

## Govindah Ventures LLP

Registered Office: EB-258, Scheme No. 94, Near Bombay Hospital

LLP Identification Number : AAM-9234

### Balance Sheet as at 31st March , 2025

(Amount in Rs.)

| Particulars  | Note No. | As at 31st March, 2025 | As at 31st March, 2024 |
|--|----------|------------------------|------------------------|
| <b>I. EQUITY AND LIABILITIES</b>   |          |                        |                        |
| <b>(1) Partner's Funds</b>   |          |                        |                        |
| (a) Partners' Contribution   | 1        | 1,00,000.00            | 1,00,000.00            |
| (b) Partners' Current Account  | 2        | 39,95,626.75           | 31,20,626.75           |
| (c) Reserves & Surplus   | 3        | 12,22,574.35           | 5,84,410.10            |
|  |          | <u>53,18,201.10</u>    | <u>38,05,036.85</u>    |
| <b>(2) Non-Current Liabilities</b>   |          |                        |                        |
| (a) Long-Term Borrowings   | 4        | 2,56,38,513.61         | 2,12,79,746.28         |
| (b) Deferred Tax Liabilities   |          | -                      | -                      |
| (c) Other long-term liabilities  |          | -                      | -                      |
| (d) Long-Term Provisions   |          | -                      | -                      |
|  |          | <u>2,56,38,513.61</u>  | <u>2,12,79,746.28</u>  |
| <b>(3) Current Liabilities</b>   |          |                        |                        |
| (a) Short-Term Borrowings  | 5        | 1,91,11,107.00         | 99,95,296.00           |
| (b) Trade Payables   |          |                        |                        |
| Total outstanding dues of micro, small and medium enterprises                      | 6        | -                      | -                      |
| Total outstanding dues of creditors other than micro, small and medium enterprises | 6        | 1,71,51,195.00         | 2,90,50,326.87         |
| (c) Other Current Liabilities  | 7        | 64,09,296.31           | 1,18,05,985.00         |
| (d) Short-Term Provisions  | 8        | 3,04,687.00            | 2,79,820.00            |
|  |          | <u>4,29,76,285.31</u>  | <u>5,11,31,427.87</u>  |
| <b>Total</b>   |          | <u>7,39,33,000.02</u>  | <u>7,62,16,211.00</u>  |
| <b>II. ASSETS</b>  |          |                        |                        |
| <b>(1) Non-Current Assets</b>  |          |                        |                        |
| (a) Property, Plant and Equipment and Intangible Assets                            |          |                        |                        |
| (i) Property, Plant and Equipment  | 9        | 5,301.00               | 5,890.00               |
| (ii) Intangible Assets   | 9        | -                      | -                      |
| (b) Non-Current Investments  |          | -                      | -                      |
| (c) Long Term Loans and Advances   |          | -                      | -                      |
| (d) Other Non-Current Assets   |          | -                      | -                      |
|  |          | <u>5,301.00</u>        | <u>5,890.00</u>        |
| <b>(2) Current assets</b>  |          |                        |                        |
| (a) Current Investments  |          | -                      | -                      |
| (b) Inventories  | 10       | 84,94,291.40           | 84,87,869.00           |
| (c) Trade Receivables  | 11       | 1,08,35,458.14         | 5,64,55,591.52         |
| (d) Cash and Bank Balances   | 12       | 20,36,956.74           | 6,71,274.91            |
| (e) Short-Term Loans and Advances  | 13       | 4,87,90,713.22         | 84,23,388.51           |
| (f) Other Current Assets   | 14       | 37,70,279.52           | 21,72,197.06           |
|  |          | <u>7,39,27,699.02</u>  | <u>7,62,10,321.00</u>  |
| <b>Total</b>   |          | <u>7,39,33,000.02</u>  | <u>7,62,16,211.00</u>  |

General Company Information & Significant Accounting Policies

The accompanying notes are an integral part of the financial statements

This is the Balance Sheet referred to in our report of even date

A & B

1-25

For Tanvi Agrawal & Co.

Chartered Accountants

FRN : 032550C



CA. Tanvi Agrawal

Proprietor

M. No. : 458541

Place: Indore

Date: 30th October 2025

For & On Behalf Of The Partners of  
Govindah Ventures LLP

Vishal Jaiswal  
Designated Partner

DPIN:03544058

UDIN - 25458541BMIJHZ7719

Santosh Jaiswal  
Designated Partner

DPIN: 08518002

## Govindah Ventures LLP

Registered Office: EB-258, Scheme No. 94, Near Bombay Hospital

LLP Identification Number : AAM-9234

### Statement of Profit and Loss For The Year Ended 31st March, 2025

(Amount in Rs.)

| Particulars  | Note No. | For The Year Ended 31st March, 2025 | For The Year Ended 31st March, 2024 |
|--|----------|-------------------------------------|-------------------------------------|
| I Revenue From Operations  | 15       | 9,70,08,107.86                      | 8,94,28,808.95                      |
| II Other Income  | 16       | 9,799.00                            | 26,204.80                           |
| III <b>Total Income (I+II)</b>   |          | <b>9,70,17,906.86</b>               | <b>8,94,55,013.75</b>               |
| IV <b>Expenses:</b>  |          |                                     |                                     |
| a) Cost of goods sold  | 17       | 8,40,53,094.97                      | 7,88,07,075.02                      |
| b) Employee benefits expense   | 18       | 35,82,000.00                        | 16,64,025.00                        |
| c) Finance costs   | 19       | 45,93,207.33                        | 39,60,147.27                        |
| d) Depreciation and amortization expense   | 20       | 589.00                              | 654.00                              |
| e) Other expenses  | 21       | 29,46,164.31                        | 31,81,403.36                        |
| <b>Total Expenses</b>  |          | <b>9,51,75,055.61</b>               | <b>8,76,13,304.65</b>               |
| V <b>Profit/(Loss) Before extraordinary items, Partners' Remuneration and Tax (III-IV)</b> |          | <b>18,42,851.25</b>                 | <b>18,41,709.10</b>                 |
| VI <b>Prior Period Expense/(Income)</b>  |          | -                                   | 7,400.00                            |
| VII <b>Profit/(Loss) Before Partners' Remuneration and Tax (V-VI)</b>                      |          | <b>18,42,851.25</b>                 | <b>18,34,309.10</b>                 |
| VIII <b>Partner's Remuneration</b>   |          | 9,00,000.00                         | 9,00,000.00                         |
| IX <b>Profit Before Tax (VII-VIII)</b>   |          | <b>9,42,851.25</b>                  | <b>9,34,309.10</b>                  |
| X <b>Tax Expense:</b>  | 22       |                                     |                                     |
| a) Current Tax   |          | 3,04,687.00                         | 3,02,706.00                         |
| b) Short/(Excess) tax provision for previous year  |          |                                     | 47,193.00                           |
|  |          | <b>3,04,687.00</b>                  | <b>3,49,899.00</b>                  |
| IX <b>Profit/(Loss) For The Year (VII-VIII)</b>  |          | <b>6,38,164.25</b>                  | <b>5,84,410.10</b>                  |

The accompanying notes are an integral part of the financial statements

This is the Statement of Profit & Loss referred to in our report of even date

For Tanvi Agrawal & Co.

Chartered Accountants

FRN : 032550C

*Tanvi Agrawal*



CA. Tanvi Agrawal

Proprietor

M. No. : 458541

Place: Indore

Date: 30th October 2025

For & On Behalf Of The Partners of

Govindah Ventures LLP

*Vishal Jaiswal*

Vishal Jaiswal

Designated Partner

DPIN: 03544058

UDIN - 25458541BBIJHZ7719

*Santosh Jaiswal*

Santosh Jaiswal

Designated Partner

DPIN: 08518002

## Govindah Ventures LLP

Registered Office: EB-258, Scheme No. 94, Near Bombay Hospital

LLP Identification Number : AAM-9234

### Notes Forming Integral Part Of Financial Statements

(Amount in Rs.)

#### A Corporate Information

Govindha Ventures LLP (the 'LLP') is a limited liability partnership, incorporated under the Limited Liability Partnership Act, 2008 on 05 July 2018 having its registered office at EB-258, Scheme No. 94, Near Bombay Hospital, Indore. The LLP is primarily engaged in the business of trading of packed milk, butter, ghee, skimmed milk powder and other dairy products under the brand name "Govin".

#### B Significant Accounting Policies

##### 1 Basis of preparation of financial statements

The financial statements of the LLP have been prepared in accordance with the Generally Accepted Accounting Principle in India (Indian GAAP) and they comply in all material respects with the Accounting Standards. The financial statements have been prepared under the historical cost convention and on the basis of going concern and fundamental accounting assumption. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The LLP generally follows Mercantile System of accounting and recognizes significant items of income and expenditure on accrual basis. However where the amount is immaterial/ negligible and/or where the establishment of accrual/determination of amount is not possible, no entries are made for accrual. The LLP's financial statements are presented in Indian Rupees (INR), which is also its functional currency.

##### 2 Use of estimates

The preparation of the financial statement in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the results of operations during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognized in the year in which the results are known or materialized.

##### 3 Property, Plant and Equipment

- i) Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Freehold Land is measured at cost. The cost of an item of property, plant and equipment comprises the purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for intended use, net of recoverable taxes, trade discount and rebates.
- ii) Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.
- iii) Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.



- iv) The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.
- v) Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

#### **4 Impairment**

The carrying amounts of the LLP's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is estimated as the higher of the net selling price and the value in use. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. If, at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is re-assessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost.

#### **5 Valuation of Inventories**

- i) Inventories are valued at cost and net realizable value, whichever is lower. Cost comprises of all cost of purchases, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.
- ii) Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.
- iii) Goods-In-Transit are stated 'at Cost', if any. Cost formulae used are weighted average method. Due allowance is estimated and made for defective and obsolete items, whichever is necessary, based on the past experience of the LLP and the prevalent business conditions.

#### **6 Revenue Recognition**

##### **i) Sale of goods**

Revenue from sale of goods are recognised when the risks and rewards of ownership of goods are passed on to the customers, which are generally on dispatch of the goods and are recorded net of taxes and duties.

##### **ii) Interest income**

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the Statement of Profit and Loss.

#### **7 Investments**

Investments, which are easily liquidated and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are shown in the financial statements at lower of cost and fair value determined on an individual investment basis. Non-current 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.



## **8 Employee Benefits**

### **i) Short term employee benefits**

All employee benefits which fall due wholly within twelve months after the end of the period in which employee renders the related service are classified as short-term employee benefits. Undiscounted value of short term benefits such as salaries and bonus are recognized in the period in which the employee renders the related service.

### **ii) Post-employment benefits**

Post employment benefits such as Gratuity liability etc., are expensed to revenue as incurred.

## **9 Income Taxes**

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) which is provided for in accordance with the provision of the Income-tax Act, 1961. Income-tax expense is recognized in statement of profit or loss.

The effect of Accounting Standard – 22 relating to accounting for taxes on income issued by the Institute of Chartered Accountants of India is not being considered as there is no timing difference between book and taxable profits under the head 'Income from Business or Profession' of the LLP.

## **10 Provisions, Contingent Liabilities and Contingent Assets**

A provision is recognized when there is a present obligation as a result of a 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. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

## **11 Borrowing Cost**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of the cost of that asset. Borrowing costs are capitalized as part of the cost of a qualifying asset when it is probable that they will result in future economic benefits to the enterprise and the costs can be measured reliably. Other borrowing costs are recognized as an expense in the period in which they are incurred.

## **12 Cash and Cash Equivalents**

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and fixed deposits.

## **13 Foreign Currency transactions**

- i) Transactions denominated in the foreign currencies are recorded at the exchange rates prevailing on the date of Balance Sheet.
- ii) Exchange differences arising on foreign exchange transactions settled during the year are recognised in the statement of profit and loss for the year.



- iii) Monetary assets and liabilities in foreign exchange transactions settled during the year end, are translated at the year end at the closing exchange rate and the resultant exchange differences are recognised in statement of profit and loss.
- iv) Exchange differences arising in respect of fixed assets acquired from outside India are charged to the statement of profit and loss for the year.

**14 Treatment of Prior Period and Extra Ordinary Items**

Any material effect (other than those arising out of over/under estimation in earlier years) arising as a result of error or omission in preparation of earlier years' financial statements are separately disclosed.

**15 Goods and Service Tax Input Credit**

Goods and Service tax input credit is accounted for in the books in the period in which the underlying supply is received is accounted and when there is uncertainty in availing / utilizing the credits, the same is added to relevant expenses and accordingly charged to the Profit & Loss A/c.

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## Govindah Ventures LLP

Registered Office: EB-258, Scheme No. 94, Near Bombay Hospital

LLP Identification Number : AAM-9234

Notes Forming Integral Part Of Financial Statements For The Year Ended 31st March, 2025

(Amount in Rs.)

| <b>1 Partners' Contribution</b> |                         |                           |                           |
|---------------------------------|-------------------------|---------------------------|---------------------------|
| Sl. No.                         | Particulars             | As at 31st March,<br>2025 | As at 31st<br>March, 2024 |
| i                               | Mr. Vishal Jaiswal      | 50,000.00                 | 50,000.00                 |
| ii                              | Mr. Santosh Lal Jaiswal | 50,000.00                 | 50,000.00                 |
|                                 |                         | <u>1,00,000.00</u>        | <u>1,00,000.00</u>        |

| <b>2 Partners' Current Account</b> |  |                           |                           |
|------------------------------------|--|---------------------------|---------------------------|
| Sl. No.                            | Particulars  | As at 31st March,<br>2025 | As at 31st<br>March, 2024 |
| i                                  | <b>Mr. Vishal Jaiswal</b>                            |                           |                           |
|                                    | Opening Balance                                      | 19,26,927.38              | 10,26,927.38              |
|                                    | Add: Net Transactions in Current A/c during the year | 8,75,000.00               | 9,00,000.00               |
|                                    | Closing Balance                                      | <u>28,01,927.38</u>       | <u>19,26,927.38</u>       |
| ii                                 | <b>Mr. Santosh Lal Jaiswal</b>                       |                           |                           |
|                                    | Opening Balance                                      | 11,93,699.37              | 11,93,699.37              |
|                                    | Add: Net Transactions in Current A/c during the year | -                         | -                         |
|                                    | Closing Balance                                      | <u>11,93,699.37</u>       | <u>11,93,699.37</u>       |
|                                    | <b>TOTAL</b>   | <u>39,95,626.75</u>       | <u>31,20,626.75</u>       |

| <b>3 Reserves &amp; Surplus</b> |   |                           |                           |
|---------------------------------|---|---------------------------|---------------------------|
| Sl. No.                         | Particulars   | As at 31st March,<br>2025 | As at 31st<br>March, 2024 |
| 1                               | <b>Surplus / (Deficit) in the Statement of Profit &amp; Loss</b>              |                           |                           |
|                                 | As brought forward from previous reporting period                             | 5,84,410.10               | -                         |
|                                 | Add: Net Profit / (loss) for the year as per the Statement of Profit and Loss | 6,38,164.25               | 5,84,410.10               |
|                                 | Less: Transferred to Capital Account  | -                         | -                         |
|                                 | <b>Net Surplus/ (deficit) in the Statement of Profit and Loss</b>             | <u>12,22,574.35</u>       | <u>5,84,410.10</u>        |
|                                 | <b>TOTAL</b>  | <u>12,22,574.35</u>       | <u>5,84,410.10</u>        |

| <b>4 Long Term Borrowings</b> |   |                           |                           |
|-------------------------------|---|---------------------------|---------------------------|
| Sl. No.                       | Particulars                                       | As at 31st March,<br>2025 | As at 31st<br>March, 2024 |
| 1                             | <b>Secured, Considered Good</b>                   |                           |                           |
|                               | a) Term Loan from TATA Capital Financial Services | 1,64,23,602.00            | 1,99,97,700.00            |
|                               | <b>TOTAL</b>                                      | <u>1,64,23,602.00</u>     | <u>1,99,97,700.00</u>     |
| 2                             | <b>Unsecured, Considered Good</b>                 |                           |                           |
|                               | a) Loans and Advances from NBFC and Banks         | 92,14,911.61              | 12,82,046.28              |
|                               | <b>TOTAL</b>                                      | <u>92,14,911.61</u>       | <u>12,82,046.28</u>       |
|                               | <b>TOTAL</b>                                      | <u>2,56,38,513.61</u>     | <u>2,12,79,746.28</u>     |



**3 Terms and Conditions of Borrowings (Secured):**

i. Secured term loan is from Tata Capital Financial Services, Mumbai and is secured by first pri-pasu charge by way of hypothecation of Current Assets of the LLP i.e. Inventories & Receivables and equitable mortgage over property situated at Flat no. 402, Atlanta Aura, Block- Water, Pipliya Kumar, Indore. Sanctioned amount is of Rs 250. Lacs and Rate of Interest - 11.70% p.a.

**4 Terms and Conditions of Borrowings (Unsecured):**

| Particulars                                  | Amt. Sanctioned | Rate of Interest |
|--|-----------------|------------------|
| Bajaj Finserv                                | 8,99,607.00     | 18.00%           |
| TATA Capital Financial Services Limited      | 15,00,000.00    | 18.00%           |
| Cholamandalam Investment and Finance Company | 20,23,789.00    | 18.00%           |
| Hero Fincorp Limited                         | 24,49,250.00    | 17.50%           |
| L&T Finance Limited                          | 26,28,821.86    | 18.00%           |
| Standard Chartered Bank                      | 25,00,000.00    | 18.00%           |

**5 Short Term Borrowings**

| Sl. No.                           | Particulars | As at 31st March, 2025 | As at 31st March, 2024 |
|-----------------------------------|-------------|------------------------|------------------------|
| <b>1 Secured, Considered Good</b> |             |                        |                        |
| a) WCOD Account with TATA Capital |             | 99,99,877.00           | 99,95,296.00           |
| b) Overdraft with TATA Capital    |             | 91,11,230.00           | -                      |
| <b>TOTAL</b>                      |             | <b>1,91,11,107.00</b>  | <b>99,95,296.00</b>    |

**2 Terms and Conditions of Borrowings**

i. Loan repayable on demand in the form of WCOD Limit from Tata Capital Financial Services, Mumbai and is secured by first pri-pasu charge by way of hypothecation of Current Assets of the LLP i.e. Inventories & Receivables and equitable mortgage over property situated at Flat no. 402, Atlanta Aura, Block- Water, Pipliya Kumar, Indore. Limit of Rs 100. Lacs and Rate of Interest - 11.50% p.a.

ii. Loan repayable on demand in the form of OD Limit from Tata Capital Financial Services, Mumbai and is secured by first pri-pasu charge by way of hypothecation of Current Assets of the LLP i.e. Inventories & Receivables and equitable mortgage over property situated at Flat no. 402, Atlanta Aura, Block- Water, Pipliya Kumar, Indore. Limit of Rs 100. Lacs and Rate of Interest - 11.00% p.a.

**6 Trade Payables**

| Sl. No. | Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
|---------|--|------------------------|------------------------|
| 1       | Total outstanding dues of micro, small and medium enterprises                      | -                      | -                      |
| 2       | Total outstanding dues of creditors other than micro, small and medium enterprises | 1,71,51,195.00         | 2,90,50,326.87         |
|         | <b>TOTAL</b>   | <b>1,71,51,195.00</b>  | <b>2,90,50,326.87</b>  |

Note : The company does not have any information regarding the vendors who have registration under Micro, Small, Medium Enterprises Development Act 2006 and hence we are unable to provide the information of the same.

**7 Other Current Liabilities**

| Sl. No. | Particulars                    | As at 31st March, 2025 | As at 31st March, 2024 |
|---------|--------------------------------|------------------------|------------------------|
| 1       | Security Deposit Payable       | 47,614.00              | 47,614.00              |
| 2       | Salary Payable                 | 30,28,295.00           | 24,39,499.00           |
| 3       | Statutory Dues Payable         | 57,144.75              | 66,263.00              |
| 4       | Advance Received from Customer | 32,46,242.56           | 92,22,609.00           |
| 5       | Audit Fees Payable             | 30,000.00              | 30,000.00              |
|         | <b>TOTAL</b>                   | <b>64,09,296.31</b>    | <b>1,18,05,985.00</b>  |



| <b>8 Short Term Provisions</b> |                          |                        |                        |
|--------------------------------|--------------------------|------------------------|------------------------|
| Sl. No.                        | Particulars              | As at 31st March, 2025 | As at 31st March, 2024 |
| 1                              | Provision for Income Tax | 3,04,687.00            | 2,79,820.00            |
|                                | <b>TOTAL</b>             | <b>3,04,687.00</b>     | <b>2,79,820.00</b>     |

| <b>10 Inventories</b> |              |                        |                        |
|-----------------------|--------------|------------------------|------------------------|
| Sl. No.               | Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
| 1                     | Stock Ghee   | 83,46,164.31           | 83,70,753.00           |
| 2                     | Stock Milk   | 1,21,392.15            | 1,02,699.00            |
| 3                     | Stock Paneer | 10,381.33              | 12,771.00              |
| 4                     | Stock Dahi   | 16,353.61              | 1,646.00               |
|                       | <b>TOTAL</b> | <b>84,94,291.40</b>    | <b>84,87,869.00</b>    |

| <b>11 Trade Receivables</b>            |  |                        |                        |
|--|--|------------------------|------------------------|
| Sl. No.                                | Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
| <b>Unsecured &amp; Considered Good</b> |  |                        |                        |
| 1                                      | Outstanding for a period less than 6 months from the date they are due for receipt | 80,15,710.14           | 4,00,31,673.52         |
| 2                                      | Outstanding for a period exceeding 6 months from the date they are due for receipt | 28,19,748.00           | 1,64,23,918.00         |
|  | Less: Provision for Doubtful Debt  | -                      | -                      |
|  | <b>TOTAL</b>   | <b>1,08,35,458.14</b>  | <b>5,64,55,591.52</b>  |

| <b>12 Cash and Bank balances</b> |                                   |                        |                        |
|----------------------------------|-----------------------------------|------------------------|------------------------|
| Sl. No.                          | Particulars                       | As at 31st March, 2025 | As at 31st March, 2024 |
| 1                                | <b>Cash and cash equivalents</b>  |                        |                        |
|                                  | Cash In Hand                      | 6,86,061.00            | 3,82,807.00            |
| 2                                | <b>Balance With Banks</b>         |                        |                        |
|                                  | In Current Account with Yes Bank  | 12,28,035.74           | 1,87,467.91            |
|                                  | In Current Account with HDFC Bank | 1,22,860.00            | 1,01,000.00            |
|                                  | <b>TOTAL</b>                      | <b>20,36,956.74</b>    | <b>6,71,274.91</b>     |

| <b>13 Short-Term Loans and Advances</b> |                                     |                        |                        |
|---|-------------------------------------|------------------------|------------------------|
| Sl. No.                                 | Particulars                         | As at 31st March, 2025 | As at 31st March, 2024 |
| <b>Unsecured &amp; Considered Good</b>  |                                     |                        |                        |
| 1                                       | Advance to suppliers                | 3,65,83,813.22         | 7,91,488.51            |
| 2                                       | Loans and Advances Given to Partner | 1,22,06,900.00         | 76,31,900.00           |
|   | <b>TOTAL</b>                        | <b>4,87,90,713.22</b>  | <b>84,23,388.51</b>    |

| <b>14 Other Current Assets</b> |                                     |                        |                        |
|--------------------------------|-------------------------------------|------------------------|------------------------|
| Sl. No.                        | Particulars                         | As at 31st March, 2025 | As at 31st March, 2024 |
| 1                              | Prepaid Expenses                    | 8,786.00               | 9,726.00               |
| 2                              | Security Deposits                   | 18,53,351.00           | 11,27,351.00           |
| 3                              | Balance with Government Authorities |                        |                        |
|                                | - GST Receivable                    | 11,30,400.72           | 10,35,120.06           |
|                                | - TDS/TCS Receivable                | 27,584.00              | -                      |
| 4                              | Other Current Asset                 | 7,45,832.80            | -                      |
| 5                              | Accrued Interest                    | 4,325.00               | -                      |
|                                | <b>TOTAL</b>                        | <b>37,70,279.52</b>    | <b>21,72,197.06</b>    |



**Govindah Ventures LLP**

Registered Office: EB-258, Scheme No. 94, Near Bombay Hospital

LLP Identification Number : AAM-9234

Notes Forming Integral Part Of Financial Statements For The Year Ended 31st March, 2025

**9 Property, Plant and Equipment and Intangible Assets**

(Amount in Rs.)

| Sr. No. | NAME OF THE ASSETS                     | RATE OF DEPRECIATION | OP. BALANCE AS ON 01.04.2024 | PURCHASES / ADDITION |                  | DEDUCTION During the Year | TOTAL    | LESS DEP. FOR THE YEAR | CL. BAL. AS ON 31.03.2025 |
|---------|--|----------------------|------------------------------|----------------------|------------------|---------------------------|----------|------------------------|---------------------------|
|         |  |                      |                              | Up to 30.09.2024     | After 30.09.2024 |                           |          |                        |                           |
|         | <b>Property, Plant &amp; Equipment</b> |                      |                              |                      |                  |                           |          |                        |                           |
| 1       | Furniture and Fittings                 | 10%                  | 5,890.00                     |                      |                  | -                         | 5,890.00 | 589.00                 | 5,301.00                  |
|         | (a)                                    |                      | 5,890.00                     | -                    | -                | -                         | 5,890.00 | 589.00                 | 5,301.00                  |
|         | <b>Intangible Assets</b>               |                      | -                            | -                    | -                | -                         | -        | -                      | -                         |
|         | (b)                                    |                      | -                            | -                    | -                | -                         | -        | -                      | -                         |
|         | <b>TOTAL (a+b)</b>                     |                      | 5,890.00                     | -                    | -                | -                         | 5,890.00 | 589.00                 | 5,301.00                  |
|         | Previous Year                          |                      | 6,544.00                     | -                    | -                | -                         | 6,544.00 | 654.00                 | 5,890.00                  |



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Notes Forming Integral Part Of Financial Statements For The Year Ended March 31st, 2025

(Amount in Rs.)

| <b>15 Revenue from Operations</b>   |  |  |  |
|-------------------------------------|--|--|--|
| Sl. No.                             | Particulars                            | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
| 1                                   | Sale of products                       | 9,70,08,107.86                         | 8,94,28,808.95                         |
|                                     | <b>TOTAL</b>                           | <b>9,70,08,107.86</b>                  | <b>8,94,28,808.95</b>                  |
| <b>16 Other Income</b>              |  |  |  |
| Sl. No.                             | Particulars                            | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
| 1                                   | Interest on Fixed Deposit              | 9,799.00                               | 7,594.80                               |
| 2                                   | Creditors Written off                  | -                                      | 18,610.00                              |
|                                     | <b>TOTAL</b>                           | <b>9,799.00</b>                        | <b>26,204.80</b>                       |
| <b>17 Cost of Goods Sold</b>        |  |  |  |
| Sl. No.                             | Particulars                            | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
| 1                                   | <b>Trading Goods</b>                   |  |  |
|                                     | Inventory at the beginning of the year | 84,87,869.00                           | 82,51,420.00                           |
|                                     | Add : Purchases during the year        | 8,40,59,517.37                         | 7,90,43,524.02                         |
|                                     | Less: Inventory at the end of the year | 84,94,291.40                           | 84,87,869.00                           |
|                                     | <b>Cost of Goods Sold</b>              | <b>8,40,53,094.97</b>                  | <b>7,88,07,075.02</b>                  |
| <b>18 Employee Benefits Expense</b> |  |  |  |
| Sl. No.                             | Particulars                            | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
| 1                                   | Salaries, Wages and Bonus              | 35,82,000.00                           | 16,64,025.00                           |
|                                     | <b>TOTAL</b>                           | <b>35,82,000.00</b>                    | <b>16,64,025.00</b>                    |
| <b>19 Finance Costs</b>             |  |  |  |
| Sl. No.                             | Particulars                            | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
| 1                                   | Interest on Bank & NBFC                | 45,48,813.33                           | 38,94,241.27                           |
| 2                                   | Interest on TDS                        | 10,684.00                              | 37,403.00                              |
| 3                                   | Interest on Income Tax                 | 33,710.00                              | 28,503.00                              |
|                                     | <b>TOTAL</b>                           | <b>45,93,207.33</b>                    | <b>39,60,147.27</b>                    |



**20 Depreciation and Amortisation Expense**

| Sl. No. | Particulars  | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
|---------|--------------|--|--|
| 1       | Depreciation | 589.00                                 | 654.00                                 |
|         | <b>TOTAL</b> | <b>589.00</b>                          | <b>654.00</b>                          |

**21 Other Expenses**

| Sl. No. | Particulars                      | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
|---------|----------------------------------|--|--|
| 1       | Audit Fees                       | 30,000.00                              | 30,000.00                              |
| 2       | Bank Charges                     | 6,06,571.75                            | 78,034.23                              |
| 3       | Courier Expense                  | 3,150.00                               | -                                      |
| 4       | D2H Expenses                     | -                                      | 20,38,709.00                           |
| 5       | Discount and Round off           | 556.76                                 | 86.13                                  |
| 6       | Fuel & Conveyance Exp.           | -                                      | 15,368.00                              |
| 7       | Rent                             | 1,15,000.00                            | -                                      |
| 8       | Incentives Given                 | 34,600.00                              | -                                      |
| 9       | Insurance Premium                | 88,954.00                              | 15,072.00                              |
| 10      | ROC Challan                      | 600.00                                 | -                                      |
| 11      | Legal and Compliance Charges     | 15,450.00                              | -                                      |
| 12      | Office Expense                   | 1,61,462.80                            | 17,578.00                              |
| 13      | Late Fees on TDS                 | 1,000.00                               | -                                      |
| 14      | Late Fees on Income Tax          | -                                      | 5,000.00                               |
| 15      | Professional Charges             | 71,987.00                              | 72,800.00                              |
| 16      | Promotion expense                | 3,000.00                               | -                                      |
| 17      | Professional Tax                 | 2,500.00                               | 2,500.00                               |
| 18      | Sales Promotion Contract         | 17,09,820.00                           | 8,96,939.00                            |
| 19      | Stationery & Postage Exp         | 27,818.00                              | 700.00                                 |
| 20      | Telephone Exps.                  | 6,898.00                               | -                                      |
| 21      | Travelling Allowance             | 2,615.00                               | -                                      |
| 22      | TDS Expenses                     | 12,317.00                              | 8,617.00                               |
| 23      | Electrical charges               | 23,243.00                              | -                                      |
| 24      | Small Dr/ Cr. Balance written of | 3,021.00                               | -                                      |
| 25      | Transport expense                | 25,600.00                              | -                                      |
|         |                                  | <b>29,46,164.31</b>                    | <b>31,81,403.36</b>                    |



## Govindah Ventures LLP

Registered Office: EB-258, Scheme No. 94, Near Bombay Hospital

LLP Identification Number : AAM-9234

Notes Forming Integral Part Of Financial Statements For The Year Ended 31st March, 2025

(Amount in Rs.)

### 22 Tax Expense

#### Current Tax

Current Tax for the period 1st April 24 to 31st March 25 has been provided as per the provisions of the Income-tax Act, 1961 of Rs.3.04 lakhs (previous year Rs.3.03 Lakhs)

### 23 Related Parties Disclosures

Since the LLP's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings were in excess of rupees two crore but did not exceed rupees ten crore at any time during the immediately preceding accounting year, hence the LLP is a Level III entity and thus the assessee is exempted from giving disclosure as decided by the ICAI Council for applicability of accounting standard to SMEs and hence Accounting Standard 18 is not applicable to assessee.

### 24 Prior Period Adjustments (net)

| Particulars                    | For The Year Ended<br>31st March, 2025 | For The Year Ended<br>31st March, 2024 |
|--------------------------------|--|--|
| Prior Period Expense/ (Income) | -                                      | 7,400.00                               |
| <b>TOTAL</b>                   | <b>-</b>                               | <b>7,400.00</b>                        |

### 25 Other Notes

- 1 Some of the debtor balances are outstanding for a long period of time, which as per management are realisable and good.
- 2 In the opinion of the Management, Current Assets, Loans & Advance have the value at which they are stated in the Balance Sheet, if realized in ordinary course of business.
- 3 There is no event of material value occurred after the date of balance sheet which needs disclosure in these financial statements.
- 4 Previous year's figures have been regrouped and reclassified wherever necessary in order to conform to current year's presentation.

For Tanvi Agrawal & Co.

Chartered Accountants

FRN : 032550C

*Tanvi Agrawal*



CA. Tanvi Agrawal

Proprietor

M. No. : 458541

Place: Indore

Date: 30th October 2025

For & On Behalf Of The Partners of  
Govindah Ventures LLP

*Vishal Jaiswal*

Vishal Jaiswal  
Designated Partner

DPIN:03544058

UDIN - 25458541BMIJHZ7719

*Santosh Jaiswal*

Santosh Jaiswal  
Designated Partner

DPIN: 08518002