

EBIOTORIUM NETWORK PRIVATE LIMITED

CIN - U33100MH2021PTC373859

BALANCE SHEET AS AT 31.03.2024

(Amount in ₹ lakhs)

Particulars		Note No.	As At 31st March 2024 (Rs.)	As At 31st March 2023 (Rs.)
I. EQUITY AND LIABILITIES				
(1) Shareholders' funds				
Share capital	2		251.00	1.00
Reserves and Surplus	3		426.49	125.06
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				
Short-term borrowings	5		155.53	216.09
Trade payables	6		1,967.82	171.94
Other current liabilities	7		927.47	1,614.80
Short-term provisions	8		143.19	71.93
TOTAL EQUITY AND LIABILITIES			3,871.50	2,200.83
II. ASSETS				
(1) Non-current assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant and Equipment	9		1,200.17	378.56
Intangible Assets	10		-	47.42
Capital work-in-progress				
Intangible Assets under Development				
Fixed Assets held for sale				
Non-current investments	11		0.00	0.05
Deferred tax assets (net)	12		172.53	139.78
Long-term loans and advances				
Other non-current assets				
(2) Current assets				
Current Investments	13		-	-
Inventories	14		1,469.13	535.86
Trade Receivables	15		43.42	-
Cash and Cash Equivalents	16		211.91	241.97
Short term loans and advances	17		148.40	-
Other current assets			625.94	857.19
TOTAL ASSETS			3,871.50	2,200.83

SIGNIFICANT ACCOUNTING POLICIES

1

The accompanying notes are an integral part of the financial statements

As per our Report on even date

For C I Agrawal & Associates
Chartered Accountants
FRN: 132559W

Sd/-

CA. Chandresh Agrawal
Proprietor
Membership No.140703
Place : Vadodara
Date : 06/09/2024

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

Sd/-

Yogita Joshi
Director
DIN No.09446427
Place : Thane
Date : 05/09/2024



Sagar Joshi
Director
DIN No.08761300
Place : Thane
Date : 05/09/2024

EBIOTORIUM NETWORK PRIVATE LIMITED

CIN - U33100MH2021PTC373859

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

(Amount in ₹ lakhs)

Particulars	Note No.	31st March 2024 (Rs.)	31st March 2023 (Rs.)
I INCOME			
Revenue from operations	18	23681.45	13366.47
Other income	19	1.77	64.14
Total Income		23683.21	13430.61
II EXPENSES			
Cost of materials consumed	20	6266.77	3389.39
Purchases of stock-in-trade		-	
Changes in inventories	21	(933.26)	(535.86)
Other Operating costs	22	271.68	165.91
Employee benefits expense	23	952.18	388.47
Finance costs	24	16.26	02.90
Depreciation and amortisation expense	9	100.44	20.64
Other expenses	25	16576.47	9771.93
Total expenses		23250.54	13200.48
III Profit / (Loss) before exceptional and extraordinary items and tax		432.67	230.13
IV Exceptional items			
V Profit / (Loss) before tax		432.67	230.13
VI Tax expense:			
Current tax	8	131.19	71.93
Deferred tax	11	0.05	(0.59)
		131.24	71.33
VII Profit / (Loss) for the year from continuing operations		301.43	158.80
VIII Earnings per equity share			
Basic	27	47.47	1587.96
Diluted	27	47.47	1587.96

SIGNIFICANT ACCOUNTING POLICIES

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As per our Report on even date

For C I Agrawal & Associates

Chartered Accountants

FRN: 132559W

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CA. Chandresh Agrawal

Proprietor

Membership No.140703

Place : Vadodara

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DIN No.08761300

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Yogita Joshi

DIN No.09446427

Director

Place : Thane

Date : 05/09/2024

EBIOTORIUM NETWORK PRIVATE LIMITED
CIN - U33100MH2021PTC373859
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

	(Amount in ₹ lakhs)	
	31 st March, 2024 (Rs.)	31 st March, 2023 (Rs.)
[A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	432.67	230.13
Adjustments for:		
Depreciation/Amortisation/Impairment of Property, Plant and Equipments and Intangible Assets	100.44	20.64
Finance Cost	16.26	
Interest Income	(0.08)	
Operating Profit/(Loss) before changes in working capital	549.29	250.77
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	(933.26)	(535.86)
Trade Receivables	(43.42)	
Loans and Advances Given	(32.75)	(104.78)
Short Term Loans & Advances	(148.40)	
Other Assets	231.25	(843.69)
Adjustment for Increase/(Decrease) in Operating Liabilities		
Trade Payables	1,795.88	166.16
Short Term Borrowings	(60.56)	
Provisions	(59.93)	(01.23)
Other Liabilities	(687.33)	1,614.80
Cash flow from operations after changes in working capital	610.75	546.18
Net Direct Taxes (Paid)/Refunded	-	-
Net Cash Flow from/(used in) Operating Activities	610.75	546.18
[B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments including Capital Advances & CWIP	(874.62)	(397.23)
Interest Income	0.08	
Net Cash Flow from/(used in) Investing Activities	(874.55)	(397.23)
[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	(16.26)	
Proceeds from Borrowings		56.55
Net Increase/(Decrease) in Working Capital Borrowings		-
Net Cash Flow from/(used in) Financing Activities	233.74	56.55
Net Increase/ (Decrease) in Cash and Cash Equivalents	(30.06)	205.50
Cash & Cash Equivalents at beginning of period (see Note 1)	241.97	36.48
Cash and Cash Equivalents at end of period (see Note 1)	211.91	241.97
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on Hands	23.00	1.16
Balance with Banks	188.91	240.81
Short-term investment		-
Cash and Cash equivalents	211.91	241.97
Effect of Unrealised foreign exchange (gain)/loss (Net)		-
Cash and Cash equivalents as restated	211.91	241.97
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 C I Agrawal & Associates
Chartered Accountants
FRN: 132559W

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

Sd/-

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Membership No.140703
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