

Balance Sheet as at 31st March 2025

₹ in rupees

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,00,000.00	1,00,000.00
Reserves and surplus	2	(10,36,221.77)	(8,51,533.80)
Money received against share warrants			
		(9,36,221.77)	(7,51,533.80)
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	8,43,000.00	8,43,000.00
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	4		
		8,43,000.00	8,43,000.00
Current liabilities			
Short-term borrowings	5	2,69,412.64	2,69,412.64
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		18,77,020.66	18,95,620.66
Other current liabilities	7	2,018.50	1,00,823.29
Short-term provisions	4		
		21,48,451.80	22,65,856.59
TOTAL		20,55,230.03	23,57,322.79
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		1,81,952.00	2,12,810.00
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances	9	1,84,000.00	1,84,000.00
Other non-current assets			
		3,65,952.00	3,96,810.00
Current assets			
Current investments			
Inventories			
Trade receivables	10	7,85,610.10	7,85,610.10
Cash and cash equivalents	11	34,289.33	96,755.51
Short-term loans and advances	9		
Other current assets	12	8,69,378.60	10,78,147.18
		16,89,278.03	19,60,512.79
TOTAL		20,55,230.03	23,57,322.79

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

As per our report of even date

For M.S.R.R & CO

Chartered Accountants

(FRN: 0108611w)

For and on behalf of the Board of Directors

RUCHI KIRTIBHAI SANGHVI
PARTNER
Membership No.: 157199
UDIN :
Place: AHMEDABAD
Date: 01/09/2025

ASTHA MALHOTRA
DIRECTOR
DIN: 10222527

Statement of Profit and loss for the year ended 31st March 2025

₹ in rupees

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations			
Other income	13	21,03,151.00	9,18,982.00
Total Income		21,03,151.00	9,18,982.00
Expenses			
Cost of material Consumed	14		
Purchase of stock-in-trade	15	2,19,700.00	4,03,584.50
Changes in inventories			
Employee benefit expenses	16	20,35,882.18	16,40,502.77
Finance costs	17	49.00	
Depreciation and amortization expenses	18	22,256.00	28,733.00
Other expenses	19		1,51,282.16
Total expenses		22,77,887.18	22,24,102.43
Profit before exceptional, extraordinary and prior period items and tax		(1,74,736.18)	(13,05,120.43)
Exceptional items			
Profit before extraordinary and prior period items and tax		(1,74,736.18)	(13,05,120.43)
Extraordinary items			
Prior period item			
Profit before tax		(1,74,736.18)	(13,05,120.43)
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(1,74,736.18)	(13,05,120.43)
Earning per share			
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 M.S.R.R & CO

Chartered Accountants

(FRN: 0108611w)

For and on behalf of the Board of Directors

RUCHI KIRTIBHAI SANGHVI

PARTNER

Membership No.: 157199

UDIN :

Place: AHMEDABAD

Date: 01/09/2025

ASTHA MALHOTRA

DIRECTOR

DIN: 10222527

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 rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Authorised :		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Issued :		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,00,000.00	10,000	1,00,000.00

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	ASTHA MALHOTRA	5,000	50.00	5,000	50.00
Equity	AVNISH PANDEY	5,000	50.00	5,000	50.00
	Total :	10,000	100.00	10,000	100.00

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	(8,51,533.80)	4,53,586.63
Add: Addition during the year		
Less: Loss for the year	(1,74,736.18)	(13,05,120.43)
Closing Balance	(10,26,269.98)	(8,51,533.80)
Other reserves		
Opening Balance		
Add: Addition during the year		
Less : Deletion during the year	9,951.79	
Closing Balance	(9,951.79)	
Balance carried to balance sheet	(10,36,221.77)	(8,51,533.80)

Note No. 3 Long-term borrowings

₹ in rupees

	As at 31st March 2025			As at 31st March 2024		
Particulars	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Other Loans and advances						
PALLAVI GUPTA	4,00,000.00		4,00,000.00	4,00,000.00		4,00,000.00
VANDANA PHADKE	2,88,000.00		2,88,000.00	2,88,000.00		2,88,000.00
VINOD RABADIYA	1,55,000.00		1,55,000.00	1,55,000.00		1,55,000.00
	8,43,000.00		8,43,000.00	8,43,000.00		8,43,000.00
The Above Amount Includes						
Unsecured Borrowings	8,43,000.00		8,43,000.00	8,43,000.00		8,43,000.00
Net Amount	8,43,000.00	0	8,43,000.00	8,43,000.00	0	8,43,000.00

Note No. 4 Provisions

₹ in rupees

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

Note No. 5 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Other Loans and advances		
ANUJBHAI MALHOTRA	2,19,412.64	2,19,412.64
BANKIM KALRA	50,000.00	50,000.00
	2,69,412.64	2,69,412.64
Total	2,69,412.64	2,69,412.64

Note No. 6 Trade payables

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
(B) Others		
HAZEL EARTH	36,241.26	36,241.26
Anuj Malhotra Huf	14,25,000.00	14,25,000.00
CA RUCHI SANGHVI	5,000.00	5,000.00
CA SAHIL GALA	29,000.00	29,000.00
Funds For NGOS India Private Limited	4,999.00	4,999.00
M S RANADE and CO	1,56,450.00	1,75,050.00
PRINTO DOCUMENT SERVICES PRIVATE LIMITED	4,330.40	4,330.40
SHREE MADHAV NAIK	2,16,000.00	2,16,000.00
	18,77,020.66	18,95,620.66
Total	18,77,020.66	18,95,620.66

Note No. 7 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
IGST@18%		98,804.79
DEFERRED TAX LIABILITY	2,018.50	2,018.50
	2,018.50	1,00,823.29
Total	2,018.50	1,00,823.29

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2025

₹ in rupees

	Assets	Useful Life (In Years)	Gross Block							Accumulated Depreciation/ Amortisation				Net Block	
			Balance as at 1st April 2024	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	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														
	CAMERA	15.00	48,004.00						48,004.00		8,702.00		8,702.00	39,302.00	48,004.00
	CYCLE	10.00	2,028.00						2,028.00		510.00		510.00	1,518.00	2,028.00
	ELECTRONICS AND EQUIPMENTS	10.00	85,840.00						85,840.00		8,584.00		8,584.00	77,256.00	85,840.00
	COMPUTERS AND LAPTOP	3.00	11,841.00		(8,149.00)				3,692.00					3,692.00	11,841.00
	FURNITURE	10.00	8,400.00						8,400.00		526.00		526.00	7,874.00	8,400.00
	OFFICE EQUIPMENT	5.00	56,697.00		(453.00)				56,244.00		3,934.00		3,934.00	52,310.00	56,697.00
	Total (A)		2,12,810.00		(8,602.00)				2,04,208.00		22,256.00		22,256.00	1,81,952.00	2,12,810.00
	P.Y Total		3,17,684.00						3,17,684.00	76,141.00	28,733.00		1,04,874.00	2,12,810.00	2,41,543.00

General Notes :

1.	No depreciation if remaining useful life is negative or zero.
2.	Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3.	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. 9 Loans and advances

₹ in rupees

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good	1,84,000.00		1,84,000.00	
	1,84,000.00		1,84,000.00	
Total	1,84,000.00		1,84,000.00	

Note No. 9 (a) Loans and advances : Security Deposit: Secured, considered good

₹ in rupees

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
RENT DEPOSIT(DELHI OFFICE)	34,000.00		34,000.00	
TENDER DEPOSIT A/C	1,50,000.00		1,50,000.00	
Total	1,84,000.00		1,84,000.00	

Note No. Inventories

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Total		

Note No. 10 Trade receivables

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good		
Unsecured, Considered Good	7,85,610.10	7,85,610.10
Doubtful		
Allowance for doubtful receivables		
Total	7,85,610.10	7,85,610.10

(Current Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					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)		7,38,929.66	46,680.44			7,85,610.10
(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 rupees

Particulars	Outstanding for following periods from due date of payment					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)		7,38,929.66	46,680.44			7,85,610.10
(ii) Undisputed Trade Receivables (considered doubtful)						

CENTRE FOR GREEN MOBILITY AHMEDABAD
PRUTHVI TOWER, B - 101, JODHPUR VILLAGE, SATELLITE, AHMEADABAD, GUJARAT-380015
CIN : u73200gj2012npl073125

(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 10(a) Trade receivables:Exceeding six months:Unsecured, Considered Good, Undisputed

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
BHUMIPUTRA PROJECTS	3,54,000.00	3,54,000.00
DELHI JAL BOARD	1,52,829.21	1,52,829.21
EXECUTIVE ENGINEERING	63,327.00	63,327.00
LEDeG,	25,424.00	25,424.00
PLANNET STUDIO	1,32,300.00	1,32,300.00
The Executive Engineer	4,881.24	4,881.24
The Executive Engineer (PR) SR-I,	6,168.21	6,168.21
Total	7,38,929.66	7,38,929.66

Note No. 10(b) Trade receivables:1-2 years:Unsecured, Considered Good, Undisputed

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
ANUJ MALHOTRA CREDITOR	46,680.44	46,680.44
Total	46,680.44	46,680.44

Note No. 11 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks		
IDBI BANK A/C NO. 10830		64,311.27
AXIS BANK	1,845.09	1,845.09
IDBI BANK	0.24	0.24
Total	1,845.33	64,311.27
Cash in hand		
Cash	32,444.00	32,444.24
Total	32,444.00	32,444.24
Total	0	0
	34,289.33	96,755.51

Note No. 12 Other current assets

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Other Assets		
RENT SECURITY DEPOSIT	80,000.00	80,000.00
TDS	1,88,803.00	1,88,803.00
TDS RECIEVABLE	2,66,700.00	81,500.00
MADHU ANOOPKUMAR MALHOTRA	2,90,000.00	2,90,000.00
CGST 9%		3,375.00
SGST 9%	43,875.60	4,34,469.18
Total	8,69,378.60	10,78,147.18

Note No. 13 Other income

₹ in rupees

CENTRE FOR GREEN MOBILITY AHMEDABAD
PRUTHVI TOWER, B - 101, JODHPUR VILLAGE, SATELLITE, AHMEADABAD, GUJARAT-380015
CIN : u73200gj2012npl073125

Particulars	31st March 2025	31st March 2024
Interest Income		
SAVING BANK INT	1,151.00	3,982.00
	1,151.00	3,982.00
Other non-operating income		
DONATION RECEIVED	2,50,000.00	
GST SALES INTERSTATE	18,52,000.00	9,15,000.00
	21,02,000.00	9,15,000.00
Total	21,03,151.00	9,18,982.00

Note No. 15 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2025	31st March 2024
GST PURCHASE @18%	57,700.00	37,500.00
GST PURCHASE INTERSTATE 18%	1,62,000.00	3,66,084.50
Total	2,19,700.00	4,03,584.50

Note No. 16 Employee benefit expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
SALARY EXP		15,25,502.77
INTERNS SALARY	58,333.00	1,15,000.00
SALARY EXP.	19,77,549.18	
	20,35,882.18	16,40,502.77
Total	20,35,882.18	16,40,502.77

Note No. 17 Finance costs

₹ in rupees

Particulars	31st March 2025	31st March 2024
Interest		
INTEREST ON TDS	49.00	
	49.00	
Total	49.00	

Note No. 18 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	22,256.00	28,733.00
Total	22,256.00	28,733.00

Note No. 19 Other expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Bank charges		1,281.77
CONSULTATION EXP		70,000.00
ROUND OFF		0.39
TRAINING CHARGES		80,000.00
Total		1,51,282.16

Note number: 19 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.00	0.87	0.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	-1.48	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.00	13.19	0.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	0.00	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.22	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	0.00	0.00	0.00	
(i) Net profit ratio	Net Profit	Net Sales	0.00	0.00	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.00	-3.62	0.00	
(k) Return on investment			0.00	0.00	0.00	