

**Neurosmith Solutions Private Limited**  
**230, First Floor, TV SAMY ROAD (EAST), R.S.Puram East, Coimbatore South, Coimbatore- 641002**  
**CIN-U62013TZ2024PTC033075**  
**BALANCE SHEET as at 31st MARCH 2025**

₹ in Hundreds

PARTICULARS	Note No.	As at March 31, 2025	As at March 31, 2024
<b>I EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDER'S FUNDS</b>			
(a) Share capital	2	1,000.00	-
(b) Reserves and surplus	3	-374.96	-
		<b>625.04</b>	-
<b>2 NON-CURRENT LIABILITIES</b>			
(a) Long term borrowings		-	-
		-	-
<b>4 CURRENT LIABILITIES</b>			
(a) Other current liabilities	4	150.00	-
		<b>150.00</b>	-
		<b>775.04</b>	-
<b>TOTAL EQUITY AND LIABILITIES</b>			
<b>II ASSETS</b>			
<b>1 NON-CURRENT ASSETS</b>			
(a) Property, plant and equipment		-	-
(b) Deferred tax asset (net)		-	-
		-	-
<b>2 CURRENT ASSETS</b>			
(a) Cash and cash equivalents	5	742.04	-
(b) Other current assets	6	33.00	-
		<b>775.04</b>	-
		<b>775.04</b>	-
<b>TOTAL ASSETS</b>			
		<b>775.04</b>	-
<b>Significant Accounting Policies</b>		1	

The accompanying notes form an integral part of this financial statement

As per our report of even date attached

For K S Ramesh and Associates

Chartered Accountants

(Firm Regn. No.021410S)

*Ramesh*  
RAMESH

PROPRIETOR

Membership No: 230054

(UDIN: 26230054PDHKOD4402 )



For and on behalf of the Board of Directors

*[Signature]*

KRISHNAMOORTHY SRINIVASAN

Additional Director

DIN: 00022783

*[Signature]*

PRANSHU MAHENDRA JAIN

Director

DIN: 10857975

Place: Coimbatore

Date: 27.10.2025

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2025**

₹ in Hundreds

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I. Revenue from operations		-	-
II. Other income		-	-
<b>Total income (I + II)</b>		-	-
III. Expenses:			
Purchase of stock in trade		-	-
Depreciation expense		-	-
Finance costs		-	-
Other expense	7	374.96	-
<b>Total expenses</b>		<b>374.96</b>	-
<b>IV. Profit/(Loss) before tax</b>		<b>-374.96</b>	-
V. Tax expense			
Deferred tax		-	-
<b>Total tax expenses</b>		-	-
<b>VI. Profit/(Loss) for the year</b>		<b>-374.96</b>	-
VII. Earning per equity share [Nominal Value of Share Rs. 10/-]			
(i) Basic and diluted Earing/(Loss) per share		(3.75)	-
(ii) Diluted		(3.75)	-

The accompanying notes form an integral part of this financial statement

As per our report of even date attached

For K S Ramesh and Associates

Chartered Accountants

(Firm Regn. No.021410S)

*[Signature]*

**RAMESH**  
PROPRIETOR

Membership No: 230054

(UDIN: 26230054PDHKOD4402 )



For and on behalf of the Board of Directors

*[Signature]*

**KRISHNAMOORTHY SRINIVASAN**

Additional Director

DIN: 00022753

*[Signature]*

**PRANSHU MAHENDRA JAIN**

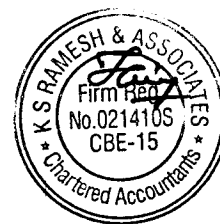
Director

DIN: 10857975

Place: Coimbatore

Date: 27.10.2025

NEUROSMITH SOLUTIONS PRIVATE LIMITED					
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED March 31, 2025					
₹ in Hundreds					
PARTICULARS	As at 31.03.2025		As at 31.03.2024		
	<b>NOTE 2: SHARE CAPITAL:</b>				
<b>(1) AUTHORISED:</b>					
1,50,000 Equity Shares of Rs. 10/- each		15,000.00		-	
<b>(2) ISSUED, SUBSCRIBED AND FULLY PAID-UP:</b>					
10,000 Equity Shares of Rs. 10/- each fully paid up		1,000.00		-	
		1,000.00		-	
<b>NOTE 2.1: Terms/Right Attached to Equity Shares</b>					
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. During the year ended 31st March 2025, the company has not declared dividend to the equity shareholders.					
In the event of liquidation of the company, the holders of equity shares will be entitled to receive the assets of the company, in proportion to the number of equity shares held by the shareholders.					
<b>NOTE 2.2: Reconciliation of Outstanding Shares</b>					
	As at March 31, 2025		As at March 31, 2024		
<b>Particulars</b>	<b>No. of shares</b>	<b>Amount in Rs.</b>	<b>No. of shares</b>	<b>Amount in Rs.</b>	
At the beginning of the year	-	-	-	-	
Add: Shares allotted during the year	10,000	1,000.00	-	-	
Outstanding at the end of the year	10,000	1,000.00	-	-	
<b>NOTE 2.3 Details of shareholders holding more than 5% shares of the Company:</b>					
	As at March 31, 2025		As at March 31, 2024		
<b>Name of the Shareholder</b>	<b>%</b>	<b>No. of shares</b>	<b>%</b>	<b>No. of shares</b>	
Equity Shares of Rs. 10/- each fully paid					
a) Pranshu Mahendra Jain	50.00%	5,000	-	-	
b) Srinivasan Nishtashri	25.00%	2,500	-	-	
c) Dhiaan Shakthi Srinivasan	25.00%	2,500	-	-	
<b>TOTAL</b>	<b>100.00%</b>	<b>10,000</b>			
<b>NOTE 2.4 Details of shares held by promoter at the end of the year</b>					
<b>Promoter Name</b>	<b>No. of shares held as at</b>				<b>% Change during the year</b>
	<b>31st March 2025</b>		<b>31st March 2024</b>		
	<b>No's</b>	<b>%</b>	<b>No's</b>	<b>%</b>	
a) Pranshu Mahendra Jain	5,000	50.00%	-	-	Nil
b) Srinivasan Nishtashri	2,500	25.00%	-	-	Nil
c) Dhiaan Shakthi Srinivasan	2,500	25.00%	-	-	Nil
<b>Total</b>	<b>10,000</b>	<b>100%</b>			



Particulars	As at 31.03.2025	As at 31.03.2024
<b>NOTE 3: RESERVES &amp; SURPLUS:</b>		
i) Debit balance in the statement of Profit and Loss:		
At the beginning of the year	-	-
Add: Profit/(Loss) for the year as per Statement of Profit and Loss	(374.96)	-
Balance as at the end of the year	(374.96)	-
<b>NOTE 4: OTHER CURRENT LIABILITIES</b>		
(a) Due to Statutory Authorities	-	-
(b) Other Payables	150.00	-
<b>TOTAL</b>	<b>150.00</b>	<b>-</b>
Particulars	As at 31.03.2025	As at 31.03.2024
<b>NOTE 5: CASH AND CASH EQUIVALENTS</b>		
(a) Cash In Hand	-	-
(b) Balance with Banks - on Current Accounts	742.04	-
<b>TOTAL</b>	<b>742.04</b>	<b>-</b>
<b>NOTE 6: OTHER CURRENT ASSETS</b>		
(a) Due from Statutory Authorities	33.00	-
(b) Advance to suppliers	-	-
<b>TOTAL</b>	<b>33.00</b>	<b>-</b>
<b>NOTE 7: OTHER EXPENSES</b>		
(a) Office Rent	153.33	-
(b) Professional Charges	71.63	-
(c) Audit Fees (refer note 7.1)	150.00	-
(d) Loss on foreign exchange fluctuation	-	-
(e) Other Expenses	-	-
<b>TOTAL</b>	<b>374.96</b>	<b>-</b>
<b>NOTE 7.1: PAYMENT TO AUDITORS</b>		
As Auditors:		
- Audit Fee	150.00	-
<b>TOTAL</b>	<b>150.00</b>	<b>-</b>



**NEUROSMITH SOLUTIONS PRIVATE LIMITED**  
**MARCH 31, 2025**

**NOTES FORMING PART OF FINANCIAL STATEMENT:**

**1. Corporate Information:**

**Neurosmith Solutions Private Limited** incorporated in India having its registered office at 230, First Floor, TV SAMY ROAD (EAST), R.S.Puram East, Coimbatore South, Coimbatore - 641002. The Company is engaged in business of Providing software support and maintenance to the clients through software development, including but not limited to designing, developing, testing, implementing, and maintaining software applications and systems for various industries and purposes.

**2. Basis of Accounting and Preparation of Financial Statements:**

The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP") to comply with the Accounting Standards notified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on going concern basis under the historical cost convention.

**3. Fixed Assets**

The company does not have any Fixed Assets

**4. Intangible Assets:**

The Company does not have any intangible Assets

**5. Investments:**

There is no Investment held by the Company

**6. Related Party Transaction :**

- 1) The total Transactions as per AS -18 (Related party transactions) are summarized below for the period ended 31<sup>st</sup> March 2025.

<b>S.No</b>	<b>Name of the Entity/Persons</b>	<b>Nature of Interest</b>
1	Emerald Jewel Industry India Limited	Sundry Creditors



2) The total Transactions as per AS -18 (Related party transactions) are summarized below for the period ended 31<sup>st</sup> March 2025.

S. No	Name of the party	Nature of Relationship	Transaction	Outstanding as on 31.03.2025 (Rs in Hundreds)
1.	Emerald Jewel Industry India Limited	Creditors	Payable	-

7. There are no dues outstanding more than 45 days to Micro, Small or Medium Enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006" as on 31st March 2025.
8. There is no Benami property held by the Company as on the Balance sheet date.
9. The Company is not declared a willful defaulter by any bank, financial institution, or other lender.
10. The Company does not have any transactions with struck off companies during the year under consideration
11. There is no charges or satisfaction which are yet to be registered with the Registrar of Companies.
12. The Company does not have any subsidiaries, joint ventures or associate companies as on the Balance sheet date.
13. During the year, there is no approved scheme of arrangements.
14. The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
15. The Company is not liable to comply with the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility.
16. The Company has not traded or invested in Crypto currency or Virtual currency during the financial year under review.
17. The Figures have been rounded off to the nearest hundreds. Previous year figures have been regrouped or reclassified wherever found necessary to correspond with the current year's classification / disclosure.
18. Expenditure in Foreign Currency during the year Rs. Nil



## 19. RATIOS:

<b>A) Current Ratio = Total Current Assets Divided By Total Current Liabilities</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Total Current Assets	775.04
Total Current Liabilities	150.00
<b>RATIO</b>	<b>5.17</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>

<b>B) Debt Equity Ratio = Total Debt Divided By Total Equity Wherein Total Debt Refers To Sum Of Current And Non-Current Borrowings</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Total Debt	-
Total Equity	625.04
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>

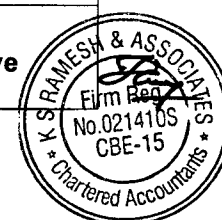
<b>C) Debt Service Coverage Ratio = Earnings Available For Debt Service Divided By The Total Interest And Principal Repayments</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Profit After Tax	-374.96
<b>Add: Non - cash operating expenses and finance cost</b>	
Depreciation and amortisation expenses	-
Finance Cost	-
<b>Earnings available for debt service</b>	<b>-374.96</b>
Finance costs relating to term loans	-
Principal repayments relating to term loans	-
<b>Total interest and principal repayments relating to term loans</b>	<b>-</b>
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>

<b>D) Return On Equity Ratio = Profit After Tax Divided By Average Total Equity</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Profit after tax	-374.96
Average total equity	625.04
<b>RATIO</b>	<b>-0.60</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>
<b>Note: Average Total Equity = (Total Equity As At The Beginning Of Respective Year + Total Equity As At The End Of Respective Year) Divided By 2</b>	

<b>E) Inventory Turnover Ratio = Sales Divided By Average Inventory</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Sales	-
Average inventory	-
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>

**Note 1 : Sales Represents Revenue From Operations.**

**Note 2 : Average Inventory = (Total Inventories As At The Beginning Of Respective Year + Total Inventories As At The End Of Respective Year) Divided By 2.**



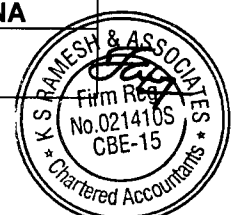
<b>F) Trade Receivables Turnover Ratio = Sales Divided By Average Trade Receivables</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Sales	-
Average trade receivables	-
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>
<p><b>Note 1: Sales For The Purpose Of The Table Above Represents Revenue From Operations Excluding Export Incentives.</b></p> <p><b>Note 2: Average Trade Receivables = (Total Trade Receivables As At The Beginning Of Respective Year + Total Trade Receivables As At The End Of Respective Year) Divided By 2.</b></p>	

<b>G) Trade Payables Turnover Ratio = Purchases Divided By Average Trade Payables</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Purchases	-
Average trade payables	-
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>
<p><b>Note 1: Purchases Represents Purchases Forming Part Of Cost Of Materials Consumed.</b></p> <p><b>Note 2: Average Trade Payables = (Total Trade Payables As At The Beginning Of Respective Year + Total Trade Payables As At The End Of Respective Year) Divided By 2.</b></p>	

<b>H) Net Capital Turnover Ratio = Revenue From Operations Divided By Working Capital Wherein Working Capital = Total Current Assets Less Total Current Liabilities</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Revenue from operations	-
Working capital	625.04
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>

<b>I) Net Profit Ratio = Net Profit Aftertax Divided By Revenue From Operations</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Net profit after tax	-374.96
Revenue from operations	-
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>

<b>J) Return On Capital Employed= Earnings Before Interest And Taxes (EBIT) Divided By Capital Employed</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Earnings before interest and taxes	-374.96
Capital employed	625.04
<b>RATIO</b>	<b>-0.60</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>
<p><b>Note 1: Ebit= Profit Before Taxes + Finance Costs</b></p> <p><b>Note 2: Capital Employed = Total Assets - Current Liabilities</b></p>	




<b>K) Return On Investment</b>	
<b>PARTICULARS</b>	<b>31.03.2025</b>
Income generated from invested funds	-
Invested funds	-
<b>RATIO</b>	<b>NA</b>
<b>% CHANGE FROM PREVIOUS YEAR</b>	<b>NA</b>
<b>Note 1: Invested Funds - Fixed Deposits</b>	

In terms of our report of even date attached

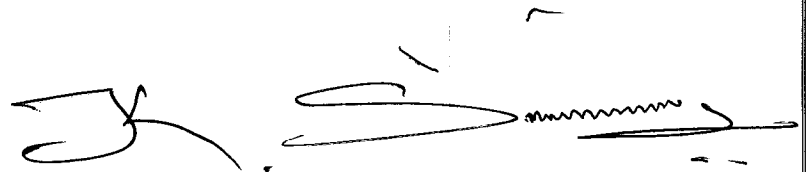
**For M/s. K S Ramesh & Associates.,**  
Chartered Accountants  
F.R.No: 021410S

*Ramesh*  
**RAMESH, B Com, FCA**




*Proprietor*  
Membership No: 230054  
PLACE: Coimbatore  
DATE : 27.10.2025

**For and on behalf of  
the Board of Directors**



**KRISHNAMOORTHY SRINIVASAN**  
Director  
DIN:00022753



**PRANSHU MAHENDRA JAIN**  
Director  
DIN:10857975