

VIJAY
JAYANTIL
AL BHATT

Digitally signed by VIJAY JAYANTIL AL BHATT
DN: cn=VIJAY JAYANTIL AL BHATT, o=EBIOTORIUM NETWORK PRIVATE LIMITED, ou=EBIOTORIUM NETWORK PRIVATE LIMITED, email=vi.jay.albh@ebiotorium.com, c=IN
Date: 2024.03.31 11:30:45 +05'30'

EBIOTORIUM NETWORK PRIVATE LIMITED
CIN - U33100MH2021PTC373859
BALANCE SHEET AS AT 31.03.2025

(Amount in ₹ lakhs)

Particulars		Note No.	As At 31st March 2024 (₹.)	As At 31st March 2025 (₹.)
I. EQUITY AND LIABILITIES				
(1) Shareholders' funds				
Share capital	2	261.00	261.00	
Reserves and Surplus	3	402.80	426.48	
Money received against share warrants		-	-	
(2) Share application money pending allotment				
(3) Non-current liabilities				
Long term borrowings		-	-	
Deferred tax liabilities (net)		-	-	
Other long term liabilities		-	-	
Long term provisions		-	-	
(4) Current liabilities				
Deferred Tax Liability	4	3.83	-	
Short-term borrowings	5	30.47	155.53	
Trade payables	6	2,128.57	1,987.82	
Other current liabilities	7	504.59	927.47	
Short-term provisions	8	14.75	143.19	
TOTAL EQUITY AND LIABILITIES			3,335.81	3,871.50
II. ASSETS				
(1) Non-current assets				
Property, Plant and Equipment and intangible Assets				
Property, Plant and Equipment	9	1,189.89	1,200.17	
Intangible Assets		-	-	
Capital work-in-progress		-	-	
Intangible Assets under Development		-	-	
Fixed Assets held for sale		-	-	
Non-current investments				
Deferred tax assets (net)		-	-	
Long-term loans and advances	10	111.45	172.53	
Other non-current assets		-	-	
(2) Current assets				
Current Investments				
Inventories	11	1,216.38	1,459.13	
Trade Receivables	12	0.00	43.42	
Cash and Cash Equivalents	13	166.66	211.91	
Short term loans and advances	14	146.02	148.40	
Other current assets	15	505.41	625.94	
TOTAL ASSETS			3,335.81	3,871.50
SIGNIFICANT ACCOUNTING POLICIES		1		

The accompanying notes are an integral part of the financial statements

As per our Report on even date

For Sabina Tal & Associates
Chartered Accountants
FRN: 0151213W

CA Sabina Tal
Proprietor
M. No.: 191784
Place Vadodara
Date 14/09/2025



For and on behalf of the Board of Directors
EBIOTORIUM NETWORK PRIVATE LIMITED

Sagar Joshi
Director
DIN No.08781300
Place : Thane
Date :

Yogita Joshi
Director
DIN No.08446427
Place : Thane
Date :

Yogita S. Joshi J

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EBIOTORIUM NETWORK PRIVATE LIMITED
CIN - U33100MH2021PTC373859

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31.03.2025

Particulars	Note No.	31st March 2025 (Rs.)	31st March 2024 (Rs.)
I INCOME			
Revenue from operations	10	15,168.06	23,681.45
Other income	17	10.13	1.77
Total Income		15,178.19	23,683.21
II EXPENSES			
Cost of materials consumed	18	4,202.99	6,266.77
Purchases of stock-in-trade	19	252.74	(933.26)
Changes in inventories	20	191.79	271.68
Other Operating costs	21	970.36	952.18
Employee benefits expense	22	5.23	16.28
Finance costs	9	109.79	100.44
Depreciation and amortisation expense	23	9,456.60	16,576.47
Other expenses			
Total expenses		15,189.50	23,250.54
III Profit / (Loss) before exceptional and extraordinary items and tax		(13.31)	432.67
IV Exceptional items			
V Profit / (Loss) before tax		(13.31)	432.67
VI Tax expense:			
Current tax		6.75	131.19
Deferred tax		3.83	0.05
		10.58	131.24
VII Profit / (Loss) for the year from continuing operations		(23.89)	301.43
VIII Earnings per equity share			
Basic	24	(0.95)	47.47
Diluted			

SIGNIFICANT ACCOUNTING POLICIES

1

The accompanying notes are an integral part of the financial statements

As per our Report on even date

For Sabina Tai & Associates
Chartered Accountants
FRN: 0151213W

CA Sabina Tai
Proprietor
M. No.: 191784
Place : Vadodara
Date : 14/09/2025



For and on behalf of the Board of Directors
EBIotorium Network Private Limited

Sagar Joshi

Sagar Joshi
DIN No.08761300
Director
Place : Thane
Date :

Yogita B. Joshi

Yogita Joshi
DIN No.09446427
Director
Place : Thane
Date :

EBIOTORIUM NETWORK PRIVATE LIMITED
CIN - U33100MH2021PTC373859
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

(Amount in ₹ lakhs)

Particulars	31 st March, 2025 (Rs.)	31 st March, 2024 (Rs.)
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(13.31)	432.87
Adjustments for:		
Depreciation/Amortisation/Impairment of Property, Plant and Equipments and Intangible Assets	109.79	100.44
Finance Cost	5.23	16.28
Interest Income	-	(0.06)
Operating Profit/(Loss) before changes in working capital	101.70	649.29
Adjustment for (increase)/Decrease in Operating Assets		
Inventories	252.74	(933.28)
Trade Receivables	43.42	(43.42)
Loans and Advances Given	61.06	(32.75)
Short Term Loans & Advances	2.38	(148.40)
Other Assets	120.53	231.25
Adjustment for increase/(Decrease) in Operating Liabilities		
Trade Payables	160.75	1,795.88
Short Term Borrowings	(125.06)	(60.58)
Provisions	(135.19)	(59.93)
Other Liabilities	(422.88)	(687.33)
Cash flow from operations after changes in working capital	68.48	610.76
Net Direct Taxes (Paid)/Refunded	-	-
Net Cash Flow from/(used in) Operating Activities	68.48	610.76
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments including Capital Advances & CWIP	(99.51)	(874.82)
Interest Income	-	0.06
Net Cash Flow from/(used in) Investing Activities	(99.51)	(874.85)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	-	250.00
Finance Cost	(5.23)	(16.28)
Proceeds from Borrowings	-	-
Net increase/(Decrease) in Working Capital Borrowings	(5.23)	233.74
Net Cash Flow from/(used in) Financing Activities	(5.23)	233.74
Net increase/ (Decrease) in Cash and Cash Equivalents	(45.35)	(30.06)
Cash & Cash Equivalents at beginning of period (see Note 1)	211.91	241.97
Cash and Cash Equivalents at end of period (see Note 1)	166.56	211.91
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on Hands	32.40	23.00
Balance with Banks	134.16	188.91
Short-term investment	-	-
Cash and Cash equivalents	166.56	211.91
Effect of Unrealised foreign exchange (gain)/loss (Net)	-	-
Cash and Cash equivalents as restated	166.56	211.91
2 Figures of the previous year have been regrouped / reclassified wherever necessary.		

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting standard-3 on Cash Flow Statement.

As per our Report on even date

For Sabina Tai & Associates
Chartered Accountants
FRN: 0151213W

Sabina Tai
SABINA TAI
Proprietor
M. No.: 191784
Place : Vadodara
Date : 14/09/2025



For and on behalf of the Board of Directors
Ebiotorium Network Private Limited

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Yogita Joshi
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DIN No. 59446427
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