Shrishty Comtrade Private Limited

CIN: U45200BR2009PTC014969

Regd Off: Murlichak, P.O- B V College, Jagdeo Path, Patna-800014

Balance Sheet as on 31st March 2025

	Particulars	Note No.	Amount in Hundred(₹) As at 31st March, 2025	Amount in Hundred(₹) As at 31st March, 2024
I.	**EQUITY AND LIABILITIES**			
	1 Shareholder's Fund			
	(a) Share Capital	2	6,400	6,400
	(b) Reserve & Surplus	3	41,962	40,957
	2 Share Application Money Pending Allotment	4	-	-
	3 Non Current Liabilities			
	(a) Long Term Borrowings		-	-
	(b) Deferred Tax Liabilities (net)	5	-	-
	(c) Other Long Term Liabilities	6	-	-
	4 Current Liabilities			
	(a) Short Term Borrowings	7	2,61,906	2,59,997
	(b) Trade Payables	8	578	3,316
	(A) Total Outstanding dues of Micro Enterprise and Small Enterprise			
	(B) Total Outstanding dues of Creditors Other than Micro Enterprise and Small Enterprise			
	(c) Other Current Liabilities	9	155	1,075
	(d) Short Term Provisions	10	2,914	838
	Total Liabilities		**3,13,914**	**3,12,583**

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II.	ASSETS			
(1)	Non - Current Assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipments	11	1,669	1,982
	(ii) Intangible Assets	12	-	-
	(iii) Capital Work In Progress	13	-	-
	(b) Non Current Investments	14	-	-
	(c) Deferred Tax Assets (net)		291	347
	(d) Long Term Loans & Advances	15	29,616	-
(2)	Current Assets			
	(a) Current Investments			
	(b) Inventories	16	2,75,164	2,63,035
	(c) Trade Receivables	17	-	450
	(d) Cash and Bank Balances	18	7,165	7,752
	(e) Short Term Loans & Advances	19	-	29,103
	(f) Other Current Assets	20	10	9,912
	Total Assets		**3,13,914**	**3,12,583**
			0	
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 37 are an integral part of the financial statement.			

As per our report of even date attached.

For G Gunjan & Associates
Chartered Accountants
FRN-029128C

CA Gaurav Gunjan
M.N. 446918
Partner
UDIN 25446918BMJQT16416
Place: Patna
Dated: 30-09-2025

For and on behalf of the Board of Directors

Sangeeta Singh

Birendra Kumar
Director
DIN:02779424

Sangeeta Singh
Director
DIN: 02779578

Note No : 2

Equity Share capital

Amount in Hundred(₹)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
Authorised				
Equity shares of par value ₹ 100/- each	100	10,000	100	10,000
	100	**10,000**	100	**10,000**
Issued, subscribed and fully paid up				
Equity shares of par value ₹ 100/- each at the beginning of the year	64	6,400	64	6,400
Changes during the year			-	-
At the end of the year	**64.00**	**6,400**	**64.00**	**6,400**

a. Reconciliation of shares outstanding at the beginning & at the end of the reporting period

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	64.00	6,400.00	64.00	6,400.00
Issued during the period		-	-	
Outstanding at the end of the period	**64.00**	**6,400.00**	**64.00**	**6,400.00**

(c) The Company has only one class of equity shares having a par value of ₹ 100/- per share Each holder of equity shares is entitled to one vote per share The holders of Equity Shares are entitled to receive dividends as declared from time to time The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of holding	No. of shares held	% of holding
Birendra Kumar	4,100	64%	4,100	64%
Sangeeta Singh	2,300	36%	2,300	36%
	6,400	100%	6,400	100%

(e) Shares hold by the promoters at the end of the year

Name of Promoters	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of total shares	No. of shares held	% of total shares
Birendra Kumar	4,100	64%	4,100	64%
Sangeeta Singh	2,300	36%	2,300	36%
	6,400	100%	6,400	100%

Note No : 3

(Rs.)

Reserve & Surplus

Particulars	**As at 31st March, 2025**		**As at 31st March, 2024**	
(a) General reserve /Capital Reserve				
Balance as per last account	-		-	
Add: Transfer from Retained earnings	-	-	-	-
(b) Retained earnings				
Balance as per Last Account	40,957		38,657	
Add : Surplus as per Statement of Profit and Loss	1,053.82		2,300	
Other Comprehensive Income(net of tax)	-		-	
Amount available for appropriation	42,011		40,957	
Less : Appropriations:				
Dividend on equity shares	-		-	
Tax on dividend	-		-	
Prior Period Adjustment			-	
Transfer to general reserve	49		-	
Balance at the end of the year		41,962		40,957
(c) Other Comprehensive Income (OCI)				
Balance as per Last Account		-		-
Add: Other comprehensive income for the year				
Less: Transfer to retained earnings				
Total Reserve & Surplus		**41,962**		**40,957**

Note No : 4

(Rs.)

Share Application Money Pending Allotments				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Opening Balance			-	
Add:	-			
Less	-			-
Closing Balance		-		-

Note No : 5

DEFERRED TAX LIABILITY/(DEFERRED TAX ASSET)				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Tax effect of items constituting deferred tax assets/(liabilit		-		-
		-		-

Note No : 6

Other Long Term Liabilities				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Other Liabilities		-	-	
		-		-

Note No : 7

Short Term Borrowings				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Secured / Unsecured				
(a) **Loans repayable on demand:**				
- From Banks	-		-	
-From Other Parties	-	-	-	-
(b) Loans & Advances from Related Parties		-		2,59,997
(c) Loan From Director's		2,61,906		-
(d) Current Maturities of Long Term Borrowings		-		-
(e) Other Loans & Advances (specify nature)		-		-
		2,61,906		2,59,997

Note No : 8

Trade Payables

Particulars	As at 31st March, 2025		As at 31st March, 2024	
TRADE PAYABLES FOR GOODS				
(a) Sundry Creditors	578		3,316	
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	-	578	-	3,316
TRADE PAYABLES FOR SERVICES				
(a) Sundry Creditors	-		-	
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-
		578		3,316

TRADE PAYABLES AGEING SCHEDULES (Outstanding for following periods from due date of payments)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Disputed / Undisputed				
Micro & Small Enterprise				
~ Not Yet Due	-		-	
~ Less Than 1 Year	-		-	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~More Than 3 Year	-	-	-	-
Others				
~ Not Yet Due	-		-	
~ Less Than 1 Year	-		-	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~More Than 3 Year	-	-	-	-
		-		-

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Note No : 9

Other Current Liabilities				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
(a) Current Maturities Of Long Term Debts		-		-
(b) Current Maturities Of Finance Lease Obligations		-		-
(c) Interest Accrued but not due on borrowings		-		-
(d) Interest Accrued and due on borrowings		-		-
(e) Income Received in Advance		-		-
(f) Unpaid Dividends		-		-
(g) Application money received for allotment of securities and due for refund and interest accrued thereon		-		-
(h) Unpaid matured deposits and interest accrued thereon		-		-
(i) Unpaid Matured debentures and interest accrued thereon		-		-
(j) Others Payables (specify nature)		155		1,075
		155		1,075

Note No : 10

Short Term Provisions				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Provision for Income Tax	523		838	
Audit Fees Payable				
Salary Payable	1,191		925	
Rent Payable	1200	2,914		838
		2,914		**838**

Shrishty Comtrade Private Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 11

As per Companies Act

Name of Assets	OPENING WDV	COST OF PURCHASE	ADDITION DURING THE YEAR	SALE DURING THE	DATE OF PURCHASE / PUT TO	SOLD DURING THE YEAR			RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	CLOSING WDV
	As at 1st	RS.	RS.	RS.	DD/MM/YY	YES/NO			% OF WDV	₹	31-03-24
FURNITURE & FIXURE	789.00	2,642.00	-	-	01-12-19	NO			25.89%	204	585
Desktop & laptop	21.00	852.00	-	-					63.16%	13	8
Office Equipment	641.00	1,325.00	593.25						45.07%	556	678
Plant & Machinery	115.00	190.00	-						22.09%	25	90
Motor Vehicle	416.00	1,392.00	-						25.89%	108	308
	1,982.00	**6,401.00**	**593.25**							**906.65**	**1,668.60**
Previous Year	**2,210.00**	**6,401.00**	**433.00**							**660.56**	**1,982.44**

As Per Income Tax Act

Name of Block	Opening WDV	Rate of Depreciation	Addition during the year (more than 180 Days)	Addition during the year (less than 180 Days)	Sale during the year	Gross WDV	Dep. for the year	Net WDV
FURNITURE & FIXURE	1,690.82	10%	-	-	-	1,690.82	169.08	1,521.74
Desktop & Laptop	67.95	40%				67.95	27.18	40.77
Office Equipments	1,462.96	15%	593.25	-		2,056.21	308.43	1,154.52
Plant & Machinery	95.64	25%				95.64	23.91	71.73
Total	**3,317.37**		**593.25**	-	-	**3,910.62**	**528.60**	**2,788.76**
Previous Year	3878.79		0	433	0	4311.79	561.42	3,317.37

Note No : 13

Capital Work In Progress

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Projects Work In Progress				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-	-	-	-
		-		-
Projects Temporarily Suspended				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-	-	-	-
		-		-
		-		-

Note No : 14

Non-current investments

Particulars	Face value	Number of Shares/units	As at 31st March, 2025	Number of shares / units	As at 31st March, 2024
Designated at fair value through profit or loss:					
(i) Quoted					
(a) In equity shares of Companies					
Fully paid up :		-	-	-	-
(b) In units of mutual fund		-	-	-	-
(ii) Unquoted		-	-	-	-
			-		-

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Note No : 15

Long Term Loans & Advances				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
(i) Capital Advances		-		-
(ii) Security Deposits		575		-
(iii) Loans & Advances To Related Parties		-		-
(iv) **Other Loans & Advances (specify nature)**				
Advance to Suppliers & Others	29,041		-	
GST Receivables	-		-	
VAT & Other Receivables	-		-	
Prepaid Expenses	-		-	
Export incentive receivable	-		-	
		29,041		-
		29,616		-

Note No : 16

Inventories				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Raw materials	-		-	
Raw materials in transit	-		-	
Packing materials	-		-	
Work-in-progress	2,75,164		-	
Finished goods		2,75,164	2,63,035	2,63,035
		2,75,164		2,63,035
(At lower of cost and net realizable value, unless stated otherwise)				

Note No : 17

Trade Receivables				
Particulars	**As at 31st March, 2025**		**As at 31st March, 2024**	
Trade Receivables Outstanding from the due date of Payment				
Undisputed Trade Receivables -considered good		-		-
Undisputed Trade Receivables -considered doubtful		-		-
Disputed Trade Receivables -considered good		-		450
Disputed Trade Receivables -considered doubtful		-		-
		-		450

Trade Receivables Ageing Schedule (Outstanding for following periods from the due date of Payment)				
Particulars	**As at 31st March, 2025**		**As at 31st March, 2024**	
Disputed/Undisputed, Considered good/ doubtful				
~ Not Yet Due	-		-	
~ Less Than 6 Months	-		-	
~ 6 Months - 1 Year	-		-	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~More Than 3 Year	-	-	-	-
		-		-

Note No : 18

Cash and cash equivalents

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Fixed Deposit	96		739	
Balances with banks				
IDBI (2882)	0		1,574	
IDBI Bank (3353)	1,110		1,110	
BOM (8657)	456		466	
Canara Bank	134		134	
HDFC Bank (9984)	1,554		501	
IDBI Bank (444)	1,089		1,755	
IDBI Bank (0019)	1,130			
IDBI Bank (64)	250			
In current accounts	5,819		6,278	
Cash on hand	1,346	,165	1,474	7,752
		7,165		7,752

Note No : 19

Short Term Loans & Advances

Particulars	As at 31st March, 2025		As at 31st March, 2024	
Loan & advance	-		29,103	
	-	-	-	29,103
		-		29,103

Note No : 20

Other current assets

Particulars	As at 31st March, 2025		As at 31st March, 2024	
GST Input	-		682	
Advance to supplier	-		9,231	
Tax Deducted At Source	10	10	-	9,912
		10		9,912

Notes to financial statements for the year ended 31 March, 2025

Company Overview

Shrishty Commtrade Private limited is a Private limited company (CIN: U45200BR2009PTC014969) incorporated on 04-11-2009 under the provisions of the Comapnies Act, 2013 with the Registrar of companies, Patna, Bihar. Its registered office is Murlichak, P.O- B V College, Jagdeo Path, Patna-800014

Note - 1. Significant accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

1.2 Use Of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3 Fixed Assets, Intangible assets and capital work in progress

Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

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1.4 **Depreciation**

Depreciation on fixed assets is determined based on the estimated useful life of the assets using the written down value method as prescribed under the schedule II to the Companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased sold during the period is proportionately charged. Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.

1.5 **Employee benefits**

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity, leave encashment etc. will be accounted for on accrual basis. The company has not incurred any liabilities in this respect till the end of the year. Provisions of Employees' Provident Fund and Miscellaneous Provisions Act and Payment of gratuity act are not applicable to the company. However, there is no liability accrued in this respect as on the end of the financial year.

1.6 **Government grants**

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received. When the grants or subsidy related to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' fund.

1.7 **Investments**

Investments, which are readily realizable and intended to be held for not more that one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.8 Inventories

As comapny is engaged in the business of Service value of inventory is not significant, no proper policy has been made for such valuation.

1.9 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

Sale of goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from the revenue.

Income from Job work/Services

Revenue from Job work/ Services is recognized when the contractual obligation is fulfilled and goods/services are delivered to the contractee.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest. Interest income is included under the head "Other Income" in the statement of profit and loss.

1.10 **Income Taxes**

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.

Minimum Alternate Tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date.

1.11 Provisions and contingent liabilities

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require and outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.12 Earning Per Share

Earning per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
For the purpose of calculating, diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

1.13 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

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