

## BALANCE SHEET AS AT MARCH 31, 2025

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	3	1,00,000	1,00,000
(b) Reserves and Surplus	4	15,32,11,205	9,49,34,541
(c) Money received against share warrents	5	-	-
		<b>15,33,11,205</b>	<b>9,50,34,541</b>
<b>(2) Share application money pending allotment</b>	6	-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	7	1,24,63,840	1,24,63,840
(b) Deferred tax liabilities (Net)	8	-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
		<b>1,24,63,840</b>	<b>1,24,63,840</b>
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	9	10,00,000	10,00,000
(b) Trade payables	10	-	-
(i) Total outstanding dues - MSME		-	-
(ii) Total outstanding dues - Others		3,01,164	3,62,432
(c) Other current liabilities	11	27,48,974	24,75,093
(d) Short-term provisions	12	-	-
		<b>40,50,138</b>	<b>38,37,525</b>
<b>TOTAL</b>		<b>16,98,25,183</b>	<b>11,13,35,906</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment & Intangible Asset			
(i) Property, Plant & Equipment	13	7,98,43,790	2,25,74,503
(ii) Intangible assets		-	-
(iii) Capital work-in-progress	14	68,68,771	2,57,80,599
(iv) Intangible assets in development	14	-	-
(b) Non-current investments	15	5,39,00,000	5,39,00,000
(c) Deferred tax assets (net)	8	-	-
(d) Long term loans and advances	16	-	-
(e) Other non-current assets	17	-	-
		<b>14,06,12,561</b>	<b>10,22,55,102</b>
<b>(2) Current assets</b>			
(a) Current investments		1,83,11,544	6,96,477
(b) Inventories	18	-	-
(c) Trade receivables	19	-	-
(d) Cash and cash equivalents	20	1,01,32,482	74,26,709
(e) Short-term loans and advances	21	1,06,742	1,06,742
(f) Other current assets	22	6,61,854	8,50,876
		<b>2,92,12,622</b>	<b>90,80,804</b>
<b>TOTAL</b>		<b>16,98,25,183</b>	<b>11,13,35,906</b>

## Contingent Liabilities &amp; Commitments

Note : Significant Accounting Policies & Notes On Accounts are annexed.

Note : The accompanying Profit and Loss Account and Notes referred form integral part of the Balance Sheet.

AMS & ASSOCIATES  
Chartered Accountants  
FRN - 017488C



Jhansi  
Date  
UDIN

For and on behalf of the board of directors of  
LAXMAN SETH EDUCATIONAL FOUNDATION

  
Sanjeev Gupta  
Director  
DIN:01014162

  
Preeti Gupta  
Director  
DIN:01014174

Director  
Laxman Seth Educational Foundation

Director  
Laxman Seth Educational Foundation

(All figures in Rs. unless specified)

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD 01.04.2024 TO 31.03.2025**

Particulars	Note No.	Figures as at the end of current reporting	Figures as at the end of previous reporting
I. Revenue from operations	23	10,90,17,832	4,67,00,243
II. Other Income	24	10,73,911	3,06,481
<b>III. Total Income (I + II)</b>		<b>11,00,91,743</b>	<b>4,70,06,724</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	25	-	-
Purchase of Stock-in-Trade	26	-	-
Change in inventories of finished goods		-	-
Work in progress and stock in trade		-	-
Employee benefit expense	27	3,71,02,268	1,73,45,395
Financial costs	28	1,23,322	58,190
Depreciation and amortization expense		46,87,387	15,85,733
Other expenses	29	99,02,102	44,78,690
<b>Total Expenses</b>		<b>5,18,15,079</b>	<b>2,34,68,008</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	5,82,76,664	2,35,38,716
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax	(V - VI)	5,82,76,664	2,35,38,716
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII - VIII)	5,82,76,664	2,35,38,716
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(IX-X)	5,82,76,664	2,35,38,716
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations	(XII - XIII)	-	-
<b>XV. Profit/(Loss) for the period</b>	(XI + XIV)	<b>5,82,76,664</b>	<b>2,35,38,716</b>
XVI. Earning per equity share:	30		
(1) Basic		5,827.67	2,353.87
(2) Diluted		5,827.67	2,353.87

Note : The Notes referred to above form integral part of the Profit & Loss Account.

Certain items in Profit & Loss A/c and Balance Sheet has been regrouped for better presentation and accordingly regrouping has been done with Previous year and Current year figures.

Note : Significant Accounting Policies & Notes On Accounts are annexed.

Note : The accompanying Profit and Loss Account and Notes referred form integral part of the Balance Sheet.

For and on behalf of  
AMS & ASSOCIATES  
Chartered Accountants



Jhansi  
Date  
UDIN

For and on behalf of the board of directors of  
LAXMAN SETH EDUCATIONAL FOUNDATION

Sanjeev Gupta  
Director  
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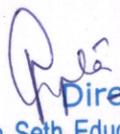
Director  
Laxman Seth Educational Foundation

## CASH FLOW STATEMENT FOR THE PERIOD 01.04.2024 TO 31.03.2025

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>Cash from operating activities:</b>		
Net Profit/loss after Exceptional Items & before tax:	5,82,76,664	2,35,38,716
<b>Adjustment for non cash and non operating items:</b>		
Depreciation	46,87,387	15,85,733
Financial cost	-	-
Non operating Incomes: Interest	-	-
Adj in Reserve and Surplus	-	-
<b>Operating profit before working capital changes:</b>	<b>6,29,64,051</b>	<b>2,51,24,449</b>
<b>Changes In Working Capital:</b>		
Decrease/(Increase) in inventories	-	-
Decrease/(Increase) in trade receivables	-	-3,739
Decrease/(Increase) in other current assets	1,89,022	-
Decrease/(Increase) in short term loan/advances	-	3,62,432
Increase/(Decrease) in short term borrowings	-	-34,90,117
Increase/(Decrease) in trade payables	-61,268	-
Increase/(Decrease) in other current liabilities	2,73,881	-
Increase/(Decrease) in short term provisions	-	-
<b>Cash flow from Operating Activities before tax:</b>	<b>6,33,65,686</b>	<b>2,19,93,025</b>
<b>Adjustment for tax paid:</b>	-	-
<b>Net Cash flow from operating activities: (A)</b>	<b>6,33,65,686</b>	<b>2,19,93,025</b>
<b>Cash flow from Investing activities:</b>		
Purchase of fixed assets	-4,30,44,846	-2,12,39,524
Sale of fixed assets	-	-
Interest Received	-	-
Decrease/(Increase) in Current Investments	-1,76,15,067	39,23,029
Decrease/(Increase) in Non Current Investments	-	-
Decrease/(Increase) in Non Current assets	-	-
<b>Net cash flow from Investing Activities: (B)</b>	<b>-6,06,59,913</b>	<b>-1,73,16,495</b>
<b>Cash flow from financing activities:</b>		
Increase/ (Decrease) in long term liabilities	-	-13,94,228
Increase/ (Decrease) in Share Capital	-	-
Finance cost paid	-	-
<b>Net cash flow from Financing activities: (C)</b>	<b>-</b>	<b>-13,94,228</b>
<b>Net Cash Flow (A-B+C)</b>	<b>27,05,773</b>	<b>32,82,302</b>
Add: Opening cash and cash equivalents	<b>74,26,709</b>	<b>41,44,407</b>
<b>Closing Cash and Cash Equivalents</b>	<b>1,01,32,482</b>	<b>74,26,709</b>



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## SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD 01.04.2024 TO 31.03.2025

## NOTE - 1

## SIGNIFICANT ACCOUNTING POLICIES

- 1 **General**
- These accounts are prepared on historical cost basis and on accounting principles of a going concern.
  - Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
  - The accounts are prepared following accrual (mercantile) system of accounting unless otherwise specified.
- 2 **Revenue (Income)** is recognised when no significant uncertainty as to the measurability or realisation exists.
- 3 **Expenses** are accounted on accrual basis.
- 4 **Investments** are stated at cost.
- 5 **Property, Plant & Equipment:** The Property, Plant & Equipment are taken at cost including amounts incurred incidental thereto in case of new assets and at written down value, in case of old assets.
- 6 **Depreciation:** Depreciation on Property, plant and Equipments is provided on Written Down Value method in the manner and at the rate specified in the Schedule II to the Companies Act, 2013.
- 7 **Current Assets:** Closing stocks are valued at cost or net realisable value, whichever is lower. Fall in realisable value of any current asset other than closing stock is provided in the year, it is fully ascertained. The deposits with the banks, etc. for purpose of the business are treated as current assets. The scrap material, if any, is taken in books as and when its value is realized/ ascertained.
- 8 **Liabilities:** Reduction in liability is provided in the year in which it is fully ascertained. No provision is made for liabilities which are contingent in nature. Material known liabilities are provided for based on available information/estimates.
- 9 **Taxation:** Provision for current tax is made on the basis of estimated taxable income for the period. Deferred tax is recognised, subject to consideration of prudence, on timing differences between taxable income and accounting income for the period that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets are not recognised on unabsorbed depreciation and carry forward of losses, unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.
- 10 **Borrowing Cost:** Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from date of funds borrowed upto the date of put to use of such asset are added to the cost of the assets. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

**Note:** There has been no change in the accounting policies with the last year policies

NOTE	CURRENT YEAR	PREVIOUS YEAR
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## NOTE - 2

## ADDITIONAL DISCLOSURES

2.1. Earnings and expenses in foreign exchange	NIL	NIL
2.2. Companies' interest, as a venturer, in jointly controlled entities	NIL	NIL
2.3. Related party disclosure as per AS-18:		

## (i) Names of related parties and description of relationship

Nature of Relationship	Name of the Related party
Holding Companies	NIL
Subsidiary Companies	NIL
Fellow Subsidiaries	NIL
Associates	NIL
Key Management Personnel	SANJEEV GUPTA, PREETI GUPTA
Relatives of KMP having significant influence	Nil
Enterprise in which KMP, Director and relative	Nil

## (ii) Details of transactions with related parties

Related Party	Nature of Transaction	Amount	Amount written off	Closing Balance
		-	-	-



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Laxman Seth Educational Foundation

Director  
Laxman Seth Educational Foundation

## 2.4. Contingent Liabilities and Commitments:

<i>Contingent Liabilities</i>		<i>Estimated Amounts</i>	<i>Estimated Amounts</i>
Claims against concern not acknowledged as debt		-	-
Guarantees		-	-
Other money for which concern is contingently liable		-	-
<b>TOTAL</b>		-	-
<i>Commitments</i>			
Estimated amount of contracts remaining to be executed on capital account and not provided for		-	-
Uncalled liability on shares and other investments partly paid		-	-
Other commitments		-	-
<b>TOTAL</b>		-	-

## 2.5. Contingent Assets recognised:

<i>Nature of Asset</i>	<b>Income Recognised</b>	<b>Income Reversed</b>	<b>Closing</b>	<b>Opening</b>
...	0	-	-	-
<b>TOTAL</b>	<b>0</b>	-	-	-

## 2.6. Accounting Ratios:

## 2.7. Corporate Social Responsibility (CSR)

Amount required to be spent by the company during the year	-	-
Amount of expenditure incurred	-	-
Shortfall at the end of the year	-	-
*nature of CSR activities	-	-
*Reason for shortfall, if any.		

## 2.8. Virtual Currency Held/Traded

Nil

Nil

## 2.9. Utilisation of Borrowed Fund &amp; Share Premium:

## (a) Amount advanced by Company out of Borrowed funds and Share Premium etc

Name of parties	Date of advancement	Amount	Date of further advancement	Amount	Date of guarantee by Ultimate beneficiary	Guarantee Amount	Compliance with FEMA
		NIL		NIL			

## (b) Amount advanced by Company out of funds of other entity for them as Ultimate Beneficiary

Name of parties	Date of advancement	Amount	Date of further advancement	Amount	Date of guarantee by Ultimate beneficiary	Guarantee Amount	Compliance with FEMA
		NIL		NIL			

## 2.10 Disclosure of any undisclosed income under Incometax Act 1961 made

Nil

Nil



Director  
Laxman Seth Educational Foundation

Director  
Laxman Seth Educational Foundation

## NOTE -3

## SHARE CAPITAL

Shares	Particulars	Par Value	CURRENT YEAR	PREVIOUS YEAR
<u>Authorised:</u>				
10000	Equity Shares each of	Rs. 10	1,00,000	1,00,000
<u>Issued, Subscribed and fully paid up:</u>				
10000	Equity Shares each of	Rs. 10	1,00,000	1,00,000
<u>Issued, Subscribed and not fully paid up:</u>				
0	Equity Shares each of	Rs. 10	-	-
<b>TOTAL</b>			<b>1,00,000</b>	<b>1,00,000</b>

**Reconciliation of Shares at the beginning and at end of the reporting period:-**

Equity Shares each of Rs.10 with equal voting right

No. of Shares at 01.04.2024	No. of Shares issued			Forfeited shares	No. of Shares at 31.03.2025
	FRESH	ESOP	BONUS		
10000	0	0	-	-	10000

**Equity Shareholders having more than 5% shareholding:-**

Name of Shareholder	As at 01.04.2024		Change	Remark	As at 31.03.2025	
	Shares	%			Shares	%
1. SANJEEV GUPTA	6500	65.00	-	No Change	6,500	65
2. PREETI GUPTA	3500	35.00	-	No Change	3,500	35

**Equity Shareholding of Promoters:-**

Promoter Name	As at 01.04.2024		As at 31.03.2025		% of Change
	Shares	%	Shares	%	
1. SANJEEV GUPTA	6,500	65	6,500	65	-
2. PREETI GUPTA	3,500	35	3,500	35	-

Director  
Laxman Seth Educational Foundation

Director  
Laxman Seth Educational Foundation



## NOTE- 5

## RESERVES &amp; SURPLUS

Particulars	As at	Transfer - P&L a/c		As at
	01-04-2024	Addition	Deduction	31-03-2025
General Reserve	-	-	-	-
P&L Account	9,49,34,541	5,82,76,664	-	15,32,11,205
less: Miscellaneous exp. not Written Off	-	-	-	-
<b>TOTAL</b>	<b>9,49,34,541</b>	<b>5,82,76,664</b>	<b>-</b>	<b>15,32,11,205</b>

## NOTE - 5

## MONEY RECEIVED AGAINST SHARE WARRENTS

<b>TOTAL</b>			
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## NOTE - 6

## SHARE APPLICATION MONEY PENDING ALLOTMENT

<b>TOTAL</b>			
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## NOTE- 7

## LONG TERM BORROWINGS

<u>Secured Loans*</u>			
From Banks	-	-	-
<u>Unsecured Loans</u>			
<u>Loans and Advances from related parties</u>			
From Directors	1,24,63,840	1,24,63,840	-
<b>TOTAL</b>	<b>1,24,63,840</b>	<b>1,24,63,840</b>	<b>1,24,63,840</b>

\* loans taken from bank /FI were used for their specific purpose, except -- NIL

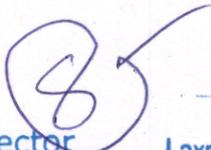
\* There has been no continuing default as on the balance sheet date in repayment of loans and interest except-- NIL

The quarterly returns or statements of current assets filed by the Company with banks and financial institutions are in agreement with the books of accounts except -- NIL --

## NOTE- 8

## DEFERRED/ CURRENT TAX ASSETS/ (LIABILITIES) - NET

Closing Deferred Tax Assets/ (Liabilities) - Net	-	-
less: Opening Deferred Tax Assets/ (Liabilities) - Net	-	-
Deferred Tax charged/(credited) to Profit & Loss Account		

  
 Director  
 Laxman Seth Educational Foundation

  
 Director  
 Laxman Seth Educational Foundation



## NOTE- 9

## SHORT TERM BORROWINGS

(All figures in Rs. unless specified)

<u>Secured Loans*</u>			
Loans guaranteed by directors			
<u>Loans repayable on demand</u>			
from banks		-	
from other parties	10,00,000	10,00,000	
<u>Current Maturities of Long Term Debt</u>		10,00,000	10,00,000
<u>Unsecured Loans</u>			
Loans guaranteed by directors			
<u>Loans repayable on demand</u>			
from other parties			
Deposits			
Loans & Advances from related parties			
Other loans and advances (Specify nature)			
<b>TOTAL</b>		<b>10,00,000</b>	<b>10,00,000</b>

\* loans taken from bank /FI were used for their specific purpose, except -- NIL

\* There has been no continuing default as on the balance sheet date in repayment of loans and interest except-- NIL

The quarterly returns or statements of current assets filed by the Company with banks and financial institutions are in agreement with the books of accounts except -- NIL

## NOTE- 10

## TRADE PAYABLES

Particulars	Outstanding for following periods from due date of payment				Total	Previous year
	Less than 1 yr	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	-	-	-	-
(ii) Others	301164	0	-	-	3,01,164	3,62,432
(iii) Disputed dues- MSME						
(iii) Disputed dues- Others						
<b>TOTAL</b>					<b>3,01,164</b>	<b>3,62,432</b>

Additional disclosure relating to suppliers registered under MSMED Act, 2006 :-

## Particulars

1. Principal amount due and remaining unpaid as at the year end	-	-
2. Interest due and remaining unpaid as at the year end	-	-
3. Principal amount paid beyond the appointed day i.e. 15 days	-	-
4. Interest paid other than u/s 16 of MSMED Act beyond appointed day	-	-
5. Interest u/s 16 of MSMED Act which is paid alongwith principal payment	-	-
6. Interest due and payable for payments already made beyond appointed days	-	-
7. Further interest remaining due & payable for earlier years	-	-

The company has classified outstanding dues into categories as required by The Micro, Small &amp; Medium Enterprises Development Act, 2006 on the basis of the information received from respective parties and in absence of such information the parties have been classified as dues to other than Micro, Small and Medium Enterprises and no interest provision for such parties has been made.

## NOTE- 11

## OTHER CURRENT LIABILITIES

Professional Fees	13,09,856	14,98,856
TDS Payable	7,62,448	3,26,237
Salary Payable	6,76,670	6,50,000
<b>TOTAL</b>	<b>27,48,974</b>	<b>24,75,093</b>



Director  
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## NOTE- 12

## SHORT TERM PROVISIONS

(All figures in Rs. unless specified)

	Closing	Opening
Audit Fees Payable	-	-
<b>TOTAL</b>	-	-

## NOTE- 13

## PROPERTY, PLANT &amp; EQUIPMENT

PARTICULARS	Useful Life	As at 01.04.24	Revaluation Change	GROSSBLOCK		As at 31-03-2025
				During The Year		
				Addition	Deduction	
Land	0	99,49,201	-	-	-	99,49,201
Furniture, Fixtures and Fitting	10	1,51,030	-	-	-	1,51,030
Plant and machinery	15	33,29,622	-	2,77,155	-	36,06,777
Vehicles	10	43,98,079	-	-	-	43,98,079
Building	30	78,20,588	-	3,97,80,599	-	4,76,01,187
Computers	13	80,341	-	-	-	80,341
University Offices		-	-	2,18,98,920	-	2,18,98,920
<b>TOTAL</b>		2,57,28,861	-	6,19,56,674	-	8,76,85,535

PARTICULARS	DEPRECIATION (WDV BASIS)			NETBLOCK		
	upto 31.03.24	for the year	Reversal for assets sold	upto 31-03-2025	as on 31-03-2025	as on 31-03-2024
Land	-	-	-	-	99,49,201	99,49,201
Furniture, Fixtures and Fitting	28,696	12233	-	40,929	1,10,101	1,22,334
Plant and machinery	8,96,344	388553	-	12,84,897	23,21,880	24,33,278
Vehicles	6,99,007	554861	-	12,53,868	31,44,211	36,99,072
Building	14,85,642	2622525	-	41,08,167	4,34,93,020	63,34,946
Computers	44,669	14269	-	58,938	21,403	35,672
University Offices	0	1094946	-	10,94,946	2,08,03,974	-
<b>TOTAL</b>	31,54,358	46,87,387	-	78,41,745	7,98,43,790	2,25,74,503

The Management at the year end physically verified the Property, Plant & Equipment of the concern.

## Details of immovable Property for which title deeds not held by company are as under:

Description of property	Property held since date	Title deed Held in Name of	Whether in name of promoter, director or their relative or employee	Reason for not being held in the name of the company (dispute if any)	Gross Carrying value		
					Cost	Improvement	Total
					-	-	-
<b>TOTAL</b>					-	-	-

No Benami Property is held by the company or held by any other person as specified under the Prohibition of Benami Property Transaction Act, 1988

## NOTE- 14

## CAPITAL WORK-IN-PROGRESS

PARTICULARS	As at 01-04-2024	GROSSBLOCK		As at 31-03-2025
		During The Year		
		Addition	Deduction	
New Building University	2,57,80,599	2,08,68,771	3,97,80,599	68,68,771
<b>TOTAL</b>	2,57,80,599	2,08,68,771	3,97,80,599	68,68,771

## INTANGIBLE ASSETS UNDER DEVELOPMENT

PARTICULARS	As at 01-04-2024	GROSSBLOCK		As at 31-03-2025
		During The Year		
		Addition	Deduction	
		-	-	-
<b>TOTAL</b>		-	-	-

## NOTE- 15

## NON CURRENT INVESTMENTS

Particulars	Current Year	Previous Year
<u>Quoted:</u>	-	-
<u>Unquoted:</u>	-	-
University Deposit, AICTE and NCTE Deposit	5,39,00,000	5,39,00,000
<b>TOTAL</b>	<b>5,39,00,000</b>	<b>5,39,00,000</b>

Note- Investments are stated at cost.

## NOTE- 16

## LONG TERM LOANS AND ADVANCES

	Secured	Unsecured	Doubtful
<u>Loans &amp; Advance to related Parties</u>	-	-	-
...	-	-	-
<u>Other Loans &amp; Advances</u>	-	-	-
...	-	-	-
<u>Loans &amp; Advance to Directors &amp; Other officers</u>	-	-	-
...	-	-	-
<b>TOTAL</b>	-	-	-

Type of Borrower	Amount of loan or advance	Percentage to the total
Promoters	Nil	
Directors	Nil	
KMP	Nil	
Related Parties	Nil	

## NOTE- 17

## OTHER NON-CURRENT ASSETS

	Secured	Unsecured	Doubtful
<u>Security Deposits:</u>	-	-	-
...	-	-	-
...	-	-	-
<b>TOTAL</b>	-	-	-

## NOTE- 18

## INVENTORIES

Particulars	BASIS OF VALUATION COST or NRV	Current Year	Previous Year
<b>TOTAL</b>		-	-




  
 Director Director  
 Laxman Seth Educational Foundation Laxman Seth Educational Foundation

(All figures in Rs. unless specified)

**NOTE- 19 TRADE RECEIVABLES**

Particulars	Current	Previous
	Year Total	Year
Trade Receivables	-	-
	-	-
	-	-
	-	-
	-	-

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 M	6 m - 1 year	1-2 yr	2-3 yr	More than 3 years	
Undisputed Trade receivables unsecured						
(i) considered good	-	-	-	-	-	-
(ii) considered doubtful						-
Disputed Trade Receivables unsecured						-
(iii) considered good						-
(iv) considered doubtful						-
<b>TOTAL</b>						-

# similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately.

**NOTE- 20 CASH AND CASH EQUIVALENTS**

Balance with bank			
Bank Balances	42,40,602	52,74,235	
Cash in hand		42,40,602	52,74,235
		58,91,880	21,52,474
<b>TOTAL</b>	1,01,32,482		74,26,709

The Management at the year end physically verified the Cash in hand of the concern.

**NOTE- 21 SHORT TERM LOAN AND ADVANCES**

Particulars	Amount	Allowance for bad and doubtful loan
<i>To related parties:</i>		
Others		1,06,742
		1,06,742
<b>TOTAL</b>	1,06,742	1,06,742

**NOTE- 22 OTHER CURRENT ASSETS**

TDS AY 23-24	173	2,60,337
Security	5,40,000	5,40,000
TDS AY 25-26	1,04,431	-
TDS AY 24-25	17,250	50,539
<b>TOTAL</b>	6,61,854	8,50,876

**NOTE - 23 REVENUE FROM OPERATIONS**

Fees Collection from University	8,04,66,424	1,62,57,665
Fees collection from Laxman Seth Group of Institutions	2,85,51,408	3,04,42,578
<b>TOTAL</b>	10,90,17,832	4,67,00,243

Amount not recognised as revenue due to lack of reasonably certainty of its ultimate collection:

NIL

NIL

**NOTE - 24 OTHER INCOMES**

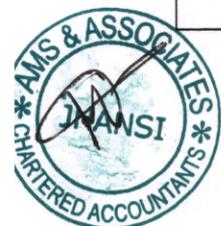
Interest on FDR	10,53,820	3,06,481
Interest on Refund	20,091	-
<b>TOTAL</b>	10,73,911	3,06,481



Director  
Laxman Seth Educational Foundation



Director  
Laxman Seth Educational Foundation



**NOTE - 25 COST OF MATERIAL CONSUMED**

<b>TOTAL</b>	-	-
--------------	---	---

**NOTE - 26 TRADING GOODS**

PARTICULARS	OPENING	PURCHASE	CONSUMED	SALES	CLOSING
Finished Goods Stock	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

**NOTE - 27 EMPLOYEE BENEFITS EXPENSES**

Staff Salary	3,71,02,268	1,73,45,395
<b>TOTAL</b>	<b>3,71,02,268</b>	<b>1,73,45,395</b>

**NOTE - 28 FINANCE COST**

Bank Charges	1,23,322	12,016
Bank Interest	-	46,174
<b>TOTAL</b>	<b>1,23,322</b>	<b>58,190</b>

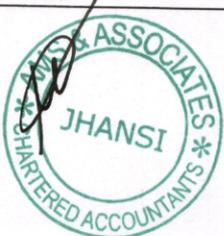
**NOTE - 29 OTHER EXPENSES**

Payment to Auditors		
Audit fees	-	-
Others	-	-
Advertisement	15,87,909	6,92,819
Stationery & Printing	1,39,943	15,825
Missc exp	91,952	1,33,207
Insurance Exp	63,326	70,520
Counselling Expenses	1,08,000	1,58,500
Conveyence & travelling	47,474	85,807
Building repair & Maintenance	1,03,954	88,544
Office Exp	-	100
Marketing and Sales Promotion	68,750	8,07,288
Dr visit charges	15,00,000	6,00,000
Books	1,25,673	88,159
Registration Fees/Affiliation Fees	26,46,384	9,72,080
Computer Exps	2,37,750	-
Machinery Repair and Maintenance	1,12,800	3,550
Staff Welfare Exps	19,106	5,795
Vehicle Running exps	4,54,652	4,56,971
Electricity Exps	1,69,026	1,19,419
Council Fees	23,80,066	1,60,400
Int on TDS	14,681	13,041
Telephone	30,656	6,665
<b>TOTAL</b>	<b>99,02,102</b>	<b>44,78,690</b>

Certain petty figures may have been regrouped for better presentation in line with Sch III to report all figures in ₹ '00.

**NOTE - 30 EARNING PER SHARE**

Profit Attributable to Equity Shareholders	5,82,76,664	2,35,38,716
Number of Equity Shares	10,000	10,000
Basic	5,828	2,354
Diluted	5,828	2,354



Director  
Laxman Seth Educational Foundation

Director  
Laxman Seth Educational Foundation

## BALANCE SHEET AS AT MARCH 31, 2024

Particulars	Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
<b>I. EQUITY AND LIABILITIES</b>					
<b>(1) Shareholder's Funds</b>					
(a) Share Capital	3	1,000.00		1,000.00	
(b) Reserves and Surplus	4	9,49,345.41		7,13,958.25	
(c) Money received against share warrents	5	-	9,50,345.41	-	7,14,958.25
<b>(2) Share application money pending allotment</b>	6	-	-	-	-
<b>(3) Non-Current Liabilities</b>					
(a) Long-term borrowings	7	1,24,638.40		1,38,580.68	
(b) Deferred tax liabilities (Net)	8	-		-	
(c) Other Long term liabilities		-		-	
(d) Long term provisions		-	1,24,638.40	-	1,38,580.68
<b>(4) Current Liabilities</b>					
(a) Short-term borrowings	9	10,000.00		10,000.00	
(b) Trade payables	10	-		-	
(i) Total outstanding dues - MSME		-		-	
(ii) Total outstanding dues - Others		3,624.32		-	
(c) Other current liabilities	11	24,750.93		59,652.10	
(d) Short-term provisions	12	-	38,375.25	-	69,652.10
<b>TOTAL</b>			<b>11,13,359.06</b>		<b>9,23,191.03</b>
<b>II. ASSETS</b>					
<b>(1) Non-current assets</b>					
<b>(a) Property, Plant &amp; Equipment &amp; Intangible Assets</b>					
(i) Property, Plant & Equipment	13	2,25,745.03		2,14,051.26	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress	14	2,57,805.99		72,961.85	
(iv) Intangible assets in development	14	-		-	
(b) Non-current investments	15	5,39,000.00		5,39,000.00	
(c) Deferred tax assets (net)	8	-		-	
(d) Long term loans and advances	16	-		-	
(e) Other non-current assets	17	-	10,22,551.02	-	8,26,013.11
<b>(2) Current assets</b>					
(a) Current investments		6,964.77		46,195.06	
(b) Inventories	18	-		-	
(c) Trade receivables	19	-		-	
(d) Cash and cash equivalents	20	74,267.09		41,444.07	
(e) Short-term loans and advances	21	1,067.42		1,067.42	
(f) Other current assets	22	8,508.76	90,808.04	8,471.37	97,177.92
<b>TOTAL</b>			<b>11,13,359.06</b>		<b>9,23,191.03</b>

## Contingent Liabilities &amp; Commitments

Note : Significant Accounting Policies & Notes On Accounts are annexed.

Note : The accompanying Profit and Loss Account and Notes referred form integral part of the Balance Sheet.



**AMS & ASSOCIATES**  
Chartered Accountants  
FRN - 017488C

CA Mayank Agarwal  
MNo. 424876

Partner  
05.09.2024

Jhansi  
Date  
UDIN

For and on behalf of the board of directors of

LAXMAN SETH EDUCATIONAL FOUNDATION

Director  
Laxman Seth Educational  
Foundation  
Sanjeev Gupta  
Director  
DIN:01014162

Director  
Laxman Seth Educational  
Foundation  
Preeti Gupta  
Director  
DIN:01014174

(All figures in '00 unless specified)

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD 01.04.2023 TO 31.03.2024**

Particulars	Note No.	Figures as at the end of current reporting	Figures as at the end of previous reporting
I. Revenue from operations	23	4,67,002.43	3,47,087.80
II. Other Income	24	3,064.81	26,081.38
<b>III. Total Income (I + II)</b>		<b>4,70,067.24</b>	<b>3,73,169.18</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	25	-	-
Purchase of Stock-in-Trade	26	-	-
Change in inventories of finished goods		0.00	0.00
Work in progress and stock in trade		-	-
Employee benefit expense	27	1,73,453.95	1,14,237.08
Financial costs	28	581.90	1,626.81
Depreciation and amortization expense		15,857.33	15,686.25
Other expenses	29	44,786.90	55,646.68
<b>Total Expenses</b>		<b>2,34,680.08</b>	<b>1,87,196.82</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	2,35,387.16	1,85,972.36
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax	(V - VI)	2,35,387.16	1,85,972.36
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII - VIII)	2,35,387.16	1,85,972.36
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(IX-X)	2,35,387.16	1,85,972.36
XII. Profit(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit(Loss) from Discontinuing operations	(XII - XIII)	-	-
<b>XV. Profit(Loss) for the period</b>	(XI + XIV)	<b>2,35,387.16</b>	<b>1,85,972.36</b>
XVI. Earning per equity share:	30		
(1) Basic		23.5387	18.5972
(2) Diluted		23.5387	18.5972

Note : The Notes referred to above form integral part of the Profit & Loss Account.

Certain items in Profit & Loss A/c and Balance Sheet has been regrouped for better presentation and accordingly regrouping has been done with Previous year and Current year figures.

Note : Significant Accounting Policies & Notes On Accounts are annexed.

Note : The accompanying Profit and Loss Account and Notes referred form integral part of the Balance Sheet.

For and on behalf of  
AMS & ASSOCIATES  
Chartered Accountants  
  
CA Mayank Agarwal  
MNo. 424876

Jhansi  
Date 05.09.2024  
UDIN

For and on behalf of the board of directors of  
LAXMAN SETH EDUCATIONAL FOUNDATION

  
Director  
Shaleek Gupta  
Director  
DIN:01014162

  
Director  
Preeti Gupta  
Director  
DIN:01014174

Laxman Seth Educational Foundation  
Laxman Seth Educational Foundation

**CASH FLOW STATEMENT FOR THE PERIOD 01.04.2023 TO 31.03.2024**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>Cash from operating activities:</b>		
Net Profit/loss after Exceptional Items & before tax:	2,35,387.16	1,85,972.36
<b>Adjustment for non cash and non operating items:</b>		
Depreciation	15,857.33	15,686.25
Financial cost	-	-
Non operating Incomes: Interest	-	-
Adj in Reserve and Surplus	-	-
<b>Operating profit before working capital changes:</b>	<b>2,51,244.49</b>	<b>2,01,658.61</b>
<b>Changes In Working Capital:</b>		
Decrease/(Increase) in inventories	-	-
Decrease/(Increase) in trade receivables	-	44.82
Decrease/(Increase) in other current assets	-37.39	70.00
Decrease/(Increase) in short term loan/advances	-	-1,985.78
Increase/(Decrease) in short term borrowings	-	-
Increase/(Decrease) in trade payables	3,624.32	-
Increase/(Decrease) in other current liabilities	-34,901.17	-43,106.25
Increase/(Decrease) in short term provisions	-	-
<b>Cash flow from Operating Activities before tax:</b>	<b>2,19,930.25</b>	<b>1,56,681.40</b>
<b>Adjustment for tax paid:</b>	-	-
<b>Net Cash flow from operating activities: (A)</b>	<b>2,19,930.25</b>	<b>1,56,681.40</b>
<b>Cash flow from Investing activities:</b>		
Purchase of fixed assets	-2,12,395.24	-73,748.36
Sale of fixed assets	-	-
Interest Received	-	-
Decrease/(Increase) in Current Investments	39,230.29	-45,161.01
Decrease/(Increase) in Non Current Investments	-	-
Decrease/(Increase) in Non Current assets	-	-
<b>Net cash flow from Investing Activities: (B)</b>	<b>-1,73,164.95</b>	<b>-1,18,909.37</b>
<b>Cash flow from financing activities:</b>		
Increase/ (Decrease)in long term liabilities	-13,942.28	-30,056.79
Increase/ (Decrease) in Share Capital	-	-
Finance cost paid	-	-
<b>Net cash flow from Financing activities: (C)</b>	<b>-13,942.28</b>	<b>-30,056.79</b>
<b>Net Cash Flow (A-B+C)</b>	<b>32,823.02</b>	<b>7,715.24</b>
Add: Opening cash and cash equivalents	<b>41,444.07</b>	<b>33,728.83</b>
<b>Closing Cash and Cash Equivalents</b>	<b>74,267.09</b>	<b>41,444.07</b>



  
 Director  
 Laxman Seth Educational  
 Foundation

  
 Director  
 Laxman Seth Educational  
 Foundation

*(All figures in '00 unless specified)*  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD 01.04.2023 TO 31.03.2024**

**NOTE - 1 SIGNIFICANT ACCOUNTING POLICIES**

- 1 **General**
  - i) These accounts are prepared on historical cost basis and on accounting principles of a going concern.
  - ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
  - iii) The accounts are prepared following accrual (mercantile) system of accounting unless otherwise specified.
- 2 **Revenue (Income)** is recognised when no significant uncertainty as to the measurability or realisation exists.
- 3 **Expenses** are accounted on accrual basis.
- 4 **Investments** are stated at cost.
- 5 **Property, Plant & Equipment:** The Property, Plant & Equipment are taken at cost including amounts incurred incidental thereto in case of new assets and at written down value, in case of old assets.
- 6 **Depreciation:** Depreciation on Property, plant and Equipments is provided on Written Down Value method in the manner and at the rate specified in the Schedule II to the Companies Act, 2013.
- 7 **Current Assets:** Closing stocks are valued at cost or net realisable value, whichever is lower. Fall in realisable value of any current asset other than closing stock is provided in the year, it is fully ascertained.  
The deposits with the banks, etc. for purpose of the business are treated as current assets.  
The scrap material, if any, is taken in books as and when its value is realized/ ascertained.
- 8 **Liabilities:** Reduction in liability is provided in the year in which it is fully ascertained. No provision is made for liabilities which are contingent in nature. Material known liabilities are provided for based on available information/estimates.
- 9 **Taxation:** Provision for current tax is made on the basis of estimated taxable income for the period.  
Deferred tax is recognised, subject to consideration of prudence, on timing differences between taxable income and accounting income for the period that originate in one period and are capable of reversal in one or more subsequent periods.  
  
Deferred tax assets are not recognised on unabsorbed depreciation and carry forward of losses, unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.
- 10 **Borrowing Cost:** Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from date of funds borrowed upto the date of put to use of such asset are added to the cost of the assets. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

Note: There has been no change in the accounting policies with the last year policies

NOTE	CURRENT YEAR	PREVIOUS YEAR
------	--------------	---------------

**NOTE - 2 ADDITIONAL DISCLOSURES**

2.1. Earnings and expenses in foreign exchange	NIL	NIL
2.2. Companies' interest, as a venturer, in jointly controlled entities	NIL	NIL
2.3. Related party disclosure as per AS-18:		

(i) Names of related parties and description of relationship

Nature of Relationship	Name of the Related party
Holding Companies	NIL
Subsidiary Companies	NIL
Fellow Subsidiaries	NIL
Associates	NIL
Key Management Personnel	Sanjeev Gupta, Preeti Gupta
Relatives of KMP having significant influence	Nil
Enterprise in which KMP, Director and relative	Nil

(ii) Details of transactions with related parties

Related Party	Nature of Transaction	Amount	Amount written off	Closing Balance
		0	0	0



Director  
Laxman Seth Educational  
Foundation

Director  
Laxman Seth Educational  
Foundation

## 2.4. Contingent Liabilities and Commitments:

	Estimated Amounts	
<b>Contingent Liabilities</b>		
Claims against concern not acknowledged as debt	0	0
Guarantees	0	0
Other money for which concern is contingently liable	0	0
<b>TOTAL</b>		0
<b>Commitments</b>		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
<b>TOTAL</b>		0

## 2.5. Contingent Assets recognised:

Nature of Asset	Income Recognised	Income Reversed	Closing	Opening
...	0	0	0	0
<b>TOTAL</b>	0	0	0	0

## 2.6. Accounting Ratios:

## 2.7. Corporate Social Responsibility (CSR)

Amount required to be spent by the company during the year	0	0
Amount of expenditure incurred	0	0
Shortfall at the end of the year	0	0
*nature of CSR activities		
*Reason for shortfall, if any.		

## 2.8. Virtual Currency Held/Traded

Nil

Nil

## 2.9. Utilisation of Borrowed Fund &amp; Share Premium:

## (a) Amount advanced by Company out of Borrowed funds and Share Premium etc

Name of parties	Date of advancement	Amount	Date of further advancement	Amount	Date of guarantee by Ultimate beneficiary	Guarantee Amount	Compliance with FEMA
		NIL		NIL			

## (b) Amount advanced by Company out of funds of other entity for them as Ultimate Beneficiary

Name of parties	Date of advancement	Amount	Date of further advancement	Amount	Date of guarantee by Ultimate beneficiary	Guarantee Amount	Compliance with FEMA
		NIL		NIL			

## 2.10 Disclosure of any undisclosed income under Income tax Act 1961 made

Nil

Nil



  
 Director  
 Laxman Seth Educational  
 Foundation

  
 Director  
 Laxman Seth Educational  
 Foundation

**NOTE -3 SHARE CAPITAL**

Shares	Particulars	Par Value	CURRENT YEAR	PREVIOUS YEAR
<i>Authorised:</i>				
10000	Equity Shares each of	Rs. 10	1,000.00	5,000.00
<i>Issued, Subscribed and fully paid up:</i>				
10000	Equity Shares each of	Rs. 10	1,000.00	1,000.00
<i>Issued, Subscribed and not fully paid up:</i>				
0	Equity Shares each of	Rs. 10	-	-
<b>TOTAL</b>			<b>1,000.00</b>	<b>1,000.00</b>

**Reconciliation of Shares at the beginning and at end of the reporting period:-***Equity Shares each of Rs.10 with equal voting right*

No. of Shares at 01.04.2023	No. of Shares issued			Forfeited shares	No. of Shares at 31.03.2024
	FRESH	ESOP	BONUS		
10000	0	0	0	0	10000

**Equity Shareholders having more than 5% shareholding:-**

Name of Shareholder	As at 01.04.2023		Change	Remark	As at 31.03.2024	
	Shares	%			Shares	%
Sanjeev Gupta	6500	65.00	0		6500	65.00
Preeti Gupta	3500	35.00	0		3500	35.00

**Equity Shareholding of Promoters:-**

Promoter Name	As at 01.04.2023		As at 31.03.2024		% of Change
	Shares	%	Shares	%	
Sanjeev Gupta	6,500	65.00	6,500	65.00	0.00%
Preeti Gupta	3,500	35.00	3,500	35.00	0.00%

  
 Director  
 Laxman Seth Educational  
 Foundation

  
 Director  
 Laxman Seth Educational  
 Foundation



Particulars	RESERVES & SURPLUS			
	As at 01.04.23	Transfer - P&L a/c		As at 31.03.2024
		Addition	Deduction	
General Reserve	-	-	0.00	-
P&L Account	7,13,958.25	2,35,387.16	0.00	9,49,345.41
less: Miscellaneous exp. not Written Off	-	-	0.00	-
<b>TOTAL</b>	<b>7,13,958.25</b>	<b>2,35,387.16</b>	<b>-</b>	<b>9,49,345.41</b>

NOTE - 5		MONEY RECEIVED AGAINST SHARE WARRENTS	
<b>TOTAL</b>		<b>0</b>	<b>0</b>

NOTE - 6		SHARE APPLICATION MONEY PENDING ALLOTMENT	
<b>TOTAL</b>		<b>0</b>	<b>0</b>

NOTE - 7		LONG TERM BORROWINGS	
<b>Secured Loans*</b>			
From Banks	-	13,942.28	-
<b>Unsecured Loans</b>		<b>0</b>	<b>13,942.28</b>
<b>Loans and Advances from related parties</b>			
From Directors	0	0	0.00
	1,24,638.40	1,24,638.40	-
<b>TOTAL</b>		<b>1,24,638.40</b>	<b>1,24,638.40</b>
		<b>1,24,638.40</b>	<b>1,38,580.68</b>

\* loans taken from bank /FI were used for their specific purpose, except -- NIL

\* There has been no continuing default as on the balance sheet date in repayment of loans and interest except-- NIL

The quarterly returns or statements of current assets filed by the Company with banks and financial institutions are in agreement with the books of accounts except -- NIL --

NOTE - 8		DEFERRED/ CURRENT TAX ASSETS/ (LIABILITIES) - NET		
Closing Deferred Tax Assets/ (Liabilities) - Net		0.00		0.00
less: Opening Deferred Tax Assets/ (Liabilities) - Net		0.00		0.00
Deferred Tax charged/(credited) to Profit & Loss Account				
Computation of Deferred Tax Assets/(Liabilities)				
Particulars	Timing Difference Due to	As Per Books of Accounts	As Per Income Tax Act, 1961	Timing Difference
Closing Net Blocks of Property, Plant & Equipments	Depreciation	-	-	-
Less: Land				
Less: Capital Subsidy				
Closing Net Blocks of Property, Plant & Equipments				
Relevant Expenses Covered u/s 43B of Income Tax Act, 1961	Section 43B			
Relevant Expenses Covered u/s 40a(i)/40a(ii) of Income Tax Act, 1961	Section 40a(i)/40a(ii)			
Unabsorbed Depreciation as per Income Tax Act, 1961	Unabsorbed Depreciation	-	-	-
Unabsorbed Losses as per Income Tax Act, 1961	Unabsorbed Losses	-	-	-
Deferred Tax Assets/(Liabilities) due to above Timing Differences @	25 1/2%			



Director  
Laxman Seth Educational  
Foundation

Director  
Laxman Seth Educational  
Foundation

## NOTE- 9

## SHORT TERM BORROWINGS

(All figures in '00 unless specified)

<u>Secured Loans*</u>			
Loans guaranteed by directors			
<u>Loans repayable on demand</u>			
from banks			0
from other parties	10000.00		10000.00
	0		0
<u>Current Maturities of Long Term Debt</u>		10000.00	10000.00
		0	0
<u>Unsecured Loans</u>			
Loans guaranteed by directors	0		0
<u>Loans repayable on demand</u>			
from other parties	0		0
Deposits	0		0
Loans & Advances from related parties	0		0
Other loans and advances (Specify nature)			0
		0	0
<b>TOTAL</b>		<b>10000.00</b>	<b>10000.00</b>

\* loans taken from bank /FI were used for their specific purpose, except -- NIL

\* There has been no continuing default as on the balance sheet date in repayment of loans and interest except-- NIL

The quarterly returns or statements of current assets filed by the Company with banks and financial institutions are in agreement with the books of accounts except -- NIL

## NOTE- 10

## TRADE PAYABLES

Particulars	Outstanding for following periods from due date of payment				Total	Previous year
	Less than 1 yr	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	-	-	-	-
(ii) Others	3624.32	0	0	0	3624.32	0
(iii) Disputed dues- MSME					0	0
(iii) Disputed dues- Others					0	0
<b>TOTAL</b>					<b>3,624.32</b>	<b>-</b>

Additional disclosure relating to suppliers registered under MSMED Act, 2006 :-

Particulars		
1. Principal amount due and remaining unpaid as at the year end	0	0
2. Interest due and remaining unpaid as at the year end	0	0
3. Principal amount paid beyond the appointed day i.e. 15 days	0	0
4. Interest paid other than u/s 16 of MSMED Act beyond appointed day	0	0
5. Interest u/s 16 of MSMED Act which is paid alongwith principal payment	0	0
6. Interest due and payable for payments already made beyond appointed days	0	0
7. Further interest remaining due & payable for earlier years	0	0

The company has classified outstanding dues into categories as required by The Micro, Small &amp; Medium Enterprises Development Act, 2006 on the basis of the information received from respective parties and in absence of such information the parties have been classified as dues to other than Micro, Small and Medium Enterprises and no interest provision for such parties has been made.

## NOTE- 11

## OTHER CURRENT LIABILITIES

Professional Fees	14988.56	3854.10
Audit Fees	0.00	150.00
TDS Payable	3262.37	2898.00
Salary Payable	6500.00	2750.00
Advance Against Sale	0.00	50000.00
<b>TOTAL</b>	<b>24,750.93</b>	<b>59,652.10</b>



Director  
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Foundation

Director  
Laxman Seth Educational  
Foundation

## NOTE- 12

## SHORT TERM PROVISIONS

(All figures in '00 unless specified)

PARTICULARS	Addition	Settled	Reversed	GROSS BLOCK		
				During The Year	As at	
				Addition	Deduction	
Audit Fee Payable				0.00		0.00
<b>TOTAL</b>				<b>0.00</b>		<b>0.00</b>

## NOTE- 13

## PROPERTY, PLANT &amp; EQUIPMENT

PARTICULARS	Useful Life	As at 01.04.23	Revaluation Change	GROSS BLOCK		As at 31.03.24
				During The Year		
				Addition	Deduction	
Land		99492.01		0.00	0.00	99492.01
Furniture, Fixtures and Fitting		1510.30	0.00	0.00	0.00	1510.30
Plant and machinery		31496.22	0.00	1800.00	0.00	33296.22
Vehicles		18229.69	0.00	25751.10	0.00	43980.79
Building		78205.88	0.00	0.00	0.00	78205.88
Computers		803.41	0.00	0.00	0.00	803.41
<b>TOTAL</b>		<b>229737.51</b>	<b>0.00</b>	<b>27551.10</b>	<b>0.00</b>	<b>257288.61</b>

PARTICULARS	DEPRECIATION (WDV BASIS)			NET BLOCK		
	upto 31.03.23	for the year	Reversal for assets sold	upto 31.03.24	as on 31.03.24	as on 31.03.23
Land	0.00	0.00	0.00	0.00	99492.01	99492.01
Furniture, Fixtures and Fitting	151.03	135.93	0.00	286.96	1223.34	1359.27
Plant and machinery	4669.42	4294.02	0.00	8963.44	24332.78	26826.80
Vehicles	2734.45	4255.62	0.00	6990.07	36990.72	15495.24
Building	7820.59	7035.83	0.00	14856.42	63349.46	70385.29
Computers	310.76	135.93	0.00	446.69	356.72	492.65
<b>TOTAL</b>	<b>15686.25</b>	<b>15857.33</b>	<b>0.00</b>	<b>31543.58</b>	<b>225745.03</b>	<b>214051.26</b>

The Management at the year end physically verified the Property, Plant & Equipment of the concern.

## Details of immovable Property for which title deeds not held by company are as under:

Description of property	Property held since date	Title deed Held in Name of	Whether in name of promoter, director or their relative or employee	Reason for not being held in the name of the company (dispute if any)	Cost	Gross Carrying value	
						Improvement	Total
<b>TOTAL</b>							

No Benami Property is held by the company or held by any other person as specified under the Prohibition of Benami Property Transaction Act, 1988.

## NOTE- 14

## CAPITAL WORK-IN-PROGRESS

PARTICULARS	As at 01.04.23	GROSS BLOCK		As at 31.03.24
		During The Year		
		Addition	Deduction	
New Building University	72961.85	184844.14	0.00	257805.99
<b>TOTAL</b>	<b>72961.85</b>	<b>184844.14</b>	<b>0.00</b>	<b>257805.99</b>

## INTANGIBLE ASSETS UNDER DEVELOPMENT

PARTICULARS	As at 01.04.23	GROSS BLOCK		As at 31.03.24
		During The Year		
		Addition	Deduction	
	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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Director  
Laxman Seth Educational  
Foundation

**NOTE- 15 NON CURRENT INVESTMENTS**

Particulars	Current Year	Previous Year
<u>Quoted</u>	0.00	0.00
<u>Unquoted</u>	0.00	0.00
University Deposit, AICTE and NCTE Deposit	5,39,000.00	5,39,000.00
	<u>5,39,000.00</u>	<u>5,39,000.00</u>

Note- Investments are stated at cost.

**NOTE- 16 LONG TERM LOANS AND ADVANCES**

	Secured	Unsecured	Doubtful		
<u>Loans &amp; Advance to related Parties</u>					
...	0.00	0.00	0.00		
				0.00	0.00
<u>Other Loans &amp; Advances</u>					
...	0.00	0.00	0.00		
				0.00	0.00
<u>Loans &amp; Advance to Directors &amp; Other officers</u>					
...	0.00	0.00	0.00		
				0.00	0.00
<b>TOTAL</b>				<u>0.00</u>	<u>0.00</u>

Type of Borrower	Amount of loan or advance	Percentage to the total
Promoters	Nil	
Directors	Nil	
KMP	Nil	
Related Parties	Nil	

**NOTE- 17 OTHER NON-CURRENT ASSETS**

	Secured	Unsecured	Doubtful		
<u>Security Deposits:</u>					
...	0.00	0.00	0.00		
				0.00	0.00
...	0.00	0.00	0.00		
				0.00	0.00
<b>TOTAL</b>				<u>0.00</u>	<u>0.00</u>

**NOTE- 18 INVENTORIES**

Particulars	BASIS OF VALUATION COST or NRV	Current Year	Previous Year
		0.00	0.00
<b>TOTAL</b>		<u>0.00</u>	<u>0.00</u>



*[Signature]*  
Director  
Laxman Seth Educational  
Foundation

*[Signature]*  
Director  
Laxman Seth Educational  
Foundation

**NOTE- 19 TRADE RECEIVABLES**

Particulars	Current Year Total	Previous Year
Trade Receivables	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 M	6 m - 1 year	1-2 yr	2-3 yr	More than 3 years	
Undisputed Trade receivables unsecured						
(i) considered good	0.00	0.00	0.00	0.00	0.00	0.00
(ii) considered doubtful						0.00
Disputed Trade Receivables unsecured						
(iii) considered good						0.00
(iv) considered doubtful						0.00
<b>TOTAL</b>						<b>0.00</b>

# similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction. Unbilled dues shall be disclosed separately.

**NOTE- 20 CASH AND CASH EQUIVALENTS**

<u>Balance with bank</u>			
Bank Balances	52,742.35	40,678.38	
Cash in hand		21,524.74	765.69
<b>TOTAL</b>	<b>74,267.09</b>	<b>41,444.07</b>	

The Management at the year end physically verified the Cash in hand of the concern.

**NOTE- 21 SHORT TERM LOAN AND ADVANCES**

Particulars	Amount	Allowance for bad and doubtful loan
<i>To related parties:</i>		
Others	1,067.42	1,067.42
<b>TOTAL</b>	<b>1067.42</b>	<b>1067.42</b>

**NOTE- 22 OTHER CURRENT ASSETS**

TDS AY 23-24	2,603.37	2,603.37
Security Receivable	5,400.00	5,400.00
TDS AY 24-25	505.39	-
<b>TOTAL</b>	<b>8508.76</b>	<b>8471.37</b>

**NOTE - 23 REVENUE FROM OPERATIONS**

Revenue	4,67,002.43	347087.80
<b>TOTAL</b>	<b>467002.43</b>	<b>347087.80</b>

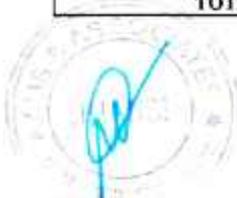
Amount not recognised as revenue due to lack of reasonably certainty of its ultimate collection:

NIL

NIL

**NOTE - 24 OTHER INCOMES**

Interest on FDR	3,064.81	26035.01
Interest on Refund		46.37
<b>TOTAL</b>	<b>3064.81</b>	<b>26081.38</b>



Director  
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Director  
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**NOTE - 25 COST OF MATERIAL CONSUMED**

0.00	-	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

**NOTE - 26 TRADING GOODS**

PARTICULARS	OPENING	PURCHASE	CONSUMED	SALES	CLOSING
Finished Goods Stock	0	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NOTE - 27 EMPLOYEE BENEFITS EXPENSES**

Staff Salary	1,73,453.95	114237.08
<b>TOTAL</b>	<b>173453.95</b>	<b>114237.08</b>

**NOTE - 28 FINANCE COST**

Bank Charges	120.16	95.51
Bank Interest	461.74	1531.30
<b>TOTAL</b>	<b>581.90</b>	<b>1626.81</b>

**NOTE - 29 OTHER EXPENSES**

Payment to Auditors			
Audit fees	-	150.00	
Others	-	-	
			150.00
Advertisement	6,928.19		705.53
Stationery & Printing	158.25		58.95
Misc exp	1,332.07		11,132.63
Insurance Exp	705.20		-
Counselling Expenses	1,585.00		210.00
Conveyence & travelling	858.07		226.88
Building repair & Maintenance	885.44		151.81
Office Exp	1.00		85.40
Marketing and Sales Promotion	8,072.88		-
Dr visit charges	6,000.00		6,000.00
RGVP enrollment fee	-		-
Books	881.59		166.00
Registration Fees/Affiliation Fees	9,720.80		31,436.72
Computer Exps	-		83.00
Machinery Repair and Maintenance	35.50		45.15
Staff Welfare Exps	57.95		167.43
Vehicle Running exps	4,569.71		2,062.89
Lab Material	-		1,100.00
Electricity Exps	1,194.19		1,792.79
Council Fees	1,604.00		-
Int on TDS	130.41		68.51
Telephone	66.65		2.99
<b>TOTAL</b>	<b>44,786.90</b>		<b>55646.68</b>

Certain petty figures may have been regrouped for better presentation in line with Sch III to report all figures in ₹ '00.

**NOTE - 30 EARNING PER SHARE**

Profit Attributable to Equity Shareholders	2,35,387.16	1,85,972.36
Number of Equity Shares	10,000	10,000
Basic	23.5387	18.5972
Diluted	23.5387	18.5972



Director  
Laxman Seth Educational  
Foundation

Director  
Laxman Seth Educational  
Foundation

## BALANCE SHEET AS AT MARCH 31, 2024

Particulars	Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
<b>I. EQUITY AND LIABILITIES</b>					
<b>(1) Shareholder's Funds</b>					
(a) Share Capital	3	1,000.00		1,000.00	
(b) Reserves and Surplus	4	9,49,345.41		7,13,958.25	
(c) Money received against share warrents	5	-	9,50,345.41	-	7,14,958.25
<b>(2) Share application money pending allotment</b>	6	-	-	-	-
<b>(3) Non-Current Liabilities</b>					
(a) Long-term borrowings	7	1,24,638.40		1,38,580.68	
(b) Deferred tax liabilities (Net)	8	-		-	
(c) Other Long term liabilities		-		-	
(d) Long term provisions		-	1,24,638.40	-	1,38,580.68
<b>(4) Current Liabilities</b>					
(a) Short-term borrowings	9	10,000.00		10,000.00	
(b) Trade payables	10	-		-	
(i) Total outstanding dues - MSME		-		-	
(ii) Total outstanding dues - Others		3,624.32		-	
(c) Other current liabilities	11	24,750.93		59,652.10	
(d) Short-term provisions	12	-	38,375.25	-	69,652.10
<b>TOTAL</b>			<b>11,13,359.06</b>		<b>9,23,191.03</b>
<b>II. ASSETS</b>					
<b>(1) Non-current assets</b>					
<b>(a) Property, Plant &amp; Equipment &amp; Intangible Assets</b>					
(i) Property, Plant & Equipment	13	2,25,745.03		2,14,051.26	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress	14	2,57,805.99		72,961.85	
(iv) Intangible assets in development	14	-		-	
(b) Non-current investments	15	5,39,000.00		5,39,000.00	
(c) Deferred tax assets (net)	8	-		-	
(d) Long term loans and advances	16	-		-	
(e) Other non-current assets	17	-	10,22,551.02	-	8,26,013.11
<b>(2) Current assets</b>					
(a) Current investments		6,964.77		46,195.06	
(b) Inventories	18	-		-	
(c) Trade receivables	19	-		-	
(d) Cash and cash equivalents	20	74,267.09		41,444.07	
(e) Short-term loans and advances	21	1,067.42		1,067.42	
(f) Other current assets	22	8,508.76	90,808.04	8,471.37	97,177.92
<b>TOTAL</b>			<b>11,13,359.06</b>		<b>9,23,191.03</b>

## Contingent Liabilities &amp; Commitments

Note : Significant Accounting Policies & Notes On Accounts are annexed.

Note : The accompanying Profit and Loss Account and Notes referred form integral part of the Balance Sheet.



**AMS & ASSOCIATES**  
Chartered Accountants  
FRN - 017488C

CA Mayank Agarwal  
MNo. 424876

Partner  
05.09.2024

Jhansi  
Date  
UDIN

For and on behalf of the board of directors of

LAXMAN SETH EDUCATIONAL FOUNDATION

Director  
Laxman Seth Educational  
Foundation  
Sanjeev Gupta  
Director  
DIN:01014162

Director  
Laxman Seth Educational  
Foundation  
Preeti Gupta  
Director  
DIN:01014174

(All figures in '00 unless specified)

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD 01.04.2023 TO 31.03.2024**

Particulars	Note No.	Figures as at the end of current reporting	Figures as at the end of previous reporting
I. Revenue from operations	23	4,67,002.43	3,47,087.80
II. Other Income	24	3,064.81	26,081.38
<b>III. Total Income (I + II)</b>		<b>4,70,067.24</b>	<b>3,73,169.18</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	25	-	-
Purchase of Stock-in-Trade	26	-	-
Change in inventories of finished goods		0.00	0.00
Work in progress and stock in trade		-	-
Employee benefit expense	27	1,73,453.95	1,14,237.08
Financial costs	28	581.90	1,626.81
Depreciation and amortization expense		15,857.33	15,686.25
Other expenses	29	44,786.90	55,646.68
<b>Total Expenses</b>		<b>2,34,680.08</b>	<b>1,87,196.82</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	2,35,387.16	1,85,972.36
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax	(V - VI)	2,35,387.16	1,85,972.36
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII - VIII)	2,35,387.16	1,85,972.36
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(IX-X)	2,35,387.16	1,85,972.36
XII. Profit(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit(Loss) from Discontinuing operations	(XII - XIII)	-	-
<b>XV. Profit(Loss) for the period</b>	<b>(XI + XIV)</b>	<b>2,35,387.16</b>	<b>1,85,972.36</b>
XVI. Earning per equity share:	30		
(1) Basic		23.5387	18.5972
(2) Diluted		23.5387	18.5972

Note : The Notes referred to above form integral part of the Profit & Loss Account.

Certain items in Profit & Loss A/c and Balance Sheet has been regrouped for better presentation and accordingly regrouping has been done with Previous year and Current year figures.

Note : Significant Accounting Policies & Notes On Accounts are annexed.

Note : The accompanying Profit and Loss Account and Notes referred form integral part of the Balance Sheet.

For and on behalf of  
AMS & ASSOCIATES  
Chartered Accountants  
  
CA Mayank Agarwal  
MNo. 424876

Jhansi  
Date  
UDIN

Partner  
05.09.2024

For and on behalf of the board of directors of  
LAXMAN SETH EDUCATIONAL FOUNDATION

  
Director  
Shaleek Gupta  
Director  
DIN:01014162

  
Director  
Preeti Gupta  
Director  
DIN:01014174

Laxman Seth Educational Foundation  
Laxman Seth Educational Foundation

**CASH FLOW STATEMENT FOR THE PERIOD 01.04.2023 TO 31.03.2024**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>Cash from operating activities:</b>		
Net Profit/loss after Exceptional Items & before tax:	2,35,387.16	1,85,972.36
<b>Adjustment for non cash and non operating items:</b>		
Depreciation	15,857.33	15,686.25
Financial cost	-	-
Non operating Incomes: Interest	-	-
Adj in Reserve and Surplus	-	-
<b>Operating profit before working capital changes:</b>	<b>2,51,244.49</b>	<b>2,01,658.61</b>
<b>Changes In Working Capital:</b>		
Decrease/(Increase) in inventories	-	-
Decrease/(Increase) in trade receivables	-	44.82
Decrease/(Increase) in other current assets	-37.39	70.00
Decrease/(Increase) in short term loan/advances	-	-1,985.78
Increase/(Decrease) in short term borrowings	-	-
Increase/(Decrease) in trade payables	3,624.32	-
Increase/(Decrease) in other current liabilities	-34,901.17	-43,106.25
Increase/(Decrease) in short term provisions	-	-
<b>Cash flow from Operating Activities before tax:</b>	<b>2,19,930.25</b>	<b>1,56,681.40</b>
<b>Adjustment for tax paid:</b>	-	-
<b>Net Cash flow from operating activities: (A)</b>	<b>2,19,930.25</b>	<b>1,56,681.40</b>
<b>Cash flow from Investing activities:</b>		
Purchase of fixed assets	-2,12,395.24	-73,748.36
Sale of fixed assets	-	-
Interest Received	-	-
Decrease/(Increase) in Current Investments	39,230.29	-45,161.01
Decrease/(Increase) in Non Current Investments	-	-
Decrease/(Increase) in Non Current assets	-	-
<b>Net cash flow from Investing Activities: (B)</b>	<b>-1,73,164.95</b>	<b>-1,18,909.37</b>
<b>Cash flow from financing activities:</b>		
Increase/ (Decrease) in long term liabilities	-13,942.28	-30,056.79
Increase/ (Decrease) in Share Capital	-	-
Finance cost paid	-	-
<b>Net cash flow from Financing activities: (C)</b>	<b>-13,942.28</b>	<b>-30,056.79</b>
<b>Net Cash Flow (A-B+C)</b>	<b>32,823.02</b>	<b>7,715.24</b>
Add: Opening cash and cash equivalents	<b>41,444.07</b>	<b>33,728.83</b>
<b>Closing Cash and Cash Equivalents</b>	<b>74,267.09</b>	<b>41,444.07</b>



Director  
Laxman Seth Educational  
Foundation

Director  
Laxman Seth Educational  
Foundation

*(All figures in '00 unless specified)*  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD 01.04.2023 TO 31.03.2024**

**NOTE - 1 SIGNIFICANT ACCOUNTING POLICIES**

- 1 **General**
  - i) These accounts are prepared on historical cost basis and on accounting principles of a going concern.
  - ii) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
  - iii) The accounts are prepared following accrual (mercantile) system of accounting unless otherwise specified.
- 2 **Revenue (Income)** is recognised when no significant uncertainty as to the measurability or realisation exists.
- 3 **Expenses** are accounted on accrual basis.
- 4 **Investments** are stated at cost.
- 5 **Property, Plant & Equipment:** The Property, Plant & Equipment are taken at cost including amounts incurred incidental thereto in case of new assets and at written down value, in case of old assets.
- 6 **Depreciation:** Depreciation on Property, plant and Equipments is provided on Written Down Value method in the manner and at the rate specified in the Schedule II to the Companies Act, 2013.
- 7 **Current Assets:** Closing stocks are valued at cost or net realisable value, whichever is lower. Fall in realisable value of any current asset other than closing stock is provided in the year, it is fully ascertained.  
The deposits with the banks, etc. for purpose of the business are treated as current assets.  
The scrap material, if any, is taken in books as and when its value is realized/ ascertained.
- 8 **Liabilities:** Reduction in liability is provided in the year in which it is fully ascertained. No provision is made for liabilities which are contingent in nature. Material known liabilities are provided for based on available information/estimates.
- 9 **Taxation:** Provision for current tax is made on the basis of estimated taxable income for the period.  
Deferred tax is recognised, subject to consideration of prudence, on timing differences between taxable income and accounting income for the period that originate in one period and are capable of reversal in one or more subsequent periods.  
  
Deferred tax assets are not recognised on unabsorbed depreciation and carry forward of losses, unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.
- 10 **Borrowing Cost:** Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from date of funds borrowed upto the date of put to use of such asset are added to the cost of the assets. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

Note: There has been no change in the accounting policies with the last year policies

NOTE	CURRENT YEAR	PREVIOUS YEAR
------	--------------	---------------

**NOTE - 2 ADDITIONAL DISCLOSURES**

2.1. Earnings and expenses in foreign exchange	NIL	NIL
2.2. Companies' interest, as a venturer, in jointly controlled entities	NIL	NIL
2.3. Related party disclosure as per AS-18:		

(i) Names of related parties and description of relationship

Nature of Relationship	Name of the Related party
Holding Companies	NIL
Subsidiary Companies	NIL
Fellow Subsidiaries	NIL
Associates	NIL
Key Management Personnel	Sanjeev Gupta, Preeti Gupta
Relatives of KMP having significant influence	Nil
Enterprise in which KMP, Director and relative	Nil

(ii) Details of transactions with related parties

Related Party	Nature of Transaction	Amount	Amount written off	Closing Balance
		0	0	0



Director  
Laxman Seth Educational  
Foundation

Director  
Laxman Seth Educational  
Foundation

## 2.4. Contingent Liabilities and Commitments:

	Estimated Amounts	Estimated Amounts
<b>Contingent Liabilities</b>		
Claims against concern not acknowledged as debt	0	0
Guarantees	0	0
Other money for which concern is contingently liable	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>
<b>Commitments</b>		
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

## 2.5. Contingent Assets recognised:

Nature of Asset	Income Recognised	Income Reversed	Closing	Opening
...	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 2.6. Accounting Ratios:

## 2.7. Corporate Social Responsibility (CSR)

Amount required to be spent by the company during the year	0	0
Amount of expenditure incurred	0	0
Shortfall at the end of the year	0	0
*nature of CSR activities		
*Reason for shortfall, if any.		

## 2.8. Virtual Currency Held/Traded

Nil

Nil

## 2.9. Utilisation of Borrowed Fund &amp; Share Premium:

## (a) Amount advanced by Company out of Borrowed funds and Share Premium etc

Name of parties	Date of advancement	Amount	Date of further advancement	Amount	Date of guarantee by Ultimate beneficiary	Guarantee Amount	Compliance with FEMA
		NIL		NIL			

## (b) Amount advanced by Company out of funds of other entity for them as Ultimate Beneficiary

Name of parties	Date of advancement	Amount	Date of further advancement	Amount	Date of guarantee by Ultimate beneficiary	Guarantee Amount	Compliance with FEMA
		NIL		NIL			

## 2.10 Disclosure of any undisclosed income under Income tax Act 1961 made

Nil

Nil



  
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**NOTE -3 SHARE CAPITAL**

Shares	Particulars	Par Value	CURRENT YEAR	PREVIOUS YEAR
<i>Authorised:</i>				
10000	Equity Shares each of	Rs. 10	1,000.00	5,000.00
<i>Issued, Subscribed and fully paid up:</i>				
10000	Equity Shares each of	Rs. 10	1,000.00	1,000.00
<i>Issued, Subscribed and not fully paid up:</i>				
0	Equity Shares each of	Rs. 10	-	-
<b>TOTAL</b>			<b>1,000.00</b>	<b>1,000.00</b>

**Reconciliation of Shares at the beginning and at end of the reporting period:-***Equity Shares each of Rs.10 with equal voting right*

No. of Shares at 01.04.2023	No. of Shares issued			Forfeited shares	No. of Shares at 31.03.2024
	FRESH	ESOP	BONUS		
10000	0	0	0	0	10000

**Equity Shareholders having more than 5% shareholding:-**

Name of Shareholder	As at 01.04.2023		Change	Remark	As at 31.03.2024	
	Shares	%			Shares	%
Sanjeev Gupta	6500	65.00	0		6500	65.00
Preeti Gupta	3500	35.00	0		3500	35.00

**Equity Shareholding of Promoters:-**

Promoter Name	As at 01.04.2023		As at 31.03.2024		% of Change
	Shares	%	Shares	%	
Sanjeev Gupta	6,500	65.00	6,500	65.00	0.00%
Preeti Gupta	3,500	35.00	3,500	35.00	0.00%

  
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Particulars	RESERVES & SURPLUS			
	As at 01.04.23	Transfer - P&L a/c		As at 31.03.2024
		Addition	Deduction	
General Reserve	-	-	0.00	-
P&L Account	7,13,958.25	2,35,387.16	0.00	9,49,345.41
less: Miscellaneous exp. not Written Off	-	-	0.00	-
<b>TOTAL</b>	<b>7,13,958.25</b>	<b>2,35,387.16</b>	<b>-</b>	<b>9,49,345.41</b>

NOTE - 5		MONEY RECEIVED AGAINST SHARE WARRENTS	
<b>TOTAL</b>		<b>0</b>	<b>0</b>

NOTE - 6		SHARE APPLICATION MONEY PENDING ALLOTMENT	
<b>TOTAL</b>		<b>0</b>	<b>0</b>

NOTE - 7		LONG TERM BORROWINGS	
<b>Secured Loans*</b>			
From Banks	-	13,942.28	-
<b>Unsecured Loans</b>		<b>0</b>	<b>13,942.28</b>
<b>Loans and Advances from related parties</b>			
From Directors	0	0	0.00
	1,24,638.40	1,24,638.40	-
<b>TOTAL</b>		<b>1,24,638.40</b>	<b>1,24,638.40</b>
		<b>1,24,638.40</b>	<b>1,38,580.68</b>

\* loans taken from bank /FI were used for their specific purpose, except -- NIL

\* There has been no continuing default as on the balance sheet date in repayment of loans and interest except-- NIL

The quarterly returns or statements of current assets filed by the Company with banks and financial institutions are in agreement with the books of accounts except -- NIL --

NOTE - 8		DEFERRED/ CURRENT TAX ASSETS/ (LIABILITIES) - NET		
Closing Deferred Tax Assets/ (Liabilities) - Net		0.00		0.00
less: Opening Deferred Tax Assets/ (Liabilities) - Net		0.00		0.00
Deferred Tax charged/(credited) to Profit & Loss Account		-		-
Computation of Deferred Tax Assets/(Liabilities)				
Particulars	Timing Difference Due to	As Per Books of Accounts	As Per Income Tax Act, 1961	Timing Difference
Closing Net Blocks of Property, Plant & Equipments	Depreciation	-	-	-
Less: Land				
Less: Capital Subsidy				
Closing Net Blocks of Property, Plant & Equipments				
Relevant Expenses Covered u/s 43B of Income Tax Act, 1961	Section 43B	-	-	-
Relevant Expenses Covered u/s 40a(i)/40a(ii) of Income Tax Act, 1961	Section 40a(i)-40a(ii)	-	-	-
Unabsorbed Depreciation as per Income Tax Act, 1961	Unabsorbed Depreciation	-	-	-
Unabsorbed Losses as per Income Tax Act, 1961	Unabsorbed Losses	-	-	-
Deferred Tax Assets/(Liabilities) due to above Timing Differences @	25 1/2%			



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## NOTE- 9

## SHORT TERM BORROWINGS

(All figures in '00 unless specified)

<u>Secured Loans*</u>			
Loans guaranteed by directors			
<u>Loans repayable on demand</u>			
from banks			0
from other parties	10000.00		10000.00
	0		0
<u>Current Maturities of Long Term Debt</u>		10000.00	10000.00
		0	0
<u>Unsecured Loans</u>			
Loans guaranteed by directors	0		0
<u>Loans repayable on demand</u>			
from other parties	0		0
Deposits	0		0
Loans & Advances from related parties	0		0
Other loans and advances (Specify nature)			0
		0	0
<b>TOTAL</b>		<b>10000.00</b>	<b>10000.00</b>

\* loans taken from bank /FI were used for their specific purpose, except -- NIL

\* There has been no continuing default as on the balance sheet date in repayment of loans and interest except-- NIL

The quarterly returns or statements of current assets filed by the Company with banks and financial institutions are in agreement with the books of accounts except -- NIL

## NOTE- 10

## TRADE PAYABLES

Particulars	Outstanding for following periods from due date of payment				Total	Previous year
	Less than 1 yr	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	-	-	-	-
(ii) Others	3624.32	0	0	0	3624.32	0
(iii) Disputed dues- MSME					0	0
(iii) Disputed dues- Others					0	0
<b>TOTAL</b>					<b>3,624.32</b>	<b>-</b>

Additional disclosure relating to suppliers registered under MSMED Act, 2006 :-

Particulars		
1. Principal amount due and remaining unpaid as at the year end	0	0
2. Interest due and remaining unpaid as at the year end	0	0
3. Principal amount paid beyond the appointed day i.e. 15 days	0	0
4. Interest paid other than u/s 16 of MSMED Act beyond appointed day	0	0
5. Interest u/s 16 of MSMED Act which is paid alongwith principal payment	0	0
6. Interest due and payable for payments already made beyond appointed days	0	0
7. Further interest remaining due & payable for earlier years	0	0

The company has classified outstanding dues into categories as required by The Micro, Small & Medium Enterprises Development Act, 2006 on the basis of the information received from respective parties and in absence of such information the parties have been classified as dues to other than Micro, Small and Medium Enterprises and no interest provision for such parties has been made.

## NOTE- 11

## OTHER CURRENT LIABILITIES

Professional Fees	14988.56	3854.10
Audit Fees	0.00	150.00
TDS Payable	3262.37	2898.00
Salary Payable	6500.00	2750.00
Advance Against Sale	0.00	50000.00
<b>TOTAL</b>	<b>24,750.93</b>	<b>59,652.10</b>



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## NOTE- 12

## SHORT TERM PROVISIONS

(All figures in '00 unless specified)

PARTICULARS	Addition	Settled	Reversed	GROSS BLOCK	
				Closing	Opening
Audit Fee Payable				0.00	0.00
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>

## NOTE- 13

## PROPERTY, PLANT &amp; EQUIPMENT

PARTICULARS	Useful Life	As at 01.04.23	Revaluation Change	GROSS BLOCK		As at 31.03.24
				Addition	Deduction	
Land		99492.01		0.00	0.00	99492.01
Furniture, Fixtures and Fitting		1510.30	0.00	0.00	0.00	1510.30
Plant and machinery		31496.22	0.00	1800.00	0.00	33296.22
Vehicles		18229.69	0.00	25751.10	0.00	43980.79
Building		78205.88	0.00	0.00	0.00	78205.88
Computers		803.41	0.00	0.00	0.00	803.41
<b>TOTAL</b>		<b>229737.51</b>	<b>0.00</b>	<b>27551.10</b>	<b>0.00</b>	<b>257288.61</b>

PARTICULARS	DEPRECIATION (WDV BASIS)			NET BLOCK		
	upto 31.03.23	for the year	Reversal for assets sold	upto 31.03.24	as on 31.03.24	as on 31.03.23
Land	0.00	0.00	0.00	0.00	99492.01	99492.01
Furniture, Fixtures and Fitting	151.03	135.93	0.00	286.96	1223.34	1359.27
Plant and machinery	4669.42	4294.02	0.00	8963.44	24332.78	26826.80
Vehicles	2734.45	4255.62	0.00	6990.07	36990.72	15495.24
Building	7820.59	7035.83	0.00	14856.42	63349.46	70385.29
Computers	310.76	135.93	0.00	446.69	356.72	492.65
<b>TOTAL</b>	<b>15686.25</b>	<b>15857.33</b>	<b>0.00</b>	<b>31543.58</b>	<b>225745.03</b>	<b>214051.26</b>

The Management at the year end physically verified the Property, Plant & Equipment of the concern.

## Details of immovable Property for which title deeds not held by company are as under:

Description of property	Property held since date	Title deed Held in Name of	Whether in name of promoter, director or their relative or employee	Reason for not being held in the name of the company (dispute if any)	Cost	Gross Carrying value	
						Improvement	Total
<b>TOTAL</b>							

No Benami Property is held by the company or held by any other person as specified under the Prohibition of Benami Property Transaction Act, 1988.

## NOTE- 14

## CAPITAL WORK-IN-PROGRESS

PARTICULARS	As at 01.04.23	GROSS BLOCK		As at 31.03.24
		Addition	Deduction	
New Building University	72961.85	184844.14	0.00	257805.99
<b>TOTAL</b>	<b>72961.85</b>	<b>184844.14</b>	<b>0.00</b>	<b>257805.99</b>

## INTANGIBLE ASSETS UNDER DEVELOPMENT

PARTICULARS	As at 01.04.23	GROSS BLOCK		As at 31.03.24
		Addition	Deduction	
	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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**NOTE- 15 NON CURRENT INVESTMENTS**

Particulars	Current Year	Previous Year
<u>Quoted</u>	0.00	0.00
<u>Unquoted</u>	0.00	0.00
University Deposit, AICTE and NCTE Deposit	5,39,000.00	5,39,000.00
	<u>5,39,000.00</u>	<u>5,39,000.00</u>

Note- Investments are stated at cost.

**NOTE- 16 LONG TERM LOANS AND ADVANCES**

	Secured	Unsecured	Doubtful		
<u>Loans &amp; Advance to related Parties</u>					
...	0.00	0.00	0.00		
				0.00	0.00
<u>Other Loans &amp; Advances</u>					
...	0.00	0.00	0.00		
				0.00	0.00
<u>Loans &amp; Advance to Directors &amp; Other officers</u>					
...	0.00	0.00	0.00		
				0.00	0.00
<b>TOTAL</b>				<u>0.00</u>	<u>0.00</u>

Type of Borrower	Amount of loan or advance	Percentage to the total
Promoters	Nil	
Directors	Nil	
KMP	Nil	
Related Parties	Nil	

**NOTE- 17 OTHER NON-CURRENT ASSETS**

	Secured	Unsecured	Doubtful		
<u>Security Deposits:</u>					
...	0.00	0.00	0.00		
				0.00	0.00
...	0.00	0.00	0.00		
				0.00	0.00
<b>TOTAL</b>				<u>0.00</u>	<u>0.00</u>

**NOTE- 18 INVENTORIES**

Particulars	BASIS OF VALUATION COST or NRV	Current Year	Previous Year
		0.00	0.00
<b>TOTAL</b>		<u>0.00</u>	<u>0.00</u>



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**NOTE- 19 TRADE RECEIVABLES**

Particulars	Current Year Total	Previous Year
Trade Receivables	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 M	6 m - 1 year	1-2 yr	2-3 yr	More than 3 years	
Undisputed Trade receivables unsecured						
(i) considered good	0.00	0.00	0.00	0.00	0.00	0.00
(ii) considered doubtful						0.00
Disputed Trade Receivables unsecured						
(iii) considered good						0.00
(iv) considered doubtful						0.00
<b>TOTAL</b>						<b>0.00</b>

# similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction. Unbilled dues shall be disclosed separately.

**NOTE- 20 CASH AND CASH EQUIVALENTS**

<u>Balance with bank</u>			
Bank Balances	52,742.35	40,678.38	
Cash in hand			40,678.38
		52,742.35	765.69
<b>TOTAL</b>		74,267.09	41,444.07

The Management at the year end physically verified the Cash in hand of the concern.

**NOTE- 21 SHORT TERM LOAN AND ADVANCES**

Particulars	Amount	Allowance for bad and doubtful loan
<i>To related parties:</i>		
Others		1,067.42
		1,067.42
<b>TOTAL</b>		1,067.42

**NOTE- 22 OTHER CURRENT ASSETS**

TDS AY 23-24	2,603.37	2,603.37
Security Receivable	5,400.00	5,400.00
TDS AY 24-25	505.39	-
<b>TOTAL</b>	8508.76	8471.37

**NOTE - 23 REVENUE FROM OPERATIONS**

Revenue	4,67,002.43	347087.80
<b>TOTAL</b>	467002.43	347087.80

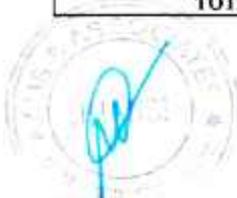
Amount not recognised as revenue due to lack of reasonably certainty of its ultimate collection:

NIL

NIL

**NOTE - 24 OTHER INCOMES**

Interest on FDR	3,064.81	26035.01
Interest on Refund		46.37
<b>TOTAL</b>	3064.81	26081.38



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**NOTE - 25 COST OF MATERIAL CONSUMED**

0.00	-	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

**NOTE - 26 TRADING GOODS**

PARTICULARS	OPENING	PURCHASE	CONSUMED	SALES	CLOSING
Finished Goods Stock	0	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NOTE - 27 EMPLOYEE BENEFITS EXPENSES**

Staff Salary	1,73,453.95	114237.08
<b>TOTAL</b>	<b>173453.95</b>	<b>114237.08</b>

**NOTE - 28 FINANCE COST**

Bank Charges	120.16	95.51
Bank Interest	461.74	1531.30
<b>TOTAL</b>	<b>581.90</b>	<b>1626.81</b>

**NOTE - 29 OTHER EXPENSES**

Payment to Auditors			
Audit fees	-	150.00	
Others	-	-	
			150.00
Advertisement	6,928.19		705.53
Stationery & Printing	158.25		58.95
Misce exp	1,332.07		11,132.63
Insurance Exp	705.20		-
Counselling Expenses	1,585.00		210.00
Conveyence & travelling	858.07		226.88
Building repair & Maintenance	885.44		151.81
Office Exp	1.00		85.40
Marketing and Sales Promotion	8,072.88		-
Dr visit charges	6,000.00		6,000.00
RGVP enrollment fee	-		-
Books	881.59		166.00
Registration Fees/Affiliation Fees	9,720.80		31,436.72
Computer Exps	-		83.00
Machinery Repair and Maintenance	35.50		45.15
Staff Welfare Exps	57.95		167.43
Vehicle Running exps	4,569.71		2,062.89
Lab Material	-		1,100.00
Electricity Exps	1,194.19		1,792.79
Council Fees	1,604.00		-
Int on TDS	130.41		68.51
Telephone	66.65		2.99
<b>TOTAL</b>	<b>44,786.90</b>		<b>55646.68</b>

Certain petty figures may have been regrouped for better presentation in line with Sch III to report all figures in ₹ '00.

**NOTE - 30 EARNING PER SHARE**

Profit Attributable to Equity Shareholders	2,35,387.16	1,85,972.36
Number of Equity Shares	10,000	10,000
Basic	23.5387	18.5972
Diluted	23.5387	18.5972



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