

EBIOTORIUM NETWORK PRIVATE LIMITED

CIN - U33100MH2021PTC373859

BALANCE SHEET AS AT 31.03.2023

(Amount in ₹ lakhs)

Particulars	Note No.	As At 31st March 2023 (Rs.)	As At 31st March 2022 (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
Share capital	2	1.00	1.00
Reserves and Surplus	3	125.06	-33.73
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	216.09	159.54
Trade payables	6	171.94	5.78
Other current liabilities	7	1,614.80	0.10
Short-term provisions	8	71.93	1.13
TOTAL EQUITY AND LIABILITIES		2,200.83	133.81
II. ASSETS			
(1) Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	9	378.56	49.39
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	0.05	-0.54
Long-term loans and advances	12	139.78	35.00
Other non-current assets		-	-
(2) Current assets			
Current Investments		-	-
Inventories	13	535.86	-
Trade Receivables		-	-
Cash and Cash Equivalents	14	241.97	36.48
Short term loans and advances		-	-
Other current assets	15	857.19	13.49
TOTAL ASSETS		2,200.83	133.81
SIGNIFICANT ACCOUNTING POLICIES	1		-

The accompanying notes are an integral part of the financial statements

As per our Report on even date

For Talati and Talati LLP
Chartered Accountants
FRN: 110758W / W100377

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

Sd/-
CA. Bhaskar Iyer
Partner
Membership No.127863
Place : Mumbai
Date : 25-09-2023



Sd/-
Sagar Joshi
Director
DIN No.08761300
Place : Thane
Date : 25-09-2023

Sd/-
Yogita Joshi
Director
DIN No.09446427
Place : Thane
Date : 25-09-2023

EBIOTORIUM NETWORK PRIVATE LIMITED

CIN - U33100MH2021PTC373859

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

(Amount in ₹ lakhs)

Particulars	Note No.	31st March 2023 (Rs.)	31st March 2022 (Rs.)
I INCOME			
Revenue from operations	16	13366.47	-
Other income	17	64.14	-
Total Income		13430.61	-
II EXPENSES			
Cost of materials consumed	18	3389.39	-
Purchases of stock-in-trade		-	-
Changes in inventories		-535.86	-
Other Operating costs	19	165.91	-
Employee benefits expense	20	388.47	-
Finance costs	21	-	-
Depreciation and amortisation expense		20.64	0.41
Other expenses	22	9771.93	32.79
Total expenses		13200.48	33.19
III Profit / (Loss) before exceptional and extraordinary items and tax		230.13	-33.19
IV Exceptional items			
V Profit / (Loss) before tax		230.13	-33.19
VI Tax expense:			
Current tax	23	71.93	-
Deferred tax		-0.59	0.54
		71.33	0.54
VII Profit / (Loss) for the year from continuing operations		158.80	-33.73
VIII Earnings per equity share			
Basic	24	1587.96	0.00
Diluted		0.00	0.00

SIGNIFICANT ACCOUNTING POLICIES

1

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EBIOTORIUM NETWORK PRIVATE LIMITED
CIN - U33100MH2021PTC373859
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

(Amount in ₹ lakhs)

Particulars	31 st March, 2023 (Rs.)	31 st March, 2022 (Rs.)
[A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	230.13	(33)
Adjustments for:		
Depreciation/Amortisation/Impairment of Property, Plant and Equipments and Intangible Assets	20.64	0.41
Operating Profit/(Loss) before changes in working capital	250.77	-32.79
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	-535.86	-
Loans and Advances	-104.78	-
Other Assets	-843.69	-48.49
Adjustment for Increase/(Decrease) in Operating Liabilities		
Trade Payables	166.16	5.78
Provisions	-1.23	1.23
Other Liabilities	1,614.80	-
Cash flow from operations after changes in working capital	546.18	-74.28
Net Direct Taxes (Paid)/Refunded		-
Net Cash Flow from/(used in) Operating Activities	546.18	-74.28
[B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments including Capital Advances & CWIP	-397.23	(50)
Net Cash Flow from/(used in) Investing Activities	-397.23	-49.79
[C] CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares/Share Application Money (including Share Premium)/ (Buy Back of Shares)	-	1
Proceeds from Borrowings	56.55	160
Net Increase/(Decrease) in Working Capital Borrowings	-	-
Net Cash Flow from/(used in) Financing Activities	56.55	160.54
Net Increase/ (Decrease) in Cash and Cash Equivalents	205.50	36.48
Cash & Cash Equivalents at beginning of period (see Note 1)	36.48	-
Cash and Cash Equivalents at end of period (see Note 1)	241.97	36.48
Notes:		
1 Cash and Cash equivalents comprise of:		
Cash on Hands	1.16	-
Balance with Banks	240.81	36.48
Short-term investment	-	-
Cash and Cash equivalents	241.97	36.48
Effect of Unrealised foreign exchange (gain)/loss (Net)	-	-
Cash and Cash equivalents as restated	241.97	36.48
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

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