

**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.)
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders' funds</b>				
Share capital		2	251.00	1.00
Reserves and Surplus		3	426.49	125.06
Money received against share warrants			-	-
<b>(2) Share application money pending allotment</b>			-	-
<b>(3) Non-current liabilities</b>				
Long term borrowings			-	-
Deferred tax liabilities (net)			-	-
Other long term liabilities			-	-
Long term provisions			-	-
<b>(4) Current liabilities</b>				
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
<b>TOTAL EQUITY AND LIABILITIES</b>			<b>3,871.50</b>	<b>2,200.83</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
<b>Property, Plant and Equipment and Intangible Assets</b>				
Property, Plant and Equipment		9	1,200.17	378.56
Intangible Assets			-	-
Capital work-in-progress		10	-	47.42
Intangible Assets under Development				
Fixed Assets held for sale				
Non-current investments				-
Deferred tax assets (net)		11	0.00	0.05
Long-term loans and advances		12	172.53	139.78
Other non-current assets				
<b>(2) Current assets</b>				
Current Investments			-	-
Inventories		13	1,469.13	535.86
Trade Receivables		14	43.42	-
Cash and Cash Equivalents		15	211.91	241.97
Short term loans and advances		16	148.40	-
Other current assets		17	625.94	857.19
<b>TOTAL ASSETS</b>			<b>3,871.50</b>	<b>2,200.83</b>

**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/-

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

Sd/-

**Yogita Joshi**  
Director  
DIN No.09446427  
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.)
<b>I INCOME</b>			
Revenue from operations	18	23681.45	13366.47
Other income	19	1.77	64.14
<b>Total Income</b>		<b>23683.21</b>	<b>13430.61</b>
<b>II EXPENSES</b>			
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
<b>Total expenses</b>		<b>23250.54</b>	<b>13200.48</b>
<b>III Profit / (Loss) before exceptional and extraordinary items and tax</b>		<b>432.67</b>	<b>230.13</b>
<b>IV Exceptional items</b>			
<b>V Profit / (Loss) before tax</b>		<b>432.67</b>	<b>230.13</b>
<b>VI Tax expense:</b>			
Current tax	8	131.19	71.93
Deferred tax	11	0.05	(0.59)
		131.24	71.33
<b>VII Profit / (Loss) for the year from continuing operations</b>		<b>301.43</b>	<b>158.80</b>
<b>VIII Earnings per equity share</b>			
<b>Basic</b>	27	<b>47.47</b>	<b>1587.96</b>
<b>Diluted</b>	27	<b>47.47</b>	<b>1587.96</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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Place : Thane

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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)

Particulars	31 <sup>st</sup> March, 2024 (Rs.)	31 <sup>st</sup> March, 2023 (Rs.)
<b>[A] CASH FLOW FROM OPERATING ACTIVITIES</b>		
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	(00.08)	
<b>Operating Profit/(Loss) before changes in working capital</b>	<b>549.29</b>	<b>250.77</b>
<b>Adjustment for (Increase)/Decrease in Operating Assets</b>		
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)
<b>Adjustment for Increase/(Decrease) in Operating Liabilities</b>		
Trade Payables	1,795.88	166.16
Short Term Borrowings	(60.56)	
Provisions	(59.93)	(01.23)
Other Liabilities	(687.33)	1,614.80
<b>Cash flow from operations after changes in working capital</b>	<b>610.75</b>	<b>546.18</b>
Net Direct Taxes (Paid)/Refunded	-	-
<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>610.75</b>	<b>546.18</b>
<b>[B] CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipments including Capital Advances & CWIP	(874.62)	(397.23)
Interest Income	0.08	
<b>Net Cash Flow from/(used in) Investing Activities</b>	<b>(874.55)</b>	<b>(397.23)</b>
<b>[C] CASH FLOW FROM FINANCING ACTIVITIES</b>		
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		-
<b>Net Cash Flow from/(used in) Financing Activities</b>	<b>233.74</b>	<b>56.55</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>(30.06)</b>	<b>205.50</b>
Cash & Cash Equivalents at beginning of period (see Note 1)	241.97	36.48
<b>Cash and Cash Equivalents at end of period (see Note 1)</b>	<b>211.91</b>	<b>241.97</b>
Notes:		
<b>1 Cash and Cash equivalents comprise of:</b>		
Cash on Hands	23.00	1.16
Balance with Banks	188.91	240.81
Short-term investment		-
<b>Cash and Cash equivalents</b>	<b>211.91</b>	<b>241.97</b>
Effect of Unrealised foreign exchange (gain)/loss (Net)		-
<b>Cash and Cash equivalents as restated</b>	<b>211.91</b>	<b>241.97</b>
<b>2</b> 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

Sd/-

**CA. Chandresh Agrawal**  
Membership No.140703  
Proprietor  
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