

# PURI NATURAL RESOURCES LIMITED

Balance Sheet as at 4th October 2025

(₹ in Lacs)

Particulars	Notes	As at 04-Oct-25	As at 31-Mar-25
<b>ASSETS</b>			
<b>(I) Non-Current Assets</b>			
(a) Property, Plant and Equipment		-	-
(b) Capital Work-In-Progress		-	-
(c) Income Tax Assets (net)	4	-	0.02
(d) Other Non-current Assets	5	-	0.16
<b>Total Non Current Assets</b>		<b>-</b>	<b>0.18</b>
<b>(II) Current Assets</b>			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade Receivables		-	-
(ii) Cash & Cash Equivalents	6	-	0.05
(iii) Bank Balances other than (ii) above	7	-	9.62
(iv) Other Financial Assets	8	-	0.29
(c) Other Current Assets		-	-
<b>Total Current Assets</b>		<b>-</b>	<b>9.96</b>
<b>Total Assets</b>		<b>-</b>	<b>10.14</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	9	10.00	10.00
(b) Other Equity	10	(10.00)	(0.17)
<b>Total Equity</b>		<b>-</b>	<b>9.83</b>
<b>LIABILITIES</b>			
<b>(I) Non-Current Liabilities</b>			
(a) Financial Liabilities		-	-
(b) Other Non-current Liabilities		-	-
(c) Provisions		-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>(II) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables	11		
- Total Outstanding dues of micro and small enterprises		-	0.28
- Total Outstanding dues of creditors other than micro and small enterprises		-	-
(b) Other Current Liabilities	12	-	0.03
(c) Income tax liabilities (Net)		-	-
<b>Total Current Liabilities</b>		<b>-</b>	<b>0.31</b>
<b>Total Liabilities</b>		<b>-</b>	<b>0.31</b>
<b>Total Equity and Liabilities</b>		<b>-</b>	<b>10.14</b>

# PURI NATURAL RESOURCES LIMITED

Statement of Profit and Loss for the period ended on 4th October 2025

Particulars	Notes	(₹ in Lacs)	
		For the period ended 04-Oct-25	For the year ended 31-Mar-25
<b>a) Income</b>			
Revenue from Operations		-	-
Other Income	14	0.40	0.74
<b>Total Income</b>		<b>0.40</b>	<b>0.74</b>
<b>b) Expenses</b>			
Operating Expenses		-	-
Employee Benefits Expense		-	-
Finance Costs	15	0.01	-
Depreciation and Amortisation Expense		-	-
Other Expenses	16	10.19	0.49
<b>Total Expenses</b>		<b>10.20</b>	<b>0.49</b>
<b>c) Profit Before Tax</b>		<b>(9.80)</b>	<b>0.25</b>
<b>d) Tax Expense</b>			
Current Tax		0.03	0.19
Deferred Tax		-	-
<b>Total Tax Expenses</b>		<b>0.03</b>	<b>0.19</b>
<b>e) Profit For the period / Year</b>		<b>(9.83)</b>	<b>0.06</b>
<b>f) Other Comprehensive Income</b>			
- Item that will be reclassified to Profit & Loss		-	-
- Item that will not be reclassified to Profit & Loss		-	-
<b>Total Other Comprehensive Income / (Loss) (Net of Tax)</b>		<b>-</b>	<b>-</b>
<b>g) Total Comprehensive Income for the period / Year</b>		<b>(9.83)</b>	<b>0.06</b>
<b>h) Earning per Equity Share ( in Rs.) (Face value of Rs.10 each)</b>			
Basic		(9.83)	0.06
Diluted		(9.83)	0.06

# PURI NATURAL RESOURCES LIMITED

## Statement of Cash Flows for the period ended on 4th October 2025

Particulars	(₹ in Lacs)	
	For the period ended 04-Oct-25	For the year ended 31-Mar-25
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) Before Tax as per statement of Profit and Loss	(9.80)	0.25
<b>Adjustment on account of :</b>		
Interest Income	(0.12)	(0.74)
Liabilities No Longer Required Written Back	(0.28)	-
Operating (Loss) Before Working Capital Changes	<b>(10.20)</b>	<b>(0.49)</b>
<b>Adjustment for :</b>		
Increase / (Decrease) in Trade Payables	(0.28)	0.02
Increase / (Decrease) in Other Current Liabilities	(0.03)	-
(Increase) / Decrease in Other Non-current Assets	0.16	(0.08)
<b>Cash (Used in) Operations</b>	<b>(10.35)</b>	<b>(0.55)</b>
Less : Direct Taxes Paid (Net)	0.01	0.18
<b>Net Cash (Used in) Operating Activities</b>	<b>(10.36)</b>	<b>(0.73)</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investment In Other Bank Deposits	9.62	(0.62)
Interest Income	0.41	0.70
<b>Net Cash Generated From / (Used in) Investing Activities</b>	<b>10.03</b>	<b>0.08</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds From/(repayment of ) Current borrowings	0.28	-
<b>Net Cash Generated From / (Used in) Financing Activities</b>	<b>0.28</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(0.05)</b>	<b>(0.65)</b>
Cash & Cash Equivalents at the beginning of the year	0.05	0.70
<b>Cash &amp; Cash Equivalents at the end of the period/year</b>	<b>-</b>	<b>0.05</b>

PURI NATURAL RESOURCES LIMITED

Statement of Changes in Equity for the period ended on 4th October 2025

A. Equity Share Capital

Particulars	No. of Shares	(₹ in Lacs)
Balance as at 1st April 2024	100,000	10.00
Changes in the Equity Share Capital During the year	-	-
Balance as at 31st March 2025	100,000	10.00
Balance as at 1st April 2025	100,000	10.00
Changes in the Equity Share Capital During the period	-	-
Balance as at 4th October 2025	100,000	10.00

B. Other Equity

Particulars	Reserves and Surplus	Total
	Retained Earnings	
Balance as at 1st April 2024	(0.23)	(0.23)
(Loss) for the year	0.06	0.06
Other comprehensive income for the year	-	-
Balance as at 31st March 2025	(0.17)	(0.17)
Balance as at 1st April 2025	(0.17)	(0.17)
Profit for the year	(9.83)	(9.83)
Other comprehensive income for the period	-	-
Balance as at 4th October 2025	(10.00)	(10.00)

# PURI NATURAL RESOURCES LIMITED

Notes to Financial Statements for the period ended 4th October 2025

4 Income Tax Assets (net)	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Advance payment of Income Tax (Net of provision)	-	0.02
	-	0.02
5 Other Non Current Assets	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Balances with Government Authorities (includes GST)	-	0.16
	-	0.16
6 Cash & Cash Equivalents	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Balances with banks - In Current Account	-	0.05
	-	0.05
7 Bank Balances (Other than Cash & Cash Equivalents)	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Deposits with original maturity between 3 to 12 months	-	9.62
	-	9.62
8 Other Current Financial Assets (Unsecured, Considered good)	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Interest Accrued but Not Due	-	0.29
	-	0.29
9 Equity Share Capital	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
<b>AUTHORISED SHARES</b> 1,00,000 (31st March, 2024 : 1,00,000) Equity shares of Rs. 10/- each	10.00	10.00
<b>ISSUED, SUBSCRIBED &amp; FULLY PAID-UP SHARES</b> 1,00,000 (31st March, 2024 : 1,00,000) Equity shares of Rs. 10/- each	10.00	10.00
	10.00	10.00

# PURI NATURAL RESOURCES LIMITED

Notes to Financial Statements for the period ended 4th October 2025

## 10 Other Equity

	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
<b>Retained Earnings</b>		
Opening Balance	(0.17)	(0.23)
Add: Profit / (Loss) for the year	(9.83)	0.06
Add: Other Comprehensive Income for the year	-	-
	<b>(10.00)</b>	<b>(0.17)</b>

## 11 Trade Payables

	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Trade payables		
- Total outstanding dues of micro enterprises and small enterprises (Refer note (ii) below)	-	0.28
- Total outstanding dues of creditors other than micro and small enterprises	-	-
	<b>-</b>	<b>0.28</b>

## 12 Other Current Liabilities

	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Statutory Dues Payable (includes TDS payable)	-	0.03
	<b>-</b>	<b>0.03</b>

## 13 Income tax liabilities (Net)

	(₹ in Lacs)	
	As at 04-Oct-25	As at 31-Mar-25
Provision for Income Tax	-	-
	<b>-</b>	<b>-</b>

## 14 Other Income

	(₹ in Lacs)	
	For the period ended 04-Oct-25	For the year ended 31-Mar-25
Interest Income		
From Bank	0.12	0.74
From Others	-	0.00
Liabilities No Longer Required Written Back	0.28	-
	<b>0.40</b>	<b>0.74</b>

## 15 Finance Costs

	(₹ in Lacs)	
	For the period ended 04-Oct-25	For the year ended 31-Mar-25
Interest on Borrowings	0.01	-
	<b>0.01</b>	<b>-</b>

## 16 Other Expenses

	(₹ in Lacs)	
	For the period ended 04-Oct-25	For the year ended 31-Mar-25
Legal & Professional Fees	10.17	0.15
Write off Doubtful Debts, loans and Advances	0.02	-
<b>Payment to Auditors</b>		
Statutory Audit Fees	-	0.30
Other Attestation Services	-	0.04
	<b>10.19</b>	<b>0.49</b>

