

TEAMEX RETAIL LIMITED

**421, VISHALA SUPRIM, NR.RING ROAD, NIKOL,
AHMEDABAD, DASKROI, AHMEDABAD-382350**

STATUTORY AUDIT REPORT

FINANCIAL YEAR: 2024-25

PAN: AAECT5486C

SAURABH N. SHAH & CO.
CHARTERED ACCOUNTANTS



C-24, Sardar Complex,
Opp. Govindvadi, Isanpur,
Ahmedabad-382443.

(M) 9510527385

E-mail: SAURABH_SHAH2506@YAHOO.CO.IN

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

- I report that the statutory audit of
M / s. TEAMEX RETAIL LIMITED
421, VISHALA SUPRIM, NR. RING ROAD, NIKOL, DASKROI, AHMEDABAD, AHMEDABAD
PAN **AAECT5486C**

was conducted by me SAURABH N SHAH in pursuance of the provisions of the Income-tax Act, 1961 Act, and I annex hereto a copy of my audit report dated 10-Sep-2025 along with a copy each of -

- the audited Income and Expenditure Account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025
- the audited Balance Sheet as at 31-Mar-2025; and
- documents declared by the said Act to be part of, or annexed to, the Income and Expenditure Account and Balance Sheet.

- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

| SN | Qualification Type | Observations/Qualifications |
|----|--------------------|--|
| 1 | Others | In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent. |

For SAURABH N. SHAH & CO.
Chartered Accountant
(Firm Regn No.: 0143076W)



(SAURABH N SHAH)
CHARTERED ACCOUNTANT
Membership No: 168485

Place : AHMEDABAD
Date : 10/09/2025
UDIN : 25168485BMCCE5575

FORM NO. 3CD
[See rule 6G(2)]

**Statement of particulars required to be furnished under
 section 44AB of the Income-tax Act, 1961**

Part A

| | | | | | |
|-----|---|---------|-------|--|------------------------|
| 01 | Name of the assessee | | | TEAMEX RETAIL LIMITED | |
| 02 | Address | | | 421,VISHALA SUPRIM,NR.RING ROAD,NIKOL,DASKROI,AHMEDABAD,AHMEDABAD | |
| 03 | Permanent Account Number (PAN) | | | AAECT5486C | |
| 04 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same | | | Yes | |
| | Name of Act | State | Other | Registration No. | Description (optional) |
| | Goods and service tax | GUJARAT | | 24AAECT5486C1ZD | |
| 05 | Status | | | Company | |
| 06 | Previous year | | | from 01-Apr-2024 to 31-Mar-2025 | |
| 07 | Assessment year | | | 2025-26 | |
| 08 | Indicate the relevant clause of section 44AB under which the audit has been conducted | | | Relevant clause of section 44AB under which the audit has been conducted | |
| 08a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ? | | | Third Proviso to sec 44AB : Audited under any other law | |
| 08a | | | | Yes (section : 115BAA) | |

Part B

| | | | | | | |
|----|----|--|----------------|----------------|---|--|
| 09 | a) | If firm or association of persons, indicate names of partners/members and their profit sharing ratios. | | | Name | Profit sharing ratio (%) |
| | | | | | NA | |
| 09 | b) | If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change | | | No | |
| | | Name of Partner/Member | Date of change | Type of change | Old profit sharing ratio | New profit Sharing Ratio |
| 10 | a) | Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) | | | | |
| | | Sector | | | Sub Sector | Code |
| | | WHOLESALE AND RETAIL TRADE | | | Wholesale of other products n.e.c | 09027 |
| 10 | b) | If there is any change in the nature of business or profession, the particulars of such change. | | | No | |
| | | Business | Sector | Sub Sector | Code | Remarks if any: |
| 11 | a) | Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | | | Bank Book, Cash Book, Ledger, Purchases Register, Sales Register, Journal, Stock Register | |
| | | | | | 421, VISHALA SUPRIM, NR.RING ROAD, AHMEDABAD, NIKOL, GUJARAT, 382350, INDIA | Bank Book, Cash Book, Ledger, Purchases Register, Sales Register, Journal, Stock Register (Manual) |
| | | | | | Bank Book, Cash Book, Ledger, Purchases Register, Sales Register, Journal, Stock Register | |
| 11 | b) | List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) | | | | |
| | | | | | | |
| 11 | c) | List of books of account and nature of relevant documents examined. | | | | |
| | | | | | | |

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| 12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) | | | | No |
| Section | Amount | Remarks if any: | | |
| | | | | |
| 13 a) Method of accounting employed in the previous year | | | | Mercantile system |
| b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | | | | No |
| c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | | | | |
| Particulars | Increase in profit (Rs.) | Decrease in profit(Rs.) | Remarks if any: | |
| | | | | |
| d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) | | | | No |
| e) If answer to (d) above is in the affirmative, give details of such adjustments | | | | |
| Particulars | Increase in profit (Rs.) | Decrease in profit(Rs.) | Net Effect(Rs.) | Remarks if any: |
| | | | | |
| f) Disclosure as per ICDS | | | | |
| ICDS | | Disclosure | | |
| ICDS I - Accounting Policies | | As per accounting policies & notes to financial statements | | |
| ICDS II - Valuation of Inventories | | As per accounting policies & notes to financial statements | | |
| ICDS III - Construction Contracts | | NA | | |
| ICDS IV - Revenue Recognition | | As per accounting policies & notes to financial statements | | |
| ICDS V - Tangible Fixed Assets | | As per Fixed Assets and Depreciation Chart annexed in FORM 3CD | | |
| ICDS VI - Changes in Foreign Exchange Rates | | NA | | |
| ICDS VII - Governments Grants | | NA | | |
| ICDS VIII- Securities | | NA | | |
| ICDS IX - Borrowing Costs | | As per accounting policies & notes to financial statements | | |
| ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total | | Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required. | | |
| 14 a) Method of valuation of closing stock employed in the previous year. | | | | Raw Material and Finished Goods :- Cost or NRV Whichever is lower |
| b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | | | | No |
| Particulars | Increase in profit (Rs.) | Decrease in profit(Rs.) | Remarks if any: | |
| | | | | |
| 15 Give the following particulars of the capital asset converted into stock-in-trade:- | | | | NA |
| Description of Capital Assets | Date of Acquisition | Cost of Acquisition | Amount at which capital assets converted into stock | Remarks if any: |
| | | | | |
| 16 Amounts not credited to the profit and loss account, being, - | | | | |
| a) the items falling within the scope of section 28; | | | | Nil |
| Description | | Amount | Remarks if any: | |
| | | | | |
| b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; | | | | Nil |
| Description | | Amount | Remarks if any: | |
| | | | | |
| c) escalation claims accepted during the previous year; | | | | Nil |
| Description | | Amount | Remarks if any: | |
| | | | | |





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|----|---|---|---|-----------------------|---|---------------------|-----------------|------------------------|--------------------------|------------------|-------------|-------|---|
| d) | any other item of income; | | | | | Nil | | Remarks if any: | | | | | |
| | Description | | Amount | | | | | | | | | | |
| e) | capital receipt, if any. | | | | | Nil | | Remarks if any: | | | | | |
| | Description | | Amount | | | | | | | | | | |
| 17 | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | | | | | No | | | | | | | |
| | Details of property | Consideration received or accrued | Value adopted or assessed or assessable | Remarks if any: | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x) ? |
| 18 | Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- | | | | | As Per Annexure "A" | | | | | | | |
| | a) | Description of asset/block of assets. | | | | | | | | | | | |
| | b) | Rate of depreciation. | | | | | | | | | | | |
| | c) | Actual cost or written down value, as the case may be. | | | | | | | | | | | |
| | ca) | Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only) | | | | | | | | | | | |
| | cb) | Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession | | | | | | | | | | | |
| | cc) | Adjusted written down value | | | | | | | | | | | |
| | d) | Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :- | | | | | | | | | | | |
| | i) | Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994. | | | | | | | | | | | |
| | ii) | change in rate of exchange of currency, and | | | | | | | | | | | |
| | iii) | Subsidy or grant or reimbursement, by whatever name called. | | | | | | | | | | | |
| | e) | Depreciation allowable. | | | | | | | | | | | |
| | f) | Written down value at the end of the year. | | | | | | | | | | | |
| 19 | Amounts admissible under sections | | | | | | | | | | | | |
| | Section | Others | | Amount debited to P&L | Amount admissible as per the provisions of the Income-tax Act, 1961 | | Remarks if any: | | | | | | |
| 20 | a) | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] | | | | Nil | | | | | | | |
| | | Description | | Amount | | Remarks if any: | | | | | | | |
| | b) | Details of contributions received from employees for various funds as referred to in section 36(1)(va): | | | | Nil | | | | | | | |
| | | Name of fund | | Month | Amount | Actual Date | Due Date | The actual amount paid | | | | | |
| 21 | a) | Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc | | | | | | | | | | | |
| | i) | expenditure of capital nature; | | | | Nil | | | | | | | |
| | | Particulars | | | Amount in Rs. | | | Remarks if any: | | | | | |



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|------|--|---------------|-----------------|--|--|--|--|--|--|--|--|--|--|--|
| ii | expenditure of personal nature; | | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | | | | | | | | | | | | |
| | Gst Penalty | 47156 | | | | | | | | | | | | |
| iii | expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| iv | Expenditure incurred at clubs being entrance fees and subscriptions | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| v | Expenditure incurred at clubs being cost for club services and facilities used. | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| vi | Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India) | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| vii | Expenditure by way of any other penalty or fine not covered above | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| viii | Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| ix | Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |
| x | Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf | Nil | | | | | | | | | | | | |
| | Particulars | Amount in Rs. | Remarks if any: | | | | | | | | | | | |

b) Amounts inadmissible under section 40(a):-

| | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|------------------|------------|---------|----------------|----------------|---------|--------------------------|------------------|------------------------|-----------------|
| i | as payment to non-resident referred to in sub-clause (i) | | | | | | | | | | | | | |
| | A Details of payment on which tax is not deducted: | Nil | | | | | | | | | | | | |
| | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State |
| | | | | | | | | | | | | | | |
| | B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) | Nil | | | | | | | | | | | | |
| | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State |
| | | | | | | | | | | | | | Amount of tax deducted | Remarks if any: |



Z. Jaiswal

R. Patel



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|------|---|-------------------|---------------------------|-------------------|-------------------|------------------|----------------|-------------------|---------------------|--------------------------|--------------------------|------------------|-------------|------------------------|--------------------------------------|--------------------------------------|-----------------|--|--|--|--|--|--|--|--|--|--|
| ii | as payment to resident referred to in sub-clause (ia) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | A. Details of payment on which tax is not deducted: Nil | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iii | as payment referred to in sub-clause (ib) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | A. Details of payment on which levy is not deducted: Nil | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iv | Fringe benefit tax under sub-clause (ic) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| v | Wealth tax under sub-clause (iia) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| vi | Royalty, license fee, service fee etc. under sub-clause (iib) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| vii | Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| viii | Date of payment | Amount of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ix | Payment to PF/other fund etc. under sub-clause (iv) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c) | Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof: NA | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Particulars | Section | Amount debited to P/L A/C | Description | | | | Amount admissible | Amount inadmissible | Remarks | | | | | | | | | | | | | | | | | |
| d) | Disallowance/deemed income under section 40A(3): | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Date of payment | Nature of payment | | Amount | Name of the payee | PAN of the payee | Aadhaar no | | | | | | | | | | | | | | | | | | | | |
| ii | as payment to resident referred to in sub-clause (ia) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | A. Details of payment on which tax is not deducted: Nil | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iii | as payment referred to in sub-clause (ib) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | A. Details of payment on which levy is not deducted: Nil | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iv | Fringe benefit tax under sub-clause (ic) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| v | Wealth tax under sub-clause (iia) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| vi | Royalty, license fee, service fee etc. under sub-clause (iib) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| vii | Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| viii | Date of payment | Amount of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ix | Payment to PF/other fund etc. under sub-clause (iv) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c) | Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof: NA | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Particulars | Section | Amount debited to P/L A/C | Description | | | | Amount admissible | Amount inadmissible | Remarks | | | | | | | | | | | | | | | | | |
| d) | Disallowance/deemed income under section 40A(3): | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Date of payment | Nature of payment | | Amount | Name of the payee | PAN of the payee | Aadhaar no | | | | | | | | | | | | | | | | | | | | |



J. Lisan

R. Pratey

| | | | | | | | | | |
|----|---|--|--|------------------------|-----------------------|----------------------------|--------------------|-----------------|--|
| B | On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); | | | | | | Yes | | |
| | Date of payment | Nature of payment | Amount | Name of the payee | PAN of the payee | Aadhaar no | Remarks if any: | | |
| e) | provision for payment of gratuity not allowable under section 40A(7); | | | | | | Nil | | |
| f) | any sum paid by the assessee as an employer not allowable under section 40A(9); | | | | | | Nil | | |
| g) | particulars of any liability of a contingent nature; | | | | | | Nil | | |
| | Nature of Liability | Amount | | | | | Remarks if any: | | |
| h) | amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; | | | | | | Nil | | |
| | Particulars | Amount | | | | | Remarks if any: | | |
| i) | amount inadmissible under the proviso to section 36(1)(iii). | | | | | | Nil | | |
| 22 | i) | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | | | | Nil | |
| | ii) | Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year | | | | | | Nil | |
| | iii) | Of amount referred to in (ii) above, amount | | | | | | | |
| | a | paid up to time given under section 15 of the MSMED Act | | | | | | Nil | |
| | b | not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year | | | | | | Nil | |
| 23 | Particulars of payments made to persons specified under section 40A(2)(b). | | | | | | | | |
| | Name of Related Party | Relation | Date | Payment made(Amount) | Nature of transaction | PAN of Related Party | Aadhaar no | | |
| | Nirmal Patel | Director | | 1920000 | Director Remuneration | | | | |
| | Hiren Patel | Director | | 1920000 | Director Remuneration | | | | |
| | Reshma Patel | Director | | 1080000 | Director Remuneration | | | | |
| | Kinjal Nirmal Patel | SPOUSE OF NIRMAL PATEL | | 1080000 | Salary | | | | |
| 24 | Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. | | | | | | Nil | | |
| | Section | Description | Amount | Remarks if any: | | | | | |
| 25 | Any amount of profit chargeable to tax under section 41 and computation thereof. | | | | | | Nil | | |
| | Name of Party | Amount of Income credited to Profit and Loss account | Amount of Income not credited to Profit and Loss account | Total Amount of Income | Section | Description of transaction | Computation if any | Remarks if any: | |
| 26 | i | In respect of any sum referred to in section 43B, the liability for which:- | | | | | | | |
| | A | pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was | | | | | | | |
| | a) | paid during the previous year; | | | Nil | | | | |
| | | Nature of Liability | Amount | Remarks if any: | | | Section | | |
| | b) | not paid during the previous year; | | | Nil | | | | |
| | | Nature of Liability | Amount | Remarks if any: | | | Section | | |

Hiren

R. Patel



| | | | | | | | | | | | | | | | | | | |
|----|---|--|------------------------------------|-------------------|--|-----------------|--|----------------|--|--------------------------|------------------|-------------------------------------|-----------------|-------------------|-------------------------------|---------------|-------------------|--|
| B | | was incurred in the previous year and for clauses other than clause (h) of section 43B was | | | | | | | | | | | | | | | | |
| a) | | paid on or before the due date for furnishing the return of income of the previous year under section 139(1); | | | | | | | | | | | | | | | | |
| | | Nature of Liability | | Amount | | Remarks if any: | | | | | | Section | | | | | | |
| | | Esic Payable | | 8971 | | | | | | | | Sec 43B(a) -tax , duty,cess,fee etc | | | | | | |
| | | Professional Tax Payable | | 6200 | | | | | | | | Sec 43B(a) -tax , duty,cess,fee etc | | | | | | |
| | | TDS Payable | | 463623 | | | | | | | | Sec 43B(a) -tax , duty,cess,fee etc | | | | | | |
| | | GST Payable | | 769188 | | | | | | | | Sec 43B(a) -tax , duty,cess,fee etc | | | | | | |
| | | PF Payable | | 59649 | | | | | | | | Sec 43B(a) -tax , duty,cess,fee etc | | | | | | |
| b) | | not paid on or before the aforesaid date. | | Nil | | | | | | | | | | | | | | |
| | | Nature of Liability | | Amount | | Remarks if any: | | | | | | Section | | | | | | |
| ii | | State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account. | | No | | | | | | | | | | | | | | |
| 27 | a) | Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. | | No | | | | | | | | | | | | | | |
| | b) | Particulars of income or expenditure of prior period credited or debited to the profit and loss account. | | NA | | | | | | | | | | | | | | |
| | | Type | Particulars | | Amount | | Prior period to which it relates(Year in yyyy-yy format) | | | | | | Remarks if any: | | | | | |
| 28 | omitted from AY 2025-26 and onwards | | | | | | | | | | | | | | | | | |
| 29 | omitted from AY 2025-26 and onwards | | | | | | | | | | | | | | | | | |
| 29 | A | Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56 | | NA | | | | | | | | | | | | | | |
| | Nature of Income | | Amount | | Remarks if any: | | | | | | | | | | | | | |
| 29 | B | Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56 | | NA | | | | | | | | | | | | | | |
| | Nature of Income | | Amount | | Remarks if any: | | | | | | | | | | | | | |
| 30 | Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] | | No | | | | | | | | | | | | | | | |
| | Name of the person from whom amount borrowed or repaid on hundi | Amount borrowed | Remarks if any | PAN of the person | Aadhar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment | |
| 30 | A | Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? | | NA | | | | | | | | | | | | | | |
| | Clause under which of Sub section(1) of 92CE primary adjustments is made | | Amount in Rs of primary adjustment | | Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE | | Whether the Excess money has been repatriated within the prescribed time | | Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time | | Expected Date | | Remarks if any | | | | | |



Jeson

Pratesh

| | | | | | | | | | |
|----|----|--|---|--|---|--|---|---|---|
| 30 | B | Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B | NA | | | | | | |
| | | Amount(in Rs) of interest or similar nature incurred | Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs) | Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above | Ass Year of interest expenditure brought forward as per sub section (4) of section 94B | Amount of interest expenditure brought forward as per sub section (4) of section 94B | Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B | Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B | Remarks if any: |
| 30 | C | Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022) | | | | | | No | |
| | | Nature of the impermissible avoidance arrangement | | | Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement | | Remarks if any: | | |
| 31 | a) | Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year | | | | Nil | | | |
| | | Name of the lender or depositor | Address of the lender or depositor | PAN of the lender or depositor | Aadhaar no | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the Previous Year | Maximum amount outstanding in the account at any time during the Previous Year | whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account |
| b) | | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- | | | | Nil | | | |
| | | Name of the person from whom specified sum is received | Address of the Name of the person from whom specified sum is received | PAN of the Name of the person from whom specified sum is received | Aadhaar no | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | Code of the nature of such amount (as mentioned in field (iv) above) | |
| b | a) | Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account | | | | Nil | | | |
| | | Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Nature of transaction | Amount of receipt | Date of receipt | |
| b | b) | Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year | | | | Nil | | | |

1/1/2023

R. Patel



| | Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of receipt |
|----|---|----------------------|------------------|------------|--|
| b | c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year | Nil | | | |
| | Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar no | Nature of transaction |
| | | | | | Amount of payment |
| b | d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year | Nil | | | |
| | Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar no | Amount of payment |
| | | | | | |
| c) | Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: | Nil | | | |
| | Name of the payee | Address of the payee | PAN of the payee | Aadhaar no | Amount of the repayment |
| | | | | | Maximum amount outstanding in the account at any time during the Previous Year |
| | | | | | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account |
| | | | | | Code of the nature of such amount (as mentioned in field (iv) above) |
| d) | Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year | Nil | | | |
| | Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year |
| e) | Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year | Nil | | | |
| | Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year |
| 32 | a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : | Nil | | | |

J. Jaiswal

R. Pratap



| Serial No | Assessment Year | Nature of loss / Depreciation allowance | Amount as returned | All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE | Amount as assessed (give reference to relevant order) | | | Remarks |
|-----------|---|---|--------------------|---|--|---|-----------|------|---------|
| | | | | | | Amount | Order U/S | Date | |
| | | | | | | | | | |
| b) | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | No | | | | | | | |
| c) | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same. | No | | | | | | | |
| d) | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. | No | | | | | | | |
| e) | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. | No | | | | | | | |
| 33 | Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). | Nil | | | | | | | |
| | Section | Amount | Remarks if any: | | | | | | |
| | | | | | | | | | |

| | | | | | | | | | | | | | |
|----|----|--|--------------|-------------------------|--|--|--|--|--|--|--|--|--|
| 34 | a) | Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: | | | | | Yes | | | | | | |
| | | Tax deduction and collection Account Number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) | | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| | | AHMT03883F | 192 | Salary | 3840000 | 3840000 | 3840000 | 443044 | | | | | |
| | | AHMT03883F | 194-I | Rent | 777000 | 777000 | 777000 | 73620 | | | | | |
| | | AHMT03883F | 194C | Payments to contractors | 14330264 | 14330264 | 14330264 | 264359 | | | | | |
| | | AHMT03883F | 194H | Commission or brokerage | 64848273 | 64848273 | 64848273 | 2247628 | | | | | |
| | b) | Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details | | | | | Yes | | | | | | |
| | | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported | If not, please furnish list of details/transactions which are not reported | | | | | | |
| | | AHMT03883F | 24Q | 31-Jul-2024 | 29-Jul-2024 | Yes | | | | | | | |
| | | AHMT03883F | 24Q | 31-Oct-2024 | 28-Oct-2024 | Yes | | | | | | | |
| | | AHMT03883F | 24Q | 31-Jan-2025 | 30-Jan-2025 | Yes | | | | | | | |

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| | | | | | |
|------------|-----|-------------|-------------|-----|--|
| AHMT03883F | 24Q | 31-May-2025 | 02-Jun-2025 | Yes | |
| AHMT03883F | 26Q | 31-Jul-2024 | 29-Jul-2024 | Yes | |
| AHMT03883F | 26Q | 31-Oct-2024 | 28-Oct-2024 | Yes | |
| AHMT03883F | 26Q | 31-Jan-2025 | 19-Jan-2025 | Yes | |
| AHMT03883F | 26Q | 31-May-2025 | 31-May-2025 | Yes | |

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

| Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) | date of payment. |
|--|--|-------------------------------|------------------|
| AHMT03883F | | 2243 | 06-Jul-2024 |
| AHMT03883F | | 619 | 07-Oct-2024 |
| AHMT03883F | | 778 | 04-Jan-2025 |
| AHMT03883F | | 174 | 06-Feb-2025 |
| AHMT03883F | | 288 | 04-Apr-2025 |
| AHMT03883F | | 2646 | 07-Apr-2025 |
| AHMT03883F | | 2482 | 25-Apr-2025 |
| AHMT03883F | | 22529 | 12-Sep-2025 |

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

| Item Name | Unit | opening stock | purchases during the previous year | sales during the previous year | closing stock | shortage / excess, if any |
|-----------|------|---------------|------------------------------------|--------------------------------|---------------|---------------------------|
|-----------|------|---------------|------------------------------------|--------------------------------|---------------|---------------------------|

NA

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 NA

Amount Received (in Rs) Date of receipt Remarks if any:

36 B Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? NA

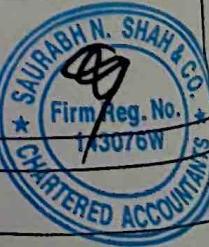
Amount Received(in Rs) Cost of acquisition of shares bought back Remarks if any:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. No

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.



| Particulars | Previous Year | | % | Preceding previous Year | | % |
|---|---------------|-----------|-------|-------------------------|-----------|-------|
| Total turnover of the assessee | | 178561536 | | | 106275087 | |
| Gross profit/turnover | 125364903 | 178561536 | 70.21 | 70042612 | 106275087 | 65.91 |
| Net profit/turnover | 6774322 | 178561536 | 3.79 | 3196640 | 106275087 | 3.01 |
| Stock-in-trade/turnover | 5960275 | 178561536 | 3.34 | 6595560 | 106275087 | 6.21 |
| Material consumed/finished goods produced | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|----|---|-----------------------|-------|-------|------------------------------------|-------------------------------------|---------|
| 41 | Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. | | | | | | |
| | Financial year to which demand/refund relates to | Name of other Tax law | State | Other | Type (Demand raised/Refund issued) | Date of demand raised/refund issued | Amount |
| | | | | | | | Remarks |

| | | | | | | | |
|----|---|--|--------------|------------------------|----------------------------------|--|---|
| 42 | a | Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B | | | NA | | |
| | | Income tax Department Reporting Entity Identification Number | Type of Form | Due date of furnishing | Date of furnishing, if furnished | Whether the form contains information about all details/transactions which are required to be reported | if not, please furnish the list of details/transaction which are not reported |

| | | | | | | | |
|----|---|--|---|---|---|---------------|-----------------|
| 43 | a | Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286 | | | NA | | |
| | | Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | Name of parent entity | Name of the Alternative reporting entity(if Applicable) | Date of Furnishing the Report | Expected Date | Remarks if any: |
| 44 | Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022) | | | Yes | | | |
| | Total Amount of expenditure incurred during the year | Expenditure in respect of entities registered under the GST | | | Expenditure relating to entities not registered under GST | | |
| | 146734204 | Relating to the goods or services exempt from GST | Relating to the entities falling under composition scheme | Relating to the other registered entities | Total Payment to Registered entities | | 69499533 |

For SAURABH N. SHAH & CO.
Chartered Accountant
(Firm Regn No.: 0143076W)



(SAURABH N SHAH)
CHARTERED ACCOUNTANT
Membership No: 168485

Place :AHMEDABAD
Date : 10/09/2025
UDIN : 25168485BMICCE5575

TEAMEX RETAIL LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

| Description of asset/block of assets. | Rate of Dep. % | Actual cost or written down values | Adjustment made to the written down value under Section 115BAC/15BAD (for assessment year 2021-2022 only) | Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession | Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994 | Change in rate of exchange of currency | Subsidy or grant or reimbursement, by whatever name called | Depreciation allowable | Other Adjustments | Written down value at the end of the year | B/F Add. Dep added in depreciation allowable | |
|---------------------------------------|----------------|------------------------------------|---|--|--|--|--|------------------------|-------------------|---|--|------------------|
| | | | | | | | | | | | | |
| Plant and Machinery @40% | 40% | 8,87,582 | 0 | 0 | 8,87,582 | 10,38,329 | 0 | 0 | 0 | 0 | 6,03,687 | 13,22,224 |
| Plant and Machinery@15% | 15% | 39,94,046 | 0 | 0 | 39,94,046 | 11,69,957 | 0 | 0 | 0 | 0 | 7,08,628 | 44,55,375 |
| Furniture | 10% | 6,69,303 | 0 | 0 | 6,69,303 | 13,300 | 0 | 0 | 0 | 0 | 68,260 | 6,14,343 |
| Building | 5% | 2,61,725 | 0 | 0 | 2,61,725 | 0 | 0 | 0 | 0 | 0 | 13,086 | 2,48,639 |
| Total | | 58,12,656 | 0 | 0 | 58,12,656 | 22,21,586 | 0 | 0 | 0 | 0 | 13,93,661 | 66,40,581 |

Addition/Deduction in Fixed Assets During the Financial Year

Block 40% Plant and Machinery @40%

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|-------|-------------|--------------------|--------------------|----------|--------------------|------------------------|
| 1 | Computer | 2,04,940 | 0 | 2,04,940 | 01/10/2024 | 01/10/2024 |
| 2 | Computer | 0 | 1,37,650 | 1,37,650 | 28/12/2024 | 28/12/2024 |
| 3 | Computer | 0 | 1,58,000 | 1,58,000 | 22/01/2025 | 22/01/2025 |
| 4 | Computer | 0 | 1,12,288 | 1,12,288 | 11/02/2025 | 11/02/2025 |
| 5 | Computer | 0 | 1,60,924 | 1,60,924 | 24/03/2025 | 24/03/2025 |
| 6 | Computer | 0 | 26,804 | 26,804 | 27/10/2024 | 27/10/2024 |
| 7 | Computer | 0 | 22,786 | 22,786 | 31/10/2024 | 31/10/2024 |
| 8 | Computer | 0 | 13,134 | 13,134 | 04/02/2025 | 04/02/2025 |
| 9 | Computer | 0 | 72,033 | 72,033 | 11/02/2025 | 11/02/2025 |



| | | | | | |
|----|--------------|-----------------|-----------------|------------------|------------|
| 10 | Computer | 0 | 16,000 | 16,000 | 06/03/2025 |
| 11 | Computer | 0 | 94,915 | 94,915 | 18/03/2025 |
| 12 | Computer | 0 | 18,855 | 18,855 | 19/03/2025 |
| | Total | 2,04,940 | 8,33,389 | 10,38,329 | |

Block 15% Plant and Machinery@15%

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|-------|--------------|--------------------|--------------------|------------------|--------------------|------------------------|
| | | | | | | |
| 1 | AC | 0 | 79,296 | 79,296 | 23/01/2025 | 23/01/2025 |
| 2 | CCTV Camera | 6,600 | 0 | 6,600 | 01/08/2024 | 01/08/2024 |
| 3 | CCTV Camera | 0 | 32,420 | 32,420 | 11/02/2025 | 11/02/2025 |
| 4 | Led TV | 51,763 | 0 | 51,763 | 30/09/2024 | 30/09/2024 |
| 5 | Led Tv | 0 | 1,49,062 | 1,49,062 | 09/01/2025 | 09/01/2025 |
| 6 | Led Tv | 0 | 70,312 | 70,312 | 13/03/2025 | 13/03/2025 |
| 7 | Mobile | 4,405 | 0 | 4,405 | 24/04/2024 | 24/04/2024 |
| 8 | Mobile | 0 | 76,186 | 76,186 | 17/10/2024 | 17/10/2024 |
| 9 | Refrigerator | 0 | 23,728 | 23,728 | 23/01/2025 | 23/01/2025 |
| 10 | Smart Watch | 0 | 2,117 | 2,117 | 01/03/2025 | 01/03/2025 |
| 11 | Smart Watch | 562 | 0 | 562 | 02/09/2024 | 02/09/2024 |
| 12 | Smart Watch | 973 | 0 | 973 | 27/09/2024 | 27/09/2024 |
| 13 | Tablet | 90,422 | 0 | 90,422 | 17/08/2024 | 17/08/2024 |
| 14 | Tablet | 67,797 | 0 | 67,797 | 24/09/2024 | 24/09/2024 |
| 15 | Tablet | 67,797 | 0 | 67,797 | 02/09/2024 | 02/09/2024 |
| 16 | Tablet | 0 | 24,944 | 24,944 | 11/11/2024 | 11/11/2024 |
| 17 | Tablet | 0 | 1,32,203 | 1,32,203 | 19/11/2024 | 19/11/2024 |
| 18 | Tablet | 0 | 1,35,000 | 1,35,000 | 26/03/2025 | 26/03/2025 |
| 19 | Tablet | 0 | 16,100 | 16,100 | 31/03/2025 | 31/03/2025 |
| 20 | UPS | 0 | 1,38,270 | 1,38,270 | 03/03/2025 | 03/03/2025 |
| | Total | 2,90,319 | 8,79,638 | 11,69,957 | | |

Block 10% Furniture

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|-------|--------------|--------------------|--------------------|---------------|--------------------|------------------------|
| | | | | | | |
| 1 | Chair | 13,300 | 0 | 13,300 | 13/06/2024 | 13/06/2024 |
| | Total | 13,300 | 0 | 13,300 | | |



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Balance Sheet as at 31st March 2025

| 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 | 1,75,069.89 | 1,29,460.49 |
| Money received against share warrants | | 0.00 | 0.00 |
| | | 1,80,069.89 | 1,34,460.49 |
| Share application money pending allotment | | 0.00 | 0.00 |
| Non-current liabilities | | | |
| Long-term borrowings | 3 | 35,572.24 | 47,499.51 |
| Deferred tax liabilities (Net) | 4 | 2,237.35 | 2,237.35 |
| Other long term liabilities | | 0.00 | 0.00 |
| Long-term provisions | 5 | 5,384.43 | 5,388.29 |
| | | 43,194.02 | 55,125.15 |
| Current liabilities | | | |
| Short-term borrowings | 6 | 9,896.89 | 7,866.51 |
| Trade payables | 7 | | |
| (A) Micro enterprises and small enterprises | | 0.00 | 0.00 |
| (B) Others | | 1,57,781.35 | 1,14,544.99 |
| Other current liabilities | 8 | 68,191.84 | 38,655.94 |
| Short-term provisions | | 0.00 | 0.00 |
| | | 2,35,870.08 | 1,61,067.44 |
| TOTAL | | 4,59,133.99 | 3,50,653.08 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, Plant and Equipment and Intangible assets | 9 | | |
| Property, Plant and Equipment | | 1,50,791.58 | 1,40,038.91 |
| Intangible assets | | 0.00 | 0.00 |
| Capital work-in-Progress | | 0.00 | 0.00 |
| Intangible assets under development | | 0.00 | 0.00 |
| Non-current investments | 10 | 1,250.00 | 1,250.00 |
| Deferred tax assets (net) | | 0.00 | 0.00 |
| Long-term loans and advances | 11 | 79,963.56 | 78,045.14 |
| Other non-current assets | | 0.00 | 0.00 |
| | | 2,32,005.14 | 2,19,334.05 |
| Current assets | | | |
| Current investments | | 0.00 | 0.00 |
| Inventories | 12 | 59,602.75 | 65,955.60 |
| Trade receivables | 13 | 0.00 | 5,481.00 |
| Cash and cash equivalents | 14 | 1,67,291.10 | 59,882.43 |
| Short-term loans and advances | | 0.00 | 0.00 |
| Other current assets | 15 | 235.00 | 0.00 |
| | | 2,27,128.85 | 1,31,319.03 |
| TOTAL | | 4,59,133.99 | 3,50,653.08 |

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

As per our report of even date

For SAURABH N. SHAH & CO.

Chartered Accountant
(FRN: 0143076W)

SAURABH N SHAH
CHARTERED ACCOUNTANT
Membership No.: 168485
UDIN : 25168485BMICCE5575
Place: AHMEDABAD
Date: 10/09/2025



For and on behalf of the Board of Directors

HIREN PRAHALADBHAJI PATEL
Director
DIN: 03603899

NIRMAL ZINABHAI PATEL
Director
DIN: 03586814

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 | 16 | 17,85,615.36 | 10,62,750.87 |
| Other income | 17 | 187.16 | 140.38 |
| Total Income | | 17,85,802.52 | 10,62,891.25 |
| Expenses | | | |
| Cost of material Consumed | | 0.00 | 0.00 |
| Purchase of stock-in-trade | 18 | 5,25,613.48 | 3,24,944.09 |
| Changes in inventories | 19 | 6,352.85 | 37,380.66 |
| Employee benefit expenses | 20 | 1,86,342.55 | 1,25,454.98 |
| Finance costs | 21 | 415.96 | 2,036.97 |
| Depreciation and amortization expenses | 22 | 11,463.28 | 10,057.34 |
| Other expenses | 23 | 9,87,871.18 | 5,22,835.57 |
| Total expenses | | 17,18,059.30 | 10,22,709.61 |
| Excess of income over expenditure/(expenditure over income) before exceptional, extraordinary and prior period items and tax | | 67,743.22 | 40,181.64 |
| Exceptional items | | 0.00 | 0.00 |
| Excess of income over expenditure/(expenditure over income) before extraordinary and prior period items and tax | | 67,743.22 | 40,181.64 |
| Extraordinary items | | 0.00 | 0.00 |
| Prior period item | | 0.00 | 0.00 |
| Excess of income over expenditure/(Expenditure over income) before tax | | 67,743.22 | 40,181.64 |
| Tax expenses | | | |
| Current tax | 24 | 0.00 | 8,215.24 |
| Deferred tax | | 0.00 | 0.00 |
| Excess/short provision relating earlier year tax | | 0.00 | 0.00 |
| Excess of income over expenditure/(expenditure over income) for the period | | 67,743.22 | 31,966.40 |
| Earning per share-in ₹ | | | |
| Basic | | | |
| Before extraordinary Items | | 0.00 | 0.00 |
| After extraordinary Adjustment | | 0.00 | 0.00 |
| Diluted | | | |
| Before extraordinary Items | | 0.00 | 0.00 |
| After extraordinary Adjustment | | 0.00 | 0.00 |

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

As per our report of even date

For SAURABH N. SHAH & CO.
 Chartered Accountant
 (FRN: 0143076W)


 SAURABH N SHAH
 CHARTERED ACCOUNTANT
 Membership No.: 168485
 UDIN : 25168485BMICCE5575
 Place: AHMEDABAD
 Date: 10/09/2025



NIRMAL ZINABHAI PATEL
 Director
 DIN: 03586814

For and on behalf of the Board of Directors


 HIREN PRAHALADBHAI PATEL
 Director
 DIN: 03603899

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

| PARTICULARS | | ₹ in hundred | 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) | | 67,743.22 | 40,181.64 |
| | Adjustments for non Cash/ Non trade items: | | | |
| | Depreciation & Amortization Expenses | | 11,463.28 | 10,057.34 |
| | Finance Cost | | 415.96 | 2,036.97 |
| | Other Inflows / (Outflows) of cash | | (3.87) | 4,398.76 |
| | Operating profits before Working Capital Changes | | 79,618.60 | 56,674.71 |
| | Adjusted For: | | | |
| | (Increase) / Decrease in trade receivables | | 5,481.00 | 15,119.56 |
| | Increase / (Decrease) in trade payables | | 43,236.36 | (13,492.21) |
| | (Increase) / Decrease in inventories | | 6,352.85 | 0.00 |
| | Increase / (Decrease) in other current liabilities | | 29,535.90 | (48,379.10) |
| | (Increase) / Decrease in other current assets | | (235.00) | 0.00 |
| | Cash generated from Operations | | 1,63,989.71 | 9,922.96 |
| | Net Cash flow from Operating Activities(A) | | 1,63,989.71 | 9,922.96 |
| B. | Cash Flow From Investing Activities | | | |
| | Purchase of tangible assets | | (22,215.95) | (10,938.37) |
| | Cash advances and loans made to other parties | | (23,976.36) | (60,827.14) |
| | Cash advances and loans received back | | 22,057.94 | 1,05,086.06 |
| | Other Inflow / (Outflows) of cash | | 0.00 | 37,380.66 |
| | Net Cash used in Investing Activities(B) | | (24,134.37) | 70,701.21 |
| C. | Cash Flow From Financing Activities | | | |
| | Finance Cost | | (415.96) | (2,036.97) |
| | Increase in / (Repayment) of Short term Borrowings | | 2,030.38 | 7,866.51 |
| | Increase in / (Repayment) of Long term borrowings | | (11,927.27) | (46,754.74) |
| | Other Inflows / (Outflows) of cash | | (22,133.82) | (8,215.24) |
| | Net Cash used in Financing Activities(C) | | (32,446.67) | (49,140.44) |
| D. | Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C) | | 1,07,408.68 | 31,483.73 |
| E. | Cash & Cash Equivalents at Beginning of period | | 59,882.43 | 28,398.70 |
| F. | Cash & Cash Equivalents at End of period | | 1,67,291.10 | 59,882.43 |
| G. | Net Increase / (Decrease) in Cash & Cash Equivalents(F-E) | | 1,07,408.68 | 31,483.73 |

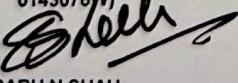
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SAURABH N. SHAH & CO.

Chartered Accountant

(FRN: 0143076W)


 SAURABH N SHAH
 CHARTERED ACCOUNTANT
 Membership No.: 168485
 UDIN : 25168485BMICCE5575
 Place: AHMEDABAD
 Date: 10/09/2025



NIRMAL ZINABHAI PATEL
 Director
 DIN: 03586814

HIREN PRAHALADBHAI PATEL
 Director
 DIN: 03603899

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

Notes to Financial statements for the year ended 31st March 2025

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

| Particulars | ₹ in hundred | |
|--|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Authorised : 50000 (31/03/2024:50000) Equity shares of Rs. 10.00/- par value | 5,000.00 | 5,000.00 |
| Issued : 50000 (31/03/2024:50000) Equity shares of Rs. 10.00/- par value | 5,000.00 | 5,000.00 |
| Subscribed and paid-up : 50000 (31/03/2024:50000) Equity shares of Rs. 10.00/- par value | 5,000.00 | 5,000.00 |
| Total | 5,000.00 | 5,000.00 |

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

| | As at 31st March 2025 | | As at 31st March 2024 | |
|---|-----------------------|-----------------|-----------------------|-----------------|
| | No. of Shares | Amount | No. of Shares | Amount |
| At the beginning of the period | 50,000 | 5,000.00 | 50,000 | 5,000.00 |
| Issued during the Period | 0.00 | 0.00 | 0.00 | 0.00 |
| Redeemed or bought back during the period | 0.00 | 0.00 | 0.00 | 0.00 |
| Outstanding at end of the period | 50,000 | 5,000.00 | 50,000 | 5,000.00 |

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. 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 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.

Details of shareholders holding more than 5% shares in the company

| Type of Share | Name of Shareholders | As at 31st March 2025 | | As at 31st March 2024 | |
|---------------|----------------------|-----------------------|---------------|-----------------------|---------------|
| | | No. of Shares | % of Holding | No. of Shares | % of Holding |
| Equity | NIRMAL Z PATEL | 8,400 | 16.80 | 8,400 | 16.80 |
| Equity | HIREN P PATEL | 6,250 | 12.50 | 6,250 | 12.50 |
| Equity | RESHMA H PATEL | 6,250 | 12.50 | 6,250 | 12.50 |
| Equity | BHARTIBEN P PATEL | 6,250 | 12.50 | 6,250 | 12.50 |
| Equity | CHAMPABEN Z PATEL | 8,300 | 16.60 | 8,300 | 16.60 |
| Equity | ZINABHAI N PATEL | 8,300 | 16.60 | 8,300 | 16.60 |
| Equity | PRAHLADBHAI B PATEL | 6,250 | 12.50 | 6,250 | 12.50 |
| | Total : | 50,000 | 100.00 | 50,000 | 100.00 |

Note No. 2 Reserves and surplus

| Particulars | ₹ in hundred | |
|---|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Surplus | | |
| Opening Balance | 1,29,460.49 | 97,494.10 |
| Add: Profit for the year | 67,743.22 | 31,966.40 |
| Less: Profit and loss adjustment | (22,133.82) | 0.00 |
| Closing Balance | 1,75,069.89 | 1,29,460.49 |
| Balance carried to balance sheet | 1,75,069.89 | 1,29,460.49 |

Hiren

R Patel



Note No. 3 Long-term borrowings

| Particulars | As at 31st March 2025 | | | As at 31st March 2024 | | |
|---|-----------------------|--------------------|------------------|-----------------------|--------------------|------------------|
| | Non-Current | Current Maturities | Total | Non-Current | Current Maturities | Total |
| Other Loans and advances | | | | | | |
| Daimler financial services | 8,594.86 | 8,422.44 | 17,017.30 | 17,573.23 | 7,866.51 | 25,439.74 |
| Kotak loan | 12,336.08 | 1,474.45 | 13,810.53 | 15,284.98 | 0.00 | 15,284.98 |
| Reshma h patel | 14,641.30 | 0.00 | 14,641.30 | 14,641.30 | 0.00 | 14,641.30 |
| | 35,572.24 | 9,896.89 | 45,469.13 | 47,499.51 | 7,866.51 | 55,366.02 |
| The Above Amount Includes | | | | | | |
| Unsecured Borrowings | 35,572.24 | 9,896.89 | 45,469.13 | 47,499.51 | 7,866.51 | 55,366.02 |
| Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 6) | | (9,896.89) | (9,896.89) | | (7,866.51) | (7,866.51) |
| Net Amount | 35,572.24 | 0 | 35,572.24 | 47,499.51 | 0 | 47,499.51 |

Note No. 4 Deferred Tax

| Particulars | As at 31st March 2025 | | | As at 31st March 2024 | | |
|-----------------------------------|------------------------|--------------|------------------------------|-----------------------|--|-----------------|
| | Deferred tax liability | Deferred tax | Gross deferred tax liability | | | |
| Deferred tax liability | | | | 2,237.35 | | 2,237.35 |
| Deferred tax | | | | 2,237.35 | | 2,237.35 |
| Net deferred tax assets | | | | 0.00 | | 0.00 |
| Net deferred tax liability | | | | 2,237.35 | | 2,237.35 |

Note No. 5 Provisions

| Particulars | As at 31st March 2025 | | | As at 31st March 2024 | | |
|---------------------------------------|-----------------------|-------------|-----------------|-----------------------|-------------|-----------------|
| | Long-term | Short-term | Total | Long-term | Short-term | Total |
| Provision for employee benefit | | | | | | |
| Tds payable - commission | 1,512.39 | 0.00 | 1,512.39 | 2,275.52 | 0.00 | 2,275.52 |
| | 1,512.39 | 0.00 | 1,512.39 | 2,275.52 | 0.00 | 2,275.52 |
| Other provisions | | | | | | |
| Tds payable - contract (hotel) | 1,516.86 | 0.00 | 1,516.86 | 1,090.59 | 0.00 | 1,090.59 |
| Tds payable - salary | 257.70 | 0.00 | 257.70 | 257.70 | 0.00 | 257.70 |
| Tds payable-professional fees | 965.25 | 0.00 | 965.25 | 1,186.06 | 0.00 | 1,186.06 |
| Pf payable | 0.00 | 0.00 | 0.00 | 555.71 | 0.00 | 555.71 |
| Esic payable | 89.71 | 0.00 | 89.71 | 4.70 | 0.00 | 4.70 |
| Professional tax payable | 62.00 | 0.00 | 62.00 | 18.00 | 0.00 | 18.00 |
| TDS Payable Rent | 384.03 | 0.00 | 384.03 | 0.00 | 0.00 | 0.00 |
| EPFO | 596.49 | 0.00 | 596.49 | 0.00 | 0.00 | 0.00 |
| | 3,872.03 | 0.00 | 3,872.03 | 3,112.77 | 0.00 | 3,112.77 |
| Total | 5,384.43 | 0.00 | 5,384.43 | 5,388.29 | 0.00 | 5,388.29 |

Note No. 6 Short-term borrowings

| Particulars | As at 31st March 2025 | | | As at 31st March 2024 | | |
|--------------|--------------------------------------|--|--|-----------------------|--|-----------------|
| | Current maturities of long-term debt | | | | | |
| | | | | 9,896.89 | | 7,866.51 |
| | | | | 9,896.89 | | 7,866.51 |
| Total | | | | 9,896.89 | | 7,866.51 |

Jivin

R. Pratley



Note No. 7 Trade payables

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|-----------------------|-----------------------|
| (B) Others | | |
| Arpora projects pvt. ltd. | 2,915.25 | 2,915.25 |
| Bhavik patira (adani flat) | 0.00 | 205.00 |
| Bio matt wellness | 0.00 | 144.00 |
| Flipkart india pvt. ltd. | 0.00 | 8.65 |
| Hiren patel salary | 1,558.79 | 1,393.83 |
| Ideabox innovations pvt. ltd. | 23,967.82 | 23,967.82 |
| Jodhal herbal | 6,228.79 | 6,228.79 |
| Luxurion herbocare | 0.00 | 1,480.84 |
| Mayurkumar dineshbhai gondaliya | 6,835.60 | 6,835.58 |
| Om enterprise | 4,764.00 | 4,764.00 |
| Pickrr technologies private limited | 0.00 | 12.58 |
| Rajkot engineering association | 406.69 | 0.00 |
| Reshma patel - director salary | 124.00 | 5,827.40 |
| Shree balaji fast courier and cargo pvt ltd | 0.00 | 38.23 |
| Shree nandan courier ltd | 0.00 | 200.00 |
| Todays biotech | 1,814.72 | 1,814.72 |
| Uttar gujarat vij company limited | 78.59 | 9.82 |
| Sundry creditor to salary | 0.00 | 7,603.67 |
| Adarsh Hardware Stores | 0.00 | 234.00 |
| ADITYA ELECTRICALS | 0.00 | 11.22 |
| AMBROSIA | 0.00 | 7.94 |
| Amrutam Restaurant | 0.00 | 17.94 |
| AVINASH CARGO PVT. LTD | 0.00 | 6.65 |
| BAPSSHREE INFOTECH | 0.00 | 65.60 |
| Bhavna Roadways | 0.00 | 11.20 |
| BHIMSAIN HOTEL | 0.00 | 10.08 |
| BuyKatNow - Amazon | 0.00 | 1.40 |
| Central Depository Services (India) Limited | 0.00 | 59.00 |
| COCOBLU RETAIL LIMITED -IGST | 0.00 | 15.15 |
| Crush Coffee Nikol | 0.00 | 3.30 |
| DTDC Express Limited | 0.00 | 2.50 |
| Easebuzz Pvt Ltd | 0.00 | 13.81 |
| Food Safety And Standards Authority of India | 255.38 | 531.00 |
| GATI EXPRESS & SUPPLY CHAIN PRIVATE LIMITED | 0.00 | 70.82 |
| Goibibo (06AADCM5146R1ZZ) | 0.00 | 58.46 |
| H.M.Vaghasiya & Co. | 0.00 | 300.00 |
| HOTEL ASIANA SKY | 0.00 | 12.80 |
| Hotel Indralok | 0.00 | 129.83 |
| HOTEL MARRIE GOLD | 0.00 | 8.96 |
| HOTEL ORANGE CITY PVT LTD | 0.00 | 38.83 |
| HOTEL STAY INN | 0.00 | 134.40 |
| IBIBO GROUP PRIVATE LIMITED (24AAHCP1178L1Z6) | 0.00 | 42.28 |
| INDIAN RAILWAY CATERING AND TOURISM | 0.00 | 3.84 |
| CORPORATION LIMITED | 0.00 | |
| INDIGO 05AABC12726B1Z8 | 0.00 | 30.00 |
| INDIGO 09AABC12726B1Z0 | 0.00 | 349.15 |
| INDIGO 24AABC12726B1Z8 | 0.00 | 451.42 |
| Infinity Retail Limited (24AACCV1726H1ZK) | 0.00 | 408.25 |
| INFOCITY CLUB & RESORT PVT. LTD | 0.00 | 240.40 |
| INTERGLOBE AVIATION LIMITED | 1,171.85 | 452.40 |
| IRCTCs with GST | 0.00 | 39.77 |
| JVL HOTEL | 0.00 | 59.06 |
| KINC Biocare Private Limited | 0.00 | 177.00 |
| Krishna | 0.00 | 11.21 |
| KUDRATI KAHUMBO | 0.00 | 4.40 |
| LA MAAN GLOBIZ | 0.00 | 159.53 |
| M/S NAVYAANA ENTERPRISES | 0.00 | 7.30 |



Hiren

R. Patel

| | | |
|---|-----------|-----------|
| MAKEMYTRIP (INDIA) PRIVATE LIMITED - Guj | 0.00 | 14.28 |
| Mithi Khir Restaurant & Banquet Hall | 0.00 | 21.90 |
| NOVA HOTELS AND MANAGEMENT | 0.00 | 26.88 |
| PETZLIFE WORLD | 0.00 | 5.99 |
| PHOTOOLS DIVISION OF GUJARAT PHOTO SUPPLIERS | 0.00 | 23.50 |
| PREET MARKETING | 0.00 | 15.30 |
| RADHE AIRCON | 390.00 | 390.00 |
| Rajkot engineering association | 0.00 | 406.69 |
| Rajneesh Mulick - Exp | 0.00 | 56.85 |
| Riddhi Computers | 3,980.46 | 169.21 |
| Roots Corporation Ltd (Ginger Vastrapur) | 0.00 | 3.26 |
| S N ADVANCE VENTURES PRIVATE LIMITED | 0.00 | 194.02 |
| SAIMENS CORPORATION OF INDIA | 0.00 | 40.00 |
| SAMKIN TREASURE MOLDERS PRIVATE LIMITED | 0.00 | 22.81 |
| Samsung India Electronics Pvt.Ltd | 0.00 | 3.87 |
| Sb biotech herbals pvt ltd | 0.00 | 1,588.02 |
| SEE INSIDE | 0.00 | 19.56 |
| Shah Consultancy | 566.40 | 141.60 |
| SHOPP KART | 0.00 | 8.05 |
| Shree Gayatri Enterprise | 267.90 | 324.38 |
| Shree Mahakali Enterprise | 0.00 | 1,052.17 |
| Shree Shyam Cargo | 0.00 | 8.00 |
| Shree Vihal Sales | 500.00 | 500.00 |
| Shreenath Cargo Pvt Ltd | 0.00 | 12.55 |
| SIMLA MOTORS | 0.00 | 126.91 |
| Smartshift Logistics Solutions Pvt. Ltd. | 0.00 | 38.00 |
| SNV AVIATION PRIVATE LIMITED | 0.00 | 56.00 |
| Star Cafe & Club | 0.00 | 69.50 |
| Superdesk | 0.00 | 283.20 |
| Superia-II Reastaurant & Banquest | 0.00 | 87.73 |
| TATA SIA AIRLINE LIMITED | 0.00 | 59.86 |
| TECH CONNECT RETAIL PRIVATE LIMITED | 0.00 | 32.99 |
| The Vishala Supreme Co-Op Cmmercial Service Society | 8.79 | 32.35 |
| Think Printz Solutions | 0.00 | 125.30 |
| Vimal Flexoprint Private Limited | 320.94 | 601.39 |
| ZVC INDIA PRIVATE LIMITED | 0.00 | 25.96 |
| Laxmi Interiors | 0.00 | 943.88 |
| Teamex Retails Limited(Gujarat SC) | 0.00 | 39,381.95 |
| Aarchi Sanjaykumar Patel Salary | 398.00 | 0.00 |
| Aarush Nutra Science | 251.34 | 0.00 |
| Abhi Bambhoraliya Salary | 1,062.00 | 0.00 |
| Ajay Vaghela Salary | 155.96 | 0.00 |
| Alpesh Makwana salary | 20.34 | 0.00 |
| American Express Credit Card | 83.11 | 0.00 |
| Amit Mishra | 131.78 | 0.00 |
| Aryan R Parmar Salary | 119.99 | 0.00 |
| Avina Vasoya Salary | 6.27 | 0.00 |
| Ayush Carpenter Salary | 50.00 | 0.00 |
| Bhalsod Arpita Salary | 56.34 | 0.00 |
| Bhartiben Prahladbhai patel Salary | 39.40 | 0.00 |
| Carpenter Brijesh Salary | 498.00 | 0.00 |
| Champaben Zinabhai Patel Salary | 17.40 | 0.00 |
| Cheshta Print | 117.99 | 0.00 |
| Chiragkumar Rameshbhai Solanki Salary | 60.16 | 0.00 |
| Creditors UP | 74,998.33 | 0.00 |
| Devendra Mistry Salary | 7.03 | 0.00 |
| Dhrupal Ramani Salary | 750.00 | 0.00 |
| Digvijay Singh Parmar Salary | 98.00 | 0.00 |
| Divya Panchal Salary | 174.92 | 0.00 |
| Hardik P Kumbhani Salary | 49.55 | 0.00 |
| Harsh Enterprise | 2,005.83 | 0.00 |



Hiser

Pratay

| | | |
|--|--------------------|--------------------|
| Harsh Parate Salary | 344.70 | 0.00 |
| Harshvardhan Parmar Salary | 81.29 | 0.00 |
| Hiren Rokad Salary | 184.08 | 0.00 |
| IDFC Bank Credit Card -Hiren Patel | 144.22 | 0.00 |
| IDFC Credit Cared - Nirmal Patel | 48.78 | 0.00 |
| Jatin Chavda Salary | 131.85 | 0.00 |
| Kinjal Nirmal Patel Salary | 682.00 | 0.00 |
| Krishna Salary | 65.74 | 0.00 |
| Mahesh Vaghela Salary | 82.88 | 0.00 |
| MAulik Bhamaniya Salary | 298.00 | 0.00 |
| Mihir Arvindbhai Vaghela Salary | 115.44 | 0.00 |
| Monik Radadiya Entry Pending Ledger | 6,385.68 | 0.00 |
| Monik Radadiya Salary | 40.00 | 0.00 |
| Neo Bright Express Transport Private Limited | 500.00 | 0.00 |
| Nigarbanu Samiruddin Kazi | 434.48 | 0.00 |
| NS Plast Pack | 304.00 | 0.00 |
| Parag Thummar Salary | 272.08 | 0.00 |
| Plexus Care | 129.33 | 0.00 |
| Prashant Bhatti Salary | 206.50 | 0.00 |
| Pratap Pansuriya Salary | 66.05 | 0.00 |
| Quixbu Cosmopile | 194.70 | 0.00 |
| Rachit Saxena Salary | 270.81 | 0.00 |
| Ramtekar Rohit | 1,425.00 | 0.00 |
| Roshni Parmar Salary | 9.55 | 0.00 |
| Sanidhyakumar Salary | 187.70 | 0.00 |
| Saurabh Shukla Salary | 75.00 | 0.00 |
| Sbi Credit Card - Hiren Patel | 258.76 | 0.00 |
| Shiprocket PVT LTD | 174.53 | 0.00 |
| Shubham Bihola Salary | 5.88 | 0.00 |
| Suraj Solanki Salary | 89.87 | 0.00 |
| Usha Kumbhani Salary | 90.54 | 0.00 |
| Vaibhav Pandya Salary | 298.00 | 0.00 |
| Vansh Pal Salary | 226.13 | 0.00 |
| Vedagreen Herbals | 12.09 | 0.00 |
| Vijay Sales | 11.80 | 0.00 |
| Vivek Lohar Salary | 266.98 | 0.00 |
| Yash Shinde Salary | 85.10 | 0.00 |
| Yogesh Rohit Salary | 125.50 | 0.00 |
| Yukti Hun Salary | 225.91 | 0.00 |
| Reshma Patel - director salary | 95.30 | 0.00 |
| | 5,827.40 | 0.00 |
| Total | 1,57,781.36 | 1,14,544.99 |
| | 1,57,781.36 | 1,14,544.99 |

Note No. 8 Other current liabilities

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|--------------------------------------|-----------------------|-----------------------|
| Others payables | | |
| Commission payable | 54,856.76 | 35,588.45 |
| Gst payable | 7,691.88 | 2,641.08 |
| Rajkot municipal corporation deposit | 337.97 | 426.41 |
| Unpaid Professional Fees | 295.00 | 0.00 |
| Advance From Debtors | 5,010.23 | 0.00 |
| | 68,191.84 | 38,655.94 |
| Total | 68,191.84 | 38,655.94 |

Hiren

R Patel



Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2025

| Assets | | Gross Block | | | | Accumulated Depreciation/ Amortisation | | | | Net Block | | |
|------------------------------|------------------------------|---------------------------|---------------------|-----------------------------|--------------------------------|--|------------------------------|--------------------------|---------------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| Useful Life (In Years) | Balance as at 1st April 2024 | Additions during the year | Revaluation Incomes | Deletion on during the year | Other Adjustment (Gross Block) | Balance as at 31st March 2025 | Balance as at 1st April 2024 | Provided during the year | Deletion/ adjustments during the year | Written off from retained earning | Balance as at 31st March 2025 | Balance as at 31st March 2024 |
| A Tangible assets | | | | | | | | | | | | |
| Own Assets | | | | | | | | | | | | |
| Promo Table | 10.00 | 1,001.60 | 0.00 | 0.00 | 0.00 | 1,001.60 | 451.00 | 95.60 | 0.00 | 0.00 | 546.61 | 454.99 |
| Chair Furniture | 10.00 | 443.00 | 133.00 | 0.00 | 0.00 | 576.00 | 166.21 | 52.32 | 0.00 | 0.00 | 218.54 | 357.46 |
| Office Furniture | 10.00 | 7,048.98 | 0.00 | 0.00 | 0.00 | 7,048.98 | 3,229.94 | 671.21 | 0.00 | 0.00 | 3,901.15 | 3,147.83 |
| Furniture- UP Shop | 10.00 | 796.99 | 0.00 | 0.00 | 0.00 | 796.99 | 0.00 | 76.00 | 0.00 | 0.00 | 76.00 | 720.99 |
| Godown | 0.00 | 10,526.00 | 0.00 | 0.00 | 0.00 | 10,526.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,526.00 |
| RO | 5.00 | 55.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 |
| Swipe Machine | 5.00 | 106.69 | 0.00 | 0.00 | 0.00 | 106.69 | 55.00 | 52.25 | 0.00 | 0.00 | 52.25 | 2.75 |
| TV | 5.00 | 285.21 | 0.00 | 0.00 | 0.00 | 285.21 | 266.52 | 4.44 | 0.00 | 0.00 | 270.95 | 14.26 |
| Tablet | 5.00 | 101.44 | 5,342.65 | 0.00 | 0.00 | 5,444.09 | 96.37 | 362.15 | 0.00 | 0.00 | 458.52 | 4,985.57 |
| Air Condition | 5.00 | 3,569.28 | 792.97 | 0.00 | 0.00 | 4,362.24 | 2,340.96 | 341.27 | 0.00 | 0.00 | 2,682.23 | 1,680.01 |
| Refrigerator | 5.00 | 230.63 | 237.29 | 0.00 | 0.00 | 467.92 | 120.74 | 30.15 | 0.00 | 0.00 | 150.89 | 317.03 |
| Mobile | 5.00 | 3,669.24 | 805.91 | 0.00 | 0.00 | 4,475.15 | 2,174.55 | 391.59 | 0.00 | 0.00 | 2,566.15 | 1,909.01 |
| Weight Scale | 5.00 | 59.00 | 0.00 | 0.00 | 0.00 | 59.00 | 56.05 | 0.00 | 0.00 | 0.00 | 56.05 | 2.95 |
| Purchased | 5.00 | 293.56 | 0.00 | 0.00 | 0.00 | 293.56 | 191.11 | 35.58 | 0.00 | 0.00 | 226.69 | 66.87 |
| Orient Fan | 5.00 | 1,791.57 | 0.00 | 0.00 | 0.00 | 1,791.57 | 1,677.85 | 24.14 | 0.00 | 0.00 | 1,701.99 | 89.58 |
| Projector | 5.00 | 211.50 | 0.00 | 0.00 | 0.00 | 211.50 | 200.93 | 0.00 | 0.00 | 0.00 | 200.93 | 10.58 |
| Printer | 5.00 | 26,690.79 | 2,681.83 | 0.00 | 0.00 | 29,372.62 | 9,355.75 | 5,172.90 | 0.00 | 0.00 | 14,528.65 | 14,843.97 |
| Computer, Printer and Mobile | 15.00 | 238.50 | 390.20 | 0.00 | 0.00 | 628.70 | 199.54 | 28.04 | 0.00 | 0.00 | 227.58 | 401.12 |
| CCTV Camera | 5.00 | 632.24 | 2,711.38 | 0.00 | 0.00 | 3,343.62 | 600.62 | 119.89 | 0.00 | 0.00 | 720.52 | 2,623.10 |
| LED TV | 5.00 | 69.99 | 0.00 | 0.00 | 0.00 | 69.99 | 66.49 | 0.00 | 0.00 | 0.00 | 66.49 | 3.50 |
| Nokia Mobile | 5.00 | 16,719.75 | 0.00 | 0.00 | 0.00 | 16,719.75 | 6,631.69 | 1,062.15 | 0.00 | 0.00 | 7,693.83 | 9,025.92 |
| Car | 3.00 | 992.59 | 0.00 | 0.00 | 0.00 | 992.59 | 942.96 | 0.00 | 0.00 | 0.00 | 942.96 | 49.63 |
| Computer Parts | 6.00 | 4,832.73 | 7,738.02 | 0.00 | 0.00 | 12,570.75 | 4,488.86 | 363.80 | 0.00 | 0.00 | 4,852.67 | 7,718.09 |
| Laptop | 6.00 | 320.58 | 0.00 | 0.00 | 0.00 | 320.58 | 0.00 | 49.06 | 0.00 | 0.00 | 49.06 | 271.52 |

Praty. — Julian

| | | | | | | | | | | | | | | | |
|------------------|-------|--------------------|------------------|-------------|-------------|-------------|-------------|--------------------|------------------|------------------|-------------|-------------|------------------|--------------------|--------------------|
| Software | 6.00 | 2,880.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,880.00 | 1,941.90 | 203.31 | 0.00 | 0.00 | 2,145.21 | 734.79 | 938.10 |
| Mercedes Car | 15.00 | 33,916.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,916.22 | 4,666.41 | 2,154.32 | 0.00 | 0.00 | 6,820.72 | 27,095.50 | 29,249.81 |
| Lift for Godown | 15.00 | 2,900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,900.00 | 381.18 | 184.13 | 0.00 | 0.00 | 565.31 | 2,334.69 | 2,518.82 |
| UPS | 3.00 | 0.00 | 1,382.70 | 0.00 | 0.00 | 0.00 | 0.00 | 1,382.70 | 0.00 | 20.87 | 0.00 | 0.00 | 20.87 | 1,361.83 | 0.00 |
| Total (A) | | 1,80,383.08 | 22,215.95 | 0.00 | 0.00 | 0.00 | 0.00 | 2,02,599.03 | 40,344.16 | 11,463.28 | 0.00 | 0.00 | 51,807.45 | 1,50,791.58 | 1,40,038.91 |
| P.Y Total | | 1,69,444.71 | 10,938.37 | 0.00 | 0.00 | 0.00 | 0.00 | 1,80,383.08 | 30,286.82 | 10,057.34 | 0.00 | 0.00 | 40,344.16 | 1,40,038.91 | 1,39,157.89 |

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

R. Patel

J. Jivani



Note No. 10 Non-current Investments

| Particulars | ₹ in hundred | |
|---|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Non-Trade Investment(Valued at cost unless stated otherwise) | | |
| Other non-current investments (Unquoted) | | |
| In Others | | |
| Icici prudential liquid fund (Lower of cost and Market value) | 1,250.00 | 1,250.00 |
| Gross Investment | 1,250.00 | 1,250.00 |
| Net Investment | 1,250.00 | 1,250.00 |
| Aggregate amount of unquoted investments | 1,250.00 | 1,250.00 |

Note No. 11 Loans and advances

| Particulars | As at 31st March 2025 | | As at 31st March 2024 | |
|---|-----------------------|------------|-----------------------|------------|
| | Long-term | Short-term | Long-term | Short-term |
| Security Deposit | | | | |
| Secured, considered good | 0.00 | 0.00 | 3,424.13 | 0.00 |
| | 0.00 | 0.00 | 3,424.13 | 0.00 |
| Other loans and advances | | | | |
| Ornal bella llp | 708.00 | 0.00 | 708.00 | 0.00 |
| Advance tax. | 12,000.00 | 0.00 | 20,500.00 | 0.00 |
| Teamex foundation | 310.00 | 0.00 | 310.00 | 0.00 |
| Income tax for fy 2015-16 | 100.00 | 0.00 | 100.00 | 0.00 |
| Nature inborn talent pvt ltd | 400.00 | 0.00 | 400.00 | 0.00 |
| Tax payment @ 20% for | 4,140.00 | 0.00 | 4,140.00 | 0.00 |
| Harsh parate | 400.00 | 0.00 | 400.00 | 0.00 |
| Sameer saiyed | 1,042.80 | 0.00 | 500.00 | 0.00 |
| Vidhi monpara | 3,500.00 | 0.00 | 3,500.00 | 0.00 |
| Yasmin s kazi | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| Hiren p patel | 982.70 | 0.00 | 982.70 | 0.00 |
| Nirmal g patel | 8,006.20 | 0.00 | 8,006.20 | 0.00 |
| Aarush Nutrascience | 0.00 | 0.00 | 235.68 | 0.00 |
| CM EVENTS AND PROMOTIONS | 30.00 | 0.00 | 30.00 | 0.00 |
| Divya Aashish Mehta | 0.00 | 0.00 | 11.03 | 0.00 |
| Eazybusi Bizsolution Private Limited | 12,072.67 | 0.00 | 12,313.75 | 0.00 |
| JK Design | 0.00 | 0.00 | 79.76 | 0.00 |
| Kwality Traders Tea Leaf Pvt Ltd. | 6,939.74 | 0.00 | 2,782.39 | 0.00 |
| LAXMI INTERIORS | 943.38 | 0.00 | 943.38 | 0.00 |
| Maruti Enterprise | 0.00 | 0.00 | 122.09 | 0.00 |
| MINDRIPPLE TECHNOLOGIES PRIVATE LIMITED | 666.90 | 0.00 | 666.90 | 0.00 |
| Ministry of Railways | 0.00 | 0.00 | 45.65 | 0.00 |
| Mspire Ventures Pvt Ltd. | 55.48 | 0.00 | 58.66 | 0.00 |
| Nirmal Patel Salary | 826.62 | 0.00 | 956.58 | 0.00 |
| Pankaj - Salary | 78.80 | 0.00 | 1.79 | 0.00 |
| Raidlayer Webhost Pvt. Ltd. | 148.52 | 0.00 | 129.90 | 0.00 |
| Riddhi Shah | 151.25 | 0.00 | 128.76 | 0.00 |
| Royal Photo Sales | 10.80 | 0.00 | 10.80 | 0.00 |
| RVL Services | 68.97 | 0.00 | 68.97 | 0.00 |
| SANCUBE INFRA PROJECTS PRIVATE LIMITED | 0.00 | 0.00 | 1,000.00 | 0.00 |
| Sanjay R. Bhalala | 0.00 | 0.00 | 68.32 | 0.00 |
| Ship Globle Express Pvt Ltd | 136.86 | 0.00 | 294.10 | 0.00 |
| SUCCESS TRADING CORPORATION | 7,104.96 | 0.00 | 4,000.00 | 0.00 |
| Vaidik India Organic | 1,011.72 | 0.00 | 1,063.11 | 0.00 |
| Vihan Enterprise | 74.07 | 0.00 | 8,062.50 | 0.00 |
| Jugad Media Venture PVT LTD | 250.00 | 0.00 | 0.00 | 0.00 |
| Mehul Patel E-Commerce | 250.00 | 0.00 | 0.00 | 0.00 |
| Tulsi Monapara Loan | 2,750.00 | 0.00 | 0.00 | 0.00 |
| Anilbhai Auto Dispenser Machine | 13.00 | 0.00 | 0.00 | 0.00 |



Hiren

R Patel

| | | | | |
|---|------------------|-------------|------------------|-------------|
| Bhavik Patira | 110.00 | 0.00 | 0.00 | 0.00 |
| Cst Deposit | 100.00 | 0.00 | 0.00 | 0.00 |
| Lucknow Office deposit (Anupbhai) | 2,031.13 | 0.00 | 0.00 | 0.00 |
| Monika Sisodiya (Adani Rent) Deposit | 250.00 | 0.00 | 0.00 | 0.00 |
| Nikhil Gajera office No 537 Deposit | 400.00 | 0.00 | 0.00 | 0.00 |
| Pandit DeenDayal Energy University | 1,500.00 | 0.00 | 0.00 | 0.00 |
| Prayagraj Office Deposit | 230.00 | 0.00 | 0.00 | 0.00 |
| Umesh C Srivastav - Flat Deposit Lucknow | 420.00 | 0.00 | 0.00 | 0.00 |
| VAT Deposit | 100.00 | 0.00 | 0.00 | 0.00 |
| Altra Analytical Laboratories | 152.22 | 0.00 | 0.00 | 0.00 |
| APPEGIC | 96.00 | 0.00 | 0.00 | 0.00 |
| Aramex India PVT LTD | 75.22 | 0.00 | 0.00 | 0.00 |
| Bhavik Patira | 29.00 | 0.00 | 0.00 | 0.00 |
| Blue Dart Express Limited | 31.49 | 0.00 | 0.00 | 0.00 |
| Chirag Dilipkumar Parmar Salary | 61.62 | 0.00 | 0.00 | 0.00 |
| Chirag Upadhyay | 88.00 | 0.00 | 0.00 | 0.00 |
| Dhruvik Gondaliya | 63.06 | 0.00 | 0.00 | 0.00 |
| Dipika Salary | 180.30 | 0.00 | 0.00 | 0.00 |
| Divya Ashish Mehta | 17.31 | 0.00 | 0.00 | 0.00 |
| Fraud Transaction | 1,920.00 | 0.00 | 0.00 | 0.00 |
| Lucknow Office Rent (Anup Bhatt) | 38.50 | 0.00 | 0.00 | 0.00 |
| Luxurion Herbocare | 3,023.87 | 0.00 | 0.00 | 0.00 |
| Mayur Gondaliya Salary | 500.00 | 0.00 | 0.00 | 0.00 |
| M.G Brothers | 124.80 | 0.00 | 0.00 | 0.00 |
| Mothersa Enterprise | 4.89 | 0.00 | 0.00 | 0.00 |
| Oasis Test House | 163.20 | 0.00 | 0.00 | 0.00 |
| Real Sound | 10.20 | 0.00 | 0.00 | 0.00 |
| Sanjay R Bhalala | 93.04 | 0.00 | 0.00 | 0.00 |
| Sanjay Vaghela Salary | 391.32 | 0.00 | 0.00 | 0.00 |
| SB Biotech Herbals PVT LTD | 64.43 | 0.00 | 0.00 | 0.00 |
| Seo Lab India | 38.40 | 0.00 | 0.00 | 0.00 |
| Tanish Enterprise | 2.42 | 0.00 | 0.00 | 0.00 |
| Udayshree Hospitality Services PVT LTD | 31.89 | 0.00 | 0.00 | 0.00 |
| Victoria Industrial Park Co Opp Service Society LTD | 6.00 | 0.00 | 0.00 | 0.00 |
| Walia Trader | 14.50 | 0.00 | 0.00 | 0.00 |
| Zyntech Solution | 350.00 | 0.00 | 0.00 | 0.00 |
| Narandas & Sons | 4.49 | 0.00 | 0.00 | 0.00 |
| Mango Plus | 5.10 | 0.00 | 0.00 | 0.00 |
| Mahadev Holidayinn PVT LTD | 29.41 | 0.00 | 0.00 | 0.00 |
| D Desi Aroma | 38.32 | 0.00 | 0.00 | 0.00 |
| Total | 79,963.57 | 0.00 | 74,621.02 | 0.00 |
| Total | 79,963.57 | 0.00 | 78,045.15 | 0.00 |

Note No. 12 Inventories

₹ in hundred

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|-----------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) | | |
| Closing stock | 59,602.75 | 65,955.60 |
| Total | 59,602.75 | 65,955.60 |

Note No. 13 Trade receivables

₹ in hundred

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|------------------------------------|-----------------------|-----------------------|
| Secured, Considered good | 0.00 | 0.00 |
| Unsecured, Considered Good | 0.00 | 0.00 |
| Doubtful | 0.00 | 0.00 |
| Allowance for doubtful receivables | 0.00 | 0.00 |
| Total | 0.00 | 0.00 |

Flora

R. Patel



Note No. 14 Cash and cash equivalents

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|-----------------------|-----------------------|-----------------------|
| Balance with banks | | ₹ in hundred |
| Boi 201520110000838 | 780.16 | 789.89 |
| Idfc 10077360482 | 33,312.43 | 4,355.54 |
| Indusind 257965121213 | 2,043.35 | 2,794.96 |
| Kotak 1911718893 | 1,03,246.66 | 46,255.28 |
| Sbi 32906896556 | 4,794.97 | 4,451.90 |
| ICICI Bank 454 | 21,770.19 | 0.00 |
| Total | 1,65,947.75 | 58,647.58 |
| Cash in hand | | |
| Cash in hand | 1,343.36 | 1,234.85 |
| Total | 1,343.36 | 1,234.85 |
| Total | 1,67,291.10 | 59,882.43 |

Note No. 15 Other current assets

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|------------------------|-----------------------|-----------------------|
| Other Assets | | ₹ in hundred |
| TCS Receivable 2024-25 | 175.00 | 0.00 |
| TDS Receivable 2024-25 | 60.00 | 0.00 |
| Total | 235.00 | 0.00 |

Note No. 16 Revenue from operations

| Particulars | 31st March 2025 | 31st March 2024 |
|------------------------------------|---------------------|---------------------|
| Sale of products | 17,85,615.36 | 10,62,750.87 |
| Revenue from operations | 17,85,615.36 | 10,62,750.87 |
| Less: Excise duty | 0.00 | 0.00 |
| Net revenue from operations | 17,85,615.36 | 10,62,750.87 |

Note No. 17 Other income

| Particulars | 31st March 2025 | 31st March 2024 |
|----------------------------|-----------------|-----------------|
| Other non-operating income | | ₹ in hundred |
| Discount | 172.16 | 100.66 |
| Bank Charges | 0.00 | 39.71 |
| Kasar | 15.00 | 0.00 |
| Total | 187.16 | 140.37 |
| | 187.16 | 140.37 |

Note No. 18 Purchase of stock-in-trade

| Particulars | 31st March 2025 | 31st March 2024 |
|--------------|--------------------|--------------------|
| Purchase | 5,25,613.48 | 3,24,944.09 |
| Total | 5,25,613.48 | 3,24,944.09 |

Note No. 19 Changes in inventories

| Particulars | 31st March 2025 | 31st March 2024 |
|---|------------------|--------------------|
| Inventory at the end of the year | | ₹ in hundred |
| Finished Goods | 59,602.75 | 65,955.60 |
| Inventory at the beginning of the year | 59,602.75 | 65,955.60 |
| Finished Goods | 65,955.60 | 1,03,336.26 |
| (Increase)/decrease in inventories | 65,955.60 | 1,03,336.26 |
| Finished Goods | 6,352.85 | 37,380.66 |
| | 6,352.85 | 37,380.66 |

Hirani

R. Patel



Note No. 20 Employee benefit expenses

| Particulars | 31st March 2025 | 31st March 2024 |
|---|--------------------|--------------------|
| Salaries and Wages | | |
| Salary and wages | 1,33,209.16 | 81,340.19 |
| Director salary | 49,200.00 | 40,600.00 |
| Staff welfare Expense | 0.00 | 833.29 |
| | 1,82,409.16 | 1,22,773.48 |
| Contribution to provident and other fund | | |
| Pf expense | 3,933.39 | 2,681.50 |
| | 3,933.39 | 2,681.50 |
| Total | 1,86,342.55 | 1,25,454.98 |

Note No. 21 Finance costs

| Particulars | 31st March 2025 | 31st March 2024 |
|------------------|-----------------|-----------------|
| Interest | | |
| Interest expense | 415.96 | 2,036.97 |
| | 415.96 | 2,036.97 |
| Total | 415.96 | 2,036.97 |

Note No. 22 Depreciation and amortization expenses

| Particulars | 31st March 2025 | 31st March 2024 |
|---------------------------------|------------------|------------------|
| Depreciation on tangible assets | 11,463.28 | 10,057.34 |
| Total | 11,463.28 | 10,057.34 |

Note No. 23 Other expenses

| Particulars | 31st March 2025 | 31st March 2024 |
|------------------------------|-----------------|-----------------|
| Commission expenses | 6,61,734.31 | 3,37,689.40 |
| Freight | 29.00 | 0.00 |
| Admin services exp. | 0.00 | 11,789.33 |
| Advertisement expense | 29,386.13 | 447.29 |
| Bank charges | 166.11 | 0.00 |
| Electricity expenses | 2,603.06 | 1,671.41 |
| Electronic equipment expense | 872.48 | 531.97 |
| Esic expense | 0.00 | 163.78 |
| Food expense | 5,452.92 | 1,305.25 |
| Function and seminar expense | 31,454.17 | 12,320.83 |
| Gst expense | 5,513.34 | 12,919.93 |
| Gst interest | 1.56 | 4,468.52 |
| Gst penalty | 0.00 | 2,960.78 |
| Hardware expense | 249.41 | 399.18 |
| Hemali content writing | 0.00 | 2,205.73 |
| Hotel expense | 9,334.27 | 0.00 |
| Insurance expenses | 1,776.37 | 434.31 |
| Kasar expense | 0.00 | 7.65 |
| Labour expense | 3,382.43 | 4,564.00 |
| Legal expenses | 0.00 | 959.50 |
| Maintenance expense | 486.16 | 1,316.97 |
| Marketing expense | 0.00 | 3,000.00 |
| Membership charges | 0.00 | 600.00 |
| Miscellaneous expense | 3,806.03 | 2,088.53 |
| Municipal tax expense | 946.92 | 42.00 |
| Office expense | 4,238.30 | 5,176.61 |
| Packaging expense | 30.00 | 110.00 |
| Payment gateway charges | 2,655.23 | 1,653.18 |
| Petrol and diesel expense | 3,905.28 | 3,671.30 |
| Phone and broadband recharge | 193.71 | 726.08 |

Misra

R. Patel



| | | |
|--------------------------------------|--------------------|--------------------|
| Professional expenses | 5,780.03 | 4,062.53 |
| Professional tax expense | 0.00 | 294.32 |
| Property expense | 0.00 | 663.53 |
| Rickshaw expense | 443.70 | 129.30 |
| Repairing & maintenance | 724.02 | 414.52 |
| Registration fees | 160.00 | 0.00 |
| Rent and maintenance | 12,077.00 | 5,991.57 |
| Software expense | 19,423.98 | 9,550.12 |
| Stationery expense | 7,683.83 | 6,190.68 |
| Telephone expenses | 595.82 | 27.98 |
| Training and seminar expense | 28,931.69 | 44,885.00 |
| Transport exp. | 763.18 | 20,851.04 |
| Travel expense | 1,28,112.13 | 15,589.75 |
| Tea Expense | 1,376.77 | 961.74 |
| Plate Charges | 132.00 | 0.00 |
| Credit Card Charges | 0.40 | 0.00 |
| Expenses UP | 2,929.50 | 0.00 |
| Incentive Expenses | 3,560.00 | 0.00 |
| Interest On Car Loan | 1,481.04 | 0.00 |
| Laboratory Analysis Reports Expenses | 784.00 | 0.00 |
| Loan interest Expenses | 4,286.15 | 0.00 |
| PF Administration Charges | 111.48 | 0.00 |
| Rounding Off | 1.22 | 0.00 |
| Sever Related Expenses | 32.48 | 0.00 |
| Vehicle Repairing Expenses | 263.58 | 0.00 |
| Total | 9,87,871.18 | 5,22,835.57 |

Note No. 24 Current tax

| Particulars | 31st March 2025 | 31st March 2024 |
|--------------------|-----------------|-----------------|
| Income Tax Expense | 0.00 | 8,215.24 |
| Total | 0.00 | 8,215.24 |

Note No. 11(a) (a) Loans and advances : Security Deposit: Secured, considered good

| Particulars | As at 31st March 2025 | | As at 31st March 2024 | |
|--|-----------------------|-------------|-----------------------|-------------|
| | Long-term | Short-term | Long-term | Short-term |
| Bhavik patira (adani flat)-deposit | 0.00 | 0.00 | 110.00 | 0.00 |
| Cst deposit | 0.00 | 0.00 | 100.00 | 0.00 |
| Lucknow office deposit (anupbhai) | 0.00 | 0.00 | 2,031.13 | 0.00 |
| Monika shishodiya (adani rent)-deposit | 0.00 | 0.00 | 250.00 | 0.00 |
| Vat deposit | 0.00 | 0.00 | 100.00 | 0.00 |
| Nikhil gajera | 0.00 | 0.00 | 400.00 | 0.00 |
| Umesh c srivastav | 0.00 | 0.00 | 420.00 | 0.00 |
| Anilbhai | 0.00 | 0.00 | 13.00 | 0.00 |
| Total | 0.00 | 0.00 | 3,424.13 | 0.00 |

Note No. 20(a) Employee benefit expenses:Salaries and Wages:Salary and wages

| Particulars | 31st March 2025 | 31st March 2024 |
|--------------|--------------------|------------------|
| Salary | 1,33,209.16 | 81,340.19 |
| Total | 1,33,209.16 | 81,340.19 |

Flizan

R Prateek

