

**ENROOTS HORIZON PRIVATE LIMITED**

**CIN No : U52100WB2022PTC258833**

**BALANCE SHEET AS AT 31st MARCH, 2025**

(In Rs.)

PARTICULARS	Note No.	31st March 2025	31st March 2024
<b><u>Equity and Liabilities</u></b>			
<b><u>(1) Shareholder's Funds</u></b>			
(a) Share Capital	1	100,000	100,000
(b) Reserves and Surplus	2	825,611	-52,688
Share Application Money	1A		
		<b>925,611</b>	<b>47,312</b>
<b><u>(2) Non Current Liabilities</u></b>			
(a) Long Term Borrowings	3	7,461,562	11,003,985
(b) Deferred Tax Liabilities (Net)	4	-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b><u>(3) Current Liabilities</u></b>			
(a) Short Term Borrowings		15,430	-
(b) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]	5	-	134,218
(c) Other Current Liabilities	6	3,422,378	376,958
(d) Short Term Provisions		-	-
		<b>10,899,370</b>	<b>11,515,161</b>
<b>Total Equity &amp; Liabilities</b>		<b>11,824,981</b>	<b>11,562,472</b>
<b><u>II Assets</u></b>			
<b><u>(1) Non-Current Assets</u></b>			
(a) Property, Plant & Equipment and Intangible Assets			
-Property, Plant & Equipment	9	1,676,770	1,944,954
- Intangible Assets	9	-	-
- Capital Work In Progress			
b) Non-Current Investments			
c) Deferred Tax Asset (Net)	4	14,800	33,369
d) Long Term Loans & Advances			
e) Other Non-Current Assets	10	86,000	209,000
		<b>1,777,570</b>	<b>2,187,323</b>
<b><u>(2) Current Assets</u></b>			
(a) Inventories		7,842,546	6,906,440
(b) Current investments			-
(b) Trade Receivables	11	386,519	780,644
(c) Cash and cash equivalents	12	944,705	1,403,888
(d) Short term loans and advances	13	-	-
(e) Other Current Assets	14	873,639	284,178
		<b>10,047,410</b>	<b>9,375,149</b>
<b>Total Assets</b>		<b>11,824,981</b>	<b>11,562,472</b>

Other Notes on Accounts

28

Significant Accounting Policies

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The accompanying Notes are an integral part of the Financial Statements.

As per our report of even date

For Hitesh Goyal and Co  
Chartered Accountants  
Firm Regn. No. 547037

  
CA Hitesh Goyal  
Partner  
Membership No. 547037  
UDIN: 25547037BMIGAL2460  
Place : Mohali  
Date : 28.09.2025



For and on behalf of the Board of Directors of  
ENROOTS HORIZON PRIVATE LIMITED

KUNDAN CHOUDHARY  
Director  
Din- 09821930

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# ENROOTS HORIZON PRIVATE LIMITED

CIN No : U52100WB2022PTC258833

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(In Rs.)

SN.	Particulars	Note No.	31st March 2025	31st March 2024
<b>REVENUE</b>				
I	Revenue from operations	15	42,770,101	30,768,406
II	Other Income	16	22,920	518,369
III	<b>TOTAL INCOME</b>		<b>42,793,021</b>	<b>31,286,775</b>
<b>EXPENSES</b>				
IV	Cost of Material Consumed/ Manufacturing Expenses	17	10,955,282	9,409,334
	Change In Inventory	18	-936,107	-4,434,225
	Employee Benefits Expense	19	4,079,156	2,334,637
	Financial Costs	20	-	14,698
	Depreciation and Amortization Expenses	21	392,075	506,911
	Other Expenses	22	26,966,855	23,726,539
IV	<b>TOTAL EXPENSES</b>		<b>41,457,261</b>	<b>31,557,894</b>
V	Profit before tax	(III-IV)	1,335,760	-271,119
	Exceptional Items		-	-
VI		VI	1,335,760	-271,119
VII	<b>Tax Expenses</b>			
	(1) Current Tax		317,616	-
	(2) Deferred Tax Asset/Liability		18,569	68,235
VIII	Profit/Loss for the period	(VI-VII)	999,575	-202,884
IX	Earning per Equity share			
	(1) Basis		99.96	-20.29
	(2) Diluted			

Other Notes on Accounts

28

Significant Accounting Policies

A

The accompanying Notes are an integral part of the Financial Statements.

As per our report of even date

For CA Hitesh Goyal & Co.

Chartered Accountants

Firm Regn. No.

CA Hitesh Goyal

Partner

Membership No. 547037

UDIN: 25547037BMIGAL2460

Place : Mohali

Date : 28.09.2025



For and on behalf of the Board of Directors of  
ENROOTS HORIZON PRIVATE LIMITED

KUNDAN CHOUDHARY

Director

Din- 09821930

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**ENROOTS HORIZON PRIVATE LIMITED**

**1 SHARE CAPITAL**

S.No.	Particulars	31st March 2025	31st March 2024
i	<b>AUTHORISED CAPITAL</b> 10000 Equity Share of Rs. 10/- each	100,000.00	100,000.00
		<b>100,000.00</b>	<b>100,000.00</b>
ii	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> 10000 Equity Shares of Rs. 10/- each	100,000.00	100,000.00
	<b>Total in Rs.</b>	<b>100,000.00</b>	<b>100,000.00</b>

iii Reconciliation Of Shares Outstanding At The Beginning And At The End Of Reporting Period				
	31st March 2025		31st March 2024	
	No. Of Shares	Amount(Rs.)	No. Of Shares	Amount(Rs.)
At The Beginning Of The Period	10,000.00	100,000.00	10,000.00	100,000.00
add: Shares Issued During The Period	-	-	-	-
Outstanding At The End Of The Period	<b>10,000.00</b>	<b>100,000.00</b>	<b>10,000.00</b>	<b>100,000.00</b>

iv	Shares in the Company held by Each Shareholders holding more than 5% Share & Share held by the promoters at the end of the year	31st March 2025		31st March 2024	
		No. Of Shares	% Of Holding In The Class	No. Of Shares	% Of Holding In The Class
	Promoters name			No. of Shares	% of total shares
	KUNDAN CHOUDHARY	5000	50%	5000	50%
	ARCHANA TEWARY CHOUDHARY	5000	50%	5000	50%
	<b>TOTAL</b>	<b>10000</b>	<b>100%</b>	<b>10000</b>	<b>100%</b>

As per records of the company, including its Register of Members and other declarations received from them regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of Shares

Aggregate number of shares issued for consideration other than cash, bonus shares issued and shares bought back during the 5 years immediately preceding the reporting date.	31st March 2025	31st March 2024
	NIL	NIL

1A	<b>Share Application Money Pending Allotment</b>	0.00	0.00
	Share application money pending allotment as at 31st March, 2023		

**2 RESERVE & SURPLUS**

S.No.	Particulars	31st March 2025	31st March 2024
	<b>Surplus/(Deficit) in Statement of Profit &amp; Loss</b>		
	- Opening Balance	-52,688	166,372
	- P/L During The Year	999,575	-202,884
	Less : Adjustment during the year	121,275	16,176
	<b>Total</b>	<b>825,611</b>	<b>-52,688</b>



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3 LONG TERM BORROWINGS

S.No.	Particulars	31st March 2025	31st March 2024
1	HDFC CAR LOAN	947,266	1,495,990
2	HDFC LOAN	355,263	-
3	KUNDAN CHOUDHARY	6,159,033	9,507,995
	<b>Total in Rs.</b>	<b>7,461,562</b>	<b>11,003,985</b>

4 DEFERRED TAX (NET)

S.No.	Particulars	31st March 2025	31st March 2024
	<b>Opening</b>	33,369	34,866
i	Deferred Tax Asset	-	68,235
ii	Deferred Tax Liability	18,569	-
		<b>14,800</b>	<b>33,369</b>

5 TRADE PAYABLES

S.No.	Particulars	31st March 2025	31st March 2024
	Sundry Creditors	-	134,217.89
	<b>Total in Rs.</b>	<b>-</b>	<b>134,217.89</b>

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

S. No.	31st March 2025	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENTS				
		PARTICULARS	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS
1	MSME	-	-	-	-	-
2	OTHERS	-	-	-	-	-
3	DISPUTED DUES-MSME	-	-	-	-	-
4	DISPUTED DUES- OTHERS	-	-	-	-	-

S. No.	31st March 2024	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENTS				
		PARTICULARS	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS
1	MSME	-	-	-	-	-
2	OTHERS	-	-	-	-	-
3	DISPUTED DUES-MSME	-	-	-	-	-
4	DISPUTED DUES- OTHERS	-	-	-	-	-



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6 OTHER CURRENT LIABILITIES

S.No.	Particulars	31st March 2025	31st March 2024
1	<b>Expenses Payable</b>		
	- Expense Payable	-	25,013
	1. Abhay Traders	93,874	-
	2. Pawan Kumar Raghav	27,714	-
	3. Rajesh Kumar Saraswat	90,972	-
	- TDS Payable	-	40,373
	- Interest on TDS Payable	-	-
	- Salary Payable	1,929,571	-
	- Professional Fee Payable	30,680	16,200
	- GST Payable	860,765	295,372
	Advance From Customer	388,802	-
	<b>Total in Rs.</b>	<b>3,422,378</b>	<b>376,958</b>

10 OTHER NON CURRENT ASSETS

S.No.	Particulars	31st March 2025	31st March 2024
1	Security Deposit ( Unsecured but Considered Good)		
	- Security Rent ( Office )	86,000	209,000
	- Security Rent	-	-
	<b>Total in Rs.</b>	<b>86,000</b>	<b>209,000</b>

11 TRADE RECEIVABLES

S. No.	Particulars	31st March 2025	31st March 2024
	Sundry Debtors	386,519	780,644
	<b>Total in Rs.</b>	<b>386,519</b>	<b>780,644</b>

Trade Receivable Ageing Schedule for the year ended 31.03.2025

S. No.	PARTICULARS	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENTS					TOTAL
		LESS THAN 6 MONTHS	6 MONTHS- 1 YEARS	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
1	Undisputed Trade receivables – considered good	386,519	-	-	-	-	386,519
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3	Disputed Trade Receivables considered good	-	-	-	-	-	-
4	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	<b>TOTAL</b>	<b>386,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>386,519</b>



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12 CASH & CASH EQUIVALENTS

S. No.	Particulars	31st March 2025	31st March 2024
1	Balances with Banks		
	<u>HDFC BANK</u>	128,456	770,012
	<u>AXIS BANK</u>	332,172	191,599
	<u>ICICI BANK</u>	475,658	424,085
3	<u>Cash On Hand</u>	-	-
	Cash Balance	8,419	18,191
4	<u>Other bank balances</u>		
	Margin money or deposits under lien	-	-
	<b>Total in Rs. (A+B)</b>	<b>944,705</b>	<b>1,403,888</b>

13 SHORT TERM LOANS AND ADVANCES

S. No.	Particulars	31st March 2025	31st March 2024
		-	-
	<b>Total in Rs.</b>	<b>-</b>	<b>-</b>

14 OTHER CURRENT ASSETS

S. No.	Particulars	31st March 2025	31st March 2024
	GST ITC	-	-
	Income Tax refund	2220	41081
	TOPSEL Toyota (Advance for Car Booking)	100000	-
	Auto Hitec Pvt Ltd	51000	51,000
	Loan & Advance	103976	141,050
	Unconsumed TDS amount	6713	51,047
	Advance Tax	-	-
	Advance to Suppiler	600811	-
	Krishan Kumar	8919	-
	<b>Total in Rs.</b>	<b>873,639</b>	<b>284,178</b>



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15 REVENUE FROM OPERATIONS

S. No.	Particulars	31st March 2025	31st March 2024
1	<b>Sale of Product</b>		
	Gross Sale of Products	42,620,655	30,768,406
2	<b>Sale of Services</b>		
	Exports		
3	<b>Other Operating Revenue</b>	149,446	518,369
	<b>Total in Rs.</b>	<b>42,770,101</b>	<b>31,286,775</b>

16 OTHER INCOME

S. No.	Particulars	31st March 2025	31st March 2024
1	Closing Charges	-	-
2	Discount Received	-	-
3	Interest	-	-
4	Other Income	22,920	-
	<b>Total in Rs.</b>	<b>22,920</b>	<b>-</b>

17 COST OF MATERIALS CONSUMED

S. No.	Particulars	31st March 2025	31st March 2024
1	<b>PURCHASE OF RAW MATERIALS AND STORES</b>		
	Raw Material Purchases/ Consumables	10,597,171	9,386,834
	<b>Total in Rs. (A)</b>	<b>10,597,171</b>	<b>9,386,834</b>
	<b>DIRECT PRODUCTION EXPENSES</b>		
	Designing Charges	21,100	1,500
	labal printing Charges	82,927	21,000
	Packing Charges	221,265	-
	Expired Stock	32,819	-
	<b>Total in Rs. (B)</b>	<b>358,111</b>	<b>22,500</b>
	<b>Grand Total (A+B) in Rs.</b>	<b>10,955,282</b>	<b>9,409,334</b>

18 Change in inventories of Raw Material, Stock In Process, Consumables & Finished Goods

S. No.	Particulars	31st March 2025	31st March 2024
a)	<b>Inventories at Commencement</b>		
	Finished goods, stock in process, Raw Materials & Consumables ( As valued and Certified by the Management)	6,906,440	2,472,214
b)	<b>Inventories at Close</b>		
	Finished goods, stock in process, Raw Materials & Consumables ( As valued and Certified by the Management)	7,842,546	6,906,440
	<b>Total in Rs.</b>	<b>-936,107</b>	<b>-4,434,225</b>

19 EMPLOYEES BENEFITS EXPENSE

S. No.	Particulars	31st March 2025	31st March 2024
5	Staff And Labour Welfare	416,985	482,181
7	Salaries, wages, bonus and other allowances	3,662,171	1,852,456
	<b>Total in Rs.</b>	<b>4,079,156</b>	<b>2,334,637</b>

20 FINANCIAL COST

S. No.	Particulars	31st March 2025	31st March 2024
1	Bank Charges	-	14,698
	<b>Total in Rs.</b>	<b>-</b>	<b>14,698</b>

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21 DEPRICIATION & AMORTIZATION EXPENSES

S. No.	Particulars	31st March 2025	31st March 2024
1	Depreciation on tangible assets (Refer note 13)	392,075	506,911
	<b>Total in Rs.</b>	<b>392,075</b>	<b>506,911</b>

22 OTHER EXPENSE

S. No.	Particulars	31st March 2025	31st March 2024
1	<b>Administrative Expenses</b>		
	Consultancy Fee	4,227,516	2,817,832
	Courier Charges	1,753,639	1,931,247
	Development Charges	281,148	1,900,277
	Carriage Exp	450	2,609
	Professional fee	124,000	147,440
	Office Exp	761,402	228,549
	Electricity exp	53,849	112,358
	Registration	93,820	-
	Rent	1,206,967	1,228,531
	Website & Software Expenses	559,664	443,106
	Legal exp	-	-
	Tour & Travel Exp	1,096,227	2,744,340
	Commission on sales	13,327,390	10,694,284
	Internet & Telephone exp	7,073	24,518
	Repair & Maintance	77,258	90,138
	Printing & Stationery	177,288	-
	Insurance	21,024	-
	Discount Allowed	7,765	-
2	<b>Selling &amp; Distribution Expenses</b>		
	Advertisement Expense	2,053,321	76,547
	Business Promotion	1,137,054	1,284,762
	<b>Total</b>	<b>26,966,855</b>	<b>23,726,539</b>



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