

MEHTA AND CO.**Balance Sheet as at March 31, 2026**

(All amounts in INR, unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
Partners' Funds			
Partners' Capital Account	3	10,00,000.00	10,00,000.00
Partners' Current Account	4	12,30,000.00	5,40,000.00
		22,30,000.00	15,40,000.00
Non-current Liabilities			
Long-term Borrowings	5	6,00,000.00	7,00,000.00
		6,00,000.00	7,00,000.00
Current Liabilities			
Short-term Borrowings	6	8,00,000.00	6,00,000.00
Trade Payables			
Total outstanding dues of micro enterprises and small enterprises	7	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	7	5,00,000.00	4,00,000.00
		13,00,000.00	10,00,000.00
TOTAL		41,30,000.00	32,40,000.00
II. ASSETS			
Non-current Assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	8	10,80,000.00	9,30,000.00
		10,80,000.00	9,30,000.00
Current Assets			
Inventories	9	9,00,000.00	7,00,000.00
Trade Receivables	10	12,00,000.00	9,00,000.00
Cash and Bank Balances	11	9,50,000.00	7,10,000.00
		30,50,000.00	23,10,000.00
TOTAL		41,30,000.00	32,40,000.00
General Information	1		
Significant Accounting Policies	2		

The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

For ABC & Co.

Chartered Accountants

Firm Regn No : 000000W

For and on behalf of Mehta and Co.**PARTNER NAME**

Partner

Membership No : 000000

Place : Pune

Date : Sep 01, 2026

PARTNER ONE

PARTNER

Place : Pune

Date : Sep 01, 2026

PARTNER TWO

PARTNER

Place : Pune

Date : Sep 01, 2026

MEHTA AND CO.

Statement of Profit and Loss for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
INCOME			
Revenue from Operations	12	60,00,000.00	45,00,000.00
Other Income	-	-	-
Total Income		60,00,000.00	45,00,000.00
EXPENSES			
Cost of Materials Consumed	-	-	-
Purchases of Stock-in-trade	13	42,00,000.00	32,00,000.00
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	-	-	-
Employee Benefits Expense	14	6,00,000.00	5,00,000.00
Finance Costs	15	1,20,000.00	1,00,000.00
Depreciation and Amortisation Expense	16	1,50,000.00	1,20,000.00
Other Expenses	17	2,40,000.00	2,40,000.00
Total Expenses		53,10,000.00	41,60,000.00
Profit Before Exceptional and Extraordinary Items and Tax		6,90,000.00	3,40,000.00
Exceptional Items	-	-	-
Profit Before Extraordinary Items and Tax		6,90,000.00	3,40,000.00
Extraordinary Items	-	-	-
Profit Before Partners' Remuneration and Tax		6,90,000.00	3,40,000.00
Remuneration and Interest to Partners	-	-	-
Profit Before Tax		6,90,000.00	3,40,000.00
Tax Expense			
Current Tax	-	-	-
Deferred Tax	-	-	-
Profit (Loss) for the Year		6,90,000.00	3,40,000.00

The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

For ABC & Co.

Chartered Accountants

Firm Regn No : 000000W

For and on behalf of Mehta and Co.

PARTNER ONE

PARTNER

Place : Pune

Date : Sep 01, 2026

PARTNER TWO

PARTNER

Place : Pune

Date : Sep 01, 2026

PARTNER NAME

Partner

Membership No : 000000

Place : Pune

Date : Sep 01, 2026

MEHTA AND CO.

Statement of Cash Flows for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	6,90,000.00	n.a.
Adjustments for:		
Interest Income	-	n.a.
Interest Expense	1,20,000.00	n.a.
Depreciation on Property, Plant and Equipment	1,50,000.00	n.a.
Bad Debts Written Off	-	n.a.
Provision for Doubtful Debts and Advances	-	n.a.
Operating Profit Before Working Capital Changes	9,60,000.00	n.a.
Changes in Working Capital:		
Increase / (Decrease) in Trade Payables	1,00,000.00	n.a.
Increase / (Decrease) in Other Current Liabilities	-	n.a.
Increase / (Decrease) in Short-term Provisions	-	n.a.
Decrease / (Increase) in Inventories	(2,00,000.00)	n.a.
Decrease / (Increase) in Trade Receivables	(3,00,000.00)	n.a.
Decrease / (Increase) in Short-term Loans and Advances	-	n.a.
Decrease / (Increase) in Other Current Assets	-	n.a.
Cash Generated from Operations	5,60,000.00	n.a.
Income Taxes Paid (Net of Refunds)	-	n.a.
Net Cash from / (Used in) Operating Activities	5,60,000.00	n.a.
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment (Net of Disposal Proceeds)	(3,00,000.00)	n.a.
Interest Received	-	n.a.
Net Cash from / (Used in) Investing Activities	(3,00,000.00)	n.a.
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (Repayment of) Long-term Borrowings (Net)	(1,00,000.00)	n.a.
Proceeds from / (Repayment of) Short-term Borrowings (Net)	2,00,000.00	n.a.
Interest Paid	(1,20,000.00)	n.a.
Drawings and Other Movements in Owners' Current Accounts	-	n.a.
Net Cash from / (Used in) Financing Activities	(20,000.00)	n.a.
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	2,40,000.00	n.a.
Cash and Cash Equivalents at the Beginning of the Period	7,10,000.00	n.a.
Cash and Cash Equivalents at the End of the Period	9,50,000.00	n.a.

The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

For ABC & Co.

Chartered Accountants
Firm Regn No : 000000W

For and on behalf of Mehta and Co.

PARTNER NAME

Partner
Membership No : 000000

Place : Pune

Date : Sep 01, 2026

PARTNER ONE

PARTNER
Place : Pune
Date : Sep 01, 2026

PARTNER TWO

PARTNER
Place : Pune
Date : Sep 01, 2026

MEHTA AND CO.

Notes to the Financial Statements for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

1. General Information

Mehta and Co. is a partnership firm constituted under the Indian Partnership Act, 1932. It is engaged in trading in building materials.

2. Significant Accounting Policies

Basis of preparation

These financial statements have been prepared on an accrual basis under the historical cost convention, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India as applicable to the entity, and are presented in the format set out in the ICAI Guidance Note on Financial Statements of Non-Corporate Entities.

Current and non-current classification

Assets and liabilities are classified as current when they are expected to be realised or settled within the entity's normal operating cycle or within twelve months after the reporting date. The operating cycle has been taken as 12 months.

Use of estimates

Preparing financial statements requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities. Actual results may differ; revisions are recognised prospectively.

Revenue recognition

Revenue from the sale of goods is recognised when significant risks and rewards of ownership are transferred to the buyer. Revenue is stated net of returns, discounts and goods and services tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost of acquisition or construction, including attributable costs of bringing the asset to its working condition, less accumulated depreciation and impairment losses. Depreciation is provided on the written-down value method over the useful lives of assets estimated by management. Intangible assets are amortised over their estimated useful lives.

Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is determined on the first-in, first-out (FIFO) basis and includes costs of purchase, conversion and other costs incurred in bringing inventories to their present location and condition.

Employee benefits

Short-term employee benefits are recognised as an expense in the period in which the related service is rendered. Contributions to defined contribution schemes such as provident fund are charged when due. Liabilities for defined benefit plans such as gratuity are determined on the basis adopted by management.

Borrowing costs

Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of those assets. Other borrowing costs are recognised as an expense in the period in which they are incurred.

Provisions and contingent liabilities

A provision is recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle it, and a reliable estimate can be made. Contingent liabilities are disclosed and not recognised; contingent assets are neither recognised nor disclosed.

Cash and cash equivalents and cash flow statement

Cash and cash equivalents comprise cash on hand, balances with banks and short-term deposits with an original maturity of three months or less. The cash flow statement is prepared using the indirect method set out in AS 3.

3. Partners' Capital Account

Particulars	As at March 31, 2026	As at March 31, 2025
Capital Account Balances	10,00,000.00	10,00,000.00
Total	10,00,000.00	10,00,000.00

MEHTA AND CO.

Notes to the Financial Statements for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

4. Partners' Current Account

Particulars	As at March 31, 2026	As at March 31, 2025
Current Account Balances	5,40,000.00	2,00,000.00
Share of Profit / (Loss) for the Period	6,90,000.00	3,40,000.00
Total	12,30,000.00	5,40,000.00

5. Long-term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Secured - Term Loans from Banks	6,00,000.00	7,00,000.00
Total	6,00,000.00	7,00,000.00

6. Short-term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Secured - Loans Repayable on Demand from Banks	8,00,000.00	6,00,000.00
Total	8,00,000.00	6,00,000.00

7. Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,00,000.00	4,00,000.00
Total	5,00,000.00	4,00,000.00

MEHTA AND CO.

Notes to the Financial Statements for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

8. Property, Plant and Equipment for 'Current period'

Particulars	Gross block				Depreciation				Net block	
	As at April 1, 2025	Additions	Deductions	As at March 31, 2026	As at April 1, 2025	For the year	On deductions	As at March 31, 2026	As at March 31, 2026	As at April 1, 2025
Property, Plant and Equipment										
Plant and equipment	12,00,000.00	3,00,000.00	-	15,00,000.00	2,70,000.00	1,50,000.00	-	4,20,000.00	10,80,000.00	9,30,000.00
Total	12,00,000.00	3,00,000.00	-	15,00,000.00	2,70,000.00	1,50,000.00	-	4,20,000.00	10,80,000.00	9,30,000.00

8. Property, Plant and Equipment for 'Previous period'

Particulars	Gross block				Depreciation				Net block	
	As at April 1, 2024	Additions	Deductions	As at March 31, 2025	As at April 1, 2024	For the year	On deductions	As at March 31, 2025	As at March 31, 2025	As at April 1, 2024
Property, Plant and Equipment										
Plant and equipment	12,00,000.00	-	-	12,00,000.00	2,70,000.00	-	-	2,70,000.00	9,30,000.00	9,30,000.00
Total	12,00,000.00	-	-	12,00,000.00	2,70,000.00	-	-	2,70,000.00	9,30,000.00	9,30,000.00

MEHTA AND CO.

Notes to the Financial Statements for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

9. Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Stock-in-trade	9,00,000.00	7,00,000.00
Total	9,00,000.00	7,00,000.00

10. Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Secured, considered good	-	-
Unsecured, considered good	12,00,000.00	9,00,000.00
Doubtful	-	-
Less: Allowance for bad and doubtful debts	-	-
Total	12,00,000.00	9,00,000.00

11. Cash and Bank Balances

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with Banks - Current Accounts	9,50,000.00	7,10,000.00
Total	9,50,000.00	7,10,000.00

12. Revenue from Operations

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Sale of Products	60,00,000.00	45,00,000.00
Total	60,00,000.00	45,00,000.00

13. Purchases of Stock-in-trade

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Purchases of Stock-in-trade	42,00,000.00	32,00,000.00
Total	42,00,000.00	32,00,000.00

14. Employee Benefits Expense

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, Wages and Bonus	6,00,000.00	5,00,000.00
Total	6,00,000.00	5,00,000.00

MEHTA AND CO.

Notes to the Financial Statements for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

15. Finance Costs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest Expense	1,20,000.00	1,00,000.00
Total	1,20,000.00	1,00,000.00

16. Depreciation and Amortisation Expense

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation on Property, Plant and Equipment	1,50,000.00	1,20,000.00
Total	1,50,000.00	1,20,000.00

17. Other Expenses

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Rent	2,40,000.00	2,40,000.00
Total	2,40,000.00	2,40,000.00

18. Other Disclosures

Previous year figures have been regrouped or reclassified wherever necessary to make them comparable with the current year's classification.

As per our report of even date attached

For ABC & Co.

Chartered Accountants

Firm Regn No : 000000W

For and on behalf of Mehta and Co.

PARTNER NAME

Partner

Membership No : 000000

Place : Pune

Date : Sep 01, 2026

PARTNER ONE

PARTNER

Place : Pune

Date : Sep 01, 2026

PARTNER TWO

PARTNER

Place : Pune

Date : Sep 01, 2026