AGI COLD CHAIN PRIVATE LIMITED,
BLOCK E, JALANDHAR HEIGHTS 66 FEET ROAD, VILLAGE PHOLRIWAL, JALANDHAR
Standalone Balance Sheet as at 31 March 2025

(Amount in Lakhs)

Particulars	Note No.	Figures as on 31st March 2025	Figures as on 31st March 2024
1. NON CURRENT ASSETS			
(a) Property, Plant and Equipment	1	0.00	0.00
(b) Investment Property	2	71.91	71.91
(c) Other Intangible assets		0.00	0.00
(d) Financial Assets			
(i) Investments	3	0.00	0.00
(ii) Trade receivables			
(iii) Loans			
(iv) Others (to be specified)			
(e) Deferred tax assets (net)			
(f) Other non-current assets	4	0.00	0.00
2. CURRENT ASSETS			
(a) Inventories	5	0.00	0.00
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	6	105.00	105.00
(iii) Cash and cash equivalents	7	0.025	0.41
(iv) Bank balances other than (iii) above	8	0.00	0.00
(v) Other Financial Assets			
(c) Current Tax Assets (Net)	9	0.00	0.00
(d) Other current assets	10	0.00	0.00
TOTAL ASSETS		176.94	177.32
EQUITY AND LIABILITIES			
1.EQUITY			
(a) Equity Share capital	11	150.00	150.00
(b) Other Equity	12	(5.26)	(4.74)
2. LIABILITIES			
(A) NON CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	13	0.00	0.00
(ii) Trade payables			
(iii) Other financial liabilities (other than those specified in item (b), to be specified)			
(b) Provisions			
(c) Deferred tax liabilities (Net)			
(d) Other non-current liabilities	14	0.00	0.00
(B.) CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	15	0.00	0.00
(ii) Trade payables			
- Micro, Small & Medium Enterprises	16	0.00	0.00
- Others		32.10	31.86
(iii) Other financial liabilities (other than those specified in item ('c)			
(b) Other current liabilities	17	0.10	0.20
(c) Provisions	18	0.00	0.00
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		176.94	177.32

Auditor's Report

As per our report of even date annexed hereto
FOR R.S. KALRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Proprietor
(R.S. KALRA)
M.No.: 086488
FRN : 007744N

Place:Jalandhar
Dated: 29.05.2025
UDIN:25086488BMNUNW6716

For AGI COLD CHAIN PRIVATE LIMITED

Sukhdev Singh Khinda	Salwinderjit Kaur
(Director)	(Director)
DIN-01202727	DIN-00798804

AGI COLD CHAIN PRIVATE LIMITED,

BLOCK E,JALANDHAR HEIGHTS 66 FEET ROAD, VILLAGE PHOLRIWAL, JALANDHAR

Standalone Statement of Profit and Loss for the period ended 31 March 2025

(Amount in Lakhs)

	Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I	Revenue From Operations	19	0.00	0.00
II	Other Income	20	0.00	0.00
III	Total Income (I+II)		0.00	0.00
IV	EXPENSES	21	0.00	0.00
	Cost of materials consumed			
	Purchases of Stock-in-Trade			
	Changes in inventories of finished goods, Stock in Trade and work in progress	22	0.00	0.00
	Employee benefits expense	23	0.00	0.00
	Finance costs	24	0.00	0.00
	Depreciation and amortization expense	25	0.00	0.00
	Other expenses	26	0.52	0.19
	Total expenses (IV)		0.52	0.19
V	Profit Before Tax (I-IV)		(0.52)	(0.19)
VI	Exceptional Items		0.00	0.00
VII	Profit/(loss) before tax (V-VI)		(0.52)	(0.19)
VIII	Tax expense:			
	(1) Current tax		0.00	0.00
	(2) Deferred tax		0.00	0.00
IX	Profit (Loss) for the period from continuing Operations (VII-VIII)		(0.52)	(0.19)
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations after tax (X-XI)		-	-
XIII	Profit/(loss) for the period (IX+XII)		(0.52)	(0.19)
XIV	Other Comprehensive Income		-	-
	A (i) Items that will not be reclassified to profit and loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit and loss		-	-
	(ii) Income tax relating to items that will be classified to profit and loss		-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period		(0.52)	(0.19)
XVI	Earnings per equity share (Amount in Rupees)			
	(1) Basic		(0.03)	(0.01)
	(2) Diluted		(0.03)	(0.01)

Auditor's Report

As per our report of even date annexed hereto

FOR R.S. KALRA & ASSOCIATES

CHARTERED ACCOUNTANTS

Proprietor

(R.S. KALRA)

M.No.: 086488

FRN : 007744N

Place:Jalandhar

Dated: 29.05.2025

For AGI COLD CHAIN PRIVATE LIMITED

Sukhdev Singh Khinda
(Director)
DIN-01202727

Salwinderjit Kaur
(Director)
DIN-00798804

AGI COLD CHAIN PRIVATE LIMITED,

BLOCK E,JALANDHAR HEIGHTS 66 FEET ROAD, VILLAGE PHOLRIWAL, JALANDHAR

Cash Flow Statement

(Amount in Lakhs)

Particulars		Figures as on 31st March 2025	Figures as on 31st March 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax		**(0.52)**	**(0.19)**
Adjustment for :			
Depreciation & Amortisation		0.00	0.00
Extra Ordinary Items			
Interest / Dividend Income			
(Profit) / Loss on sale on Fixed Assets			
Financial Costs		0.00	0.00
Operating Profit before Working Capital Changes		**(0.52)**	**(0.19)**
Adjustment for :-			
(Increase) / Decrease in Inventories		0.00	0.00
(Increase) / Decrease in Trade Receivables		0.00	0.00
Increase / (Decrease) in Trade Payables		0.24	0.02
Increase / (Decrease) in Short Term Provisions			
Increase / (Decrease) in Other current liabilities		(0.10)	0.10
(Increase) / Decrease in Other Non Current Assets			
Increase / (Decrease) in Other long term liabilities			
(Increase) / Decrease in short term loans & Advances			
(Increase) / Decrease in other Current Assets		0.00	0.00
Cash Generated from Operations		**0.14**	**0.12**
Direct Taxes Paid		0.00	
Net cash from /(used in) operating activities (A)		**(0.39)**	**(0.08)**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets (Incl CWIP)			
Sale of Fixed Assets			
Profit / (Loss) on sale of Fixed Assets			
Other non Current Investments			
Purchase / Sale of Investments			
Interest / Dividend Income		0.00	0.00
Net cash from/(used in) Investing activities (B)		**0.00**	**0.00**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds From issue of share capital (including Premium)			
Proceeds From issue of Debenture capital (including Premium)			
Share Application Money			
Increase/(Decrease) in Long Term Borrowing		0.00	0.00
Increase/Decrease in Long Term Loans & Advances			
Increase/(Decrease) in Short Term borrowing			
Dividend Paid			
Financial Costs			
Net cash from/(used in) financing activities (C)		**0.00**	**0.00**
Net (Decrease)/Increase in cash and Cash Equivalents (A+B+C)		**(0.39)**	**(0.08)**
Cash and cash equivalents at beginnings of year		0.41	0.49
Cash and cash equivalents at end of year		**0.03**	**0.41**

Auditor's Report
As per our report of even date annexed hereto
FOR R.S. KALRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Proprietor
(R.S. KALRA)
M.No.: 086488
FRN : 007744N

Place:Jalandhar
Dated: 29.05.2025

For AGI COLD CHAIN PRIVATE LIMITED

Sukhdev Singh Khinda
(Director)
DIN-01202727

Salwinderjit Kaur
(Director)
DIN-00798804

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION AS AT AND FOR THE YEAR ENDED 31st MARCH, 2025

1. GENERAL INFORMATION

AGI COLD CHAIN PRIVATE LIMITED ("the Company") is a Private limited company incorporated and domiciled in India. The address of its registered office is BLOCK-E JALANDHAR HEIGHTS, 66FT ROAD, VILLAGE PHOLRIWAL, NEAR URBAN ESTATE PHASE-II, JALANDHAR, PUNJAB - 144022 The company is having CIN U74999PB2016PTC045451, the objective of the company is to set up the Chain cold storage and carrying on the business of storing, trading, dealing, distributing of vegetables, fruits and dry fruits etc. and to carry on business of leasing or renting the Cold chain facility.

2. SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PREPARATION:

The financial statements for the year ended 31st March, 2025 have been prepared in accordance with IndAS.

The financial statements for the financial year ended 31st March 2025 were approved by the board of directors on 29.05.2025

2. FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency.

The financial statements have been prepared on the historical cost basis.

3. USE OF ESTIMATES AND JUDGEMENTS:

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

4. OPERATING CYCLE FOR CURRENT AND NON-CURRENT CLASSIFICATION

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Company as per the guidance set out in Schedule III to the Act.

R.S. KALRA & ASSOCIATES Chartered Accountants Jalandhar City

5. PROPERTY, PLANT AND EQUIPMENT:

Tangible Assets are stated at Original cost includes duties, taxes, freight and any other incidental acquisition expenses and revenue expenditure incurred for the period to commercial production is considered as a part of the cost of Assets.

6. DEPRECIATION/AMORTISATION

Depreciation/ amortization is provided:

a. In respect of fixed assets, on the written down value basis considering the useful lives prescribed in Schedule II to the Companies Act, 2013.

7. CASH AND CASH EQUIVALENTS:

Cash and cash equivalent in the balance sheet comprises of cash at bank and in hand and short term deposits with original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of presentation in the Statement of Cash flows, Cash and cash equivalents comprises cash at bank and in hand, demand deposits that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

8. TAXATION:

There is no operation of business and therefore no provision for tax has been created.

9. FOREIGN CURRENCY TRANSACTIONS:

No business was transacted in foreign currency during the year.

10. EMPLOYEE BENEFITS:

No provision is being made for gratuity as there is no employee other than directors.

Provisions (other than for employee benefits) and Contingencies:

No Provisions are made in respect of employees as there are no employees other than directors.

11. BORROWING COSTS:

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their

R.S. KALRA & ASSOCIATES Chartered Accountants M.No. 87808 Jalandhar City

expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

12. RELATED PARTY DISCLOURES

(a) Party which significantly influence the company:

- M/s AGI Infra Limited (Holding Company)
- Mr. Sukhdev Singh Khinda (Director)
- Mrs. Salwinderjit Kaur (Director)
- AGI Hospitalities Private Limiuted
- M/s Aay Jay Builders
- AGI Infra Foundation
- AGI Educational Society

(b) Related Party Transaction

Relationship	Name of Related Party	Type of Transaction	Amount (Rs. Lakhs)
		NIL	NIL

13. EARNINGS PER SHARE:

Basic earnings per share are calculated by dividing the profit/ (loss) from continuing operations and the total profit/ (loss) attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the profit/(loss) from continuing operations and the total profit/(loss) attributable to equity shareholders by the weighted average number of shares outstanding during the period after adjusting the effects of all dilutive potential equity shares.

14. RATIOS

Particulars	Numerator	Denominator	2024-2025	2023-2024	UNIT	% age Change	Reason
Current Ratio	Current Assets	Current Liabilities	3.261	3.287	TIMES	2.6	No significant change
Debt-equity	Total Debt	Shareholder's Equity	0	0	TIMES	0	-
Debt service coverage ratio	Earnings available for debt service	Debt Service	NA	NA	%	0	-

R.S. KALRA & ASSOCIATES Chartered Accountants M.No. 085488 Jalandhar City

Return on equity	Net profits After Tax	Average Shareholders' Equity	-0.347	-0.129	%	168	Due to increase in expenses there is significant change in ratio
Inventory turnover ratio	Sales	Average Inventory	NA	NA	TIMES	0	-
Debtor turnover ratio	Net sales	Average Accounts Receivable	0	0	TIMES	0	-
Creditor turnover ratio	Net Purchases	Average Trade Payables	0	0	TIMES	0	-
Net capital turnover ratio	Net sales	Shareholder's Equity	0	0	TIMES	0	-
Net profit ratio	Net Profit	Net sales	NA	NA	%	0	-
Return on Capital employed	Earnings Before Interest & taxes	Capital Employed	-0.360	-0.133	%	170	Due to increase in expenses there is significant change in ratio
Return on Investment	Net Profit	Shareholders Equity + Total Debt	-0.295	-0.11	%	168	Due to increase in expenses there is significant change in ratio

FOR R.S. KALRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Proprietor
(R.S. KALRA)
M.No. 086488
Place: Jalandhar
Dated: 29/05/2025

For AGI Cold Chain Private Limited

Sukhdev Singh Khinda
Director
DIN-01202727

Salwinderjit Kaur
Director
DIN-00798804

AGI COLD CHAIN PRIVATE LIMITED

BLOCK E,JALANDHAR HEIGHTS 66 FEET ROAD, VILLAGE PHOLRIWAL, JALANDHAR

Note 1. Property, Plant and Equipment,Investment Property & Intangible Assets

A. Property, Plant & Equipment

		Gross Block				Depreciation/ Amortisation						Net Block	
S.N	Head of Account	Cost as on 01.04.2024	Additions	Deletions	Gross Balance as on 31.03.2025	Depreciation upto 01.04.2024	Depreciation For the year	Accumulated Depreciation on asset sold	Depreciation upto 31.03.2025	Amount of asset sold/transfer	Profit on asset sold	W.D.V. as on 31.03.2025	W.D.V. as on 31.03.2024
1	LAND		0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

B. Intangible Assets

		Gross Block				Depreciation/ Amortisation						Net Block	
S.N	Head of Account	Cost as on 01.04.2024	Additions	Deletions	Gross Balance as on 31.03.2025	Depreciation upto 01.04.2024	Depreciation For the year	Accumulated Depreciation on asset sold	Depreciation upto 31.03.2025	Amount of asset sold/transfer	Profit on asset sold	W.D.V. as on 31.03.2025	W.D.V. as on 31.03.2024
	Total	0.00	0.00	0.00	0.00	0.00	0.00		0.00			0.00	0.00

(a) The title deeds of all the immovable properties except the title deed of property situated at 184 New Jawahar Nagar, Jalandhar are held in the name of Company as at Balance Sheet Date. Fully paid agreement in respect of the property situated at 184, New Jawahar Nagar in the name of the company is held at the Balance Sheet Date.

(b) The company has not revalued any of its property, plant and equipment and intangible assets during the year.

Auditor's Report
As per our report of even date annexed hereto
FOR R.S. KALRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Proprietor

(R.S. KALRA)
M.No.: 086488
FRN : 007744N

Place:Jalandhar
Date: 29.05.2025

For AGI COLD CHAIN PRIVATE LIMITED

Sukhdev Singh Khinda
(Director)
DIN-01202727

Salwinderjit Kaur
(Director)
DIN-00798804

NOTE 2 INVESTMENT PROPERTY

PARTICULARS	As at 31 March, 2025	As at 31 March, 2024
LAND	71.91	71.91
Total	**71.91**	**71.91**

NOTE 3 INVESTMENTS

PARTICULARS	As at 31 March, 2025	As at 31 March, 2024
Total	**0.00**	**0.00**

NOTE 4 OTHER NON-CURRENT FINANCIAL ASSETS

PARTICULARS	As at 31 March, 2025	As at 31 March, 2024
FDRs having maturity more than 12 months as at Balance Sheet Date		
Total	**0.00**	**0.00**

NOTE 5 INVENTORIES

PARTICULARS	As at 31 March, 2025	As at 31 March, 2024
Total	**0.00**	**0.00**



NOTE 6 TRADE RECEIVABLES

Particulars	As at 31 March, 2025	As at 31 March, 2024
HIM AGRO FOODS PRIVATE LIMITED	105.00	105.00
Total	105.00	105.00

Trade Receivable ageing schedule for the year ended 31st March 2025 and 31st March 2024

FY 2024-25

PARTICULARS	LESS THAN 6 MONTHS	6MONTHS-1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	TOTAL
(i) Undisputed Trade Receivables						
considered good					105.00	105.00
which have significant risk	-	-	-	-	-	-
(ii) Undisputed Trade Receivables						
credit impaired	-	-	-	-	-	-
which have significant risk	-	-	-	-	-	-
(iii)Disputed Trade Receivables						
considered good	-	-	-	-	-	-
which have significant risk	-	-	-	-	-	-
credit impaired	-	-	-	-	-	-
TOTAL	0.00	0.00	0.00	0.00	105.00	105.00

FY 2023-24

PARTICULARS	LESS THAN 6 MONTHS	6MONTHS-1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	TOTAL
(i) Undisputed Trade Receivables						
considered good					105.00	105.00
which have significant risk	-	-	-	-	-	-
(ii) Undisputed Trade Receivables						
credit impaired	-	-	-	-	-	-
which have significant risk	-	-	-	-	-	-
(iii)Disputed Trade Receivables						
considered good	-	-	-	-	-	-
which have significant risk	-	-	-	-	-	-
credit impaired	-	-	-	-	-	-
TOTAL	0.00	0.00	0.00	0.00	105.00	105.00

R.S. KALRA & ASSOCIATES
Chartered Accountants
M.No. [illegible]88
Jalandhar City

NOTE 7 CASH AND CASH EQUIVALENT

Particulars	As at 31 March, 2025	As at 31 March, 2024
Cash in hand	0.00	0.00
PNB A/C NO 980300210000031	0.03	0.41
Total	0.03	0.41

NOTE 8 BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

Particulars	As at 31 March, 2025	As at 31 March, 2024
FDR WITH MATURITY BETWEEN 3-12 MONTHS	0.00	0.00
Total	0.00	0.00

NOTE 9 CURRENT TAX ASSETS

Particulars	As at 31 March, 2025	As at 31 March, 2024
Total	0.00	0.00

NOTE 10 OTHER CURRENT ASSETS

Particulars	As at 31 March, 2025	As at 31 March, 2024
Total	0.00	0.00

R.S. KALRA & ASSOCIATES
Chartered Accountants
M.No. 086488
Jalandhar City

NOTE 11 EQUITY

EQUITY SHARE CAPITAL		As at 31 March, 2025	As at 31 March, 2024
AUTHORISED			
30,00,000 Equity Shares of Rs. 10/- each		300.00	300.00
Issued, Subscribed & Paid Up			
15,00,000 Equity Shares of Rs. 10/- each		150.00	150.00
TOTAL		**150.00**	**150.00**

NOTE 12 RESERVES & SURPLUS

Particulars		As at 31 March, 2025	As at 31 March, 2024
PROFIT AND LOSS APPROPRIATION ACCOUNT			
Opening Balance		(4.74)	(4.54)
Add:Profit/(Loss) for the year		(0.52)	(0.19)
Total		**(5.26)**	**(4.74)**

NOTE 13 LONG TERM BORROWINGS

Particulars		As at 31 March, 2025	As at 31 March, 2024
FROM BANKS & FINANCIAL INSTITUTIONS		**0.00**	**0.00**
Total		**0.00**	**0.00**

NOTE 14 OTHER LONG TERM LIABILITIES

Particulars		As at 31 March, 2025	As at 31 March, 2024
PROVSION FOR GRATUITY		**0.00**	**0.00**
Total		**0.00**	**0.00**

NOTE 15 SHORT TERM BORROWINGS

Particulars		As at 31 March, 2025	As at 31 March, 2024
FROM BANKS & FINANCIAL INSTITUTIONS		**0.00**	**0.00**
Total		**0.00**	**0.00**

R.S. KALRA & ASSOCIATES Chartered Accountants M.No. 085408 Jalandhar City

NOTE 16 TRADE PAYABLES

Particulars	As at 31 March, 2025	As at 31 March, 2024
Sundry Creditors other than msme		
AAY JAY BUILDERS	0.14	0.14
AGI INFRA LTD	31.64	31.64
AVENDUS CORPORATE INC	0.09	0.09
R.S. KALRA & ASSOCIATES	0.24	
Total	32.10	31.86

Trade Payable ageing schedule for the year ended 31st March 2025 and 31st March 2024

	anding for following periods from due date of payment/date of transa				
PARTICULARS	Less than 1 year	1-2 Years	2-3 Years	MORE THAN 3 YEARS	TOTAL
FY 2024-25					
(i) MSME					
(ii) Others	0.24	0.03		31.83	32.09
(iii) Disputed dues- MSME					
(iv) Disputed dues- Others					
Total	0.24	0.03	0.00	31.83	32.09
FY 2023-24					
(i) MSME					
(ii) Others	0.02	0.01	0.04	31.79	31.86
(iii) Disputed dues- MSME					
(iv) Disputed dues- Others					
Total	0.02	0.01	0.04	31.79475	31.863104

R.S. KALRA & ASSOCIATES Chartered Accountants M.No. 088308 Jalandhar

NOTE 17 OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2025	As at 31 March, 2024
AUDIT FEE PAYABLE	0.10	0.20
Total	**0.10**	**0.00**

NOTE 18 PROVISIONS

Particulars	As at 31 March, 2025	As at 31 March, 2024
Provision For Gratuity		
Total	**0.00**	**0.00**

Note: Provision for income tax has been calcuated after deduction of Advance Tax, TDS and TCS.



NOTE 19 REVENUE FROM OPERATIONS

Particulars		As at 31 March, 2025	As at 31 March, 2024
Sales		0.00	0.00
Total		0.00	0.00

NOTE 20 OTHER INCOMES

Particulars		As at 31 March, 2025	As at 31 March, 2024
Total		0.00	0.00



NOTE 21 PURCHASES

Particulars	As at 31 March, 2025	As at 31 March, 2024
Purchases	0.00	0.00
Total	0.00	0.00

NOTE 22 CHANGE IN INV. OF FIN. GOODS, WORK IN PROGRESS & STOCK IN TRADE

Particulars	As at 31 March, 2025	As at 31 March, 2024
Inventories at the end of the year:		
Finished goods		
Work-in-progress		
Raw Material		
Inventories at the beginning of the year:		
Finished goods		
Work-in-progress		
Raw Material		
Net (increase) / decrease	0.00	0.00

NOTE 23 EMPLOYEE BENEFIT EXPENSES

Particulars	As at 31 March, 2025	As at 31 March, 2024
Labour Charges		
Total		

NOTE 24 FINANCIAL EXPENSES

Particulars	As at 31 March, 2025	As at 31 March, 2024
Interest	0.00	0.00
Total	0.00	0.00

NOTE 25 DEPRECIATION AND AMORTIZATION EXPENSES

Particulars	As at 31 March, 2025	As at 31 March, 2024
Depreciation	0.00	0.00
Amortization	0.00	0.00
Total	0.00	0.00

NOTE 26 OTHER EXPENSES

Particulars	As at 31 March, 2025	As at 31 March, 2024
Bank charges	0.00	0.00
Fees & Taxes	0.39	0.09
Audit Fees	0.14	0.10
Total	0.52	0.19

R.S. KALRA & ASSOCIATES
Chartered Accountants
M.No.088788
Jalandhar City