

PRADEEP MANAKCHAND JAIN & Co.

CHARTERED ACCOUNTANTS

2-1ST FLOOR, L.M.COMPLEX EXTN., TOWER CHOWK, FREEGANJ

UJJAIN - 456010

Telephones: (91)9425332410

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Infinit Energy Solutions Private Limited

CIN: U40300MP2016PTC040913

Report on the Financial Statements

We have audited the accompanying financial statements of Infinit Energy Solutions Private Limited, which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss, the cash flow statement for the year then ended, and 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 standalone financial statements give the information required by the Companies Act, 2013 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 31 March 2025 and profit/loss and changes in equity for the year ended on this 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 there under, 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Annual 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 in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.



Management's Responsibility for the financial statements

The Company's Board of Director's 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 to give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 and Accounting Standard 30, Financial instruments: Recognition and Measurement issued by the Institute of Chartered Accountants of India to the extent it does not contradict any other Accounting Standard referred to the section 133 of the Act read with rule 7 of Companies (Accounts) Rules, 2014.

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 judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial controls with reference to FS, 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, the Board of Directors 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.

Auditors' Responsibility

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.

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

Report on other legal and regulatory requirements The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since



it is a **Small Company** as defined under section 2(85) of the Companies Act, 2013.”

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.4 Crores as at the balance sheet date;
- (c) Its turnover for the year is not more than Rs.40 Crores during the year.

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 March 31,2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, we report that the provisions of section 197 of the Act, is not applicable to private limited company; and
- (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, 2014, 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 has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. 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;
- v. 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
- vi. Based on audit procedures which we 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) contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013

Based on our examination which included test checks the Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and the same was not enabled at the database level to log any direct data changes for the accounting software used for maintaining its books of account. Consequently, we are unable to comment on audit trail feature of the said software.

FOR PRADEEP MANAKCHAND JAIN & CO.
Chartered Accountants



(PRADEEP JAIN)

Proprietor
Membership No. 077925
Firm Regd. No.- 008835C
Pan No. ACKPJ6402B

Place: UJJAIN
Date: 03rd September, 2025
UDIN: 25077925BMJRBC4977



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	50,000.00	50,000.00
Reserves and surplus	2	(2,836.76)	(12,188.48)
Money received against share warrants		-	-
		47,163.24	37,811.52
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	4	2,62,000.00	2,62,000.00
Trade payables	5		
(A) Micro enterprises and small enterprises		784.38	12,868.02
(B) Others		2,65,281.66	1,81,328.86
Other current liabilities		-	-
Short-term provisions		48,152.35	42,335.76
		5,76,218.39	4,98,532.64
TOTAL		6,23,381.63	5,36,344.16
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	6		
Property, Plant and Equipment		21,804.59	14,895.70
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances	7	-	-
Other non-current assets		-	-
		21,804.59	14,895.70
Current assets			
Current investments		-	-
Inventories	8	3,83,761.72	2,94,327.73
Trade receivables	9	71,445.36	69,510.23
Cash and cash equivalents	10	1,37,727.90	1,45,366.51
Short-term loans and advances		1,927.79	2,323.96
Other current assets	11	6,714.27	9,920.03
		6,01,577.04	5,21,448.46
TOTAL		6,23,381.63	5,36,344.16

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

As per our report of even date

For Pradeep Manakchand Jain & Co.

Chartered Accountant

(FRN: 0008835C)

For and on behalf of the Board of Directors

Pradeep Jain
 Proprietor
 Membership No.: 077925
 UDIN : 25077925BMJRBC4977
 Place: Ujjain
 Date: 03/09/2025




 PRITESH JAIN
 DIRECTOR
 DIN: 7461249


 SWATI MOGRA
 DIRECTOR
 DIN: 7461245

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	12	6,58,124.46	2,91,220.96
Other income	13	9,570.64	8,762.79
Total income		6,67,695.10	2,99,983.75
Expenses			
Cost of material Consumed	14	-	-
Purchase of stock-in-trade	15	5,86,919.04	3,22,222.49
Changes in inventories	16	(89,433.98)	(1,43,707.41)
Employee benefit expenses	17	24,715.23	24,064.47
Finance costs	18	22,545.24	22,913.73
Depreciation and amortization expenses	19	2,615.13	2,728.32
Other expenses	20	1,06,505.21	69,398.46
Total expenses		6,53,865.87	2,97,620.06
Profit before exceptional, extraordinary and prior period items and tax		13,829.23	2,363.69
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		13,829.23	2,363.69
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		13,829.23	2,363.69
Tax expenses			
Current tax		2,157.36	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		11,671.87	2,363.69
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 Pradeep Manakchand Jain & Co.
 Chartered Accountant
 (FRN: 0008835C)

For and on behalf of the Board of Directors

Pradeep Jain
 Proprietor
 Membership No.: 077925
 UDIN : 25077925BMJRBC4977
 Place: Ujjain
 Date: 03/09/2025



PRITESH JAIN
 DIRECTOR
 DIN: 7461249

SWATI MOGRA
 DIRECTOR
 DIN: 7461245

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

₹ in hundred

PARTICULARS		31st March 2025	31st March 2024
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	13,829.23	2,363.69
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	2,615.13	2,728.32
	Finance Cost	22,545.24	22,913.73
	Interest received	(9,251.89)	(8,762.79)
	Operating profits before Working Capital Changes	29,737.71	19,242.95
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(1,935.12)	62,970.41
	Increase / (Decrease) in trade payables	71,869.17	1,20,478.26
	(Increase) / Decrease in inventories	(89,433.98)	(1,43,707.41)
	Increase / (Decrease) in other current liabilities	3,659.23	(1,949.40)
	(Increase) / Decrease in Short Term Loans & Advances	396.17	(596.46)
	(Increase) / Decrease in other current assets	3,205.76	(3,708.02)
	Cash generated from Operations	17,498.94	52,730.33
	Net Cash flow from Operating Activities(A)	17,498.94	52,730.33
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(9,524.02)	(349.14)
	Interest Received	9,251.89	8,762.79
	Net Cash used in Investing Activities(B)	(272.13)	8,413.65
C.	Cash Flow From Financing Activities		
	Finance Cost	(22,545.24)	(22,913.73)
	Increase in / (Repayment) of Short term Borrowings	-	(20,500.00)
	Other Inflows / (Outflows) of cash	(2,320.15)	-
	Net Cash used in Financing Activities(C)	(24,865.39)	(43,413.73)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(7,638.58)	17,730.25
E.	Cash & Cash Equivalents at Beginning of period	1,45,366.49	1,27,636.24
F.	Cash & Cash Equivalents at End of period	1,37,727.91	1,45,366.49
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(7,638.58)	17,730.25

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

As per our report of even date

For Pradeep Manakchand Jain & Co.

Chartered Accountant

(FRN: 0008835C)

Pradeep Jain

Proprietor

Membership No.: 077925

UDIN : 25077925BMJRBC4977

Place: Ujjain

Date: 03/09/2025

For and on behalf of the Board of Directors

PRITESH JAIN
 DIRECTOR
 DIN: 7461249

SWATI MOGRA
 DIRECTOR
 DIN: 7461245

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions



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

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

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Authorised :		
500000 (31/03/2024:500000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Issued :		
500000 (31/03/2024:500000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Subscribed and paid-up :		
500000 (31/03/2024:500000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Total	50,000.00	50,000.00

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	5,00,000	50,000.00	5,00,000	50,000.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	5,00,000	50,000.00	5,00,000	50,000.00

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	PRITESH JAIN	2,50,000	50.00	2,50,000	50.00
Equity	SMT. SWATI MOGRA	2,50,000	50.00	2,50,000	50.00
	Total :	5,00,000	100.00	5,00,000	100.00

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	(12,188.48)	(14,552.17)
Add: Gts reversal	(2,320.15)	-
Add: Profit for the year	11,671.87	2,363.69
Less : Deletion during the year	-	-
Closing Balance	(2,836.76)	(12,188.48)
Balance carried to balance sheet	(2,836.76)	(12,188.48)



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
Provision for employee benefit						
Salary, bonus and remuneration payable	-	19,411.54	19,411.54	-	15,646.84	15,646.84
Epf and esic payable	-	305.96	305.96	-	284.95	284.95
	-	19,717.50	19,717.50	-	15,931.79	15,931.79
Other provisions						
Audit fees payable	-	500.00	500.00	-	550.00	550.00
Legal and professional fees payable	-	560.00	560.00	-	410.00	410.00
Interest payable	-	19,437.16	19,437.16	-	20,468.75	20,468.75
Tds payable	-	2,150.04	2,150.04	-	2,257.22	2,257.22
gst payable	-	232.01	232.01	-	-	-
Expenses	-	3,398.28	3,398.28	-	2,718.00	2,718.00
Current year tax	-	2,157.36	2,157.36	-	-	-
	-	28,434.85	28,434.85	-	26,403.97	26,403.97
Total	-	48,152.35	48,152.35	-	42,335.76	42,335.76

Note No. 4 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Loans and Advances from related parties		
Loans and advances from others unsecured	2,05,000.00	2,13,000.00
Loans directors Unsecured	57,000.00	49,000.00
	2,62,000.00	2,62,000.00
	-	-
Total	2,62,000.00	2,62,000.00

Note No. 5 Trade payables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(A) Micro enterprises and small enterprises		
Micro enterprises and small enterprises	784.38	12,868.02
	784.38	12,868.02
(B) Others		
others	-	1,81,328.86
creditors for expenses	2,393.22	-
creditors for goods	24,776.25	-
others creditors	2,38,112.19	-
	2,65,281.66	1,81,328.86
Total	2,66,066.04	1,94,196.88

Trade Payables Ageing Schedule

₹ in hundred

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	784.38				784.38	12868.02				12868.02
Others	265281.66				265281.66	181328.86				181328.86
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00



Trade Payables Ageing Schedule

₹ in hundred

Payment date defined (Outstanding for following periods from due date of payment)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME										
Others										
Disputed Dues-MSME										
Disputed- Others										



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

Assets	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
	Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	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	3,072.32	1,112.25	-	-	4,184.57	1,538.73	401.20	-	1,939.93	2,244.64	1,533.5
Vehicle Loading	4,764.84	7,925.08	-	-	12,689.92	3,962.42	581.54	-	4,543.96	8,145.96	802.4
Computer	-	277.12	-	-	277.12	-	84.16	-	84.16	192.96	-
Software	-	110.00	-	-	110.00	-	0.76	-	0.76	109.24	-
Weighing achine	67.80	-	-	-	67.80	15.67	4.29	-	19.96	47.84	52.1
Solar plant	23,640.42	-	-	-	23,640.42	11,464.62	1,496.44	-	12,961.06	10,679.36	12,175.8
Attendance Machine	103.39	-	-	-	103.39	9.90	32.75	-	42.65	60.74	93.4
Mobile	245.75	99.57	-	-	345.32	7.48	13.99	-	21.47	323.85	238.2
Total (A)	31,894.52	9,524.02	-	-	41,418.54	16,998.82	2,615.13	-	19,613.95	21,804.59	14,895.7
P.Y Total	36,194.09	349.14	-	-	36,543.23	18,919.21	2,728.32	-	21,647.53	14,895.70	17,274.8

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 Loans and advances

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good	-	335.00	-	335.00
	-	335.00	-	335.00
Other loans and advances				
Secured, considered good(Head)	-	1,592.79	-	1,988.96
	-	1,592.79	-	1,988.96
Total	-	1,927.79	-	2,323.96

Note No. 8 Inventories

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	3,83,761.72	2,94,327.73
Total	3,83,761.72	2,94,327.73

Note No. 9 Trade receivables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good	71,445.36	-
Unsecured, Considered Good	-	69,510.23
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	71,445.36	69,510.23

(Current Year)

₹ in hundred

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					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)	71,445.36	-	-	-	-	71,445.36
(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	Payment date not defined(Outstanding for following periods from due date of Transaction)					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)	-	-	17,514.15	51,996.08	-	69,510.23
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(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		
Bank accounts	7,743.64	22,707.56
Fdr with bank	1,23,902.06	1,20,981.97
Total	1,31,645.70	1,43,689.53
Cash in hand		
Cash in hand	6,082.21	1,676.98
Total	6,082.21	1,676.98
Total	1,37,727.90	1,45,366.51

Note No. 11 Other current assets

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Other Assets		
Tds receivable	3,258.46	1,290.70
Tcs receivable	113.48	7.30
Cgst tds	34.64	18.57
Sgst tds	34.64	18.57
Igst receivable	-	8,584.89
Gst appeal	3,273.06	-
Total	6,714.27	9,920.03

Note No. 12 Revenue from operations

₹ in hundred

Particulars	31st March 2025	31st March 2024
Sale of products		
Sales	6,58,124.46	2,91,220.96
	6,58,124.46	2,91,220.96
Revenue from operations	6,58,124.46	2,91,220.96
Less: Excise duty	-	-
Net revenue from operations	6,58,124.46	2,91,220.96

Note No. 13 Other income

₹ in hundred

Particulars	31st March 2025	31st March 2024
Interest Income		
Bank interest rece.	9,206.47	8,718.51
Interest on it refund	45.40	42.08
other income	0.02	2.20
	9,251.89	8,762.79
Other non-operating income		
Discount received	183.75	-
Freight received	135.00	-
	318.75	-
Total	9,570.64	8,762.79

Note No. 15 Purchase of stock-in-trade

₹ in hundred

Particulars	31st March 2025	31st March 2024
Purchases	5,86,919.04	3,22,222.49
Total	5,86,919.04	3,22,222.49

Note No. 16 Changes in inventories

₹ in hundred

Particulars	31st March 2025	31st March 2024
Inventory at the end of the year		
other inventory	3,83,761.72	2,94,327.73
	3,83,761.72	2,94,327.73
Inventory at the beginning of the year		
other inventory	2,94,327.73	1,50,620.32
	2,94,327.73	1,50,620.32
(Increase)/decrease in inventories		
other inventory	(89,433.98)	(1,43,707.41)
	(89,433.98)	(1,43,707.41)



Note No. 17 Employee benefit expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Salary to employee	20,727.52	20,501.90
Bonus	2,052.76	1,389.00
	22,780.28	21,890.90
Contribution to provident and other fund		
Employer contribution to pf	1,518.74	1,627.52
Employer contribution to esic	416.21	412.05
	1,934.95	2,039.57
Staff welfare Expenses		
Staff walefare exp.	-	134.00
	-	134.00
Total	24,715.23	24,064.47

Note No. 18 Finance costs

₹ in hundred

Particulars	31st March 2025	31st March 2024
Interest		
Interest on short-term loans from others	21,229.22	22,698.71
	21,229.22	22,698.71
Other Borrowing costs		
Bank charges	1,316.02	215.02
	1,316.02	215.02
Total	22,545.24	22,913.73

Note No. 19 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	2,615.13	2,728.32
Total	2,615.13	2,728.32

Note No. 20 Other expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Salary to directors	18,000.24	18,000.00
Administrative expenses	653.57	653.82
Freight charges	645.90	114.02
Meter testing exp	8,463.31	11,888.71
Site exp.	11,298.65	7,668.96
Contractual exp.	42,526.37	11,381.24
Audit fees	300.00	300.00
Communication exp.	146.73	110.94
Rent	948.75	3,412.50
Conveyance expenses	369.35	335.28
Travelling Expenses	4,310.16	4,778.06
Professional expenses	1,385.00	2,401.05
Other expenditure	129.89	74.24
Commission paid to other selling agents	121.70	325.00
Electricity expenses	378.36	319.01
Repair and maintance	593.82	190.37
Discount exp.	-	165.67
Insurance expenses	605.22	-
Selling and distribution expenses	3,577.79	2,487.43
Lodging/boarding/food	1,726.64	1,168.41
Accounting charges	1,800.00	1,560.00
Vehicle running expenses	5,593.90	1,448.83
Stipend	1,324.06	614.92
Advertising expenses	350.00	-
Legal exp	1,255.80	-
Total	1,06,505.21	69,398.46



Current tax

₹ in hundred

Particulars	31st March 2025	31st March 2024
Current tax pertaining to current year	2,157.36	-
Total	2,157.36	-

Note No. 4(a) Short-term borrowings: Loans and advances from others unsecured

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount	Amount
Smt. amita jain	62,500.00	62,500.00
Smt. angurbala jain	5,000.00	5,000.00
Ashok jain	45,000.00	50,000.00
Mahipal nahar	3,000.00	3,000.00
Sandesh tallera	10,000.00	10,000.00
Poonam nahar	2,000.00	5,000.00
Vikas mogra	77,500.00	77,500.00
Total	2,05,000.00	2,13,000.00

Note No. 4(b) Short-term borrowings: Loans directors Unsecured

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount	Amount
Pritesh jain	16,000.00	11,000.00
Pooja tallera	41,000.00	38,000.00
Total	57,000.00	49,000.00

Note No. 5(b)(a) Trade payables: (A) Micro enterprises and small enterprises: MICRO ENTERPRISES AND SMALL ENTERPRISES

₹ in hundred

Particulars	31st March 2025	31st March 2024
Ascent powertech	784.38	3,630.32
Hooksun india pvt. ltd.	-	9,185.41
Qss energy llp	-	42.26
The unique corporation	-	10.03
Total	784.38	12,868.02

Note No. 5(a)(a) Trade payables: (B) Others: OTHERS

₹ in hundred

Particulars	31st March 2025	31st March 2024
Abhay gupta	-	2,135.00
Abhinav industries	-	1,000.01
Advantal technologies pvt.ltd.	-	295.00
Agrawal namkin bhandar (shagun goyal)	-	1,900.00
Alawa fuels ksk	-	3,450.01
Alokita fuels	-	110.00
Ami shah	-	1,870.00
Amit kumar saxena	-	1,400.00
Anant petroleum	-	1,380.00
Asha namdev	-	710.00
Balraj fill n fly	-	3,325.00
Bhagwandas bhatler	-	1,250.00
Bl gupta & co.	-	1,000.00
Chandrakumar thani	-	2,000.00
Chitnis automobiles	-	1,000.00
Chouhan filling station	-	110.00
Dayaram anjana	-	1,800.00
Dev tetwal	-	810.00
Dinesh jain	-	200.00
Diwakar kothalkar	-	1,000.00
Dr deepika agrawal	-	1,000.00
Dr. mahendra patidar	-	1,500.00
Ekta filling station	-	2,000.00



Ganraje fuels	-	3,707.20
Gee jay & company	-	2,500.00
Girish kumar gandhi	-	1,800.00
Goodwill highway diesel	-	110.00
Google india pvt.ltd.	-	7.03
Hasan ali burhani	-	1,000.00
Hira industries	-	568.60
Hnp fuels	-	500.00
Jai ambe petroleum	-	110.00
Jai bajrang ksk	-	1,365.00
Jaiswal kisan seva kendra	-	110.00
Jaiswal petro ksk	-	110.00
Jamli kisan seva kendra	-	1,000.00
Jitendra mukati (hotel mukati)	-	5,864.40
Jyoti vaidya	-	200.00
Kamal virani	-	1,600.00
Kapil petroleum	-	1,500.00
Khandelwal fuels ksk	-	500.00
Khandelwal highway services	-	3,000.00
Krishi upaj mandi tikamgarh	-	320.00
Krishi upaj mandi, damoh	-	39.97
Krishna mahesh sharma	-	500.00
M/s fil n fly svices	-	2,000.00
Maa radha shree fuel	-	2,500.00
Madan fuels	-	2,400.00
Madan mohan ji	-	10.44
Mahakal fuel & filling station	-	2,225.00
Mahakal ksk	-	1,740.00
Mahendra singh solanki	-	1,200.00
Mahesh gupta	-	1,000.00
Mahesh lakhwani	-	500.00
Maheshwari fuels ksk	-	1,800.00
Malviya filling station	-	2,000.00
Manisha jain rent	-	776.25
Manoj patel (shweta)	-	1,000.00
Microline electronics &	-	1,779.87
Mithalal desai	-	1,350.00
Moolchand kuril	-	925.00
Mukesh kumar jain	-	2,350.00
Munnalal koiwal	-	1,779.10
Mushoor fueling point	-	1,700.00
Narmada filling station, dewas	-	3,750.00
Narmada fuels	-	110.00
Nasrani fuels	-	1,000.00
Nikita jain accountant	-	117.00
Om fuels and ksk	-	2,250.00
Pankaj somaiya	-	1,848.85
Paras kumar modi	-	1,000.00
Patel industries	-	2,000.00
Pavan jaggi(punit)	-	1,350.00
Pithampur highway fuels	-	1,500.01
Prateek fuels ksk	-	1,500.00
Punjab motor oil	-	100.15
Purnima gangrade	-	311.22
Rajesh chajed	-	500.00
Ramadan ksk	-	500.00
Rekha verma	-	2,000.00
Richin gadiya	-	4,900.00
Rish jhalani	-	500.00
Roshan lal	-	300.00
Rustamjee nausherwanji & sons	-	3,550.01



Samson scientifics & surgicals pvt ltd	-	3,000.00
Sandeep kumar jain	-	1,600.00
Sanjay modi	-	1,010.00
Satyanarayan koiwal (mvk)	-	2,160.50
Seema jain rent	-	776.25
Shankarlal chhogalal mittal	-	1,110.00
Shanti enterprises	-	1,250.00
Sharad gupta	-	1,735.00
Shashank vijay jain	-	2,640.00
Shiv shakti coal depo	-	1,100.00
Shiv shakti fuels	-	2,644.00
Shree arihant urja consultant (satyendra jain)	-	1,360.00
Shree balaji filling station	-	2,000.00
Shree malwa kulmi patidar shree ram mandir	-	3,500.00
Shree rajeshwar kisan seva	-	1,650.00
Shree rewaji ksk	-	2,500.00
Shree sanwariya highway services	-	1,500.00
Shree uday kisan seva	-	1,360.00
Shri arihant urja consultant (digamber jain samaj)	-	1,360.00
Shri indore book depot	-	3,000.00
Shubham petroleum ksk	-	110.00
Siddhi vinayak	-	1,500.00
Smit jain (vidit jain)	-	1,500.00
Sumit chadia	-	800.00
Sumit saboo	-	3,000.00
Sunil pandey	-	770.00
Surji kisan sewa kendra	-	2,500.00
Trilok petrol fuel	-	2,000.00
Ujjawal chandra bose	-	250.01
Utsav yadav	-	100.00
Vaishali dilip kulkarni	-	1,000.00
Vardhman gadia	-	5,168.22
Vasuniya petroleum ksk	-	210.00
Ved prakash singh	-	468.75
Vinit pawar	-	270.00
Vinita petroleum	-	1,350.00
Vishal steel emporium	-	3,700.00
Vrindawan fuels	-	2,750.00
Yashwant kataria	-	846.00
Total	-	1,81,328.86

Note No. 5(a)(b) Trade payables:(B) Others: Creditors for EXPenses ₹ in hundred

Particulars	31st March 2025
Bhavya home decor	1,161.26
Purnima gangrade (commission)	311.22
Google india pvt.ltd.	7.43
Manisha jain (rent)	775.81
Nikita jain (accountant)	135.00
Ravish porwal	2.50
Total	2,393.22

Note No. 5(a)(c) Trade payables:(B) Others: Creditors for Goods ₹ in hundred

Particulars	31st March 2025
Ganesh electric stores	24,103.93
Jk power guard	537.60
Kapil irrigation systems(kapil kochar)	134.72
Total	24,776.25



Note No. 5(a)(d) Trade payables:(B) Others: Others Creditors

₹ in hundred

Particulars	31st March 2025
Abhay gupta	3,843.00
Abhishek vyas	1,420.00
Akash maheshwari (gopal munged)	3,000.00
Alokik parshwanath mandir	3,000.00
Alokita fuels	110.00
Alpesh kumar, nagda	2,165.00
Amit singh	1,150.00
Amrit kaur tuteja	3,180.40
Anant petroleum	1,380.00
Anita lokesh jain	1,920.10
Anita mohan harod	1,400.00
Ashish karwa	1,390.00
Ayaz ansari	2,092.00
Basantrao jondhlekar	100.00
Bhushan killedar	1,340.00
Chitnis automobiles	1,000.00
Chouhan filling station	110.00
Deepak motwani	2,390.00
Deepak shahpurkar	810.00
Devendra singh sengar	900.00
Dev tetwal	2,007.00
Gagan upadhyay	1,350.00
Govind yadav	1,000.00
Hardik soni	400.01
Harinarayan vyas	1,900.00
Hiralal yadav	1,510.00
Indigrate composites	495.60
Jai shri siddhi vinayak fuels	3,100.00
Jay maa jwala kisan sewa kendra, jharda	2,500.00
Jitendra mukati (hotel mukati)	5,864.40
Jyoti jaiswal	1,850.00
Kalpana doshi 3 kw rtsp	1,700.00
Kamla bai	1,447.00
Kapil petroleum	2,930.00
Keshav enterprises	3,532.00
Layak ram bijoliya	3,030.00
Maa bhagwati developers	110.00
Madan fuels	2,400.00
Mahakal ksk	1,740.00
Mahima auto center	2,000.00
Malkeet singh	2,470.00
Malviya filling station	2,000.00
Manas patidar	134.36
Manoj kharat	1,344.00
Metal forger & fabricators	3,700.00
Microline electronics &	1,779.87
Mitesh ladha	2,550.00
Mohit bhandari	2,370.00
M/s fil n fly srvcies	2,000.00
M/s shubham petroleum ksk	1,725.00
M/s vrinda surendra singh panwar	148.11
Mukesh garg	2,000.00
Mukesh kumar jain	4,350.00
Mushoor fueling point	4,400.00
Narmada filling station	300.00
Narmada fuels , khargone	110.00
Navin arya	2,000.00
Nital mehta	1,000.00
Padma pawan soni	2,730.01
Pankaj somaiya and associates llp	322.02
Parad sharms	720.00



Pawan automobiles	1,500.00
Phoolchand kashyap	1,460.00
Pithampur highway fuels	1,500.01
Pradeep pokharna	1,500.00
Prakash grinder's	21,000.00
Prakash lakkad	1,000.00
Prasanna bilala	3,580.00
Prashanti dham	17.26
Prashant jain	1,500.00
Prateek fuels ksk	1,500.00
Pukhraj (rajesh) gupta	2,000.00
Punjab motor oil	100.15
Rahul vohra	1,000.00
Rajesh chajed	500.00
Rajesh kumar khatri	1,990.00
Rakesh bhargava	2,510.00
Ramadan ksk	500.00
Rashmi dubey w/o shreekant	2,880.00
Ravi gehani	400.00
Reena bansal	2,810.86
Rekha verma	100.00
Rishi jhalani	1,000.00
Rk bakery shop	5,390.00
Sai dhanwantari charitable hospital	2,250.00
Samson scientifics & surgicals pvt ltd	150.00
Sandeep kumar jain	1,600.00
Sandeep kumar mahendra	3,250.00
Sanjay agrawal	10,000.00
Sanjay godha	1,490.00
Satyapal singh thakur	1,250.00
Sayid afak ali	2,000.00
Secretary lokmanya tilak karyakari nyas	35.40
Shivam soni	2,036.90
Shree guruji krupa traders	2,841.70
Shree nidhi filling station	2,000.00
Shree rajeshwar kisan seva	1,650.00
Shree sanwaria fuel junction	1,400.00
Shree uday kisan seva	2,260.00
Shrilekha ladha	2,550.00
Shri mahalaxmi fuel station	3,200.00
Shweta bhandari	2,450.00
Shyam petroleum	2,350.00
Siddique qureshi	990.00
S. s. hospital	75.03
Sumit chadia	1,600.00
Suresh singh kushwah	1,670.00
Taran khalsa	500.00
Trilok petrol fuel	4,000.00
Utsav yadav	100.00
Vandana thard (shree shyam enterprises)	1,860.00
Vasuniya petroleum ksk	210.00
Ved prakash jailli	1,670.00
Vinay bhutda	3,125.00
Vinita petroleum	1,350.00
Vinit pawar	270.00
Vishal nannore	20.00
Vishal steel emporium	3,700.00
Vishwajeet singh rathore	2,000.00
Vrindavan fuels	2,750.00
Total	2,38,112.19



Note No. 7(a) (a) Loans and advances : Security Deposit: Unsecured, considered good

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Security deposit	-	335.00	-	335.00
Total	-	335.00	-	335.00

Note No. 7(b) (b) Loans and advances : Other loans and advances: Secured, considered good(Head)

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Staff advances	-	1,371.67	-	1,829.85
Advances to staff for exp.	-	221.12	-	159.12
Total	-	1,592.79	-	1,988.97

Note No. 9(a) Trade receivables:Less than six months:Secured, Considered good, Undisputed

₹ in hundred

Particulars	As at 31st March 2025
Abhishek industries	236.00
Great sportstech limited	909.48
Hira industries	250.01
Kushali industries	434.42
Madhya pradesh urja vikas nigam ltd.	51,996.08
Mithalal r desai, alirajpur	250.00
Mohammad rafiq shaikh	100.00
M/s ram prakash gupta	2,444.00
Nahar homes llp	682.50
Nessa illumination	1,395.84
Pankaj somaiya	280.37
Pratibha engineers	5,100.00
Sigma world solutions	720.57
The baghel filling station	250.00
The executive engineer electric division cpwd-ajmer	50.00
Adi cool india pvt ltd	750.00
Aha solar	820.00
Facebook india online services pvt ltd	364.23
Maheshwari ply	230.00
Subhash hardware stores	132.80
Trade plus resources & solutions pvt ltd	4,049.06
Total	71,445.36



**Note No. 9(b) Trade receivables:1-2 years:Unsecured, Considered Good,
 Undisputed**

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Exide industries ltd.	-	1.90
Galaxy solar solution	-	17.13
Geo solar tech.	-	248.79
Govt. hss excellence	-	20.37
Metal forger & fabricators	-	17.26
Mohammed rafiq shaikh	-	100.00
Nagar palika akodiya	-	3.09
Nahar homes llp	-	682.50
Nessa illumination	-	1,395.84
Pratibha engineers	-	5,100.00
Ritesh lalwani	-	16.18
S.s.hospital	-	113.77
Sigma world solutions	-	4,500.00
Super elements pvt. ltd.	-	2,000.00
Taj filling station	-	210.00
The baghel filling station	-	3,000.00
Ujjain sahakari dugdh sangh mydt.	-	87.32
Total	-	17,514.15

**Note No. 9(c) Trade receivables:2-3 years:Unsecured, Considered Good,
 Undisputed**

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Madhya pradesh urja vikas nigam ltd.	-	51,996.08
Total	-	51,996.08

**Note No. 10(a) Cash and cash equivalents:Balance with banks:BANK
 ACCOUNTS**

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Kotak bank sweep a/c.	6,450.00	20,500.00
Kotak current a/c	1,193.64	1,183.36
Dcb bank	100.00	1,024.20
Total	7,743.64	22,707.56

Note No. 20(a) Other expenses:Administrative expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Administrative exp.	61.23	103.39
Office exp.	592.34	550.43
Total	653.57	653.82

Note No. 20(b) Other expenses:SITE EXP.

₹ in hundred

Particulars	31st March 2025	31st March 2024
Factory site exp.	4,923.97	432.07
Site exp.	6,374.69	7,236.89
Total	11,298.65	7,668.96

Note No. 20(c) Other expenses:Selling and distribution expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Marketing Exp.	3,577.79	2,487.43
Total	3,577.79	2,487.43

