

Balance Sheet as at 31st March 2025

₹ in hundred

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	2	6,000.00	6,000.00
Reserves and surplus	3	1,20,744.99	44,000.91
Money received against share warrants		1,26,744.99	50,000.91
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	4	3,546.80	5,785.99
Deferred tax liabilities (Net)	5		
Other long term liabilities			
Long-term provisions	6	3,546.80	5,785.99
Current liabilities			
Short-term borrowings	7	1,99,449.58	1,99,344.48
Trade payables	8		
(A) Micro enterprises and small enterprises			88,148.73
(B) Others			1,25,386.44
Other current liabilities	9	3,15,374.99	7,311.17
Short-term provisions			
		5,14,824.57	4,20,190.82
TOTAL		6,45,116.36	4,75,977.72
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	10	8,920.49	11,286.44
Property, Plant and Equipment			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)		601.85	176.47
Long-term loans and advances	11		
Other non-current assets			
		9,522.34	11,462.91
Current assets			
Current investments			
Inventories	12	2,78,771.95	4,25,678.53
Trade receivables	13		40.97
Cash and cash equivalents	14	2,83,763.93	3,795.31
Short-term loans and advances			35,000.00
Other current assets	15	73,058.14	
		6,35,594.02	4,64,514.81
TOTAL		6,45,116.36	4,75,977.72

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S.K. Dhar & Co.
Chartered Accountant
(FRN: 307041E)



Sandip Kumar Dhar
Proprietor
Membership No.: 065056
UDIN : 25065056BMODR1772
Place: Kolkata
Date: 01.09.2025

FIRSTBLISS ENTERPRISES PRIVATE LIMITED

Dilip Tahlan

DILIP TAHLANI
Director
DIN: 00601760

For and on behalf of the Board of Directors

FIRSTBLISS ENTERPRISES PRIVATE LIMITED

Nikhil Tahlan

NIKHIL TAHLANI
Director
DIN: 09690247



Statement of Profit and loss for the year ended 31st March 2025

₹ in hundred

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations	16	7,31,231.72	4,38,935.23
Other income	17	6,282.00	970.98
Total Income		7,37,513.72	4,39,906.22
Expenses			
Cost of material Consumed	18	3,74,524.60	5,91,086.63
Purchase of stock-in-trade			
Changes in inventories	19	1,46,906.58	(3,38,733.21)
Employee benefit expenses	20	58,809.53	56,029.34
Finance costs	21	441.85	349.93
Depreciation and amortization expenses	22	3,604.56	2,856.12
Other expenses	23	50,671.40	68,319.71
Total expenses		6,34,958.52	3,79,908.52
Profit before exceptional, extraordinary and prior period items and tax		1,02,555.20	59,997.70
Exceptional items			
Profit before extraordinary and prior period items and tax		1,02,555.20	59,997.70
Extraordinary items			
Prior period item			
Profit before tax		1,02,555.20	59,997.70
Tax expenses			
Current tax	24	26,236.49	14,974.41
Deferred tax	25	(425.38)	(180.88)
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		76,744.08	45,204.17
Earning per share-in ₹			
Basic	26		
Before extraordinary Items		127.91	75.34
After extraordinary Adjustment		127.91	75.34
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S.K. Dhar & Co.
Chartered Accountant
(FRN: 307041E)



Sandeep Kumar Dhar
Proprietor
Membership No.: 065056
UDIN : 25065056BBIODR1772
Place: Kolkata
Date: 01.09.2025

FIRSTBLISS ENTERPRISES PRIVATE LIMITED
Silip Taha

DILIP TAHLANI
Director
DIN: 00601760

For and on behalf of the Board of Directors

FIRSTBLISS ENTERPRISES PRIVATE LIMITED

Nikhil Taha
NIKHIL TAHLANI
Director
DIN: 09690247 DIRECTOR