

Name : M/s SALTIVA PHARMACEUTICALS PRIVATE LIMITED
 CIN : U33309MH2022PTC396029
 Address(O) : SALTIVA PHARMACEUTICALS PVT LTD C/O P D DOSHI & COMPANY, 7TH FLOOR 1ST
 PLOT, 42/44 OM SHANTI BUILDING, KALBADEVI, MUMBAI, MUMBAI, MAHARASHTRA-400002

Permanent Account No : ABKCS0285K
 Status : Private Limited
 Previous year : 2024-2025
 Ward/Circle :

Date of Incorporation : 27/12/2022
 Resident Status : Resident
 Assessment Year : 2025-2026
 Return : ORIGINAL

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-186089	0
Income from Capital Gains	0	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax Payable	0
Amount Payable	0
Tax Rounded Off u/s 288 B	0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

PHARMACEUTICALS	-198409
Net Loss As Per P&L A/c	24651
Add: Items Inadmissible/for Separate Consideration	24651
Depreciation Separately Considered	-173758
Sub Total	12331
Less: Items Admissible/for Separate Consideration	12331
Depreciation Allowed as Per IT Act	-186089
Loss From PHARMACEUTICALS	
Total of Business & Profession	0

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F
Unabsorbed Depreciation	2025-2026	12331
Business Income(Ordinary)	2025-2026	173758

Return Filing Due Date : 31/10/2025

Return Filing Section : 139(1)

Interest Calculated 18/06/2025

Upto :

Details of Bank Accounts :				
No of Bank Account :- 1				
Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	SRCB0000032	SARASWAT CO-OPERATIVE BANK LTD-PRAGRAJ, 80 / 82, ISSAJI STREET, MASJID BUNDER, MUMBAI - 400 003.	610000000026708	Current

Verified By : BHAVIN DHIRENDRA SHAH



SALTIVA PHARMACEUTICALS PRIVATE LIMITED

YOUR HEALTH IS OUR #1 PRIORITY

Om Shanti Co-operative Housing Society Ltd., Room No. B-7, 1st Floor, 42/44, Babu Genu Road, Kalbadevi, Mumbai - 400 002.

E-mail : saltivapharma@gmail.com • CIN No. U33309MH2022PTC396029

DIRECTORS' REPORT

To,
The Members,
SALTIVA PHARMACEUTICALS PRIVATE LIMITED

Your Directors have pleasure in presenting the Second (2nd) Annual Report of your Company for the Financial Year 2024-25 together with the Audited Annual Accounts of **SALTIVA PHARMACEUTICALS PRIVATE LIMITED** ("the Company") for the year ended **March 31, 2025**.

1. Financial Highlights

The financial results of the Company have been summarized hereunder:

Particulars	2025-2026	2024-2025
Sales	6,36,587.00	13,20,423.46
Net Profit/(Loss) (PBDT)	(1,73,758.44)	16,468.40
Less : Depreciation	24,650.51	8,941.31
Profit after depreciation but before tax (PBT)	(1,98,409.05)	7,527.09
Less : Taxes	3081.00	1,950.00
Net profit / (loss) for the period	(1,95,328.05)	5,577.09
No. of Shares	10,000	10,000
EPS	-	0.56
Proposed Dividend	-	-
Dividend tax	-	-
Balance of Profit Carried to B/S	(1,95,328.05)	5,577.09

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2. **Operational review and Status of other affairs**

During the current financial year, the company has made Net Loss of Rs (1,95,328.05) as compared to Net Profit of 5,577.09 made in previous financial Year.

3. **Changes in nature of business**

There has been no change in the nature of business carried out by the Company during the Financial Year 2024-25 or from then on till the date of this report.

4. **Finance & material changes affecting financial position of the company**

There is no material change and commitment affecting the financial position of the Company which has occurred during the Financial Year 2024-25 or from then on till the date of this report.

5. **Significant and material orders passed by the regulators**

There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

6. **Dividend**

The company does not propose any dividend during the current year

7. **Reserves**

Your Directors do not propose to carry any amount to reserves pertaining to the year ended 31st March, 2025 for the future contingencies and growth of the Company.

8. **Deposits covered under Chapter V of the Companies Act, 2013**

During the year under report, your Company did not accept any deposits from the public in terms of the provisions of section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

During the year under review, there was no unclaimed deposit amount which is required to be transferred to Investor Education and Protection Fund.

9. **Subsidiary Company/ joint ventures / associate companies:**

As on March 31, 2025, the Company does not have any subsidiary/ joint ventures / associate companies. The Company is not subsidiary of any other Company.







10. Shares:

During the year under review, the Company's Authorized capital stood Rs. 1,00,000/- (one lakh) divided into 10,000/- (Ten thousand) Equity Shares of Rs. 10 (Rupees Ten) each.

The Company's issued, subscribed and paid-up Capital is Rs. 1,00,000/- (Rupees One lakh) divided into 10,000 (Ten Thousand) only Equity Shares having face value of Rs. 10 (Rupees Ten) each.

a. Buy Back of Securities

The Company has not bought back any of its securities during the year under review.

b. Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

c. Bonus Shares

No Bonus Shares were issued during the year under review.

d. Employees Stock Option Plan

The Company has not provided any Stock Option Scheme to the employees.

11. Declaration by Independent Directors

The Company has obtained declarations from its Directors stating that they are not disqualified to act as Directors of the Company for the F.Y. 2024-25.

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration to this effect is applicable.

12. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The Company, being a Private Limited Company, was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

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13. Particulars of Loans, Guarantees or Investments:

The company has not given any loans or guarantees or not made any investment covered under the provisions of section 186 of the Companies Act, 2013 during the Financial Year 2024-25.

14. Adequacy of Internal Financial Controls with reference to the Financial Statements

The Company has in place adequate internal financial controls systems commensurate The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources acquired are economically used.

15. Auditors

M/s. Pradip j Joshi & Co, Chartered Accountants, Mumbai, having Firm Registration number 108043W, Statutory Auditors of the Company was appointed by Members of the Company at their Annual General Meeting held on December 30, 2023 to hold office for a period of five (5) financial years as per the provisions of the Companies Act, 2013, i.e. till the conclusion of Annual General Meeting of the Company to be held in the year 2025.

16. Auditor's Report

Auditors have not made any qualification or did not make any adverse remark in their report for the year ending 31st March 2025. Therefore, there is no need for any clarification or any comment on Auditors report.

As per Auditor's Report on financial statement there is no fraud u/s 143(12). The auditors' report for the period has been annexed with this report and the comments made by the statutory auditors are self-explanatory.

17. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

- a. **Conservation of Energy:** NIL
- b. **Technology Absorption:** NIL
- c. **Export Activities:** NIL



- d. **Foreign Exchange Earnings and Outgo:** The company has no foreign exchange earnings and outgo transactions during the current financial year as given below:

Foreign Exchange Outgo / Expenditure:

	Current Year (Rs)	Previous Year (Rs)
CIF Value of Imports	NIL	NIL
Commission	NIL	NIL
Legal & Professional, testing and software AMC	NIL	NIL

Foreign Exchange Earnings:

	Current Year (Rs)	Previous Year (Rs)
Exports	NIL	NIL

18. Directors and Key Managerial Personnel (KMP)

There is no change in constitution of Board during the Financial Year 2024-25.

19. Number of meetings of the Board of Directors

During the Financial Year 2024-25, Four (4) Board meetings were held and these were in compliance with the Companies Act, 2013.

The maximum time period between two consecutive Board meetings was not more than one hundred and twenty days.

20. Web link of Annual Return

The Company is having a website and annual return of Company is not required to publish on any website.

21. Contracts or arrangements with related parties:

Transactions have been carried out within the meaning of section 188 and Companies (Meetings of Board and its Powers) rules, 2014 with its related parties during the Financial Year 2024-25.

22. Borrowings from Directors

The Company has borrowed money from the Directors or a relative of the directors as given in note 6 of the Financials and as mentioned in the table below, for which necessary declaration pursuant to Section 73 read with rule 2(1)(c)(viii) of the Companies (Acceptance of Deposits) Rules, 2014 (amended from time to time), has been obtained.

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Sr No	Name of Director	Amount in Rs. as on 31/03/2025	Amount in Rs. as on 31/03/2024
1	Bhavin Dharendra Shah	78,750.00/-	33,750.00/-
2	Jigar Narendra Shah	78,750.00/-	33,750.00/-
3	Nimesh Chandrakant Shah	35,000.00/-	15,000.00/-
4	Rahul Jirendra Shah	78,750.00/-	33,750.00/-
5	Samit Madhukar Shah	78,750.00/-	33,750.00/-

23. Disclosure under the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

There are no employees falling under the limits as defined under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

24. A disclosure, on maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013:

The Company does not fall under the category for Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

25. Compliance of Secretarial Standards:

The Directors have devised proper system to ensure compliance with the provisions of all applicable Secretarial Standards, issued by the Institute of Company Secretaries of India, and that such system are adequate and operating effectively.

26. Risk Management:

Risks are event, situation or circumstances which may lead to negative consequences on the company's business. Risk management is a structured approach to manage uncertainty. A formal enterprise-wide approach to Risk Management is being adopted by the Company and key risks will now be managed within unitary framework. As a formal roll-out, all business divisions and corporate function will embrace risk management policy and guidelines, and make use of these in their decisions making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

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27. **Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013**

The company is committed to provide a safe and conducive work environment to its employees. Since this is the First financial year of the Company and business has been commenced, the Company is in process to prepare appropriate policy for the same. However, there were no cases filed pursuant to the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act, 2013 in the Financial year 2023-24.

28. **Human Resources**

Your Company treats its "human resources" as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

29. **Corporate Social Responsibility**

The provisions of Corporate Social Responsibility were not applicable to the Company from FY 2024-25.

30. **Transfer of Amounts to Investor Education and Protection Fund**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

31. **Management Discussion and Analysis**

Management Discussion and Analysis comprising an overview of the financial results, operations / performance and the future prospects of the Company form part of this Annual Report.

32. **The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year**

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

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33. The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof

There was no instance of onetime settlement with any Bank or Financial Institution.

34. Directors' Responsibility Statement

In terms of the provisions of section 134(5) of the Companies Act, 2013 and to the best of their knowledge and belief and according to the information and explanations obtained by them and save as mentioned elsewhere in this Report, the attached Annual Accounts and the Auditors' Report thereon, your Directors confirm that:

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the year and of the profit or loss of the Company for that period;
- c. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the Directors had prepared the annual accounts on a going concern basis.
- e. the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- f. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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Acknowledgement

Your Directors take this opportunity to place on record their sincere appreciation for the co-operation and assistance the Company has received and would like to place on record its appreciation of the devoted services of the employees; support and co-operation extended by the valued business associates of the Company.

For and on behalf of
SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN: U33309MH2022PTC396029



BHAVIN DHIRENDRA SHAH
Director
DIN: 09839989

Date: 13/06/2025
Place: Mumbai



NIMESH CHANDRAKANT SHAH
Director
DIN: 09839857

Date: 13/06/2025
Place: Mumbai

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF SALTIVA PHARMACEUTICALS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **SALTIVA PHARMACEUTICALS PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2025**, and its **Loss** for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.



Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,



2014.

- (e) On the basis of the written representations received from the directors as on **31/03/2025** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2025** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended **31 March, 2025** since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.
- (h) **SALTIVA PHARMACEUTICALS PRIVATE LIMITED** With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

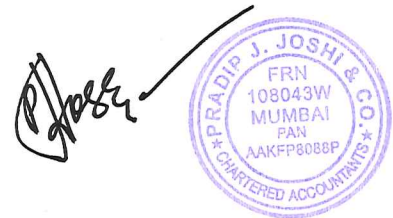
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended **31st March, 2025**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.
- As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on **31st March, 2025**.

FOR PRADIP J JOSHI AND CO.
(Chartered Accountants)
Reg No. :0108043W



Date : 13/06/2025
Place : Mumbai

PARIKSHIT P JOSHI
Partner
M.No. : 118513
UDIN : 25118513BMIIIZP7992

SALTIVA PHARMACEUTICALS PRIVATE LIMITED**CIN NO : U33309MH2022PTC396029****BALANCE SHEET AS AT 31ST MARCH, 2025**

Particulars	Refer Note No.	31st March 25	31st March 24
I. EQUITIES AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	1,00,000.00	1,00,000.00
(b) Reserves and surplus	4	(1,89,750.96)	5,577.09
(c) Money received against share warrants		Nil	Nil
			Nil
2 Share application money pending allotment			
			Nil
3 Non-current liabilities			
(a) Long-term borrowings	5	3,50,000.00	1,50,000.00
(b) Deferred tax liabilities (Net)		Nil	Nil
(c) Other Long term liabilities		Nil	Nil
(d) Long-term provisions		Nil	Nil
4 Current liabilities			
(a) Short-term borrowings		Nil	Nil
(b) Trade payables	6	51,277.94	4,70,387.20
(c) Other current liabilities		Nil	Nil
(d) Short-term provisions	7	-	1,950.00
TOTAL RS.		3,11,526.98	7,27,914.29
II. ASSETS			
Non-current assets			
1 (a) Property, Plant & Equipment			
(i) Tangible assets	8	18,308.02	42,958.69
(ii) Intangible assets		Nil	Nil
(iii) Capital work-in-progress		Nil	Nil
(iv) Intangible assets under development		Nil	Nil
(b) Non-current investments		Nil	Nil
(c) Deferred tax assets (net)		3,081.00	Nil
(d) Long-term loans and advances		Nil	Nil
(e) Other non-current assets		Nil	Nil
2 Current assets			
(a) Current investments		Nil	Nil
(b) Inventories	9	2,15,179.23	2,46,273.00
(c) Trade receivables	10	-	3,15,132.00
(d) Cash and cash equivalents	11	14,602.62	76,980.61
(e) Short-term loans and advances		Nil	Nil
(f) Other current assets	12	60,356.11	46,569.99
TOTAL RS.		3,11,526.98	7,27,914.29

In terms of our report attached

For Pradip J Joshi & Co.

Chartered Accountants

Partner

CA Parikshit P Joshi

M No. 118513

UDIN : 25118513BMIIZP7992

Place : Mumbai

Date : 13/06/2025



For and on Behalf of the Board

SALTIVA PHARMACEUTICALS PRIVATE LIMITED

Director

BHAVIN DHIRENDRA SHAH

DIN : 09839989

Place : Mumbai

Date : 13/06/2025

Director

NIMESH CHANDRAKANT SHAH

DIN: 09839857

Place : Mumbai

Date : 13/06/2025

SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Refer Note No.	31st March 25	31st March 24
I.	Revenue from operations	13	6,36,587.00	13,20,423.46
II.	Other income	14	-	263.00
III.	Total Income (I + II)		6,36,587.00	13,20,686.46
IV.	Expenses:			
	Cost of materials consumed	15	5,93,869.85	12,25,307.18
	Employee benefits expense	16	24,650.61	8,941.31
	Depreciation and amortization expense	17	690.30	138.08
	Finance Cost	18	2,15,785.29	78,772.80
	Other expenses			
	Total expenses		8,34,996.05	13,13,159.37
V.	Profit before exceptional and extraordinary items and tax (III-IV)		(1,98,409.05)	7,527.09
VI.	Exceptional items		Nil	Nil
VII.	Profit before extraordinary items and tax (V - VI)		(1,98,409.05)	7,527.09
VIII.	Extraordinary Items		Nil	Nil
IX.	Profit before tax (VII- VIII)		(1,98,409.05)	7,527.09
X	Tax expense:			
	(1) Current tax		3,081.00	(1,950.00)
	(2) Deferred tax			Nil
XI	Profit (Loss) for the period from continuing operations (VII- VIII)		(1,95,328.05)	5,577.09
XII	Profit/(loss) from discontinuing operations		Nil	Nil
XIII	Tax expense of discontinuing operations		Nil	Nil
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)		Nil	Nil
XV	Profit (Loss) for the period (XI + XIV)		(1,95,328.05)	5,577.09
XVI	Earnings per equity share:			
	(1) Basic		-	0.56
	(2) Diluted			

In terms of our report attached

For Pradip J Joshi & Co.
Chartered Accountants



Partner
CA Parikshit P Joshi
M No. 118513
UDIN : 25118513BMII7992
Place : Mumbai
Date : 13/06/2025



For and on Behalf of the Board
SALTIVA PHARMACEUTICALS PRIVATE LIMITED



Director
BHAVIN DHIRENDRA SHAH
DIN : 09839989

Place : Mumbai
Date : 13/06/2025



Director
NIMESH CHANDRAKANT SHAH
DIN: 09839857

Place : Mumbai
Date : 13/06/2025

SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31st March 25	As At 31st March 24
NOTE 3		
SHARE CAPITAL		
AUTHORISED:		
10,000 Equity Shares of Rs.10/-each	1,00,000.00	1,00,000.00
TOTAL RS.	<u>1,00,000.00</u>	<u>1,00,000.00</u>
ISSUED SUBSCRIBED AND PAID UP:		
10,000 Equity Shares of Rs.10/- each fully paid up	1,00,000.00	1,00,000.00
TOTAL RS.	<u>1,00,000.00</u>	<u>1,00,000.00</u>
A. RECONCILIATION OF SHARES		
Particulars		
Equity Shares In Numbers		
Opening Share Capital (Share of Rs.10/- Each)	10,000.00	-
Issued during the year	-	10,000.00
Bought back during the year	-	-
Closing Balance (Share of Rs.10/- Each)	<u>10,000.00</u>	<u>10,000.00</u>
B. Terms/Right Attached to Equity Shares :		
The Company has only one Class of Equity Shares having a par value of Rs.10/- per share.		
Each holder of equity shares is entitled to one vote per share.		

SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Shares held by Promoters/ Non Promoters at the end of the year 31st March 2025				% Change during the year***
Sr. No.	Name	No. of Shares**	% of total shares**	
	Promoters			
1	SAMIT MADHUKAR SHAH	2,250	22.50	Nil
2	JIGAR NARENDRA SHAH	2,250	22.50	Nil
3	RAHUL JITENDRA SHAH	2,250	22.50	Nil
4	BHAVIN DHIRENDRA SHAH	2,250	22.50	Nil
5	NIMESH CHANDRAKANT SHAH	1,000	10.00	Nil
Total		10,000	100.00	Nil
Shares held by Promoters/ Non Promoters at the end of the year 31st March 2024				% Change during the year***
Sr. No.	Name	No. of Shares**	% of total shares**	
	Promoters			
1	SAMIT MADHUKAR SHAH	2,250	22.50	Nil
2	JIGAR NARENDRA SHAH	2,250	22.50	Nil
3	RAHUL JITENDRA SHAH	2,250	22.50	Nil
4	BHAVIN DHIRENDRA SHAH	2,250	22.50	Nil
5	NIMESH CHANDRAKANT SHAH	1,000	10.00	Nil
Total		10,000	100.00	Nil



13-D-11



NOTE 4		
	As At	As At
RESERVES & SURPLUS	31st March 25	31st March 24
SURPLUS		
(a) Profit & loss Account		
Balance as per last year	5,577.09	-
Add: Profit for the current year	(1,95,328.05)	5,577.09
Round off Adj.	-	-
Short / Excess Provision of Tax	-	-
TOTAL RS.	(1,89,750.96)	5,577.09

SALTIVA PHARMACEUTICALS PRIVATE LIMITED		
CIN NO : U33309MH2022PTC396029		
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025		
NOTE 5		
	As At	As At
LONG-TERM BORROWING	31st March 25	31st March 24
UNSECURED LOANS-DIRECTORS		
BHAVIN DHIRENDRA SHAH (LOAN)	78,750.00	33,750.00
JIGAR NARENDRA SHAH (LOAN)	78,750.00	33,750.00
NIMESH CHANDRAKANT SHAH (LOAN)	35,000.00	15,000.00
RAHUL JIRENDRA SHAH (LOAN)	78,750.00	33,750.00
SAMIT MADHUKAR SHAH (LOAN)	78,750.00	33,750.00
	3,50,000.00	1,50,000.00



SALTIVA PHARMACEUTICALS PRIVATE LIMITED

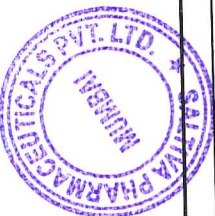
CIN NO : U33309MH2022PTC396029

NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

NOTE 6

TRADE PAYABLES

Particulars	Outstanding for following periods from due date of payment end of the year 31st March 2025				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	51,277.94	-	-	-	51,277.94
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total					51,278
Particulars	Outstanding for following periods from due date of payment end of the year 31st March 2024				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	4,70,387.20	-	-	-	4,70,387.20
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total					4,70,387



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SALIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396022
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025
NOTE 8

PROPERTY, PLANT & EQUIPMENT

1) TANGIBLE ASSETS

1) TANGIBLE ASSETS					NET BLOCK					
ASSETS	AS AT 01.04.2024	ADDITIONS	DEDUCTIONS	UP TO 31.03.2025	DEPRECIATION		NET BLOCK			
					UP TO 31.03.2024	FOR THE YEAR	ADJUSTMENTS IN RESPECT OF RETAINED EARNINGS	UP TO 31.03.2025	AS AT 31.03.2025	AS AT 31.03.2024
COMPUTER SOFTWARE	27,682.11	-	-	27,682.11	-	17,653.61	-	17,654	10,028.50	27,682.11
FOLDING CHAIR	2,000.22	-	-	2,000.22	-	913.60	-	914	1,086.62	2,000.22
WEIGHING SCALE	1,336.30	-	-	1,336.30	-	608.05	-	608.05	728.25	1,336.30
REFRIGERATOR	11,940.00	-	-	11,940.00	-	5,475.35	-	5,475.35	6,464.65	11,940.00
TOTAL RS.	42,958.63	-	-	42,958.63	-	24,650.61	-	24,650.61	18,308.02	42,958.63
PREVIOUS YEAR	-	51,900.00	-	51,900.00	-	8,941.31	-	8,941.31	42,958.69	-



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SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ,2025

NOTE 7

SHORT TERM PROVISION

	As At 31st March 25	As At 31st March 24
Provision For Tax	-	1,950.00
TOTAL RS.	-	1,950.00

NOTE 9

INVENTORIES

	As At 31st March 25	As At 31st March 24
Inventories of Trading Goods	2,15,179.23	2,46,273.00
TOTAL RS.	2,15,179.23	2,46,273.00



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TRADE RECEIVABLES

Particulars	Outstanding for following periods from due date of payment end of the year 31st March 2025					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Particulars	Outstanding for following periods from due date of payment end of the year 31st March 2024					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables – considered good	3,15,132.00	-	-	-	-	3,15,132.00
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-



B.D. 11

SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

NOTE 11

CASH & CASH EQUIVALENTS

	As At 31st March 25	As At 31st March 24
a) Cash in Hand	12,689.00	3,738.00
b) Bank balance	1,913.62	73,242.61
TOTAL RS.	14,602.62	76,980.61

NOTE 12

OTHER CURRENT ASSET

	As At 31st March 25	As At 31st March 24
GST Receivable	40,356.11	26,569.99
Security deposit	20,000.00	20,000.00
	60,356.11	46,569.99



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SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ,2025

	For the Year Ended 31st March 25	For the Year Ended 31st March 24
NOTE 13		
REVENUE FROM OPERATIONS		
Revenue from Operations	6,36,587.00	13,20,423.46
TOTAL RS.	6,36,587.00	13,20,423.46
NOTE 14		
OTHER INCOME		
Misc Income	-	263.00
TOTAL RS.	-	263.00
NOTE 15		
COST OF MATERIALS CONSUMED		
Opening Stock	2,46,273	-
Add: Purchase	5,62,776.08	14,71,580
Less: Closing Stock	(2,15,179.23)	(2,46,273.00)
TOTAL RS.	5,93,869.85	12,25,307.18

SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ,2025

	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
NOTE 16		
DEPRECIATION AND AMORTISATION EXPENSE		
Depriciation on Assets	24,650.61	8,941.31
TOTAL RS.	24,650.61	8,941.31
NOTE 17		
FINANCE COST		
Bank Charges	690.30	138.08
TOTAL RS.	690.30	138.08



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SALTIVA PHARMACEUTICALS PRIVATE LIMITED**CIN NO : U33309MH2022PTC396029****NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ,2025**

	For the Year Ended 31st March 25	For the Year Ended 31st March 24
NOTE 18		
OPERATING EXPENSES		
Amc charges	-	2,500.00
Computer expense	4,200.00	2,410.00
Consultancy	-	5,900.00
Courier	30.00	50.00
Electric exp.a/c.	-	350.00
Hotel charges	-	400.00
Legal and professional fees	-	12,000.00
Patiwala Expense	3,828.00	2,230.00
Printing & stationery	21,536.29	8,315.00
Sundries	10,040.00	2,725.00
Tea & coffee	19,651.00	10,626.00
Transport charges	-	4,266.80
Rent	-	27,000.00
License charges exp	55,000.00	-
Web designing exp	1,01,500.00	-
TOTAL RS.	2,15,785.29	78,772.80



SALTIVA PHARMACEUTICALS PRIVATE LIMITED
CIN NO : U33309MH2022PTC396029

NOTES TO THE FINANCIAL STATEMENTS.

1. General Information

SALTIVA PHARMACEUTICALS PRIVATE LIMITED is a Private Limited Company which is primarily engaged in the business of Export & Import of pharmaceuticals, antibiotics, drugs, medicines etc.

2. Significant Accounting Policies

a) System of accounting

The accompanying financial statements have been prepared under the historical cost convention, in accordance with Generally Accepted Accounting Policies (GAAP) and the relevant provisions of the Companies Act, 2013.

b) Use of estimates

The preparation of financial statements in conformity with GAAP require estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the periods in which the results are known/materialize.

c) Fixed Assets

Fixed assets are stated at their cost of acquisition less accumulated depreciation and impairment loss, if any. Cost of acquisition comprises of purchase price and any attributable cost such as duties, freight, and other direct expenses incurred in bringing the asset to its working condition for its intended use.

d) Depreciation

Depreciation on fixed assets will be provided on Written Down Line basis, over the useful lives of assets (after retaining the residual value of upto 5%) as prescribed by the Schedule II of the Act.

e) Revenue Recognition

- i) Revenue is recognized when it is earned and no significant uncertainty exists as to its realization or collection.



f) **Accounting For Income Tax**

Income Taxes are accounted for in accordance with Accounting Standard 22 "Accounting for Taxes on Income ". Tax comprises of both current and deferred tax.

Current Tax is measured at the amount expected to be paid/recovered from the revenue authorities, using applicable tax rates and tax laws.

Deferred Tax Asset / Liability is accounted for by computing the tax effect of timing differences that result between taxable income and accounting income, which are capable of reversal in one or more subsequent periods.

i) **Impairment of Assets**

An impairment loss is recognized in the profit and loss account whenever carrying amount of an asset or a cash generating unit exceeds its recoverable amount. The recoverable amount is estimated at the higher of its net selling price and its value in use. The carrying amounts are reviewed at each balance sheet date to determine whether there is any impairment.

j) **Earning per share**

The company reports basic and diluted earnings per share (EPS) in accordance with AS 20 "Earning per share ".

Basic EPS is computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted EPS is computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where results are anti-dilutive.



19. Earning per Share: (in accordance with Accounting Standard – 20)

Particulars	Current Year	Previous Year
Profit after tax	(1,95,328.05)	5,577
Profit attributable to equity shareholders	(1,95,328.05)	5,577
Weighted average number of equity shares:	10,000	10,000
Basic Earnings per Share	***	0.56

***Company has incurred a loss during the year hence EPS is not provided

20. Balances under Sundry Debtors, Sundry Creditors and Unsecured Loans are subject to confirmation from the respective parties

21. The disclosure as required to be made relating to MSME under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) is not provided as there are no trade payable outstanding under MSME category.

22. **Additional Regulatory Information**

i) No proceedings have been initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988

ii) The company is not declared as willful defaulter by any bank or financial institution or other lender.

iii) There are no transactions with struck off companies during F Y 2024-25 and 2023-24.

iv) There are no charges or satisfaction pending yet to be registered with Registrar of Companies.

v) There were no schemes of arrangements during the financial year 2024-25.

vi) Company has not advanced or loaned or invested funds from either borrowed funds or share premium or any other sources or kind of funds.

vii) The Company has not traded or invested in crypto currency or virtual currency.



23. Previous Year's Figures have been regrouped wherever necessary.

Date : 13/06/2025

Place : Mumbai



For & On Behalf of
PRADIP J. JOSHI & CO.
Chartered Accountants

Partner
CA. PARIKSHIT PRADIP JOSHI
M. No. 118513
PAN: AAGPJ5446 B

NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ,2025

Note 22 - Ratios

	Ratio	for FY 2024-25		For FY 2023-24		Variance	Variance %	Remarks
A)	Current Ratio = Current Assets Current Liabilities =	290,137.84 51,277.94	5.66	684,956 472,337	1.45	4.21	290%	There is an improvement in the ratio due to proportionately higher decrease in Trade Payable
B)	Debt- Equity Ratio = Total Debt Shareholder's Equity =	350,000.00 -89,750.96	-	150,000 105,577	1.42	-	-	The company has incurred a loss during the year hence having a negative shareholder's equity
C)	Debt Service Coverage Ratio = Earnings available for Debt Service Debt Service = Earning for Debt Service = Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc. Debt service = Interest & Lease Payments + Principal Repayments Payable	-173,758.44 350,000.00	-	16,468 150,000	0.11	-	-	The company has incurred a loss during the year hence earnings are not available for debt servicing
D)	Return on Equity Ratio = Net Profit after taxes - Preference Dividend (if any) Average Shareholder's Equity =	-195,328.05 -89,750.96	-	5,577 105,577	0.05	-	-	The company has incurred a loss during the year hence there is no return on equity during the year
E)	Inventory Turnover Ratio = Cost of Goods Sold or Sales Average Inventory =	593,870 230,726	2.57	1,225,307 246,273	4.98	-2.40	-48%	
F)	Trade Receivables turnover Ratio = Net Credit Sales / Revenue Average Accounts Receivable =	636,587.00 157,566.00	4.04	1,320,423 315,132	4.19	-0.15	-4%	
G)	Trade payables turnover Ratio = Net Credit Purchase Average Trade Payables =	562,776 260,833	2.16	1,471,580 470,387	3.13	-0.97	-31%	
H)	Net Capital turnover Ratio = Net Sales Average Working Capital =	636,587.00 225,739.15	2.82	1,320,423 212,618	6.21	-3.39	-55%	Turnover has decreased due to which there is a negative ratio
I)	Net Profit Ratio = Net Profit after Tax Net Sales =	-195,328.05 636,587.00	-0.31	5,577 1,320,686	0.0042	-0.31	-7366%	The company has incurred a loss during the year resulting in a negative ratio.
J)	Return on Capital employed = Earning before interest & taxes Capital Employed = Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	-198,409.05 260,249.04	-	7,527 255,577	0.03	-	-	The company has incurred a loss during the year and have a negative capital employed

In terms of our report attached
For Pradip J Joshi & CO.
Chartered Accountants

Pradip J Joshi
(Partner)
M No. 118513
UDIN : 25118513BMII2P7992
Place : Mumbai
Date : 13/06/2025

For and on Behalf of the Board
SALTIVA PHARMACEUTICALS PRIVATE LIMITED

Director
DIN : 09839989
BHAVIN DHIRENDRA SHAH
Place : Mumbai
Date : 13/06/2025

Director
DIN: 09839857
NIMESH CHANDRAKANT SHAH
Place : Mumbai
Date : 13/06/2025

SALTIVA PHARMACEUTICALS PVT.LTD.

Trading Account for the year ended Mar 2025

I N C O M E

SALES

CLOSING STOCK

Amount

636587.00

215179.23

Total

851766.23**E X P E N S E S**

OPENING STOCK

PURCHASES

GROSS PROFIT/(LOSS)

Amount

246273.00

562776.08

42717.15

Total

851766.23

SALTIVA PHARMACEUTICALS PVT.LTD.

Profit & Loss Account for the year ended Mar 2025

GROSS PROFIT/(LOSS)**42717.15**

DEFFERED TAX INCOME

3081.00

Total

45798.15**EXPENSES****Amount**

BANK CHARGES EXP.A/C.

690.30

COMPUTOR EXP.A/C.

4200.00

COURIER CHARGES.EXP.A/C.

30.00

DEPRICIATION

24650.55

HAMALI EXP. A/C.

3828.00

LICENSE CHARGES EXP.A/C.

55000.00

MIS.EXP.

10040.00

STATIONERY & PRINTING EXP.A/C.

21536.35

TEA & COFFEE ETC EXP.A/C.

19651.00

WEB DESIGNING EXP. A/C.

101500.00

NET PROFIT/(LOSS)

(-195328.05)

Total

45798.15

SALTIVA PHARMACEUTICALS PVT.LTD.

Balance Sheet as at Mar 2025

LIABILITIES**Amount**

CAPITAL ACCOUNTS	-89750.96
SECURED LOANS	0.00
UNSECURED LOANS	350000.00
SUNDRY CREDITORS	51277.94
PROVISIONS	0.00

Total

311526.98**ASSETS****Amount**

FIXED ASSETS	18308.14
INVESTMENTS	0.00
DEPOSITS & ADVANCES	63436.99
SUNDRY DEBTORS	0.00
CASH BALANCES	12689.00
BANK BALANCES	1913.62
CLOSING STOCK	215179.23

Total

311526.98

SALTIVA PHARMACEUTICALS PVT.LTD.

Schedules to the Balance Sheet as at Mar 2025

CAPITAL ACCOUNTS

BHAVIN DHIRENDRA SHAH(CAP.22.5	2028	22500.00
JIGAR NARENDRA SHAH(CAP22.50%	2025	22500.00
NET PROFIT/(LOSS)		-195328.05
NIMESH CHANDRAKANT SHAH(CAP10%	2026	10000.00
RAHUL JITENDRA SHAH (CAP.22	2070	22500.00
RESERVE AND SURPLUS	2065	5577.09
SAMIT MADHUKAR SHAH(CAP.22.50	2052	22500.00
		-89750.96

UNSECURED LOANS

BHAVIN DHIRENDRA SHAH (LOAN)	2054	78750.00
JIGAR NARENDRA SHAH (LOAN)	2055	78750.00
NIMESH CHANDRAKANT SHAH(LOAN)	2051	35000.00
RAHUL JIRENDRA SHAH (LOAN)	2053	78750.00
SAMIT MADHUKAR SHAH (LOAN) A/C	2024	78750.00
		350000.00

SUNDRY CREDITORS

PD DOSHI	2063	47000.00
VIJAYPD CEUTICAL LTD (PUR.FR.)	225	1604.00
VRS COSMETICS.(PUR.FR.)	208	2673.94
		51277.94

FIXED ASSETS

FURNITURE & FIXTURE EXP.A/C.	2019	1086.62
REFRIGERATOR	2047	6464.71
SOFTWARE EXP.A/C.	2043	10028.50
WEIGHING SCALE(PUR ON 29-12-23	2036	728.31
		18308.14

DEPOSITS & ADVANCES

DEFFERED TAX	2067	3081.00
GST INPUT TAX CREDIT	2069	40355.99
SECURITY DEPOSITE	2060	20000.00
		63436.99

CASH BALANCES

PETTY CASH A/C.	2016	12689.00
		12689.00

BANK BALANCES

SARASWAT BANK A/C.	2004	1913.62
		1913.62

CLOSING STOCK 215179.23