

ANNAPURNA SNACKS PRIVATE LIMITED

135J Netaji Subhas Chandra Bose Road, 1st Floor

Tollygunge, Kolkata - 700 040 (West Bengal)

CTN - U15100WB2019PTC233878

BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. in Hundreds except otherwise stated)			
Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
EQUITY & LIABILITIES			
1. Shareholder's Fund			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves & Surplus	4	(4,142.17)	(4,064.08)
		<u>(3,142.17)</u>	<u>(3,064.08)</u>
2. Non Current Liabilities			
(a) Long Term Borrowings	5	3,000.00	3,000.00
(b) Other Long Term Liabilities		-	-
		<u>3,000.00</u>	<u>3,000.00</u>
3. Current Liabilities			
(a) Trade Payables			
(i) total outstanding dues of MSME		-	-
(ii) total outstanding dues of creditors other than MSME		-	-
(b) Other Current Liabilities	6	277.17	249.08
		<u>277.17</u>	<u>249.08</u>
Total Equity & Liabilities		<u><u>135.00</u></u>	<u><u>185.00</u></u>
ASSETS			
1. Non-Current Assets			
(a) Property, Plant & Equipments and Intangible Assets			
i) Property, Plant and Equipment		-	-
		<u>-</u>	<u>-</u>
2. Current Assets			
(a) Cash & Cash Equivalents	7	135.00	185.00
(b) Other Current Assets		-	-
		<u>135.00</u>	<u>185.00</u>
Total Assets		<u><u>135.00</u></u>	<u><u>185.00</u></u>

Significant Accounting Policies

2

The accompanying notes form an integral part of the Financial Statements

As per our report of even date attached

for **AMRK & Co.**

Chartered Accountants

Firm Registration No: 327630E

Megha Malpani
Megha Malpani

Partner

Membership No: 068044

For **ANNAPURNA SNACKS PRIVATE LIMITED**

Rajesh Shaw *Shreeram Bagla*

Rajesh Shaw

DIN: 09647878

Director

Shreeram Bagla

DIN: 01895499

Director

Date: September 05, 2025

Place: Kolkata

ANNAPURNA SNACKS PRIVATE LIMITED

135J Netaji Subhas Chandra Bose Road, 1st Floor
Tollygunge, Kolkata - 700 040 (West Bengal)
CIN - U15100WB2019PTC233878

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars	Note No.	(Rs. in Hundreds except otherwise stated)	
		For the year ended 31st March, 2025	For the year ended 31st March, 2024
Income:			
Revenue From Operation		-	-
Other Income		-	-
Total Revenue (I)		-	-
Expenses:			
(Increase) / Decrease in Inventories		-	-
Employee Benefit Expenses		-	-
Finance Cost		-	-
Depreciation and Amortization Expense		-	-
Other Expenses	8	78.08	186.08
Total (II)		78.08	186.08
Profit Before Exceptional & Extraordinary Items & Tax (I-II)		(78.08)	(186.08)
Exceptional / Prior Period Items		-	-
Profit Before Extraordinary Items & Tax		(78.08)	(186.08)
Extraordinary Items		-	-
Profit Before Tax		(78.08)	(186.08)
Tax Expense			
- Current Tax		-	-
- Earier Years		-	-
- Deferred Tax		-	-
Total Tax Expense		-	-
Profit / (Loss) for the year		(78.08)	(186.08)
Earning per equity share of face value of Rs. 10 each Basic & Diluted	9	(0.78)	(1.86)
Significant Accounting Policies	2		

The accompanying notes form an integral part of the Financial Statements

As per our report of even date attached

for **A M R K & Co.**
Chartered Accountants
Firm Registration No: 327630E

Megha Malpani

Megha Malpani
Partner
Membership No: 068044



Date: September 05, 2025
Place: Kolkata

For **ANNAPURNA SNACKS PRIVATE LIMITED**

Rajesh Shaw *Shreeram Bagla*

Rajesh Shaw
DIN: 09647878
Director

Shreeram Bagla
DIN: 01895499
Director

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

1 CORPORATE INFORMATION

(a) The Company is a Non - Government Private Limited Company incorporated on 11th Sept 2019. The Registered Office of the Company is located at 135J Netaji Subhas Chandra Bose Road 1st Floor, Tollygunge, Kolkata, West Bengal, India, 700040.

(b) The Company is engaged in the business of "**Providing Business Support Services**".

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation of Financials Statements

The Financial Statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material aspects with the accounting standards notified under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared under the historical cost convention on an accrual basis.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

(b) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements which in management's opinion are prudent and reasonable. Actual results may differ from the estimates used in preparing the accompanying financial statements. However, accounting estimates could change from period to period. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Any revision to accounting estimates is recognised prospectively in current and future periods and, if material, their effects are disclosed in the notes to the Standalone financial statements.

(c) Functional and Presentation Currency

These financial statements are presented in Indian Rupees (Rs.), the company's functional currency. All Financial information presented in Indian Rupee has been rounded off to the nearest hundred as per the requirements of Schedule III of "the Act" unless otherwise stated.

(d) Current-Non-Current Classification

All assets and liabilities are classified into current and non-current

Assets

An asset is classified as current when it satisfies any of the following criteria:

- i) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- ii) It is held primarily for the purpose of being traded;
- iii) It is expected to be realized within 12 months after the reporting date; or
- iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- i) It is expected to be settled in the Company's normal operating cycle;
- ii) It is held primarily for the purpose of being traded;
- iii) It is due to be settled within 12 months after the reporting date;
- iv) The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.



ANNAPURNA SNACKS PRIVATE LIMITED

CIN - U15100WB2019PTC233878

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(e) Operating Cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the above definition and nature of business, the company has ascertained its operating cycle as less than 12 months for the purpose of current / non current classification of assets and liabilities.

(f) Property, Plant and Equipment Intangible Assets & CWIP

(i) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. The total cost of assets comprises its purchase price, freight, duties, taxes and any other incidental expenses directly attributable to bringing the asset to the working condition for its intended use and interest on loans attributable to the acquisition of assets up to the date of commissioning of assets.

Subsequent costs related to an item of property, plant and equipment are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are recognized in statement of profit and loss during the reporting period when they are incurred.

An item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from de-recognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

(ii) Intangible Assets

Intangible assets are recognized if it is probable that the future economic benefits that are attributable to the assets will flow to the Company and cost of the assets can be measured reliably. The cost of intangible assets comprises its purchase price, including any duties and other taxes and any directly attributable expenditure on making the asset ready for its intended use.

An item of an intangible asset is de-recognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from de-recognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent costs related to intangible assets are recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

(iii) Capital Work In Progress

Capital work in progress are carried at cost, comprising direct cost, related incidental expenses during the construction period, attributable borrowing costs for the qualifying assets and other expenses incurred in connection with project implementation in so far as such expenses relate to the period prior to the commencement of commercial production. Advances given towards the construction of the capital asset outstanding at each balance sheet date are disclosed as capital advances under long term loans and advances.

(g) Depreciation and Amortisation

Depreciation on Property, Plant and Equipment is provided on written down value method at the rates arrived at on the basis of the estimated economic useful life of the assets. The useful life for building, plant & machinery & leasehold improvements is considered as prescribed in Schedule II of the Companies Act, 2013, representing the management's estimate of the useful life of these assets and following consistency with previous year.

Amortization of the intangible asset begins when the asset is acquired and is available for use. It is amortized over the period of expected future benefit. Amortization expense is recognized in the statement of profit and loss unless such expenditure forms part of the carrying value of another asset. The estimated useful life of the intangible assets, amortization method and the amortization period are reviewed at the end of each financial year. Intangible assets are amortized with a finite useful life using the Written down value method.

The company's computer software has an estimated useful-life of three years as its licence is renewed after every three years

The company has estimated residual value of the assets to be 5% of the cost of the asset



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(h) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of Goods

Revenue from sale of goods is recognized on transfer of all significant risks and rewards related to the ownership of such goods to the buyer. Sales are stated net of trade discount, sales return, duties and GST. Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection

Sale of Services

Revenue is recognized based on contractual terms and ratably over the period in which services are rendered. Revenue from the end of the last billing to the Balance Sheet date is recognized as unbilled revenues. Revenue from fixed-price and fixed-timeframe contracts, where there is no uncertainty as to measurement or collectability of consideration, is recognized based upon the percentage-of-completion method.

Interest income

Interest income is recognized on time proportion basis on interest rates implicit in the transaction.

Dividend Income

Dividend income is recognised on receipt basis.

Other Income

Other income is recognized based on the contractual obligations on accrual basis.
Lease rentals are recognised on a straight line basis over the period of lease.

Other Operating Revenue

Export incentives, production linked incentives and subsidies are recognized when there is reasonable assurance that the Company is complying with the conditions and the incentive will be received.

(i) Inventories

Inventories are valued at cost or net realisable value, whichever is lower. Cost comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition and is determined on First in First Out (FIFO) method. Net Realizable Value is the estimated selling price in the ordinary course of business less estimated cost of completion and the estimated cost necessary to make the sale.

Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on First in First Out (FIFO) basis.

Work in progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct material and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on First in First Out (FIFO) basis.

(j) Foreign Currency Transactions

Initial recognition

Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Monetary assets and liabilities in foreign currency, which are outstanding as at the year-end, are revalued at the year-end at the closing exchange rate and the resultant exchange differences are recognized in the Statement of Profit and Loss at the year end.

Exchange Differences

All exchange differences are recognized as income or as expenses in the period in which they arise.



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(k) Taxation

Income-tax expense comprises current tax and deferred tax.

Current tax

Provision for current tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws. The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's current tax is calculated using the tax rates as prescribed in the section 115BAA of the Income Tax Act, 1961.

Deferred tax

Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income tax and profits/losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future. However, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset on such losses is recognized only if there is a virtual certainty of their realization. Deferred tax assets and liabilities are reviewed at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax relates to the same taxable entity and the same taxation authority.

(l) Borrowing Cost

Borrowing costs to the extent related / attributable to the acquisition / construction of assets that takes substantial period of time to get ready for their intended use are capitalized along with the respective Property, Plant and Equipment up to the date such asset is ready for use. Other borrowing costs are recognised as expense in the Statement of Profit and Loss in the period in which they are incurred.

(m) Earning Per Share

Basic EPS

In determining earnings per share, the Company considers the net profit / (loss) after tax and includes the effect of extraordinary items in the profit and loss account. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue and issue of fresh equity shares under IPO that have changed the number of equity shares outstanding at the year end.

Diluted EPS

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(n) Investment

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

(o) Provisions, Contingent Liabilities and Contingent Assets

Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on management estimates of the obligation required to settle at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Provision for warranties:

The estimated liability for product warranties is recognised when products are sold. These estimates are established using historical information based on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidence based on corrective actions on product failures. The timing of outflows will vary as and when warranty claim will arise. The company accounts for the provision for warranties on the basis of information available to the management duly taking into account the current and past technical estimates.

Contingent Liabilities:

Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of future events not wholly within the control of the Company. When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets:

Contingent assets are not disclosed in the financial statement unless an inflow of economic benefit is probable.

(p) Cash and Cash Equivalents

Cash and Cash Equivalents in the balance sheet comprise cash at banks, cash in hand, term deposits, and fixed deposits kept as security / margin money for more than 3 months but less than 12 months. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash in hand, bank balances in current accounts and bank deposits, as defined above, as they are considered an integral part of the Company's cash management. The deposits maintained by the Company with banks comprise of deposits, which can be withdrawn by the Company at any point without prior notice or penalty on the principal.

(q) Government Grants and Production Linked Incentives

Government grants:

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Where the grant relates to an asset the cost of the asset is shown at gross value and grant thereon is treated as capital grant. The capital grant will be recognised as income in the statement of profit and loss over the period and in proportion in which depreciation is charged. Revenue grants are recognised in the statement of profit and loss in the same period as the related cost, which they are intended to compensate are accounted for.

Production Linked Incentive:

Production Linked Incentives are recognised as income when, on the basis of the judgment of the management and based on the supporting data with respect to the eligibility conditions, the Company fulfils the eligibility conditions as per the approval letter. The management applies its judgement for the recognition of incentive income based on the management's assessment for likelihood of recoverability.

(r) Impairment of Assets

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price or value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

(s) Research and Development Expenditure

Research and development expenditure that do not meet the criteria for the recognition of intangible assets are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

(t) Subsequent Expenditure

Subsequent expenditure is recognised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.



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CIN - U15100WB2019PTC233878

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs. in Hundreds except otherwise stated)

Particulars	As At 31st March 2025		As At 31st March 2024	
	Qty (Nos)	Amount in Hundreds	Qty (Nos)	Amount in Hundreds
3. SHARE CAPITAL				
(A) Authorised Share Capital				
Equity Shares of Rs 10/- each fully paid	25,00,000	2,50,000.00	25,00,000	2,50,000.00
	25,00,000	2,50,000.00	25,00,000	2,50,000.00
(B) Issued, Subscribed & Fully Paid Up Capital				
Equity Shares of Rs 10/- each fully paid	10,000	1,000.00	10,000	1,000.00
	10,000	1,000.00	10,000	1,000.00

(C) Reconciliation of Equity Shares outstanding at the beginning and at the end of the reporting period:

Particulars	As At 31st March 2025		As At 31st March 2024	
	Qty (Nos)	Amount in Hundreds	Qty (Nos)	Amount in Hundreds
Equity Shares as at the beginning of the Financial Year	10,000	1,000.00	10,000	1,000.00
Add:- Number of Shares issued during the period	-	-	-	-
Equity Shares as at the end of the Financial Year	10,000	1,000.00	10,000	1,000.00

D) Terms, Rights, Preference and Restrictions attached to Equity Shares:

The company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by the Board of Directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts and external liabilities. However, no such preferential amount exists currently. The distributions of such remaining assets will be in proportion to the numbers of equity shares held by the shareholders.

(E) List of Shareholders holding more than 5% of Equity Shares of the Company

Equity Shares of Rs. 10/- Each Fully paid	As At 31st March 2025		As At 31st March 2024	
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares
Annapurna Swadisht Ltd	9,999	99.99%	9,999	99.99%
Shreeram Bagla	1	0.01%	1	0.01%

(F) Details of Promoters holding Equity Shares of the Company (Equity Shares of Rs. 10/- Each Fully paid)

Particulars	As At 31st March 2025			
	No. of Shares	% of Total Shares	% change	
Annapurna Swadisht Ltd	9,999	99.99%	0.00%	
Shreeram Bagla	1	0.01%	0.00%	

Particulars	As At 31st March 2024			
	No. of Shares	% of Total Shares	% change	
Annapurna Swadisht Ltd	9,999	99.99%	99.99%	
Shreeram Bagla	1	0.01%	0.01%	



	As At 31st March 2025	As At 31st March 2024
4. RESERVES & SURPLUS		
(a) Surplus / (Deficit) in the Statement of Profit & Loss		
Balance as at the beginning of the year	(4,064.08)	(3,878.00)
Add:- Profit / (Loss) for the year	(78.08)	(186.08)
Balance as at the end of the year	<u>(4,142.17)</u>	<u>(4,064.08)</u>

	As At 31st March 2025	As At 31st March 2024
5. LONG TERM BORROWINGS		
<u>Unsecured Loan</u>		
From Shareholders	3,000.00	3,000.00
*Terms of Repayment - Repayable on Demand		
	<u>3,000.00</u>	<u>3,000.00</u>

	As At 31st March 2025	As At 31st March 2024
6. OTHER CURRENT LIABILITIES		
Audit Fees Payable	50.00	100.00
A M R K & Co.	227.17	149.08
	<u>277.17</u>	<u>249.08</u>

	As At 31st March 2025	As At 31st March 2024
7. CASH & CASH EQUIVALENTS		
<u>Balances with Banks:</u>		
Current Account	-	-
Cash in Hand (As certified by Management)	135.00	185.00
	<u>135.00</u>	<u>185.00</u>



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CIN - U15100WB2019PTC233878

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

	(Rs. in Hundreds except otherwise stated)	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
8. OTHER EXPENSES		
(a) Operating & Administrative Expenses		
Audit Fees	59.00	50.00
Professional fees	-	118.00
Filing Fees	19.08	18.08
	78.08	186.08

	For the year ended 31st March, 2025	For the year ended 31st March, 2024
9. EARNING PER SHARE (EPS)		
Net Profit / (Loss) attributable to Equity Shareholders (Rs. in Hundred)	(78.08)	(186.08)
Weighted average number of Equity Shares in calculating Basic EPS	10,000	10,000
Weighted average number of Equity Shares in calculating Diluted EPS	10,000	10,000
Face Value per Equity Shares (Rs.)	10.00	10.00
Basic Earnings per Share (Rs.)	(0.78)	(1.86)
Diluted Earnings per Share (Rs.)	(0.78)	(1.86)



ANNAPURNA SNACKS PRIVATE LIMITED

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CIN - U15100WB2019PTC233878

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 202 (Rs. in Hundreds except otherwise stated)**10. Contingent Liabilities and Commitments**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Contingent Liabilities		
a) Claims against the company not acknowledged as debt;	-	-
b) Guarantees;	-	-
c) Other money for which the company is contingently liable	-	-
	-	-
Commitments		
a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
b) Uncalled liability on shares and other investments partly paid	-	-
c) Other commitments *	-	-
	-	-

* No amount was required to be transferred to Investor Education and Protection Fund by the company during the year. The Company did not have any long-term contracts including derivative contracts for which material foreseeable losses may occur in future.

11. Other Statutory Compliance

(i) No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(ii) There are no transactions with the companies whose names are struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended 31st March 2025.

(iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(iii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(v) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(vi) The company is not declared as a wilful defaulter by any bank or financial institution or any other lender.

(vii) The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(viii) The Company has utilised the borrowed funds for the purposes for which the fund is obtained.

(ix) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries;

(x) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

(xi) The Current Assets, Loans & Advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

(xii) There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.



12. Previous year Figures

Previous year figures have been regrouped / reclassified, where necessary, to conform to this year's classification.

13. Subsequent Event

Based on the evaluation, the Company is not aware of any subsequent events or transactions, that would require recognition or disclosure in the financial statements.

14. Related Party Transactions

Related Party relationships / transactions warranting disclosures under Accounting Standard - 18 on "Related Party Disclosures" prescribed under The Companies (Accounting Standards) Rules, 2006 are as under:

Nature of Relationship	Name of Related Party
1. Key Management Personnel (KMP)	Mr. Shreeram Bagla, Director Mr. Sumit Sengupta, Director Mr. Rajesh Shaw, Director
2. Enterprise with Common Director	Annapurna Swadisht Ltd Allenby Food & Beverages Pvt Ltd Darsh Advisory Pvt Ltd Darsh Creatives Pvt Ltd Dhruva Capital Services Ltd Madhur Confectioners Pvt Ltd Narajuna Agri-Tech Ltd Storerose Vyapaar Pvt Ltd Trailblaze Ventures Advisory LLP Unoap Foods Factory Pvt Ltd Unoureka Foods Factory Pvt Ltd

Note : Related Parties have been identified by the management

14.1 Related Party Transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Nil	-	-

14.2 Closing Balances with Related Parties

The following table provides the closing balances of the related parties for the relevant financial year:

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Unsecured Loan		
Shreeram Bagla	500.00	500.00



15. Following are Analytical Ratios for the Year ended 31st March 2025 and 31st March 2024

Particulars (Numerator / Denominator)	As at 31st March, 2025	As at 31st March, 2024	Variance
Current Ratio (Current Assets / Current liabilities)	0.49	0.74	-0.26
Debt-Equity Ratio (Total Debt / Shareholder's Equity)	-0.95	-0.98	2.43%
Debt Service Coverage Ratio (Earnings Available for Debt Service / Debt Service)	NA	NA	NA
Return on Equity (%)	2.52%	12.15%	-10%
Inventory Turnover Ratio (Cost of Goods Sold or Sales / Average Inventory)	NA	NA	NA
Trade Receivables Turnover Ratio (Net Credit Sales / Average Trade Receivables)	NA	NA	NA
Trade Payables Turnover Ratio (Net Credit Purchases / Average Trade Payables)	NA	NA	NA
Net Capital Turnover Ratio (Working Capital / Net Sales)	NA	NA	NA
Net Profit Ratio (%) (Net Profit / Net Sales)	NA	NA	NA
Return on Capital Employed (ROCE) (%) (Earnings before Interest and Taxes / Capital Employed)	NA	NA	NA

Note:

1. Net Sales instead of Credit Sales have been considered for the purpose of computation of this ratio
2. Net Purchase instead of Credit Purchase have been considered for the purpose of computation of this ratio

