



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee,
Kolkata- 700 041, (W.B.)
☎ : 9830285088

Office : ☎ (033) 4060-5306
E-mail : casonujain@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members
M/s Ecolixir Greentech Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of M/s ECOLIXIR GREENTECH PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, and the Statement of Profit and Loss, Cash Flow and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its profit for the Period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming



our opinion thereon, and we do not provide a separate opinion on these matters. We have not determined any matters as Key audit matters to be communicated in our reports.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

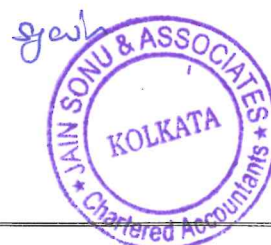
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.



Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. (A) As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account, as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) the Balance Sheet, the Statement of Profit and Loss and the cash flow statement dealt with by this Report are in agreement with the books of account;



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors, as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a) The Company does not have any pending litigations which would impact its financial position;
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- d) (i) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) during the year by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall:
- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the funding party or
 - Provide any guarantee, security or the like form or on behalf of the Ultimate Beneficiaries; and



(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (d) (i) and (d) (ii) contain any material misstatement.

e) The Company has not declared or paid any dividend during the Period.

f) The reporting under Rule 11(g) of the companies (Audit & Auditor) Rules, 2014 is applicable from 1st April 2023.

The company, in respect of financial years commencing on or after the 1st April, 2023, has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

(C) With respect to the matters to be included in the Auditor's Report under section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the company has not paid any remuneration to its directors, therefore the said clause is not applicable. The Ministry of corporate affairs has not prescribed other details under section 197(16) of the act which are required to be commented upon by us.

For Jain Sonu and Associates
(Chartered Accountants)
Firm's Registration no.: 324386E



sgw

CA Sonu Jain
(Partner)

Membership No: 060015

UDIN:

25060015BMLXBN9203

Place: Kolkata

Date: 14.05.2025

Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements of OPRS Enterprises Private Limited for the Period ended 31st March 2025, we report that:

- (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and equipment.
B. The company does not have any intangible assets, therefore the clause is not applicable.
- (b) According to the information and explanation given to us and on the basis of our examination of the record of the company, the Company has a regular program of physical verification of its Property, plant and equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this program, certain property, plant and equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (Other than immovable properties where the company is lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.
- (d) According to information and explanation given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and equipment (including Right-of-use assets) or intangible assets or both during the year.
- (e) According to information and explanation given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the company for holding any Benami property Transactions Act, 1988 and the rules made thereunder.
 - i a) The inventory has been physically verified by the management during the year. In the opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate, except for the procedures



designed to identify damaged and obsolete items. No discrepancies were noticed in verifications between the physical stock and the book records.

b) According to information and explanation given to us and on the basis of our examination of the records of the company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In the opinion, the quarterly returns or statements are not required to be filed by the company with such bank. However stock statement as on 31st March 2025 was in agreement with the books of the company.

iii

According to the information and explanation given to us and on the basis of our examination of the record of the company, the Company has made investments has granted advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. Details of the loan are stated in sub clause (a) below.

- a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, company has not given loans or advances and guarantees or security to subsidiaries, joint ventures and associates;
- B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the outstanding balance at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates are given in the Financial Statement as at 31st March, 2025.
- b) According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that the terms and conditions of the loans granted if any by the company, are not prejudicial to the interest of the company.
- c) According to the information and explanation given to us and on the basis of our examination of the records of the company, in the case of loans given, the repayment of principal and payment of interest has not been stipulated and no repayments or receipts have been received during the year.
- d) According to the information and explanation given to us and on the basis of our examination of the records of the company, no amount has been received on the loan during the year. As the repayment terms have not been stipulated, we are unable to comment on the overdue status of loans given.
- e) According to the information and explanation given to us and on the basis of our examination of the record of the company, as the company has not stipulated terms and conditions for granting the loan, we are unable to ascertain the year in which loans will fall due.



- f) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has given business advances which are disclosed in the financial statements as at 31.03.2025.

iv According to the information and explanation given to us and on the basis of our examination of the records the company has not given any loans or provided any guarantee or security as specified under section 185 of the companies Act, 2013 and the company has not provided any guarantee or security as specified under section 186 of the companies Act, 2013. Further, the company has complied with the provision of section 186 of the Companies Act, 2013 in relation to loans given and investments made.

v According to the information and explanations given to us, the Company has not accepted any deposits from the public. According, clause 3(v) of the order is not applicable.

vi According to information and explanation given by the management, the maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Act, for any of the activities carried on by the company and hence para 3(vi) of the Order is not applicable to the company.

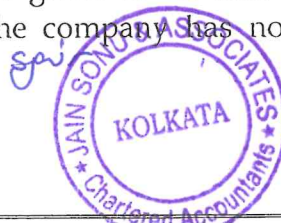
vii (a) According to the information and explanation given to us and on the basis of our examination of the record of the company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), provident fund, Employees' state insurance, income tax, Duty of customs, cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to information and explanation given to us, no undisputed amounts payable in respect of GST, provident fund, Employees' state insurance, income tax, Duty of custom, cess and other material statutory dues were in arrear as at 31st March, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident Fund, Employees state Insurance, Income-tax, sales tax, service tax, duty of customs, Value added tax, cess or other statutory dues which have not been deposited by the company on accounts of disputes.

viii According to the information and explanations given to us and on the basis of our examination of the company, the company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of account, in the tax assessments under the income-tax Act, 1961 as income during the Period.

x a) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not defaulted in



repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

- b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- c) According to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the financial year for the purposes for which they were obtained.
- d) According to the information and explanations given to us and on an overall examinations of balance sheet of the company we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the companies Act, 2013. Accordingly, clause 3(ix)(e) of the order is not applicable.
- f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the companies Act, 2013. Accordingly, clause 3(ix)(f) of the order is not applicable.

x a) The Company has not raised money by way of initial public offer. Accordingly, clause 3(x)(a) of the order is not applicable.

b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the order is not applicable.

xi a) Based on examination of the books and records of the company and according to the information and explanations given to us, considering the principles of materiality outlined in standards on Auditing, we report that no fraud by the company or on the company has been noticed or reported during the course of audit.

b) According to information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in form ADT-4 as prescribed under Rule 13 of companies (Audit and Auditors) Rules, 2014 with the central government.



c) We have taken into consideration the whistle blower complaints received by the company during the year while determining the nature, timing and extent of our audit procedures.

xii According to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv a) Based on information and explanations provided to us and our audit procedures, in our opinion, the company has an internal audit system commensurate with the size and nature of its business.

b) We have considered the internal audit reports of the company issued till date for the period under audit.

xv In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected to its directors and provision of section 192 of the companies' act, 2013 are not applicable.

xvi a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, clause 3(xvi)(a) of the order is not applicable.

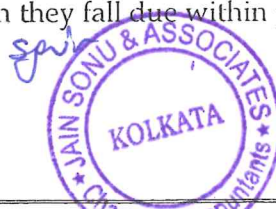
b) The Company has not conducted any Non-Banking Financial & Housing Finance Activities during the year, clause 3(xvi)(b) of the order is not applicable.

c) The company is not core investment company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the order is not applicable.

vii The company has not incurred cash losses in the current and in the immediately preceding financial year.

viii There has been resignation of the statutory auditors during the year. There were no issues, objections or concerns raised by the outgoing auditor.

x According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of directors and management plans based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within period of one



year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the order are not applicable.

For Jain Sonu & Associates

Chartered Accountants

Firm Registration No.-324386E



Sonu
CA. Sonu Jain
(Partner)

Membership No : 060015

UDIN.: 25060015BMLXBN9203

Place: Kolkata

Dated: 14.05.2025

ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Balance Sheet As On 31st March 2025

PARTICULARS		Note No.	As at 31st March, 2025 Amount in lakhs	As at 31st March, 2024 Amount in lakhs
I	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' funds			
	(a) Share capital	3	164.50	15.00
	(b) Reserves and surplus	4	1.07	(0.17)
	Total shareholders Fund		165.57	14.83
2	Non-Current Liabilites			
	(a) Deferred Tax Liabilty	5	0.89	-
	Total Non -Current Liabilities		0.89	-
3	Current liabilities			
	(a) Trade Payables	6	40.84	2.05
	(b) Other current liabilities	7	5.47	4.54
	Total Current Liabilities		46.31	6.59
	TOTAL		212.77	21.42
II	<u>ASSETS</u>			
1	Non-current assets			
	(a) Property,Plant and Equipment			
	i) Property Plant and Equipment	8	38.56	-
	ii) Capital Work in Progress		5.96	5.96
	Total Non-Current Assets		44.53	5.96
2	Current assets			
	(a) Inventories	1	0.11	-
	(b) Trade Receivable	2	95.24	-
	(c) Cash and cash equivalents	3	0.10	0.45
	(d) Short Term Loans & Advances	4	66.32	15.00
	(e) Other current assets	5	6.47	-
	Total Current Assets		168.24	15.45
	TOTAL		212.77	21.42
	Notes on Account & Significant Accounting Policies	1&2		

The accompanying notes form an integral part of these financial statements

For, Jain Sonu and Associates

Chartered Accountants

Firm No. - 324386E

CA Sonu Jain

(Partner)

Membership No. - 060015

Place: Kolkata

Date: 14/05/2025

UDIN: 25060015BMLXBN9203



For and on behalf of Board of Directors

Ecolixir Greentech Private Limited

ECOLIXIR GREENTECH PVT. LTD. ECOLIXIR GREENTECH PVT. LTD.

[Signature]
Shashank Sonthalia
(Director)

DIN No.: 03052899

[Signature]
Mahesh Sonthalia
(Director)

DIN No.: 00755021

ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Statement of Profit & Loss for the period ended 31st March 2025

PARTICULARS	Note No.	As at 31st March, 2025 Amount in lakhs	As at 31st March, 2024 Amount in lakhs
INCOME			
Revenue from operations	6	644.66	2.31
TOTAL INCOME (I)		644.66	2.31
EXPENSES :			
Cost of Raw Material consumed	7	629.32	2.05
Change in Inventories of Finished Goods & Work-In-Progress	8	(0.11)	-
Employee Benefit Expense	9	2.16	0.16
Depreciation & Amortization Expenses	10	1.44	-
Other Expenses	11	9.72	0.28
TOTAL EXPENSES (II)		642.52	2.49
PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I-II)		2.14	(0.17)
Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax asset/Liability		0.89	-
Profit/Loss for the year carried to Reserves & Surplus		1.24	(0.17)
Earning per equity share:			
(1) Basic	12	0.81	(0.12)
(2) Diluted		0.81	(0.12)
Notes on Account & Significant Accounting Policies	1&2		

The accompanying notes form an integral part of these financial statements

For, Jain Sonu and Associates
Chartered Accountants
Firm No. - 324386E

CA Sonu Jain

(Partner)

Membership No. - 060015

Place: Kolkata

Date: 14/05/2025

UDIN: 25060015 BMLXBN9203



ECOLIXIR GREENTECH PVT. LTD.

Sashank
Director
Shashank Sonthalia
(Director)
DIN No.: 03052899

For and on behalf of Board of Directors

Ecolixir Greentech Private Limited

ECOLIXIR GREENTECH PVT. LTD.

Mahesh

Director
Mahesh Sonthalia
(Director)
DIN No.: 00755021

ECOLIXIR GREENTECH PRIVATE LIMITED
CIN No.U19201WB2023PTC264406
Cash Flow Statement for the period ended 31st March 2025

	Particulars	March 31, 2025 Amount in lakhs	March 31, 2024 Amount in lakhs
A	Cash Flow From Operating Activities		
	Profit before tax from continuing operations	2.14	(0.17)
	Profit Before Tax	2.14	(0.17)
	Non cash & Non operating items:		
	Depreciation	1.44	-
	Interest & Finance Charges	-	-
	Operating Profit before working capital changes	3.57	(0.17)
	Movements in Working Capital:		
	Increase/(Decrease) in Trade Payables	38.79	2.05
	Increase/(Decrease) in Other Current Liabilities	0.93	4.54
	Increase/(Decrease) in Provision for Income Taxes	-	-
	Decrease/(Increase) in Trade Receivables	(95.24)	-
	Decrease/(Increase) in Inventories	(0.11)	-
	Decrease/(Increase) in Short Term Loan and Advances	(51.32)	(15.00)
	Decrease/(Increase) in Other Current Assets	(6.47)	-
	Decrease/(Increase) in Current Investment	-	-
	Net cash flow before Tax and Extra ordinary Item	(109.85)	(8.58)
	Direct Taxes (Paid) /Refund	-	-
	Net cash flow from/ (used in) operating activities (A)	(109.85)	(8.58)
B	Cash flows from investing activities		
	Proceeds from sale of Fixed Assets	-	-
	Purchase of Fixed Assets including Capital Work in Progress	(40.00)	(5.96)
	Decrease/(Increase) in Other Non Current Investment	-	-
	Decrease/(Increase) in Other Non Current Assets	-	-
	Net cash flow from/(used in) investing activities (B)	(40.00)	(5.96)
C	Cash flows from financing activities		
	Proceeds/(Repayment) From Long Term Borrowings	-	-
	Proceeds/(Repayment) from Short Term Borrowings	-	-
	Proceeds from issue of share capital	149.50	15.00
	Interest Paid	-	-
	Net cash flows from/(used in) in financing activities (C)	149.50	15.00
	Component of cash and cash equivalents		
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	(0.35)	0.45
	Cash and cash equivalent at the beginning of the year	0.45	-
	Cash and cash equivalent at the end of the year	0.10	0.45

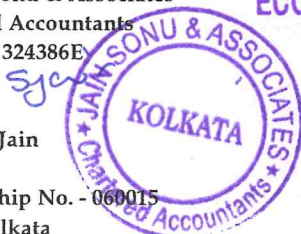
Summary of significant accounting policies

1 & 2

The accompanying notes form an integral part of these financials statements

For Jain Sonu & Associates
Chartered Accountants
FRN No.- 324386E

CA Sonu Jain
Partner
Membership No. - 060015
Place : Kolkata
Date: 14.05.2025



ECOLIXIR GREENTECH PVT. LTD.

[Signature]
Director

For and on behalf of Board of Directors of
Ecolixir Greentech Private Limited

[Signature]
Shashank Sonthalia
(Director)
DIN No.: 03052899

[Signature]
Maresh Sonthalia
(Director)
DIN No.: 00755021

UDIN: 25060015BMLXBN9203

ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025**1 Corporate Information**

Ecolixir Greentech Private Limited is a private Limited Company with registered office at 33/1 NETAJI SUBHAS ROAD, Kolkata, West Bengal. Its authorized share capital is Rs.1,65,00,000 and its paidup share capital is Rs.1,64,50,000. Principal object of the Company is refining of used oil.

2 Significant Accounting Policies.**1 Basis of Preparation**

This financial statements has been prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 and the provisions of the Companies Act, 2013. The accounting policy have been consistently applied by the company and are consistent with those used in previous year except in case of better disclosure of relevant reliable information and matching concepts. The Company has rounded off all the amounts in these financial statements and two decimal thereof, unless otherwise specifically stated.

Operating cycle

All assets and liabilities have been classified as current and non-current as per the companies operating cycle and of other criteria set out in schedule III of Companies Act 2013. Based on the nature of operation, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. Deferred tax Assest and Liabilities are classified as non-current only.

2 Summary of Significant Accounting Policies.**a. Use of Estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that affect the reported amounts of the assets and liabilities (including contingent liabilities) and the reported income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring as material adjustment to the carrying amount of assets or liabilities in the future periods.

b. AS - 2 Valuation of inventories

Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi, conversion charges and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.

c. AS - 4 Events Occurring after the Balance Sheet date

Assets and Liabilities are adjusted for events occurring after the Balance Sheet date that provide additional evidence to assist the estimation of amounts relating to condition existing at the Balance sheet date.

d. AS - 5 Net Profit or Loss for the Period, Prior Period Items, and changes in Accounting Policies

Significant items of Extra-Ordinary Items, and Prior Period Incomes and Expenditures, as required are accounted in accordance with Accounting Standards 5.

e. AS - 9 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.

Revenue from Sales

Revenue is primarily derived from the retail trading of oil, lubricants, and similar products. Domestic sales are recognized at the point of dispatch of goods when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are net of returns. Sales are recorded net of GST collected, trade discounts, and sales taxes.

ECOLIXIR GREENTECH PVT. LTD.

Director

ECOLIXIR GREENTECH PVT. LTD.

Director



ECOLIXIR GREENTECH PRIVATE LIMITED**CIN No.U19201WB2023PTC264406****Notes to Financial Statement for the period ended 31st March, 2025****f. AS - 10 Property, Plant and Equipments**

Property, Plant and Equipment are stated at cost less accumulated depreciation (other than freehold land where no depreciation is charged). The Company capitalizes all costs relating to PPE until such assets are installed. Cost of acquisition or construction includes purchase price, import duties, non-refundable purchase taxes, and any directly attributable cost to bring the item to its working condition, net of trade discounts and rebates. Property, plant and equipment is also stated net of accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits will flow to the Company and the cost can be measured reliably. All other repairs and maintenance costs are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses arising on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the asset is derecognized.

Depreciation

Depreciation on Property, Plant, and Equipment is provided on straight Line Basis in the manner prescribed in Schedule II of the Companies Act, 2013. Depreciation has been charged on the Fixed Assets which are appearing under the head Property, Plant & Equipment.

Capital work-in Progress

All expenditures, including borrowings cost incurred during the expansion period accumulated and shown under this head until the same is put to commercial use.

g. AS - 13 Investments

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 investment are carried at lower cost or fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value made to recognize a decline other than temporary in the value of the investments. The company has not made any investment during the financial year.

h. AS - 16 Borrowing cost

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange difference arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowings Costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowings costs are expensed in the period they occur.

i. AS - 18 Related Party Transaction

Salary to Key Managerial Personnel, salary to relatives of Key Management Personnel and transactions with Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise significant influence are disclosed as Related Party Transaction in the Notes to Accounts.

j. AS - 20 Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

ECOLIXIR GREENTECH PVT. LTD.

S. Anand
Director

ECOLIXIR GREENTECH PVT. LTD.

Pranali

Director

ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

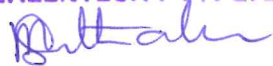
- k. AS - 22 Accounting for Taxes on Income**
1 Current income tax is measured at the amount expected to be paid to tax authorities in accordance with the Income Tax Act, 1961 that is enacted or substantially enacted on the reporting date.
2 Deferred tax liability/asset resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on Balance Sheet date. The deferred tax asset is recognized and earned forward only to the extent that there is reasonable certainty that the assets will be realized in future. The carrying amount of deferred tax assets are reviewed at each balance sheet date.
- l. AS - 26 Intangible Assets**
Intangible assets are recognized when the assets is identifiable, is within the control of the Company, 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 reliably measured. The company does not have intangible assets.
- m. AS - 28 Impairment of Assets**
No such impairment process for tangible assets is carried out by the company during the current year.
- n. Provisions and contingencies**
A provision is recognised when the Company has a present obligation as a result of past events 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 (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. No Contingent liabilities or Contingent assets are not recognised in the financial statements.
- o. Cash and cash equivalents**
Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.



ECOLIXIR GREENTECH PVT. LTD.


Director

ECOLIXIR GREENTECH PVT. LTD.


Director

ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

(Rs. In lakhs)

Note 3- SHARE CAPITAL	As at 31st March, 2025		As at 31 March, 2024	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised 16,50,000 (P.Y 1,50,000) Equity shares of Rs.10/- each with voting rights	1,650,000	165.00	150,000	15.00
(b) Issued,Subscribed and fully paid up 16,45,000 (P.Y 1,50,000) Equity shares of Rs.10/- each with voting rights	1,645,000	164.50	150,000	15.00
TOTAL	1,645,000	164.50	150,000	15.00

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Equity Shares of Rs.10/- each with voting Righs	As at 31st March, 2025		As at 31 March, 2024	
	No. of Shares	Rs. In lakhs	No. of Shares	Rs. In lakhs
Balance as at the beginning of the year	150,000	15.00	-	-
Add : Shares issued	1,495,000	149.50	150,000	15.00
Less : Shares Redeemed	-	-	-	-
Balance as at the end of the year	1,645,000	164.50	150,000	15.00

Terms and rights attached to equity shares

i)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.

ii)In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

iii)The company has not issued any number of shares for consideration other than cash and has not bought back any number of shares during Period immediately preceding the reporting date.

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	No. of Shares	%
(i) M/s. Sundrex Oil Company Limited	As at March 31st, 2025		As at 31 March, 2024	
	1,644,000	99.94%	149,000	99.33%

(c) Shareholding of Promoters

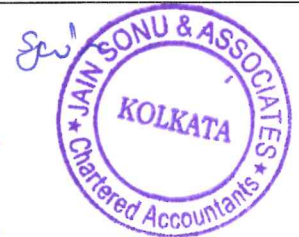
Name of Promoters	As at 31st March, 2025			As at 31 March, 2024	
	No. of Shares	% of holding	% Change during the Year	No. of Shares	% of holding
(i) M/s. Sundrex Oil company Limited	1,644,000	99.94%	0.61%	149,000	99.33%

ECOLIXIR GREENTECH PVT. LTD.

Saxena
Director

ECOLIXIR GREENTECH PVT. LTD.

Barthakia
Director



ECOLIXIR GREENTECH PRIVATE LIMITED
CIN No.U19201WB2023PTC264406
Notes to Financial Statement for the period ended 31st March, 2025

(Rs. In lakhs)

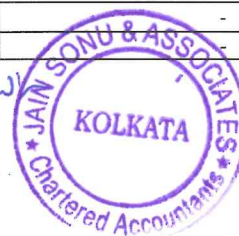
NOTE 4 - RESERVES & SURPLUS	As at 31 March, 2025	As at 31 March, 2024
a) Surplus in statement of Profit & Loss		
Opening Balance	(0.17)	-
Add: Profit/(Loss) during the year	1.24	(0.17)
Total of Surplus in statement of Profit & Loss	1.07	(0.17)
Total	1.07	(0.17)
NOTE 5-DEFERRED TAX LIABILITY	As at 31 March, 2025	As at 31 March, 2024
Deferred Tax Liability		
Tax effect on difference on closing WDV as per Companies act and Income tax act.	0.89	-
Total	0.89	-
NOTE 6 - TRADE PAYABLES	As at 31 March, 2025	As at 31 March, 2024
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises (Refer Note 6.1(a), 6.2(b) for Ageing of Trade Payable)	40.84	2.05
Total	40.84	2.05
NOTE 7- OTHER CURRENT LIABILITIES	As at 31 March, 2025	As at 31 March, 2024
Liabilities for Expenses	5.36	4.54
Statutory Liabilities	0.11	-
Total	5.47	4.54
NOTE -9 INVENTORIES	As at 31 March, 2025	As at 31 March, 2024
Finished Goods (As certified by the management) (Valued at lower of cost and net realizable value)	0.11	-
Total	0.11	-
NOTE 10 - Trade Receivables	As at 31 March, 2025	As at 31 March, 2024
Unsecured and Considered good:		
Debt Outstanding for more than six months	-	-
Others (Refer Note 10.1 , 10.2 for Ageing of Trade Receivable)	95.24	-
Total	95.24	-
NOTE 11- CASH AND CASH EQUIVALENTS	As at 31 March, 2025	As at 31 March, 2024
(i) Balance with Banks	0.01	-
(ii) Cash in Hand (as certified by management)	0.09	0.45
Total	0.10	0.45
NOTE 12 - SHORT TERM LOANS AND ADVANCES	As at 31 March, 2025	As at 31 March, 2024
(i) Advances to Related parties	-	15.00
(ii) Advance to Suppliers	66.32	-
Total	66.32	15.00
NOTE 13 - OTHER CURRENT ASSETS	As at 31 March, 2025	As at 31 March, 2024
(i) Balance Receivable from Revenue Authorities	6.47	-
Total	6.47	-

ECOLIXIR GREENTECH PVT. LTD.

[Signature]
Director

ECOLIXIR GREENTECH PVT. LTD.

[Signature]
Director



ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

6.1 (a)	Trade Payables ageing schedule as on 31.3.2025					
	Particulars	Outstanding for following periods from due date of payment Rs in lakhs				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
	1. MSME	-	-	-	-	-
	2. Others	38.79	2.05	-	-	40.84
	3. Disputed dues - MSME	-	-	-	-	-
	4. Disputed dues - Others	-	-	-	-	-
	Total of Trade Payables as on 31.03.2025	38.79	2.05	-	-	40.84

6.2 (b)	Trade Payables ageing schedule as on 31.3.2024					
	Particulars	Outstanding for following periods from due date of payment Rs in lakhs				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
	1. MSME	-	-	-	-	-
	2. Others	2.05	-	-	-	2.05
	3. Disputed dues - MSME	-	-	-	-	-
	4. Disputed dues - Others	-	-	-	-	-
	Total of Trade Payables as on 31.03.2024	2.05	-	-	-	2.05

ECOLIXIR GREENTECH PVT. LTD.

[Signature]

Director

ECOLIXIR GREENTECH PVT. LTD.

[Signature]

Director



ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

Note-8 Property, Plant & Equipment & Depreciation						(Rs. In lakhs)	
Particulars	Gross Block		Depreciation			Net Block	
	As on 01.04.2024	Additions during the period	As on 31.03.2025	As on 01.04.2024	For the Period	As on 31.03.2025	As on 31.03.2024
Plant & Equipment	-	40.00	40.00	-	1.44	38.56	-
Total:	-	40.00	40.00	-	1.44	38.56	-

Capital WIP		
Particulars	As at 31.03.2025	As at 31.3.2024
Opening balance	5.96	-
Add: Addition during the year	-	5.96
Closing Balance	5.96	5.96



ECOLIXIR GREENTECH PVT. LTD.

[Signature]
Director

ECOLIXIR GREENTECH PVT. LTD.

[Signature]
Director

ECOLIXIR GREENTECH PRIVATE LIMITED
CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

Trade Receivables ageing schedule as on 31.03.2025							
10.1	Particulars	Outstanding for following periods from due date of payment (Amount in lakhs)					
		Less than 6 months	6 months-1 Year	1-2 years	2-3 years	More than 3 years	Total
	1. Undisputed Trade receivables- Considered good	95.24	-	-	-	-	95.24
	2. Undisputed Trade receivables- Considered Doubtful	-	-	-	-	-	-
	3. Disputed Trade receivables- Considered good	-	-	-	-	-	-
	4. Disputed Trade receivables- Considered Doubtful	-	-	-	-	-	-
	Total of Trade Receivables as on 31.03.2025	95.24	-	-	-	-	95.24
Trade Receivables ageing schedule as on 31.03.2024							
10.2	Particulars	Outstanding for following periods from due date of payment(Amount in lakhs)					
		Less than 6 months	6 months-1 Year	1-2 years	2-3 years	More than 3 years	Total
	1. Undisputed Trade receivables- Considered good	-	-	-	-	-	-
	2. Undisputed Trade receivables- Considered Doubtful	-	-	-	-	-	-
	3. Disputed Trade receivables- Considered good	-	-	-	-	-	-
	4. Disputed Trade receivables- Considered Doubtful	-	-	-	-	-	-
	Total of Trade Receivables as on 31.03.2024	-	-	-	-	-	-

ECOLIXIR GREENTECH PVT. LTD.

Safwan
Director

ECOLIXIR GREENTECH PVT. LTD.

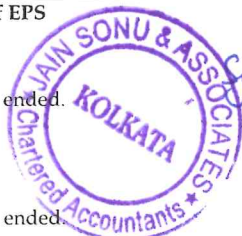
Bhaskar
Director



ECOLIXIR GREENTECH PRIVATE LIMITED
CIN No.U19201WB2023PTC264406
Notes to Financial Statement for the period ended 31st March, 2025

(Rs. In lakhs)

NOTE 14 - REVENUE FROM OPERATIONS	As at 31st March, 2025	As at 31st March, 2024
Sale of products:		
Domestic Sale	635.13	2.31
Sale of Services:		
Domestic Sale	9.53	-
Total	644.66	2.31
NOTE 15 - COST OF RAW MATERIAL CONSUMED	As at 31st March, 2025	As at 31st March, 2024
Inventory at the beginning of the year	-	-
Add : Purchases during the year	629.32	2.05
Less: Inventory at the end of the year	-	-
Cost of raw material consumed	629.32	2.05
NOTE 16 -CHANGE IN INVENTORIES OF FINISHED GOODS & WORK-IN-PROGRESS	As at 31st March, 2025	As at 31st March, 2024
Inventories at the End of the year (Valued at lower of Cost or Net Realizable Value)		
Finished Goods	0.11	-
	0.11	-
Inventories at the beginning of the year		
Finished Goods	-	-
	-	-
Change in Inventories of Finished Goods & Work-In-Progress (A-B)	(0.11)	-
NOTE 17 - EMPLOYEE BENEFIT EXPENSE	As at 31st March, 2025	As at 31st March, 2024
Salary and wages	2.16	0.16
Total	2.16	0.16
NOTE 18 - DEPRECIATION AND AMORTIZATION EXPENSE	As at 31st March, 2025	As at 31st March, 2024
Depreciation on Tangible Assets	1.44	-
Total	1.44	-
NOTE 19 - OTHER EXPENSES	As at 31st March, 2025	As at 31st March, 2024
Audit Fees	0.50	0.15
ROC Filing Charges	0.10	0.03
Carriage Inward	7.72	-
Electricity Expenses	0.35	-
Insurance Charges	0.03	-
Professional & Legal Expenses	0.43	0.10
License Fees	0.34	-
Interest on Statutory Dues	0.07	-
Sales Promotion	0.08	-
Commission Expenses	0.05	-
Other Expenses	0.06	-
Total	9.72	0.28
NOTE 20 - EARNING PER SHARE	As at 31 March, 2025 (In Rupees)	As at 31 March, 2024 (In Rupees)
The Following reflects the profit and data used in calculation of EPS		
Basic Earning Per Share		
Net Profit/(Loss) after tax for calculation of basic EPS	124,065.71	(17,316.39)
No. of weighted average equity shares outstanding for the Period ended.	154,095.89	150,000.00
Basic Earning Per Share from Continuing operations.	0.81	(0.12)
Diluted Earning Per Share		
Net Profit/(Loss) after tax for calculation of basic EPS	124,065.71	(17,316.39)
No. of weighted average equity shares outstanding for the Period ended.	154,095.89	150,000.00
Diluted Earning Per Share from Continuing operations.	0.81	(0.12)



Director

ECOLIXIR GREENTECH PVT. LTD.

Sofhan

ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

21 Related Party Disclosure

a. Name of Related parties (As given and Certified by management)

Name of Party	Relationship
Mr. Mahesh Sonthalia	Director (KMP)
Mrs. Seema Sonthalia	Director(KMP)
Mr. Shashank Sonthalia	Director(KMP)
M/s. Sundrex Oil Company Limited	Holding Company
M /s. Mahesh Enterprises	Firm in which director is a proprietor
M/s. Aman Enterprises	Relative of Director

b. Transaction with related parties made for the period ended March, 2025 and Balance Outstanding as on 31.03.2025

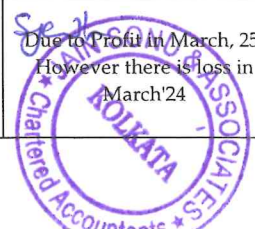
Nature of Relationship	March 31,2025 Amount in lakhs	March 31,2024 Amount in lakhs
Transaction During The Year		
Advance Given:		
Sundrex oil Company Limited	(15.00)	15.00
Outstanding Balance As the year End		
Sundrex oil Company Limited	-	15.00
Transaction During The Year		
Sales		
Sundrex oil Company Limited	599.61	-
Purchase		
Mahesh Enterprises	20.59	-
Outstanding Balance at year end		
Mahesh Enterprises	24.29	-
Sundrex oil Company Limited	62.73	-

22	Ratio Analysis	Numerator	Denominator	As on 31.3.2025	As on 31.3.2024	Variance	Reason (if Variance is more than 25%)
	Current Ratio	Current Asset	Current Liability	3.633	2.345	55%	Due to increase in current assets
	Debt Equity Ratio	Debt	Shareholder fund	NA	NA	NA	NA
	Debt Service Coverage Ratio	EBITDA (Excluding Interest on CC)	Debt Service (Principal + Interest)	NA	NA	NA	NA
	Return on Equity Ratio	Net Profit after Taxes	Shareholder's fund	0.007	-0.012	-164%	Due to Profit in March, 25, However there is loss in March'24
	Inventory Turnover Ratio	Revenue from operation	Average Inventory	11795.393	NA	NA	There was no closing stock during March'24
	Trade Receivable Turnover Ratio	Revenue from operation	Average Trade Receivables	13.537	NA	NA	There was no trade receivable during March'24
	Trade Payable Turnover Ratio	Purchases	Average Trade Payables	29.344	NA	NA	Due to Increase in Trade Payables
	Net Capital Turnover Ratio	Revenue from operation	Average Working Capital	9.858	0.522	1788%	Due to Inc in Trade payable, Trade Receivables & Advances in Mar'2025 as compared to Mar'24
	Net Profit Ratio	Net Profit after Taxes	Revenue from operation	0.002	-0.075	-103%	Due to Profit in March, 25, However there is loss in March'24
	Return on Capital Employed	EBIT	Capital Employed (Shareholder's Fund + Total Debts)	0.013	-0.012	-210%	Due to Profit in March, 25, However there is loss in March'24

ECOLIXIR GREENTECH PVT. LTD.

ECOLIXIR GREENTECH PVT. LTD.

Director



ECOLIXIR GREENTECH PRIVATE LIMITED

CIN No.U19201WB2023PTC264406

Notes to Financial Statement for the period ended 31st March, 2025

- 23 **Contingent liabilities and commitments (to the extent not provided for)**
Company does not have any contingent liability for financial year ending March 31, 2025.
- 24 **Foreign Currency Transactions:**
The company does not have any Forex Transaction during the financial year ending March 31, 2025.
- 25 **Details of Benami property held (If any proceedings have been initiated during the FY under Benami property Act)**
The company is not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceedings have been initiated or pending against the company under BT(P) Act, 1988 & Rules made thereunder.
- 26 **Relationship with Struck off companies**
As per the information available with the management, the company has not entered into any transactions with the companies who have been struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.
- 27 **Registration of charges or satisfaction with Registrar of Companies**
The company Register of Charges are in compliance with Companies Act, 2013.
- 28 **Investment in Crypto Currency**
The Company has neither Traded nor Invested in Crypto or Foreign Currency during the Year.
- 29 **Compliance with number of layers of companies**
The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- 30 **Utilisation of Borrowed funds and share premium**
The company has not advanced or loaned or invested any funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
- a (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall
- b (i) 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
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 31 The company does not have any property, hence no title deeds are required.
- 32 The Company has no Investment Property during the period March 31, 2025, so there cannot be any revaluation of the same.
- 33 The Company has not revalued its Property, Plant and Equipment during the period March 31, 2025
- 34 The Company does not have any Intangible Assets for the period ending March 31, 2025, so it does not require any valuation for the same.
- 35 The company has followed accounting as per division I of schedule III of Companies Act 2013, but has only disclosed those areas that are applicable to the company.
- 36 The company has no Intangible asset under development during the period March 31, 2025.
- 37 Previous year figures have been reclassified/regrouped to confirm the presentation requirements and the requirements laid down in Division-I of the Schedule-III of the Companies Act, 2013.
- 38 The Company has no borrowings from banks or financial institutions.
- 39 The company has not been declared as a wilful defaulter by any bank or financial Institution or other lender till the period ended March 31, 2025.
- 40 No Undisclosed Income has been recorded in the Books of Accounts for the period ended March 31, 2025.
- 41 During the year no Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

The accompanying notes form integral part of these financial statements

For, Jain Sonu and Associates

Chartered Accountants

Firm No. - 324386E

CA Sonu Jain
(Partner)

Membership No. - 060015

Place: Kolkata

Date: 14.05.2025

**ECOLIXIR GREENTECH PVT. LTD.**

For and on behalf of Board of Directors

ECOLIXIR GREENTECH PVT. LTD.**Director**Shashank Sonthalia
(Director)
DIN No.: 03052899Mahesh Sonthalia
(Director)
DIN No.: 00755021

UDIN: 25060015BMLXBN9203