

*Independent Auditor's Report*

To the Members of M/S VEDIKA SALES & SERVICES PRIVATE LIMITED

**Report on the Audit of the Standalone Financial Statements**

Opinion

We have audited the financial statements of M/S VEDIKA SALES & SERVICES PRIVATE LIMITED, which comprise the balance sheet as at 31st March, 2025, and the statement of Profit and Loss, cash flows and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	NIL	NIL

### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of



the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the



financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013. This Clause is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure A'.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2020, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds



have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination of books of accounts the company has used a accounting software for maintenance of books of accounts which has a feature of recording audit trail facility. Since the company had not enabled the feature, therefore we are unable to comment on above.

Place:-Ranchi  
Date: 29-07-2025  
UDIN: 25412487BMMHUB5716



For SARAS & COMPANY  
Chartered Accountants  
FRN: 0323818E

  
CA SARVESH JAIN  
(PARTNER)  
Mem. No. 412487

## **Annexure 'B'**

### ***Report on Internal Financial Controls with reference to financial statements***

#### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of M/S VEDIKA SALES & SERVICES PRIVATE LIMITED as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.





Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place:-Ranchi  
Date: 29-07-2025  
UDIN: 25412487BMMHUB5716



For SARAS & COMPANY  
Chartered Accountants  
FRN: 0323818E

  
CA SARVESH JAIN  
(PARTNER)  
Mem. No. 412487

## Name of the Company: M/S VEDIKA SALES &amp; SERVICES PRIVATE LIMITED

CIN:U74110JH1986PTC002320

Balance Sheet as at 31st March 2025

(Fig in 00)

Particulars		Note No.	Figures as at the end of 31.03.2025	Figures as at the end of 31.03.2024
1	2	3	4	
<b>I. EQUITY AND LIABILITIES</b>				
<b>1 Shareholders' funds</b>				
(a) <u>Share Capital</u>	2	3,50,694.00	3,50,694.00	
(b) <u>Reserves and surplus</u>	3	73,123.53	38,499.07	
(c) Money received against share warrants				
<b>2 Share application money pending allotment</b>				
<b>3 Non-current liabilities</b>				
(a) <u>Long-term borrowings</u>	4	21,16,983.06	12,75,925.96	
(b) <u>Deferred tax liabilities (Net)</u>	5			
(c) <u>Other Long term liabilities</u>	6			
(d) <u>Long-term provisions</u>	7			
<b>4 Current liabilities</b>				
(a) <u>Short-term borrowings</u>	8	1,99,876.53	1,95,780.94	
(b) <u>Trade payables ( Including Acceptance ) enterprises; and</u>	9	1,837.89	5,11,001.38	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]				
(c) <u>Other current liabilities</u>	10	31,454.20	13,787.59	
(d) <u>Short-term provisions</u>	11	14,588.08	13,006.45	
<b>TOTAL</b>			<b>27,88,557.29</b>	<b>23,98,695.39</b>
<b>II. ASSETS</b>				
<b>Non-current assets</b>				
<b>1 (a) Property, Plant &amp; Equipment and Intangible Assets</b>				
(i) <u>Property, Plant &amp; Equipments</u>	12	2,51,274.26	2,65,204.64	
(ii) <u>Intangible assets</u>				
(iii) <u>Capital work-in-progress</u>				
(iv) <u>Intangible assets under development</u>				
(b) <u>Non-current investments</u>	13			
(c) <u>Deferred tax assets (net)</u>	5	6,274.62	3,864.56	
(d) <u>Long-term loans and advances</u>	14			
(e) <u>Other non-current assets</u>	15			
<b>2 Current assets</b>				
(a) <u>Current investments</u>	16	7,78,326.78	7,53,458.67	
(b) <u>Inventories</u>	17	7,31,480.92	6,24,633.78	
(c) <u>Trade receivables</u>	18	266.11	202.22	
(d) <u>Cash and cash equivalents</u>	19	-44,239.00	2,876.44	
(e) <u>Short-term loans and advances</u>	20	9,47,605.38	7,00,781.63	
(f) <u>Other current assets</u>	21	1,17,568.22	47,673.47	
<b>TOTAL</b>			<b>27,88,557.29</b>	<b>23,98,695.39</b>

## SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS - 1

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

As per our report attached.

For Saras &amp; Company

Chartered Accountants

Firm Registration Number : (0323818E)

M/S VEDIKA SALES &amp; SERVICES PRIVATE LIMITED




CA Sarvesh Jain

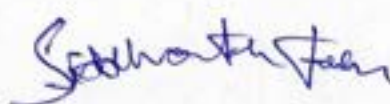
Partner

Membership No 412487

Place: Ranchi

Date : 29-07-2025

UDIN:25412487BMMHUB5716




Siddharth Jain

Director

Din No.06475724



Aditya Jain

Director

Din No.07515076

Particulars	Note No.	Figures for Current Reporting Period	Figures for Previous Reporting Period
I. Revenue from operations	22	8,20,095.61	16,33,582.75
II. Other income	23	2,60,872.63	880.32
<b>III. Total Revenue (I + II)</b>		<b>10,80,968.24</b>	<b>16,34,463.08</b>
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock in Trade	24	5,72,018.15	9,83,272.62
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	25	-1,06,847.14	46,252.05
Employee Benefit Expense	26	1,18,057.02	1,13,594.66
Finance Cost	27	1,88,205.87	1,17,474.99
Depreciation and amortization expense	28	22,431.69	21,012.76
Other expenses	29	2,38,715.74	3,08,719.31
Total expenses		10,32,581.33	15,90,326.39
<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>48,386.91</b>	<b>44,136.68</b>
VI. Exceptional items		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>48,386.91</b>	<b>44,136.68</b>
VIII. Extraordinary Items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>48,386.91</b>	<b>44,136.68</b>
X Tax expense:	30		
(1) Current tax		14,588.08	13,006.45
(2) Deferred tax		-2,410.06	-1,898.13
<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>36,208.89</b>	<b>33,028.36</b>
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>-</b>	<b>-</b>
<b>XV Profit (Loss) for the period (XI + XIV)</b>		<b>36,208.89</b>	<b>33,028.36</b>
XVI Earnings per equity share:			
(1) Basic		0.10	0.09
(2) Diluted		-	-

## SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS I

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

As per our report attached.

For Saras &amp; Company

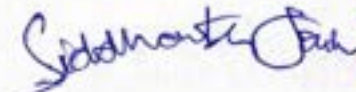
Chartered Accountants

Firm Registration Number : (0323818E)

M/S VEDIKA SALES &amp; SERVICES PRIVATE LIMITED




CA Sarvesh Jain  
Partner  
Membership No 412487  
Place: Ranchi  
Date : 29-07-2025  
UDIN:25412487BMMHUB5716




Siddharth Jain  
Director  
Din No.06475724



Aditya Jain  
Director  
Din No.07515076

1. NOTES ON ACCOUNTS

1. Significant Accounting Policies

i) Basis of Accounting

The Financial Statements are prepared on accrual basis of accounting and in accordance with the provisions of the Companies Act, 2013 and comply in all material aspects with all the applicable Accounting Standards notified by the Companies (Accounting Standard) Rules, 2014.

The Company generally follows Mercantile system of accounting and recognizes significant item of profit & loss on accrual basis unless specifically stated otherwise

During the year ended 31st March 2015, the Schedule III notified under the Companies Act 2013, has become applicable to the company, for preparation and presentation of its financial statement. The adoption of Schedule III does not impact recognition and measurement principles followed for preparation of financial statement. However, it has significant impact on presentation and disclosures made in the financial statements. The company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

ii) PROPERTY, PLANT, AND EQUIPMENT

(A) PROPERTY, PLANT, AND EQUIPMENT

Property, Plant, and Equipment are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

(B) Depreciation

Depreciation on Fixed Assets is provided on the SLM method over the useful life of Assets as prescribed under Schedule II of the companies Act 2013. Depreciation on fixed asset added/dropped off during the year is provided on Pro-rata basis with reference to the date of addition/disposal.

(B) Impairment

Based on the opinion of the Management, there is no impairment of assets required. In the absence of specific proof of realizable value and value in use and prevalent market value, it is not possible to give specific comments on it.

iii) Sundry Debtors & Loans and Advances :

Sundry Debtors and Loans and Advances are stated after making adequate provision for doubtful balances.

iv) Retirement Benefits

a) No provision is made in the accounts in respect of future liability for gratuity payable to the staff. This is charged in the accounts as and when it becomes due.

b) The Company is not liable to pay any gratuity since no employee has completed minimum stipulated service period. Company does not possess such provision till now.

v) Recognition of Income & Expenditure

Items of income and expenditure are recognised on accrual and prudent basis.

vi) Inventories

Inventories are valued at cost or market value which ever is lower.

vii) Preoperative Exp

No Preoperative Expenses for Amortization as per Income Tax Act, 1961 and Rules made there under.

viii) Provision for Taxation

a) Provision for Current Income Tax is computed on the assessable profits determined under the Income Tax Act, 1961.

b) Deferred tax assets and liabilities resulting from timing differences between book profits and tax profits are accounted for under the liability method and measured at substantially enacted rates of tax at the Balance Sheet date to the extent that there is reasonable / virtual certainty that sufficient future taxable income will be available against which such deferred tax asset / virtual liability can be realized.

ix) Provisions, Contingent Liabilities and Contingent Assets.

Provisions are recognized in the accounts in respect of present probable obligations, the amount of which can be reliably estimated.

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of Notes to the accounts.

Contingent Assets are neither recognized nor disclosed in the financial statements.



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k) Prior Period Items

Prior Period items are included in the respective heads of accounts and material items are disclosed by way of notes to account.

The above accounting policies are consistent from year to year and there has been no change in the accounting policies during the year.

2. No provision has been made in respect of gratuity payable as no employee has yet put in qualifying period of service for entitlement of the benefit.

3. Auditors' Remuneration	2024-2025		2023-2024	
	(Fig in 00)		(Fig in 00)	
a) Statutory Audit		750.00		700.00
<b>Total</b>		<b>750.00</b>		<b>700.00</b>

4. The Provision for deferred taxation assets has been made.

5. Earnings Per Share (As - 20)	2024-2025	2023-2024
Profit as per Profit & Loss Account (Rs.in hundred) - A	36,208.89	33,028.76
Basic / Weighted average No. of Equity Shares outstanding during the year - B	3,50,694.00	3,50,694.00
Nominal value of Equity Share (Rs.)	10.00	10.00
Basic / Diluted Earnings per Share (Rs.) - A/B	0.10	0.09

6. The Company has no amounts due to any micro, small and medium enterprises as defined under section 70(a) / 70(b) / 70(c) of Micro, Small and Medium Enterprises Development Act, 2006 as on March 31, 2025. Further, no interest during the year has been paid or payable under the terms of the Micro, Small and Medium Enterprises Development Act, 2006.

7. Balances with Debtors, Creditors and for Loans and Advances given and taken are subject to confirmations from the respective parties.

8. The Current Assets, Loans and Advances are stated at the value, which in the opinion of the board, are realizable in the ordinary course of the business. Current Liabilities and Provision are stated at the value payable in the ordinary course of the business.

9. Related Party Disclosures

Related party disclosures as required by Accounting Standard 18 "Related Party Disclosures"

a. List of Related Parties (As identified by the Management)

i. Key Management personnel and their relatives.

Directors:

Name - Siddharth Jain

Name - Aditya Jain

ii. Enterprises owned or significantly influenced by key management personnel or their relatives.

iii. Transactions with Related Parties:

Nature of Transactions

31-Mar-25

Director Salary

(Fig in 00)

Name - Aditya Jain

₹ 11,736

Name - Siddharth Jain

₹ 11,821

Director's Relative Salary

Name - UMED MAL JAIN

₹ 24,000

iv. Purchase from Vedika IT SOLUTION PRIVATE LIMITED OF RS. 134582.31

v. Unsecured Loan received & Repaid during the year & Closing Balance

31-Mar-25

Name - VEDIKA MANUFACTURING SERVICES PRIVATE LIMITED

Opening

Received

Repaid

(Fig in 00)

Closing balance

950.40

950.40

950.40

-

vi. Unsecured Loans/ Advances Given and received during the year

Name - GAUTAM JAIN

Opening

Given

Received

Closing balance

Name - UMED MAL JAIN

6,00,000.00

39,11,900.24

39,76,250.00

5,35,650.24

Name - LINKLINE MARKETING PRIVATE LIMITED

781.63

2,556.74

3,338.36

-

Name - VEDIKA FINANCIAL SERVICES PRIVATE LIMITED

5,500.00

36,489.50

3,950.00

41,039.50

Name - VEDIKA FINCORP PRIVATE LIMITED

-

2,02,891.56

22,205.99

1,80,685.57

Name - VEDIKA FINCORP PRIVATE LIMITED

-

20,38,514.58

18,28,000.00

2,10,514.58

Name - VIKRAM JAIN

-

1,50,000.00

1,50,000.00

-

Name - VEDIKA AGRIMART PRIVATE LIMITED

-

70,076.13

70,076.13

-

Name - VEDIKA BUILDERS & DEVELOPERS PRIVATE LIMITED

-

11,348.77

11,348.77

-

Name - VEDIKA IRRIGATION & ENERGY SOLUTION PRIVATE LIMITED

-

39,837.97

39,837.97

-

Name - NAMKEAR INFRASTRUCTURE PRIVATE LIMITED

-

3,80,152.99

3,62,400.00

20,752.99

10. Schedules 2 to 30 are annexed to and form an integral part of the Balance Sheet and Profit and Loss Account.

12. There is no dues to MSME as per MSME Act 2006 to the extent of information available with the company (As per certificate received from Management)

13. Cash balance has been taken as per cash book (As certified by the management)

14. Stock in Hand and WIP as on 31.3.2025 taken as per stock register (As certified by the management)

15. Previous year's figures have been re-grouped wherever necessary.

16. All figures reported in the financial statements and related notes are rounded off to nearest Hundred.

17. Interest Expense - not in the nature of business expenditure deducted from reserve & surplus.

M/S VEDIKA SALES & SERVICES PRIVATE LIMITED

Place: Ranchi  
Date: 29-07-2025



*Siddharth Jain*

Siddharth Jain  
Director  
Din No.06475724



*Aditya*

Aditya Jain  
Director  
Din No.07515076

Note 2 SHARE CAPITAL

(Fig in 00)

Particulars	As At March 31,	
	2025	2024
<b>Authorized</b> Share Capital Equity Shares, Rs 100 par value 400000 Equity Shares	4,00,000.00	4,00,000.00
<b>Issued, Subscribed and Paid Up</b> Equity Shares, Rs 100 par value 350694 Equity Shares	3,50,694.00	3,50,694.00
	<b>3,50,694.00</b>	<b>3,50,694.00</b>

Notes- 2.1

The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2025 & 2024 is set out below.

Particulars	As At March 31,	
	2025	2024
Number of shares at the beginning	350694	350694
Add: Shares issue on the exercise of employee stock option/ During the year	-	-
Number of shares at the end	350694	350694

Note 2.2: There is no fresh issue or buyback of shares during the year.

Note 2.3: The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.4: There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.5: There is no change in the pattern of shareholding during the year.

Note 2.6: The Company has only one class of equity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share. The Company if declares and pays dividends will be in Indian Rupees. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

Note 2.7: Detail of Shareholders holding more than 5%

Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
DKGIT	57000	16.25%	57000	16.25%
Insight Merchant Private Limited	55000	15.68%	55000	15.68%
Gautam Jain	30300	8.64%	30300	8.64%
Vinita Jain	33000	9.41%		
Vikram Jain	73300	20.90%	30300	8.64%
Vedika Financial Private Limited	45000	12.83%	45000	12.83%
	<b>293600</b>	<b>84%</b>	<b>217600</b>	<b>62%</b>

Note 3 RESERVE & SURPLUS

Particulars	As At March 31,	
	2025	2024
Capital reserve-Opening balance	-	-
Add: Transfer from Profit&Loss A/C	-	-
Security premium reserve- opening balance	18,000.00	18,000.00
Add: Security Premium Money Received during the year	-	-
Income tax benefit arising from exercise of stock options	-	-
	<b>18,000.00</b>	<b>18,000.00</b>
Opening Profit & Loss Account	20,499.07	-7,368.57
P&L Appropriation		
Add: transfer from Profit&Loss A/C	36,208.89	33,028.36
Add/ Less : Income Tax Written off	1,584.43	5,140.73
	<b>55,123.53</b>	<b>20,499.07</b>
Add: Net Profit after tax transferred from statement of Profit&Loss A/C	-	-
Amount available for appropriation		
Appropriation:		
Interim Dividend	-	-
30th years special Dividend	-	-
Final Dividend	-	-
Total Dividend	-	-
Dividend Tax	-	-
Amount transfer to General reserve	-	-
Amount transfer to Capital reserve	-	-
Balance in profit & loss account	<b>73,123.53</b>	<b>36,699.07</b>



*Siddhanta Jain*



*Aditya*

**Note 4 Long Term Borrowing**

Particulars	As At March 31,	
	2025	2024
Secured :- IOB Loan-0053	33,333.33	53,333.33
Compulsory convertible Debenture	6,00,000.00	6,00,000.00
Unsecured Borrowings	14,83,649.73	6,22,592.63
<b>Total</b>	<b>21,16,983.06</b>	<b>12,75,925.96</b>

**Note 5 DEFERRED TAX**

Particulars	As At March 31,	
	2025	2024
Deferred Tax Assets	6,274.62	3,864.56
	6,274.62	3,864.56

**Note 6 Other Long Term Liability**

Particulars	As At March 31,	
	2025	2024
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 7 Other Long Term Provision**

Particulars	As At March 31,	
	2025	2024
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 8 Short Term Borrowings**

Particulars	As At March 31,	
	2025	2024
Secured :- CC With IOB-0064	1,99,876.53	1,95,780.94
<b>Total</b>	<b>1,99,876.53</b>	<b>1,95,780.94</b>

**Note 9 Trade payable**

Particulars	As At March 31,	
	2025	2024
Total outstanding dues of micro enterprises and small enterprises	1,837.89	5,11,001.38
Total outstanding dues of creditors other than micro enterprises	-	-
<b>Total</b>	<b>1,837.89</b>	<b>5,11,001.38</b>

Note 9.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Note 9.2 : The disclosures in respect of the amounts payable to such enterprises as at March 31, 2025 and March 31, 2024 has been made in the financial statements based on information received and available with the Group. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Group has not received any claim for interest from any supplier as at the balance sheet date.



*Siddhanta Jena*



*Aditya*

Particulars	As At March 31,	
	2025	2024
Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
The amount of interest due and payable for the year	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note 9.4 : Trade Payables ageing schedule:- Year Wise

Trade Payables ageing schedule: As at 31st March,2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	1,837.89	-	-	-	1,837.89
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	5,11,001.38	-	-	5,11,001.38
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Note 10 Other Current Liabilities

Particulars	As At March 31,	
	2025	2024
Statutory Dues:- TDS Payable	7,183.99	5,047.69
<b>Subtotal (A)</b>	<b>7,183.99</b>	<b>5,047.69</b>
Other Dues:- Audit Fees Payable	750.00	700.00
Rent Payble	417.40	355.00
Salary Payable	7,692.74	5,350.00
Advance from Debtors	-	525.89
Security Money	14,000.00	-
Mat credit	402.07	102.07
Expense Payable	1,308.00	1,706.94
<b>Subtotal (B)</b>	<b>24,270.21</b>	<b>8,739.90</b>
<b>Subtotal (C)</b>	<b>-</b>	<b>-</b>
<b>Total (A+B+C)</b>	<b>31,454.20</b>	<b>13,787.59</b>



*Siddhant Jha*



*Apity*



**Note 11 Short -Term Provisions**

Particulars	As At March 31,	
	2025	2024
Provision From Income Tax	14,588.08	13,006.45
Total	14,588.08	13,006.45

**Note 12 Fixed Assets - Attached Separately**

**Note 13 Non Current Investments**

Particulars	As At March 31,	
	2025	2024
Un-quoted Investments		
Total	-	-

Note 13.1 : All above investments are carried at cost

Note 13.2 : Other disclosures

(a) Aggregate amount of unquoted investments

**Note 14 Long Term Loans & Advances**

Particulars	As At March 31,	
	2025	2024
Total	-	-

**Note 15 Other Non Current Assets**

Particulars	As At March 31,	
	2025	2024
Security deposit		
a) Unsecured, considered good	-	-
Preliminary Expenditure Not Written Off	-	-
Total	-	-

**Note 16 Current Investments**

Particulars	As At March 31,	
	2025	2024
Vedika Credit Capital Limited	7,50,000.00	7,50,000.00
Insight Merchant Private Limited	3,120.00	3,120.00
Share With JSA	110.00	110.00
Keymen Policy	228.67	228.67
Shares	24,868.11	-
Total	7,78,326.78	7,53,458.67

**Note 17 Inventories**

Particulars	As At March 31,	
	2025	2024
Finished goods	7,31,480.92	6,24,633.78
*Valued at lower of cost and net realizable value		
Total	7,31,480.92	6,24,633.78

*Siddhanta Jais*



*Apitg*



Note 18 Trade Receivables

Particulars	As At March 31,	
	2025	2024
<b>Outstanding for more than six months</b>		
a) Secured, considered good:-	266.11	202.22
b) Unsecured, considered good	-	-
c) Doubtful	-	-
<b>Outstanding within six months</b>		
a) Secured, considered good	-	-
b) Unsecured, considered good	-	-
c) Doubtful	-	-
<b>Total</b>	<b>266.11</b>	<b>202.22</b>

Note 18.1 : Trade Receivables ageing schedule:- Year Wise

Trade Receivables ageing schedule: As at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6Month- 1Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	266.11	-	-	-	266.11
(i) Undisputed Trade receivables - considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade receivables -considered good	-	-	-	-	-	-
(i) Disputed Trade receivables -considered Doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6Month- 1Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-
(i) Undisputed Trade receivables - considered Doubtful	-	202.22	-	-	-	202.22
(i) Disputed Trade receivables -considered good	-	-	-	-	-	-
(i) Disputed Trade receivables -considered Doubtful	-	-	-	-	-	-

Note 19 Cash & Bank Balance

Particulars	As At March 31,	
	2025	2024
<b>Cash and cash equivalent</b>		
Cash in hand	137.45	99.90
<b>Sub total (A)</b>	<b>137.45</b>	<b>99.90</b>
<b>Bank Balances - Current Accounts</b>		
IOB Debenture A/c 3515	-	100.00
Share App A/c 3517	-	100.00
IOB-3241	-44,376.44	2,576.54
<b>Sub total (B)</b>	<b>-44,376.44</b>	<b>2,776.54</b>
<b>Total (A+B)</b>	<b>-44,239.00</b>	<b>2,876.44</b>



*Siddhanta Das*



*Acitg*

Note 20 Other Short Term Loan & Advance

Particulars	As At March 31,	
	2025	2024
Loans & Advances to Others:		
Other Advances	9,47,605.38	7,00,781.63
Total	9,47,605.38	7,00,781.63

Note 21 Other Current Assets

Particulars	As At March 31,	
	2025	2024
Singer India Limited	25.00	25.00
TDS / TCS Receivable	21,596.74	115.53
Security Deposit	13,469.80	13,469.80
Advance Tax	-	5,000.00
Input GST	33,477.18	14,180.05
Advance to Linkline Marketing Private Limited	41,039.50	5,500.00
Kanishk Parmar	-	7,050.00
Other Current Assets	7,560.00	1,933.09
Hemant Maheshwari	400.00	400.00
Total	1,17,568.22	47,673.47

Note 22 Revenue from operation

Particulars	As At March 31,	
	2025	2024
Sale of finished Goods		
	Sub total (A)	8,20,095.61
Sale of Services - Works Contract		
	Sub total (B)	-
Other Operating Revenue		
	Sub total (C)	-
Total (A+B+C)	8,20,095.61	16,33,582.75

Note 23 Other Income

Particulars	As At March 31,	
	2025	2024
Discount & Other Incomes	2,60,872.63	880.32
	-	-
	2,60,872.63	880.32

Note 24 Purchase of Stock in Trade

Particulars	As At March 31,	
	2025	2024
Purchase during the year	5,72,018.15	9,83,272.62
	Sub total (A)	5,72,018.15
Consumption of stores & spares / packing materials	-	-
	-	-
Total (A+B)	5,72,018.15	9,83,272.62

Note 25 Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Particulars	As At March 31,	
	2025	2024
Change in inventories of finished goods		
Opening Stock	6,24,633.78	6,70,885.83
Closing Stock	7,31,480.92	6,24,633.78
Change in inventories of finished goods	Sub total (A)	-1,06,847.14
Change in inventories of WIP		
Opening WIP	-	-
Closing WIP	-	-
	Sub total (B)	-
Total (A+B)	-1,06,847.14	46,252.05



Siddhanta Jena



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**Note26 Employee Benefit Expense**

Particulars	As At March 31,	
	2025	2024
Salary	94,500.00	87,450.00
Director Salary	23,557.02	18,000.00
Staff Welfare	-	445.00
Incentive	-	7,699.66
<b>Total</b>	<b>1,18,057.02</b>	<b>1,13,594.66</b>

**Note27 Finance Cost**

Particulars	As At March 31,	
	2025	2024
Interest on Loan	1,86,920.83	1,15,581.48
Bank Charges	1,285.04	1,893.51
<b>Total</b>	<b>1,88,205.87</b>	<b>1,17,474.99</b>

**Note28 Depreciation & Amortisation**

Particulars	As At March 31,	
	2025	2024
Depreciation	22,431.69	21,012.76
Preliminary Expense W/off	-	-
<b>Total</b>	<b>22,431.69</b>	<b>21,012.76</b>

**Note29 Other Expenses**

Particulars	As At March 31,	
	2025	2024
Freight	5,599.73	10,637.19
Professional exp	12,599.22	35,844.83
Demat Charges	-	10.50
Consultancy Fees	1,660.00	660.00
Legal Exp	865.50	25.00
Bad Debts	-	25.44
Software Exp	165.68	-
Misc. Exp	2,449.50	1,058.69
Office Exp.	9,229.38	3,413.51
Printing & Stationary	429.53	18.34
Insurance Exp	844.62	382.43
Sale Promotion Exp	2,980.35	25,958.91
Training Exp	1,354.00	1,818.51
Discount Allowed	143.88	467.14
Rent	12,091.60	12,492.71
Rounding off	0.14	-37.99
Telephone exp	39.41	300.00
Travelling Exp	30,171.48	13,583.93
Gst Fee charges	754.47	324.63
Commission	1,33,700.92	1,92,362.30
Repair & Maintenance	11,162.82	660.00
Vehicle Repairing exp	497.81	468.12
Fooding & Lodging	11,675.70	8,245.23
<b>Total</b>	<b>2,38,715.74</b>	<b>3,08,719.31</b>

**Note30 Tax Expenses**

Particulars	As At March 31,	
	2025	2024
Current Tax	-	-
Income Taxes	14,588.08	13,006.45
Deferred Tax	-2,410.06	-1,898.13
<b>Total</b>	<b>12,178.02</b>	<b>11,108.32</b>

As per our report attached.

For Sarvesh &amp; Company

Chartered Accountants

Firm Registration Number : (0323818E)

M/S VEDIKA SALES &amp; SERVICES PRIVATE LIMITED




CA Sarvesh Jain  
Partner  
Membership No 412487  
Place: Ranchi  
Date : 29-07-2025  
UDIN:25412487BMMHUB5716



Siddharth Jain  
Director  
Din No.06475724




Aditya Jain  
Director  
Din No.07515076

## NOTE-12

M/S VEDIKA SALES & SERVICES PRIVATE LIMITED  
DEPRECIATION FOR F. Y. 2024-2025

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	As at 01.04.2024	Addition	Deletion	As at 31.03.2025	As at 01.04.2024	For the Year	Amortization	As at 31.03.2025	As at 01.04.2024
	Renovation Of Showroom Building	1,48,570.16	3,680.16	96.50	1,52,153.83	72,520.31	14,264.99		65,368.53
Computer Peripherals	1,81,038.30	-	-	1,81,038.30	21,702.10	2,866.44		1,56,469.76	1,59,336.20
Land	1,197.16	-	-	1,197.16	156.47	379.10		661.59	1,040.69
Air Conditioner	299.25	-	-	299.25	-	-		299.25	299.25
Mobile Phone	7,088.79	1,684.92	-	8,773.71	6,594.88	267.42		1,911.41	493.91
Scooty	4,154.93	808.46	-	4,963.39	1,895.69	1,369.43		1,698.27	2,259.25
Inverter	602.90	-	-	602.90	241.24	57.28		304.39	361.67
water filter machine	167.24	1,993.65	-	2,160.89	153.48	108.13		1,899.28	13.76
coffee machine	1,355.63	-	-	1,355.63	1,221.23	66.62		67.78	134.40
Hand Wash	130.00	-	-	130.00	118.49	5.01		6.50	11.51
Heat and Seal machine	463.07	-	-	463.07	233.63	87.98		141.46	229.44
Laptop	150.00	-	-	150.00	131.76	10.74		7.50	18.24
stabilizer	4,520.25	-	-	4,520.25	4,520.25	-		-	-
Lift (Plant & machinery)	263.56	-	-	263.56	238.11	12.27		13.18	25.45
Camera	9,943.64	-	-	9,943.64	3,699.42	629.76		5,614.46	6,244.22
Yamaha - Acrox ( Scooty)	1,205.93	-	-	1,205.93	288.39	114.56		802.98	917.54
DG auto cut	1,222.39	-	-	1,222.39	244.67	116.13		360.80	977.72
T.V.	599.00	-	-	599.00	64.24	37.94		496.82	534.76
Generator	257.80	-	-	257.80	67.77	81.64		108.39	190.03
SPCC Battery	6,059.32	-	-	6,059.32	1,026.69	575.64		4,457.00	5,032.64
Cri Pump	357.14	-	57.00	300.14	30.06	22.62		247.47	327.09
Tata Harrier Car	13,991.87	487.63	-	13,991.87	3,284.84	1,329.23		458.86	-
TOTAL (Rs.)	3,83,638.35	8,654.82	153.50	3,92,139.67	1,18,433.71	22,431.69		2,51,274.26	2,65,204.64

( Fig in 00' )



*Siddhant Jaiswal*



**Name of the Company: M/S VEDIKA SALES & SERVICES PRIVATE LIMITED**  
**Cash Flow Statement for the year ended 31 March 2025**

Particulars	31.03.2025 ( Fig in 00' )	31.03.2024 ( Fig in 00' )
<b>Cash Flow From Operating Activities</b>		
Profit Before Tax	48,386.91	44,136.68
<b>Non-cash adjustment to reconcile profit before tax to net cash flows</b>		
Depreciation/amortization	22,431.69	21,012.76
Impairment/other write off on tangible/intangible assets	-	-
Loss/(profit) on sale of fixed assets	-	-
Interest Exp & Others	-	-
Excess Income Tax Provision	-1,584.43	-5,140.73
Amortization	-	-
Interest Expenses	1,88,205.87	1,17,474.99
Interest Income	2,60,872.63	880.32
<b>Operating profit before working capital changes</b>		
<b>Movements in Working Capital:</b>		
Increase/ (Decrease) in trade payables	-5,09,163.49	-34,929.27
Increase/ (Decrease) in long-term provisions	-	-
Increase/ (Decrease) in short-term provisions	1,581.63	4,556.93
Increase/ (Decrease) in short-term Borrowings	4,095.59	-3,184.58
Increase/ (Decrease) in other current liabilities	17,666.61	4,347.67
Increase/ (Decrease) in other long-term liabilities	-	-
Increase/ (Decrease) in Deferred Tax Liabilities	-	-
Decrease/ (Increase) in Deferred Tax Assets	-	-
Decrease/ (Increase) in trade receivables	-63.89	1,03,732.11
Decrease/ (Increase) in inventories	-1,06,847.14	46,252.05
Decrease/ (Increase) in long-term loans and advances	-	-
Decrease/ (Increase) in Short-term loans and advances	-2,46,823.75	-7,00,781.63
Decrease/ (Increase) in current investment	-24,868.11	220.02
Decrease/ (Increase) in other current assets	-69,894.75	38,172.48
Decrease/ (Increase) in other non-current assets	-	-
<b>Cash generated from/ (used in) operations</b>	<u>-4,16,004.63</u>	<u>-3,63,250.19</u>
<b>Direct taxes paid (net of refunds)</b>	14,588.08	13,006.45
<b>Net Cash flow from/ (used in) Operating activities (A)</b>	<u>-4,30,592.71</u>	<u>-3,76,256.64</u>
<b>Cash Flow From Investing Activities</b>		
Purchase of fixed assets, including intangible assets,	-8,654.82	-5,419.28
Purchase of Investments	-	-
Sale of Fixed Assets	153.50	-
Interest received	-2,60,872.63	-880.32
<b>Net Cash flow from/ (used in) investing activities (B)</b>	<u>-2,69,373.95</u>	<u>-6,299.60</u>
<b>Cash Flow From Financing Activities</b>		
Proceeds from issuance of share capital	-	-
Proceeds from long-term borrowings	8,41,057.10	4,99,726.38
Repayment of long-term borrowings	-	-
Proceeds from short-term borrowings	-	-
Repayment of short-term borrowings	-	-
Repayment for own used	-	-
Interest paid	-1,88,205.87	-1,17,474.99
<b>Net Cash flow from/ (used in) financing activities (C)</b>	<u>6,52,851.23</u>	<u>3,82,251.39</u>
<b>Net Increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<u>-47,115.44</u>	<u>-304.85</u>
Cash and cash equivalents at the beginning of the year	2,876.44	3,181.29
<b>Cash and cash equivalents at the end of the year</b>	<u>-44,239.00</u>	<u>2,876.44</u>
<b>Components of cash and cash equivalents</b>		
Cash on hand	137.45	99.90
Cheques/drafts on hand	-	-
With Bank on Current Account	-44,376.44	2,776.54
— On deposit account	-	-
— unpaid matured deposits*	-	-
<b>Total cash and cash equivalents</b>	<u>-44,239.00</u>	<u>2,876.44</u>

As per our report attached.

For Sarav & Company  
Chartered Accountants  
Firm Registration Number : (03238183)

M/S VEDIKA SALES & SERVICES PRIVATE LIMITED

  
CA Sarvesh Jain  
Partner  
Membership No 412487  
Place: Ranchi



  
Siddharth Jain  
Director  
Din No.06475724



  
Aditya Jain  
Director  
Din No.07515076

Date : 29-07-2025  
UDIN:25412487BMMIHU85716

Note-10- Key Ratios											
Name of the Company: <b>M/S VEERKA SALES &amp; SERVICES PRIVATE LIMITED</b>											
Balance Sheet of the CAED 2020 - (July)											
Sl. No.	Ratio Analysis	Numerator	Rs' in 00'	Rs' in 00'	Denominator	Rs' in 00'	Rs' in 00'	30/March/20	30/March/19	Variance in %	Reason if Variance is above 20%
1.00	Current Ratio	Current Assets	25,78,006.43	21,29,626.20	Current Liabilities	3,47,736.70	7,51,076.36	10.72	2.50		Due to increase in current assets & decrease in current liabilities
		Investments	7,35,480.92	6,24,673.78	Conditions for goods and services	1,437.89	3,11,000.34			-201.89%	
		Fixed Deposits	266.11	202.22	Short term Borrowings	1,99,076.53	1,95,790.94				
		Cash and Bank Balances	-41,259.00	2,074.44	Provision for taxation	14,588.08	13,006.45				
		Receivables/ Accounts			Proposed dividend						
		Loans and Advances	5,47,605.36	7,00,791.41	Dividend declared						
		Disposable Investments	7,76,326.76	7,55,496.67	Any other current liabilities	31,416.23	13,787.99				
		Any other current assets	1,17,366.23	47,673.47							
2.00	Debt Equity Ratio	Total Liabilities			Shareholder's Equity						
		Total Outside Liabilities	23,64,799.76	20,99,502.32	Total Shareholders Equity	4,73,817.33	3,69,193.07	5.58	5.19	4.66%	N/A
3.00	Debt Service Coverage Ratio	Net Operating Income			Debt Service						
		Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + interest + other adjustments like loss on sale of fixed assets etc.	2,46,840.40	1,71,574.11	Current Debt Obligations (Interest + Installments)					0.86%	N/A
4.00	Return on Equity Ratio	Profit for the period			Avg. Shareholders Equity						
		Net Profit after tax - preference dividend (if any)	36,208.89	33,028.36	(Beginning shareholders' equity + Ending shareholders' equity) / 2	4,06,535.30	3,75,249.25	0.09	0.09	1.20%	N/A
5.00	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	4,65,171.01	31,26,526.67	Average Inventory						
					(Opening Stock + Closing Stock) / 2	6,76,857.35	5,47,759.81	0.69	1.39	96.84%	Due to decrease in COGS
6.00	Trade Receivables Turnover Ratio	Net Credit Sales			Average Trade Receivables						
		Credit Sales	33,80,968.24	31,34,463.08	(Beginning Trade Receivables + Ending Trade Receivables) / 2	294.14	32,066.27	4,016.36	31.39	-1466.12%	Due to decrease in Avg trade receivables
7.00	Trade Payables Turnover Ratio	Total Purchases			Average Trade Payables						
		Annual Net Credit Purchases	5,72,038.13	5,63,272.62	(Beginning Trade Payables + Ending Trade Payables) / 2	2,36,479.44	2,38,464.33	2.23	1.86	19.88%	N/A
8.00	Net Capital Turnover Ratio	Net Sales			Average Working Capital						
		Total Sales - Sales Return	33,80,968.24	31,34,463.08	Current Assets - Current Liabilities	22,81,251.71	13,96,949.84	0.47	1.17	39.54%	Due to decrease in sales
9.00	Net Profit Ratio	Net Profit			Net Sales						
		Profit After Tax	36,208.89	33,028.36	Sales	33,80,968.24	31,34,463.08	0.03	0.03	-45.26%	Due to increase in P.A.T.
10.00	Return on Capital employed	EBIT			Capital Employed						
		Profit before Interest and Taxes	3,36,592.79	3,45,871.67	Total Assets - Current Liabilities	25,40,800.59	16,61,129.23	0.09	0.10	4.89%	N/A
11.00	Return on Investment	Return/Profit/Earnings			Investment						
			36,208.89	33,028.36		7,76,326.76	7,55,496.67	0.05	0.04	6.17%	N/A

Note: The formulas are as per Guidance Note on Disclosure I - Non Ind AS Schedule III to the Companies Act, 2013 and Financial Management Study Module.

M/S VEERKA SALES & SERVICES PRIVATE LIMITED



Madhuraj Jain  
Director  
Din No.06473728

Aditya Jain  
Director  
Din No.07115075