-311.7
Total of Reserve	e & Surplus	9.09	-311.7
Long Term Borrowings		(Augustus)	Amount
Long Term Borrowings	10	Amount	ranount
Borrowing from Shareholde	ers	2,600.00	
Borrowing from Shareholde	ers erm Borrowings		5,000.0
Borrowing from Shareholde		2,600.00	5,000.0
Borrowing from Shareholde  Total of Short T		2,600.00	5,000.0
Borrowing from Shareholde Total of Short T  Trade Payables		2,600.00 2,600.00 Amount	5,000.0 5,000.0 Amount
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors	erm Borrowings	2,600.00 2,600.00 Amount 28.07	5,000.6 5,000.6 Amount -62.
Borrowing from Shareholde Total of Short T  Trade Payables	erm Borrowings	2,600.00 2,600.00 Amount	5,000.6 5,000.6 Amount -62.
Borrowing from Shareholde Total of Short T Trade Payables Others- Sundry Creditors Total of Trade P	erm Borrowings	2,600.00 2,600.00 Amount 28.07 28.07	5,000. 5,000. Amount -62.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions	erm Borrowings	2,600.00 2,600.00 Amount 28.07 28.07	5,000.6 5,000.6 Amount -62. -62.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable	erm Borrowings	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72	5,000.0 5,000.0 Amount -62. -62. Amount 199.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions	erm Borrowings	2,600.00 2,600.00 Amount 28.07 28.07	5,000.0 5,000.0 Amount -62. -62. Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T	erm Borrowings	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72	5,000.0 5,000.0 Amount -62. -62. Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities	erm Borrowings	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72	5,000.0 5,000.0 Amount -62. -62. Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T	erm Borrowings	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72	5,000.0 5,000.0 Amount -62. -62. Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities	erm Borrowings	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72	5,000.0 5,000.0 Amount -62. -62. Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement	erm Borrowings Payables Ferm Provisions	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72	5,000.0 5,000.0 Amount -62. -62. Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable	erm Borrowings Payables Ferm Provisions	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount	5,000.6 5,000.6  Amount -6262.  Amount 199.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c	erm Borrowings Payables Ferm Provisions	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount	5,000.6 5,000.6  Amount -62.  Amount 199. 199.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets	erm Borrowings Payables Ferm Provisions  urrent liabilities	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount Software	5,000.0 5,000.0 Amount -6262. Amount 199. 199. Amount
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at	erm Borrowings Payables Ferm Provisions  urrent liabilities	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount	5,000.0 5,000.0 Amount -6262. Amount 199. 199. Amount
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions	erm Borrowings Payables Form Provisions Form P	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84	5,000.0 5,000.0 Amount -6262. Amount 199.3 199.3 Amount
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as as	erm Borrowings Payables Form Provisions Form P	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount Software	5,000.0 5,000.0 Amount -6262. Amount 199.3 199.3 Amount
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Residual value	Payables  Perm Provisions  Form Provisions  Form Provisions  April 1st, 2024  at March 31st, 2025	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 - 51.84	5,000.6 5,000.6  Amount -62.  Amount 199. 199.  Techno Mobile Spar 24.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as as	Payables  Perm Provisions  Form Provisions  Form Provisions  April 1st, 2024  at March 31st, 2025	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84	5,000.6 5,000.6  Amount -62.  Amount 199. 199.  Techno Mobile Spar 24.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Residual value	Payables  Perm Provisions  Form Provisions  Form Provisions  April 1st, 2024  at March 31st, 2025	2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 - 51.84	5,000.6 5,000.6 Amount -62. Amount 199. 199. Techno Mobile Spar 24.6 24.6
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Addittions Gross Carrying Value as at Residual value Depreciable Value of Asset Rate of Depreciation	Payables  Perm Provisions  Form Provisions  Form Provisions  April 1st, 2024  at March 31st, 2025	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 51.84 40.00%	5,000.6 5,000.6 Amount -62.1 Amount 199.3 199.3 Amount Techno Mobile Spar 24.4 24.4
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Addittions Gross Carrying Value as at Residual value Depreciable Value of Asset Rate of Depreciation No of Days	Payables  Perm Provisions  Form Provisions  Form Provisions  April 1st, 2024  at March 31st, 2025	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 40.00% 365	5,000.6 5,000.6 5,000.6  Amount -62.1  Amount 199.3 199.3  Amount  Techno Mobile Spar 24,4 40.00
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Addittions Gross Carrying Value of Asset Rate of Depreciation No of Days Depreciation for the year	erm Borrowings  Payables  Form Provisions  Form Provisions  April 1st,2024  at March 31st,2025  s	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software  51.84 - 51.84 - 40.00% 365 20.74	5,000.6 5,000.6 Amount -6262. Amount 199.3 199.3  Amount  Techno Mobile Spar 24. 24. 40.00 36. 9.1
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Addittions Gross Carrying Value as at Residual value Depreciable Value of Asset Rate of Depreciation No of Days	erm Borrowings  Payables  Form Provisions  Form Provisions  April 1st,2024  at March 31st,2025  s	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 40.00% 365	5,000.6 5,000.6 Amount -6262. Amount 199.3 199.3  Amount  Techno Mobile Spar 24. 24. 40.00 36. 9.1
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value of Asset Rate of Depreciation No of Days Depreciation for the year Net Carrying Value as at I	erm Borrowings  Payables  Form Provisions  Form Provisions  April 1st,2024  at March 31st,2025  s	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 40.00% 365 20.74 31.10	5,000.6 5,000.6 Amount -6262. Amount 199.3 199.3  Amount  Techno Mobile Spar 24. 24. 40.00 30 9. 14.
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Addittions Gross Carrying Value of Asset Rate of Depreciation No of Days Depreciation for the year	erm Borrowings  Payables  Form Provisions  Form Provisions  April 1st,2024  at March 31st,2025  s	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software  51.84 - 51.84 - 40.00% 365 20.74	5,000.6 5,000.6 5,000.6  Amount -62.1  Amount 199.3 199.3  Amount  Techno Mobile Spar 24.4 40.00 36 9.3
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value of Asset Rate of Depreciation No of Days Depreciation for the year Net Carrying Value as at I	erm Borrowings  Payables  Jerm Provisions  Jerm Provisions  April 1st,2024  at March 31st,2025  S  March 31st,2025	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 40.00% 365 20.74 31.10	5,000.6 5,000.6 5,000.6  Amount -62.1  Amount 199.3 199.3  Amount  Techno Mobile Spar 24.4 40.00 30 9.7 14.6
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value of Asset Rate of Depreciation No of Days Depreciation for the year Net Carrying Value as at N  Non-current investments Investment in Stock Market	erm Borrowings  Payables  Jerm Provisions  Jerm Provisions  April 1st,2024  at March 31st,2025  s  March 31st,2025	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  51.84 51.84 40.00% 365 20.74 31.10  Amount	5,000.6 5,000.6 5,000.6  Amount -62.1  Amount 199.3 199.3  Amount  Techno Mobile Spar 24.4 40.00 30 9.7 14.6
Borrowing from Shareholde Total of Short T  Trade Payables Others- Sundry Creditors Total of Trade P  Short Term Provisions Income Tax Payable Total of Short T  Other current liabilities Director Reimbursement Expenses Payable Total of Other c  Tangible assets Gross Carrying Value as at Addittions Gross Carrying Value as at Residual value Depreciable Value of Asset Rate of Depreciation No of Days Depreciation for the year Net Carrying Value as at N  Non-current investments Investment in Stock Market Quoted- Equity si	erm Borrowings  Payables  Jerm Provisions  Jerm Provisions  April 1st,2024  at March 31st,2025  s  March 31st,2025	2,600.00 2,600.00 2,600.00  Amount 28.07 28.07  Amount 112.72 112.72  Amount  Software 51.84 40.00% 365 20.74 31.10	5,000.6 5,000.6 5,000.6  Amount -62.1  Amount 199.3 199.3  Amount  Techno Mobile Spar 24.4 40.00 30 9.7 14.6

Notes to Accounts as on 31st March, 2025



Inventories	Amount	Amount
Finished Goods		4,952.6
Total of Trade Receivables		4,952.6
Trade Receivables	Amount	Amount
Others- Sundry Debtors	168.99	10.3
Total of Trade Receivables	168.99	10.3
Total of Trade Receivables	100.99	10.3
Cash and cash equivalents	Amount	Amount
Cash in Hand	157.23	261,3
Cash at Bank	411.68	1,195.5
Total of Cash and cash equivalents	568.91	1,456.9
Other Current Assets	Amount	Amount
GST Receivable	246.38	164.5
Prepaid Expenses	112.43	141.7
TDS Receivable	16.18	020
Deposits	50.00	
Advance Tax	56.00	22.8
Total of Other Current Assets	425.00	329.1
[a	A	Amount
Revenue from operations	Amount	
Sale of Services  Total of Revenue from operations	7,616.86 7,616.86	2,271.5 2,271.5
Other Income	Amount	Amount
Interest Received	77.98	9.7
Dividend Income	161.78	192.3
Miscellanous Income	15.57	8.7
Total of Other Income	255.32	210.8
Purchases of Stock-in-Trade	Amount	Amount
Purchases	1,502.19	3,870.5
Total of Purchases of Stock-in-Trade	1,502.19	3,870.5
		A
Changes in inventories of finished goodswork-in-	Amount	
Changes in inventories of finished goodswork-in- progress and Stock-in-Trade	Amount	Amount
progress and Stock-in-Trade		
progress and Stock-in-Trade Opening Stock	<b>Amount</b> 4,952.68	2,323.2
progress and Stock-in-Trade		2,323,2 4,952.6
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories	4,952.68 4,952.68	2,323,2 4,952.6 <b>-2,629.</b> 4
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses	4,952.68 4,952.68 Amount	2,323,2 4,952.6 -2,629.4 Amount
progress and Stock-in-Trade  Opening Stock Less: Closing Stock  Total of Changes in Inventories  Other expenses  Audit Fees	4,952.68 4,952.68 Amount 25.00	2,323.2 4,952.6 -2,629.4 Amount
progress and Stock-in-Trade  Opening Stock Less: Closing Stock  Total of Changes in Inventories  Other expenses  Audit Fees  Bank Charges	4,952.68  4,952.68  Amount  25.00 4.63	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges	4,952.68  4,952.68  Amount  25,00 4,63 113.11	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT	4,952.68  4,952.68  Amount  25.00 4.63 113.11 27.47	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous	4,952.68  4,952.68  Amount  25.00 4.63 113.11 27.47 11.76	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.8
progress and Stock-in-Trade  Opening Stock Less: Closing Stock  Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee	4,952.68  4,952.68  Amount  25.00 4.63 113.11 27.47 11.76 230.18	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 16.7 109.7
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges	4,952.68  4,952.68  Amount  25,00 4.63 113.11 27.47 11.76 230.18 3.60	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 16.7 109.
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70	2,323.2 4,952.6 -2,629.4 Amount 25,0 0.2 129.5 -16.7 109.4 8.2 9.6
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70 154.56	2,323.2 4,952.6 -2,629.4 Amount 25,0 0.2 129.5 16.7 109.1 8.2 9.6 78.3
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage	4,952.68  4,952.68  Amount  25.00 4.63 113.11 27.47 11.76 230.18 3.60 98.70 154.56 84.04	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 - 16.7 109.1 8.2 9.6 78.3 22.0
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70 154.56	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellineous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses	4,952.68  4,952.68  Amount  25,00 4,63 113,11 27,47 11,76 230,18 3,60 98,70 154,56 84,04 200,24 953,28	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 16.7 109.1 8.2 9.6 78.3 22.0 24.9
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70 154,56 84,04 200.24 953.28	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 - 16.7 109. 8.2 9.6 78.3 22.0 24.5
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellineous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70 154,56 84,04 200.24 953.28	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 16.7 109.4 8.2 9.6 78.3 22.0 24.5 423.8
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70 154.56 84,04 200.24 953.28  Di	2,323.2 4,952.6 -2,629.4 Amount  25,0 0.2 129.5 16.7 109.1 8.2 9.6 78.3 22.0 24.5 423.8
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscelineous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses  Related Party Disclosures Transactions with the above in the ordinary course of	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3,60 98,70 154.56 84,04 200.24 953.28  Di	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 16.7 109.4 8.2 9.6 78.3 22.0 24.5 423.8
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses  Related Party Disclosures Transactions with the above in the ordinary course of the state of transactions with Related Parties Director Reimbursement	4,952.68  4,952.68  Amount  25,00 4,63 113,11 27,47 11,76 230,18 3,60 98,70 154,56 84,04 200,24 953,28  Di of business  As on 31,03,202	2,323.2 4,952.6 -2,629.4 Amount 25.0 0.2 129.5 16.7 109.4 8.2 9.6 78.3 22.0 24.5 423.8
progress and Stock-in-Trade Opening Stock Less: Closing Stock Total of Changes in Inventories  Other expenses Audit Fees Bank Charges Secretarial Compliance Charges STT Miscellneous Professional Fee Depository Charges Printing & stationery Software expenses Brokerage General Office Expenses Total of Other Expenses  Related Party Disclosures  Transactions with the above in the ordinary course of the service o	4,952.68  4,952.68  Amount  25,00 4,63 113.11 27,47 11.76 230.18 3.60 98.70 154.56 84.04 200.24 953.28  Di  of business  As on 31.03.202	2,323.3 4,952.6 -2,629.4 Amount 25.0 129.5 16.7 109.8 8.2 9.6 78.3 22.0 24.3 423.4

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## Note 2.1 : Significant Accounting Policies

The significant accounting policies adopted in the preparation of the financial statements are as follows:

### 1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The financial statements have been prepared on a historical cost basis, except for certain financial instruments that are measured at fair value.

#### 2. Revenue Recognition

Revenue from Operations: Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, which is typically when the goods are delivered to the customer.

### 3. Employee Benefits

Short-Term Employee Benefits: Short-term employee benefits, including wages, salaries, and bonus, are recognized as expenses when the employees have rendered services to the company.

#### 4. Taxation

Current Tax: Current tax is recognized based on the tax payable on the taxable income for the year, using the applicable tax rates as per the provisions of the Income Tax Act, 1961.

#### 5. Provisions

Provisions: Provisions are recognized when the company has a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

