Particulars	Note	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
1. Owners Funds			
(a) Owners Capital Account			
(i) Capital Account	**1**	2,30,85,152.10	4,09,24,310.28
2. Non-Current Liabilities			
(a) Long-term borrowings	**2**	42,18,470.00	72,58,846.20
3. Current Liabilities			
(a) Short-term borrowings	**3**	10,39,33,211.09	10,63,07,532.63
(b) Trade payables	**4**	2,59,30,077.04	4,93,80,084.80
(c) Other current liabilities	**5**	1,10,20,960.92	82,04,141.55
(d) Short-term provisions	**6**	20,000.00	20,000.00
TOTAL		**16,82,07,871.15**	**21,20,94,915.46**
ASSETS			
1. Non-Current Assets			
(a) Property, Plant & Equipment and Intangible assets)			
(i) Property Plant and Equipment	**7**	8,83,067.74	1,99,57,213.88
(b) Non-current investments	**8**	0.00	97,24,835.17
(c) Other Non-current assets	**9**	3,35,000.00	3,35,000.00
2. Current Assets			
(a) Inventories	**10**	12,74,74,689.14	13,09,89,213.19
(b) Trade Receivables	**11**	2,38,06,686.31	3,80,57,566.40
(c) Cash and Bank Balances	**12**	12,94,568.00	23,63,107.58
(d) Short term loans and advances	**13**	1,44,13,859.96	1,06,67,979.24
TOTAL		**16,82,07,871.15**	**21,20,94,915.46**

As per our separate report of even date attached

For **Gupta Amit Kumar & Associates** For **INVERTOR & BATTERY HOUSE**

Statement of Profit & Loss for the year ended 31-03-2025

Particulars	Note	For the year ended 31st March 2025	For the year ended 31st March 2024
INCOMES			
(I) Revenue from Operations	**14**	28,04,35,644.45	36,38,76,681.43
(II) Other Incomes	**15**	94,34,201.83	44,87,878.20
(III) TOTAL INCOMES		**28,98,69,846.28**	**36,83,64,559.63**
EXPENSES			
Cost of materials consumed		0.00	0.00
Purchase of Stock in Trade	**16**	26,25,55,979.35	37,87,27,157.30
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	**17**	35,14,524.05	-3,87,92,896.98
Employee benefit expenses	**18**	25,36,800.00	24,44,201.00
Finance Cost	**19**	97,59,483.42	1,35,90,703.00
Depreciation and amortization expense	**20**	11,09,993.00	12,07,337.00
Other expenses	**21**	40,53,122.05	44,13,589.90
(IV) TOTAL EXPENSES		**28,35,29,901.87**	**36,15,90,091.22**
(V) Profit/(loss) before exceptional and extraordinary items and tax (III-IV)		**63,39,944.41**	**67,74,468.41**
(VI) Exceptional items		0.00	0.00
(VII) Profit before extraordinary items and tax (V-VI)		**63,39,944.41**	**67,74,468.41**
(VIII) Extraordinary items		0.00	0.00
(IX) Profit before tax (VII- VIII)		**63,39,944.41**	**67,74,468.41**
(X) Tax Expenses			
(a) Current Tax			
(i) for the Period		0.00	0.00
(ii) Tax relating to earlier years		0.00	0.00
(b) Deferred Tax		0.00	0.00
(XI) Profit (Loss) for the period from continuing operations (IX-X)		**63,39,944.41**	**67,74,468.41**
(XII) Profit/(loss) from discontinuing operations		0.00	0.00
(XIII) Tax expense of discontinuing operations		0.00	0.00
(XIV) Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		**0.00**	**0.00**
(XV) Profit (Loss) for the period (XI + XIV)		**63,39,944.41**	**67,74,468.41**

As per our separate report of even date attached

Notes to financial statements for the year ended 31-03-2025

1. Capital Account

Name	Profit Sharing Ratio	As at 1st April 2024 (Opening Bal.)	Credit During The Year	Withdrawal During The Year	Share in Profit	As at 31st March 2025 (Closing Bal.)
RIAZ KHAN	100	4,09,24,310.28	84,08,387.64	3,25,87,490.23	63,39,944.41	2,30,85,152.10

2. Long-term borrowings

Name	As at 31st March 2025	As at 31st March 2024
SECURED LOAN FROM BANK		
HDFC 125455217 Loan	0.00	10,40,376.20
	0.00	**10,40,376.20**
UNSECURED LOAN FROM NON-RELATIVES		
NEERAJ KUMAR JAISWAL	18,60,000.00	28,60,000.00
Prem Kishore Gupta	7,00,000.00	7,00,000.00
SARKAR BAHADUR SINGH THEKADAR	0.00	10,00,000.00
Sumit Gupta	58,470.00	58,470.00
	26,18,470.00	**46,18,470.00**
UNSECURED LOAN FROM RELATIVES		
Parvez Ali Khan	16,00,000.00	16,00,000.00
	16,00,000.00	**16,00,000.00**
Total	**42,18,470.00**	**72,58,846.20**

3. Short-term borrowings

Name	As at 31st March 2025	As at 31st March 2024
SECURED LOANS FROM BANK		
GECL EXPOSER 760 SBI	0.00	4,14,987.00
SBI MSME SLC 885	98,89,246.00	1,00,18,286.00
SBI NEW CC 7390	8,89,81,163.42	8,96,86,597.62
	9,88,70,409.42	**10,01,19,870.62**
UNSECURED LOAN FROM BANK		
HDFC Emi 125455217	0.00	10,52,597.00
Mintifi Finserve Private Limited	50,62,801.67	51,35,065.01
	50,62,801.67	**61,87,662.01**
Total	**10,39,33,211.09**	**10,63,07,532.63**

4. Trade payables

Particulars	As at 31st March 2025					As at 31st March 2024				
	<1 Yr	1-2 Yrs	2-3 Yrs	>3 Yrs	Total	<1 Yr	1-2 Yrs	2-3 Yrs	>3 Yrs	Total
MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHERS	4230289.66	5670018.91	0.00	16029768.47	25930077.04	32218497.40	17161587.40	0.00	0.00	49380084.80
DISPUTED DUES - MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISPUTED DUES - OTHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

5. Other current liabilities

Name	As at 31st March 2025	As at 31st March 2024
Advance from Customers	1,09,72,298.92	69,34,896.55
Chq in Transit	0.00	12,00,000.00
Gst Payble	42,782.00	0.00
TCS ON SALES	5,586.00	13,505.00
TDS(194Q)	294.00	55,740.00
Total	**1,10,20,960.92**	**82,04,141.55**

6. Short-term provisions

Name	As at 31st March 2025	As at 31st March 2024
Audit Fees Payble	20,000.00	20,000.00
Total	**20,000.00**	**20,000.00**

7. Property Plant and Equipment

Name	Depreciation Rate	Opening Bal.	Purchase 1st Half	Purchase 2nd half	Sale	Depreciation	Closing Bal.
F.VIHECLE	15	1464537.00	0.00	0.00	0.00	219681.00	1244856.00
F.Furniture@18	10	576066.00	0.00	0.00	0.00	57607.00	518459.00
F.Battery Charger@18	15	68738.00	0.00	0.00	0.00	10311.00	58427.00
F.ELECTRIC EQUEPMENT	15	262924.00	4915.00	0.00	0.00	40176.00	227663.00
F.COMPUTER@18%	40	23252.00	0.00	0.00	0.00	9301.00	13951.00
F.CC Camera@18	15	17084.00	0.00	0.00	0.00	2563.00	14521.00
F.Mobile	15	58879.00	0.00	0.00	0.00	8832.00	50047.00
F.Land	0	10201358.00	0.00	0.00	0.00	0.00	10201358.00
F.Shopp-Opp.Dharamkata	10	2652108.00	0.00	0.00	0.00	265211.00	2386897.00
Godown Building@18	10	4632269.00	330837.00	0.00	0.00	496311.00	4466795.00
Total		**19957215.00**	**335752.00**	**0.00**	**0.00**	**1109993.00**	**19182974.00**

8. Non-current investments

Name	As at 31st March 2025	As at 31st March 2024
TRADE INVESTMENTS- UNQOUTED		
LIC	0.00	97,24,835.17
	0.00	**97,24,835.17**
Total	**0.00**	**97,24,835.17**

9. Other Non-current assets

Name	As at 31st March 2025	As at 31st March 2024
SECURITY DEPOSITS		
Daikin Security	25,000.00	25,000.00
Security Panasonic	25,000.00	25,000.00
Security-Havells	25,000.00	25,000.00
Security-Microteck Wire	10,000.00	10,000.00
UP Neda	2,50,000.00	2,50,000.00
	3,35,000.00	**3,35,000.00**
Total	**3,35,000.00**	**3,35,000.00**

10. Inventories

Name	As at 31st March 2025	As at 31st March 2024
Raw Material	0.00	0.00
Finished Goods	0.00	0.00
WIP	0.00	0.00
Stock in Trade	12,74,74,689.14	13,09,89,213.19
Packing Material	0.00	0.00
Consumable Stores	0.00	0.00
Total	**12,74,74,689.14**	**13,09,89,213.19**

11. Trade Receivables

Particulars	As at 31st March 2025			As at 31st March 2024		
	<6 Months	Greater Than 6 Months	Total	<6 Months	Greater Than 6 Months	Total
Trade Receivables-Considered Good	13340589.26	10466097.05	23806686.31	20957088.38	17100478.02	38057566.40
Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00

12. Cash and Bank Balances

Name	As at 31st March 2025	As at 31st March 2024
CASH	12,94,568.00	19,59,462.00
BANK BALANCES		
Chq Pending Pre Encashment	0.00	1,96,000.00
ICICI 1745	0.00	5.58
ICICI CC 1630	0.00	2,07,640.00
	0.00	**4,03,645.58**
Total	**12,94,568.00**	**23,63,107.58**

13. Short term loans and advances

Name	As at 31st March 2025	As at 31st March 2024
Advance to Suppliers	1,40,13,859.96	51,31,552.92
BALANCE WITH REVENUE AUTHORITIES		
CREDIT CASH	0.00	150.00
GST ITC	0.00	33,06,931.00
Pending Cgst	0.00	1,11,055.66
Pending Sgst	0.00	1,11,055.66
Prepaid Insurance	0.00	1,57,234.00
	0.00	**36,86,426.32**
LOAN TO RELATIVES		
AYAN KHAN	3,00,000.00	3,00,000.00
Footware House	1,00,000.00	1,00,000.00
R S Distributors (Loan A/c)	0.00	14,50,000.00
	4,00,000.00	**18,50,000.00**
Total	**1,44,13,859.96**	**1,06,67,979.24**

14. Revenue from Operations

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Sale Of Products		
GST Sale	28,04,35,644.45	36,38,76,681.43
	28,04,35,644.45	**36,38,76,681.43**
Total	**28,04,35,644.45**	**36,38,76,681.43**

15. Other Incomes

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Gift & perquisite	7,78,990.00	5,30,439.00
VOLUME TARGET DISCOUNT	86,55,211.83	39,57,439.20
Total	**94,34,201.83**	**44,87,878.20**

16. Purchase of Stock in Trade

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Purchase of Goods		
Direct Discount in Invoic Against Purchase	-33,687.15	0.00
Discount Against Purchase@12	0.00	-2,83,175.80
Discount Against Purchase@18	-1,12,915.77	-18,95,932.70
Discount Against Purchase@18 Dn	2,250.42	0.00
Discount Against Purchase@28	0.00	-3,895.46
Discount Against Purchase@28 Dn	49,335.00	0.00
Discount Against Purchase@5	0.00	-97,245.72
Purchase of Goods	26,26,50,996.85	38,10,07,406.98
	26,25,55,979.35	**37,87,27,157.30**
Total	**26,25,55,979.35**	**37,87,27,157.30**

17. Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Stock in Trade:		
Inventory at the beginning of the year	130989213.19	92196316.21
Inventory at the end of the year	127474689.14	130989213.19
Increase/Decrease in Stock in Trade	**3514524.05**	**-38792896.98**

18. Employee benefit expenses

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Salary to Staff	24,36,800.00	24,44,201.00
Sarvesh Salery Ac	1,00,000.00	0.00
Total	**25,36,800.00**	**24,44,201.00**

19. Finance Cost

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Bank Charges	60,319.01	14,76,206.09
Interest Exp.		
EXP.BANK INTREST	87,52,319.31	1,00,02,113.84
Interest on Delayed Payment	0.00	85,765.00
Interest to NBFC	9,46,845.10	20,26,618.07
	96,99,164.41	**1,21,14,496.91**
Total	**97,59,483.42**	**1,35,90,703.00**

20. Depreciation and amortization expense

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Exp@Depreciation	11,09,993.00	0.00
Exp@Depriciation	0.00	12,07,337.00
Total	**11,09,993.00**	**12,07,337.00**

21. Other expenses

Name	For the year ended 31st March 2025	For the year ended 31st March 2024
Advertisement Exp.	5,23,499.08	2,25,000.00
Audit Fees	20,000.00	20,000.00
Dealer Meet Exp.	1,00,000.00	0.00
Diesel Petrol Exp.	20,80,250.00	21,38,091.00
DISCOUNT	11,370.00	1,32,348.00
EXP COMPUTER@18	1,08,761.50	7,806.61
Exp.Loading&Unloadfing	0.00	3,52,075.14
Exp.Sale Pramotions	1,88,074.00	2,40,000.00
Insurance Exp.	1,57,234.00	2,04,976.27
Printing Stationery Exp.	46,735.20	88,274.51
PROFESSIONAL FEE	15,000.00	18,000.00
Rent Exp.	96,000.00	91,000.00
Rent, Rates Taxes	0.00	1,12,143.49
Repairs and Maintenance Exp.	93,447.15	0.00
Shop Exp.	4,72,302.59	5,75,288.60
Trasnsportation Chg	0.00	59,000.00
Vehicle Exp.	1,40,448.53	1,49,586.28
Total	**40,53,122.05**	**44,13,589.90**

22. Accounting Policies

Accounting Policies

The Financial Statements are prepared under the historical cost convention, in accordance with the Generally Accepted Accounting Principles (GAAP) as adopted consistently. The assesse has followed all three fundamental accounting assumptions i.e. Going Concern, Consistency and Accrual. The accounting policy adopted by the assessee represents true and fair view of the state of affairs and income of the business. The assessee has followed mercantile system of accounting and there is no change in the method of accounting followed during the year. As far as materiality is concerned the assessee has not debited immaterial assets, Spares and Materials to the Profit & Loss account. Hence the impact of ICDS is NIL

Valuation Of Inventories

Finished goods have been valued at cost price. There is no deviation from the method of valuation prescribed u/s 145A. A quantitative detail is not possible, due to the nature of the trade.

Revenue Recognition

As per ICDS IV, the assesse has recognized the revenue:As per ICDS IV Revenue from service transaction shall be recognized by the percentage completion method The assesse follows mercantile system of accounting and recognize revenue on accrual basis except those with significant uncertainties. Revenue in respect of dispatch of report, insurance and other claims are recognized on acceptance basis. Hence the impact of ICDS is NIL

Tangible Fixed Assets

The firm has provided depreciation on Property, Plant and Equipment (PPE) at the rates prescribed under the Income-tax Act, 1961, rather than on the basis of their estimated useful lives as required by Accounting Standard (AS) 10 'Property, Plant and Equipment', issued by the Institute of Chartered Accountants of India.
The firm has not maintained records of the estimated useful lives of individual PPE. Further, no technical assessment or management estimate of useful lives has been made available to us. In the absence of the necessary records and estimates relating to the useful lives of Property, Plant and Equipment (PPE), it is impracticable to reliably quantify the impact on the depreciation expense, acrrying amount of PPE, and the net profit.

Government Grants

Here in this case no such Government Grants have been received by the assessee towards depreciable assets or in the nature as enumerated under ICDS.Hence the impact of ICDS is NIL

Borrowing Cost

The borrowing cost incurred by the assessee during the year is not attributable to acquisition, construction or production of any qualifying asset. Hence, recognized in accordance with the provisions of the Act as provided by ICDS

Provisions, Contingent Liabilities/ Assets

There are no provisions made by the assesse in the previous year and there are no contingent liabilities, Hence the impact of ICDS is NIL

Basis Of Preperation

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. The Accounting policies have been consistently applied.

Retirement Benefits

The firm has made no provision for PF, ESI and Gratuity, as the same are not applicable to assesse

Vouching

The vouchers signed by the payees are available on record

Investments

Investments are stated at cost. Any diminution in the value of the investments, which is of permanent nature, is provided for in the books of accounts. Interest accrued on investment is accounted for on accrual basis.

Current And Deferred Tax

There are no material permanent timing differences. Hence there is no need for any Deferred Tax Provision. Provision for current Income tax has been made as per the prevailing rates of Income Tax

Segment Reporting

There are no other segments to be reported.

Balance Confirmations

Bank Balances are subject to confirmation.