

Balance Sheet as at 31st March 2025

₹ in hundred

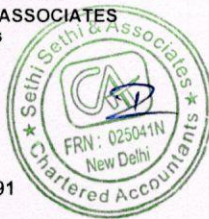
Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	19,500.00	6,000.00
Reserves and surplus	2	873.02	422.24
Money received against share warrants			
		20,373.02	6,422.24
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	3		
Current liabilities			
Short-term borrowings			
Trade payables	4		
(A) Micro enterprises and small enterprises			
(B) Others		16,810.90	8,469.90
Other current liabilities	5	1,27,461.30	2,780.00
Short-term provisions			
		1,44,272.20	11,249.90
TOTAL		1,64,645.22	17,672.14
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	6		
Property, Plant and Equipment		3,320.69	4,240.50
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	7	1,29,344.00	
Deferred tax assets (net)			
Long-term loans and advances	8		
Other non-current assets			
		1,32,664.69	4,240.50
Current assets			
Current investments			
Inventories			
Trade receivables	9	8,762.10	4,718.00
Cash and cash equivalents	10	468.43	3,163.64
Short-term loans and advances		22,750.00	5,550.00
Other current assets			
		31,980.53	13,431.64
TOTAL		1,64,645.22	17,672.14

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


As per our report of even date

For SETHI SETHI AND ASSOCIATES
 Chartered Accountants
 (FRN: 0025041N)


 CA PARAS
 PARTNER
 Membership No.: 562091
 UDIN :
 Place: NEW DELHI
 Date: 15/09/2025




 For and on behalf of the Board of Directors
 Ravi Sethi
 Director
 DIN: 03183726


 Sunaina Chalotra
 Director
 DIN: 07722023

UDIN → 95562091BMNUPE9590

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	11	19,452.80	18,030.00
Other income			
Total Income		19,452.80	18,030.00
Expenses			
Cost of material Consumed	12		
Purchase of stock-in-trade	13	15,566.00	15,069.00
Changes in inventories			
Employee benefit expenses	14	1,100.00	920.00
Finance costs			
Depreciation and amortization expenses	15	919.81	268.50
Other expenses	16	1,416.21	1,350.26
Total expenses		19,002.02	17,607.76
Profit before exceptional, extraordinary and prior period items and tax		450.78	422.24
Exceptional items			
Profit before extraordinary and prior period items and tax		450.78	422.24
Extraordinary items			
Prior period item			
Profit before tax		450.78	422.24
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		450.78	422.24
Earning per share-in ₹			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date

For SETHI SETHI AND ASSOCIATES
 Chartered Accountants
 (FRN: 0025041N)

Paras
 CA PARAS
 PARTNER
 Membership No.: 562091
 UDIN :
 Place: NEW DELHI
 Date: 15/09/2025



Ravi Sethi
 Ravi Sethi
 Director
 DIN: 03183726

For and on behalf of the Board of Directors

Sunaina
 Sunaina Chalotra
 Director
 DIN: 07722023

UDIN: 2562091BMNUPE9590

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

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Authorised :		
250000 (31/03/2024:150000) Equity shares of Rs. 10.00/- par value	25,000.00	15,000.00
Issued :		
195000 (31/03/2024:60000) Equity shares of Rs. 10.00/- par value	19,500.00	6,000.00
Subscribed and paid-up :		
195000 (31/03/2024:60000) Equity shares of Rs. 10.00/- par value	19,500.00	6,000.00
Total	19,500.00	6,000.00

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

Equity shares

₹ in hundred

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	60,000	6,000.00		
Issued during the Period	1,35,000	13,500.00	60,000	6,000.00
Redeemed or bought back during the period				
Outstanding at end of the period	1,95,000	19,500.00	60,000	6,000.00

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	Ravi Sethi	1,85,000	94.87	50,000	83.33
Equity	Sunaina Chalotra	10,000	5.13	10,000	16.67
	Total :	1,95,000	100.00	60,000	100.00

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	422.24	
Add: Profit for the year	450.78	422.24
Less : Deletion during the year		
Closing Balance	873.02	422.24
Balance carried to balance sheet	873.02	422.24

Note No. 3 Provisions

₹ in hundred

Particulars	As at 31st March 2025			As at 31st March 2024		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Total						

Note No. 4 Trade payables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024



(B) Others		
SUNDRY CREDITOR	16,810.90	8,469.90
	16,810.90	8,469.90
Total	16,810.90	8,469.90

Note No. 5 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
Amit Kumar (Advance Received for Swiggy)	6,507.50	
Ankur Sharma(Advance Received for Swiggy)	5,323.80	
Audit Fee Payable	110.00	110.00
GEMINI HOLDINGS	10,020.00	
PARAS SURI	2,000.00	2,000.00
PROFES BUSINESS SOLUTIONS LLP	21,000.00	
Rent Payable	250.00	250.00
SACHIN KUMAR (Advanced Received A1)	35,000.00	
Salary Payable	250.00	420.00
SETHI TRADERS	47,000.00	
	1,27,461.30	2,780.00
Total	1,27,461.30	2,780.00



Note No. 6 Property, Plant and Equipment and Intangible assets as at 31st March 2025

₹ in hundred

Assets	Useful Life (In Years)	Gross Block						Accumulated Depreciation/ Amortisation				Net Block		
		Balance as at 1st April 2024	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	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	Balance as at 31st March 2025	Balance as at 31st March 2025	Balance as at 31st March 2024
A Tangible assets														
Own Assets														
Furniture & Fixture	10.00	2,104.00					2,104.00	149.24	506.09			655.33	1,448.67	1,954.76
Office Equipments	5.00	2,405.00					2,405.00	119.26	413.72			532.98	1,872.02	2,285.74
Total (A)		4,509.00					4,509.00	268.50	919.81			1,188.31	3,320.69	4,240.50
P.Y Total			4,509.00				4,509.00		268.50			268.50	4,240.50	

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- 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.



Note No. 7 Non-current investments

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Trade Investment(Valued at cost unless stated otherwise)				
Other non-current investments (Unquoted)				
In Others				
Investment in Hindon Shares (Lower of cost and Market value)		5,000.00		
		5,000.00		
Non-Trade Investment(Valued at cost unless stated otherwise)				
Other non-current investments (Unquoted)				
In Others				
Investment in Hindon Shares (Lower of cost and Market value)		81,250.00		
Investment in Iekka Agro Solution Pvt Ltd (Lower of cost and Market value)		27,753.00		
Investment in Swiggy Shares (Lower of cost and Market value)		15,341.00		
		1,24,344.00		
Gross Investment		1,29,344.00		
Net Investment		1,29,344.00		
Aggregate amount of unquoted investments		1,29,344.00		

Note No. 8 Loans and advances

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Loan and Advance		22,750.00		5,550.00
		22,750.00		5,550.00
Total		22,750.00		5,550.00

Note No. 9 Trade receivables

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Secured, Considered good				
Unsecured, Considered Good		8,762.10		4,718.00
Doubtful				
Allowance for doubtful receivables				
Total		8,762.10		4,718.00

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)		8,762.10				8,762.10
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)		4,718.00				4,718.00
(ii) Undisputed Trade Receivables (considered doubtful)						



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CIN : U64990DL2023PTC424260

(iii) Disputed Trade Receivables considered good					
(iv) Disputed Trade Receivables considered doubtful					
(v) Provision for doubtful receivables					

Note No. 10 Cash and cash equivalents ₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks		
KOTAK MAHINDRA BANK	23.08	2,943.89
Total	23.08	2,943.89
Cash in hand		
Cash	445.35	219.75
Total	445.35	219.75
Total	468.43	3,163.64

Note No. 11 Revenue from operations ₹ in hundred

Particulars	31st March 2025	31st March 2024
Sale of products		
SALE OF SERVICE	19,452.80	18,030.00
	19,452.80	18,030.00
Revenue from operations	19,452.80	18,030.00
Less: Excise duty		
Net revenue from operations	19,452.80	18,030.00

Note No. 13 Purchase of stock-in-trade ₹ in hundred

Particulars	31st March 2025	31st March 2024
PAYMENT OF SERVICES	15,566.00	15,069.00
Total	15,566.00	15,069.00

Note No. 14 Employee benefit expenses ₹ in hundred

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Salary	1,100.00	920.00
	1,100.00	920.00
Total	1,100.00	920.00

Note No. 15 Depreciation and amortization expenses ₹ in hundred

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	919.81	268.50
Total	919.81	268.50

Note No. 16 Other expenses ₹ in hundred

Particulars	31st March 2025	31st March 2024
Accounting Charges	270.00	240.00
Audit Fee	110.00	110.00
Bank charges	6.11	6.11
Business Promotion	182.00	174.00
Electricity Exp	242.70	234.75
Internet Exp	35.40	35.40
Rent	570.00	550.00
Total	1,416.21	1,350.26



Note number: 16 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.00	0.70	0.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.00	0.07	0.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	0.00	3.82	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	1.78	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	0.00	-5.35	0.00	
(i) Net profit ratio	Net Profit	Net Sales	0.00	0.02	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.00	0.07	0.00	
(k) Return on investment			0.00		0.00	



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Note No. 9(a) Trade receivables: Exceeding six months: Unsecured, ₹ in hundred
Considered Good, Undisputed

Particulars	As at 31st March 2025	As at 31st March 2024
SUNDRY DEBTORS	8,762.10	4,718.00
Total	8,762.10	4,718.00

