

Statement of Unaudited Balance Sheet as at 31 March 2025

Rs. In Lakhs

Particulars	Notes	As at 31 March 2025 (Unaudited)
I. ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment		-
Total Non-current assets		-
2 Current assets		
(a) Inventories	1	-
(b) Financial Assets		
(i) Trade receivables	2	37
(ii) Cash and cash equivalents	3	48
(iii) Bank balances other than cash and cash equivalents	3	-
(v) Other financial assets	4	-
(c) Current tax assets (net)		-
(c) Other current assets	5	48
Total Current assets		133
Total Assets		133
II. EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share capital		-
(b) Other Equity	8	(20)
Total Equity		(20)
2 LIABILITIES		
(i) Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	9	-
(a) Total outstanding dues of micro and small enterprises		-
(b) Total outstanding dues of creditors other than (iii) (a) above		121
(b) Current tax liabilities (net)	11	-
(c) Other current liabilities	10	31
Total Current liabilities		153
Total Equity and Liabilities		133



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

Rs. In Lakhs

Particulars		Notes	For the year ended 31 March 2025 (Unaudited)
Income			
I.	Revenue from Operations	10	2
II.	Other Income	11	0
Total Income (I + II)			2
III Expenses:			
	Purchases of Stock-in-trade	12	-
	Changes in inventories of finished goods		-
	Employee benefits expense		-
	Finance Costs	13	-
	Depreciation and amortisation expense		-
	Other expenses	14	22
Total Expenses			22
IV	Profit/(loss) before exceptional items and tax		-20
V	Exceptional Items		-
VI	Profit/(loss) before tax		-20
VII	Tax Expense / (Benefit)		
	(1) Current tax		-
	(2) Tax adjustments for earlier years (Net)		-
	(3) Deferred tax		-
VIII	Profit (Loss) for the period from continuing operations		-20
IX	Profit/(loss) from discontinued operations		-
X	Tax expense of discontinued operations		-
XI	Profit/(loss) from Discontinued operations (after tax)		-
XII	Profit/(loss) for the period		-20



Statement of Unaudited Cash Flows for the year ended 31 March 2025
Rs. In Lakhs

PARTICULARS	For the Year Ended 31 March 2025	
<u>I. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax		(20)
Adjustment for:		
Depreciation and Amortisation expenses	-	
Unrealised (gain)/ loss on foreign currency translation	(0)	
Finance costs	-	(0)
Operating Profit before Working Capital Changes		(20)
Adjustments for :		
(Increase) / Decrease in Other financial assets	-	
(Increase) / Decrease in Inventories	-	
(Increase) / Decrease in Trade Receivables	(37)	
(Increase) / Decrease in Other Current and Non current Assets	(48)	
Increase / (Decrease) in Trade Payables	121	
Increase / (Decrease) in Other Financial Liabilities	-	
Increase / (Decrease) in Current Liabilities	31	67
Cash Generated from operations		47
Less: Income tax payments (net of refunds received)		-
Net Cash flow from Operating Activities (A)		47
<u>II. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Proceeds from sale of Property, Plant and Equipment	-	
Purchase of Property, Plant and Equipment (including capital advance)	-	-
Net Cash used in Investing Activities (B)		-
<u>III. CASH FLOW FROM FINANCING ACTIVITIES</u>		
(Repayment) of / Proceeds from Current Borrowings	-	
Change in Other Equity	-	-
Net Cash Flow from / (Used in) Financing Activities (C)		-
Net (Decrease)/ Increase In Cash And Cash Equivalents (A+B+C)		47
Cash and Cash Equivalents at the beginning of the year		-
Effects of exchange rate changes on cash and cash equivalents		-
Cash & Cash Equivalent at the end of the year		47



Statement of Changes in Equity as at 31 March 2025

Rs. In Lakhs

Particulars	Equity Share Capital	Reserves & Surplus	TOTAL
		Retained earnings	
Balance as on 31 March 2024	-	-	-
Profit for the Year	-	(20)	(20)
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the year	-	(20)	(20)
Balance as on 31 March 2025	-	(20)	(20)



1 Stock in Hand

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Stock-in-trade	-
Total	-

2 Trade Receivables

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Trade receivables considered good – secured	-
Trade receivables considered good – unsecured	37
Trade receivables which have significant increase in credit risk	-
Trade receivables – credit impaired	-
Total	37
Loss Allowance	-
Total trade receivables	37

Trade receivable ageing schedule as at 31 March 2024

(Rs. In Lakhs)

Particulars	Outstanding for following periods from the due date						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	37	-	-	-	-	37
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-

3 Cash and cash equivalents

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Cash on Hand	-
Balances with banks	
- In Current Accounts	48
- Deposit with Banks with less than 3 months initial maturity	-
Total	48

4 Other financial assets (Current)

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Rent Deposits	-
Receivable from Head Office	-
Total	-

5 Other current assets

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Balances with Government Authorities.	7
Advance to suppliers for goods and services	-
Costs to fulfill contracts	41
Others current assets	-
Total	48

6 Current tax assets (net)

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Advance Income Tax	-
Total	-



7 Equity Share Capital

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
10,000 Equity Shares of USD 1 each fully paid-up	-
Total	-

8 Other Equity

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
b. Retained earnings	
Balance as at the beginning of the year	-
Transferred accumulated profits from HO to Kenya Branch on migration	-
Net Profit for the year	(20)
Items of other comprehensive income recognised directly in retained earnings	-
-Remeasurements of post-employment benefit obligation, net of Tax	-
Balance as at the end of the year	(20)
Total	(20)

9 Trade Payables

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
(a) Total outstanding dues of micro enterprises and small enterprises (Refer Note 35)	-
(b) Total outstanding dues of creditors other than micro and small enterprises	-
(d) Sundry Creditors for Employees Dues	-
(c) Trade payable to related parties	121
Total	121

Trade payable ageing schedule as at March 31, 2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from the due date					Total
	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed-Micro enterprises and small enterprises	-	-	-	-	-	-
(ii) Undisputed-Others	-	121	-	-	-	121
(ii) Disputed dues - Micro enterprises and small enterprises	-	-	-	-	-	-
(ii) Disputed dues - Others	-	-	-	-	-	-

10 Other Current Liabilities

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Statutory Dues	-
Payable to Head office	31
Total	31

11 Current tax liabilities (Net)

(Rs. In Lakhs)

Particulars	As at 31 March 2025 (Unaudited)
Provision for taxation	-
Total	-



10 Revenue from operations

Rs. In Lakhs

Particulars	For the year ended 31 March 2025 (Unaudited)
Revenue from Contracts with customers	
Exports Sales	2
Total	2

11 Other Income

Rs. In Lakhs

Particulars	For the year ended 31 March 2025 (Unaudited)
Net gain on foreign currency transactions and translation	-
Interest Income from bank deposits	0
Total	0

12 Purchases of Stock-in-trade

Rs. In Lakhs

Particulars	For the year ended 31 March 2025 (Unaudited)
Purchase of traded goods	-
Total	-

13 Finance Costs

Rs. In Lakhs

Particulars	For the year ended 31 March 2025 (Unaudited)
Interest on others	-
Total	-

14 Other Expenses

Rs. In Lakhs

Particulars	For the year ended 31 March 2025 (Unaudited)
Professional and Consultancy Charges	16
Commission	-
Rent	5
Telephone & Internet Expenses	-
Bad debts Written off	-
Bank Charges	-
Net loss on foreign currency transactions and translation	1
Miscellaneous expenses	-
Total	22

