PART I — BALANCE SHEET
COCKY CAPITAL PRIVATE LIMITED
CIN - U65990DL2021PTC390587

Balance Sheet as at 31st March,2025 — Figures in Rs. ('00)

Particulars	Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
1	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			
(a) Long-term borrowings	3	2,600.00	5,000.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	4	28.07	-62.18
(c) Other current liabilities	5	-	-
(d) Short-term provisions	6	112.72	199.30
TOTAL		**4,749.88**	**6,825.40**
II. ASSETS			
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		-	-
(d) Long term loans and advances		-	-
(c) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	9	-	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		-	-
(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 & Associates
Firm Registration No.030549C
Chartered Accountants

CA Bhal Chandra Swarnkar
UDIN : **25073884BMNQRP9012**
Proprietor
Membership No: 073884

For COCKY CAPITAL PRIVATE LIMITED

GOPAL TIWARI
(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

Figures in Rs. ('00)

	Particulars	Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
	1	2	3	4
I	Revenue from operations	13	7,616.86	2,271.50
II	Other income	14	255.32	210.82
III	**Total Revenue (I + II)**		**7,872.18**	**2,482.32**
IV	**Expenses:**			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	15	1,502.19	3,870.52
	Changes in inventories of finished goodswork-in-progress and Stock-in-Trade	16	4,952.68	-2,629.42
	Administration & Selling Expenses		-	-
	Employee benefits expense		-	-
	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 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		-	-
IX	**Profit before tax (VII- VIII)**		433.53	766.53
X	Tax expense:			
	(1) Current tax		112.72	199.30
	(2) Deferred tax		-	-
XI	**Profit (Loss) for the period (IX - X)**		**320.81**	**567.23**
XII	**Earnings per equity share:**			
	(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.030549C
Chartered Accountants

CA Bhal Chandra Swarnkar
UDIN **:25073884BMNQRP9012**
Proprietor
Membership No: 073884

For COCKY CAPITAL PRIVATE LIMITED

GOPAL TIWARI
(Director)
DIN: 09417269

BIMLA TIWARI
(Director)
DIN: 09417270

Notes to Accounts as on 31st March,2025

Figures in Rs. ('00)

Notes			As on 31.03.2025	As on 31.03.2024
1	***Share capital***			
	a) Authorised Capital			
	100000 Equity Shares of Rs 10/- Each		10,000.00	10,000.00
	b) Issued , Subscribed & Paid up Capital			
	20000 Equity Shares of Rs 10/- Each fully paid up		2,000.00	2,000.00
	Less: Calls in arrears		-	-
			2,000.00	**2,000.00**
	The company has only one class of shares referred to as Equity Shares having a par value of Rs 10/-. Each holder of Equity shares is entitled to one vote per share.			
	Shares held by each holder			
	Promoter's Share Holding	**Percentage**	**Amount**	**Amount**
	GOPAL TIWARI	1.00%	20.00	20.00
	BIMLA TIWARI	1.00%	20.00	20.00
	POOJA TIWARI	1.00%	20.00	20.00
	KISHAN TIWARI	97.00%	1,940.00	1,940.00
			2,000.00	**2,000.00**
2	***Reserve & Surplus***		**Amount**	**Amount**
	Securities Premium Account		-	-
	General Reserves		-	-
	Profit & Loss Account			
	Opening		-311.72	-878.95
	Less: Loss for the year		-	-
	Add: Profit for the year		320.81	567.23
	Closing		9.09	-311.72
	Total of Reserve & Surplus		**9.09**	**-311.72**
3	***Long Term Borrowings***		**Amount**	**Amount**
	Borrowing from Shareholders		2,600.00	5,000.00
	Total of Short Term Borrowings		**2,600.00**	**5,000.00**
4	***Trade Payables***		**Amount**	**Amount**
	Others- Sundry Creditors		28.07	-62.18
	Total of Trade Payables		**28.07**	**-62.18**
5	***Short Term Provisions***		**Amount**	**Amount**
	Income Tax Payable		112.72	199.30
	Total of Short Term Provisions		**112.72**	199.30
6	***Other current liabilities***		**Amount**	**Amount**
	Director Reimbursement		-	-
	Expenses Payable		-	-
	Total of Other current liabilities		-	-
7	***Tangible assets***		**Software**	**Techno Mobile Spart**
	Gross Carrying Value as at April 1st,2024		51.84	24.41
	Addittions		-	-
	Gross Carrying Value as at March 31st,2025		**51.84**	**24.41**
	Residual value		-	-
	Depreciable Value of Assets		51.84	24.41
	Rate of Depreciation		40.00%	40.00%
	No of Days		365	365
	Depreciation for the year		20.74	9.76
	Net Carrying Value as at March 31st,2025		**31.10**	**14.65**
8	***Non-current investments***		**Amount**	**Amount**
	Investment in Stock Market		-	-
	Quoted- Equity shares		3,541.24	
	Total of Non-current investments		**3,541.24**	

COCKY CAPITAL PRIVATE LIMITED CIN:U65990DL2021PTC390587

9	*Inventories*	Amount	Amount
	Finished Goods	-	4,952.68
	Total of Trade Receivables	**-**	**4,952.68**

10	*Trade Receivables*	Amount	Amount
	Others- Sundry Debtors	168.99	10.37
	Total of Trade Receivables	**168.99**	**10.37**

11	*Cash and cash equivalents*	Amount	Amount
	Cash in Hand	157.23	261.34
	Cash at Bank	411.68	1,195.57
	Total of Cash and cash equivalents	**568.91**	**1,456.91**

12	*Other Current Assets*	Amount	Amount
	GST Receivable	246.38	164.57
	Prepaid Expenses	112.43	141.72
	TDS Receivable	16.18	-
	Deposits	50.00	-
	Advance Tax	-	22.89
	Total of Other Current Assets	**425.00**	**329.18**

13	*Revenue from operations*	Amount	Amount
	Sale of Services	7,616.86	2,271.50
	Total of Revenue from operations	**7,616.86**	**2,271.50**

14	*Other Income*	Amount	Amount
	Interest Received	77.98	9.73
	Dividend Income	161.78	192.36
	Miscellanous Income	15.57	8.73
	Total of Other Income	**255.32**	**210.82**

15	*Purchases of Stock-in-Trade*	Amount	Amount
	Purchases	1,502.19	3,870.52
	Total of Purchases of Stock-in-Trade	**1,502.19**	**3,870.52**

16	*Changes in inventories of finished goodswork-in-progress and Stock-in-Trade*	Amount	Amount
	Opening Stock	4,952.68	2,323.26
	Less: Closing Stock	-	4,952.68
	Total of Changes in Inventories	**4,952.68**	**-2,629.42**

17	*Other expenses*	Amount	Amount
	Audit Fees	25.00	25.00
	Bank Charges	4.63	0.25
	Secretarial Compliance Charges	113.11	129.52
	STT	27.47	-
	Miscellneous	11.76	16.76
	Professional Fee	230.18	109.15
	Depository Charges	3.60	8.28
	Printing & stationery	98.70	9.60
	Software expenses	154.56	78.39
	Brokerage	84.04	22.02
	General Office Expenses	200.24	24.90
	Total of Other Expenses	**953.28**	**423.87**

18	**Related Party Disclosures**	Director
	Transactions with the above in the ordinary course of business	**As on 31.03.2025**
	a) Details of transactions with Related Parties	
	Director Reimbursement	-
	Borrowing from Shareholders	2,600.00
	Total Outstanding Amount	2,600.00

COCKY CAPITAL PRIVATE LIMITED
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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.

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