D.G. Anil Kumar & Co

Chartered Accountants

No.151, 2nd PhaseRoyalLake Front Residency, JP Nagar 8th Phase, Bangalore - 560076

Phone: 9019875929; 9341248632; email: dganilkumarandco@gmail.com

INDEPENDENT AUDITORS' REPORT

To

The Members of **M/s. Heramba Leasing Limited**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **M/s. Heramba Leasing Private Limited (earlier known as Heramba Leasing Limited)**, which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 ('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 March 31, 2025, its profit for the year ended on that date.

Basis for opinion

We have conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

Information other than the financial statements and auditors' report thereon

The Company's board of directors are responsible for the preparation of the financial statements other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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. 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 statement 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.

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

Auditor's responsibilities for the audit of the financial statements

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 judgment and maintain professional scepticism throughout the audit. We also:

1) 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.

2) 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 not responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4) 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.

5) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

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 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

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it falls under the definition of a Small Company.

2. 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 the cash flow statement 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 March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
   f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

g) 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 does not have any pending litigations which would impact its financial position;
   ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
   iii) There are no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company.

For D.G.Anil Kumar & Co
Chartered Accountants

D.G. Anil Kumar & Co. #151, 2nd Phase, RLF Residency, J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

Proprietor
(D.G.Anil Kumar)
M No. : 028670
FRN : 000173S
Place : Bangalore
Date : 09/04/2025
UDIN : 25028670BMNYHJ6178

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)

B - 102, Brigade Majestic, 1st Main
Gandhi Nagar Bangalore 560 009

Balance Sheet as on 31st March, 2025

(Amount in Rs.)

Particulars	Note No.	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
I. EQUITY AND LIABILITIES			
1 Share Holders Funds			
a. Share Capital	1	2,68,00,000	2,68,00,000
b. Reserves & Surplus	2	15,52,649	10,08,020
c. Money received against Share warrants		-	-
2 Share Application Money pending allotment		-	-
3 Non- Current Liabilities			
a. Long Term Borrowings		-	-
b. Deferred Tax Liablities	3	-	-
c. Other Long Term Liabilities		-	-
d. Long Term Provisions	4	71,589	66,899
4 Current Liabilities			
a. Short term borrowings	5	1,03,06,105	90,47,583
b. Trade / Services Payables		-	-
c. Other Current Liabilities		-	-
d. Short Term Provisions	6	13,74,634	11,19,939
TOTAL		**4,01,04,977**	**3,80,42,441**

Particulars	Note No.	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
II. ASSETS			
1 Non-Current Assets			
a. **Fixed Assets**	7		
i. Tangible Assets		1,63,505	1,71,598
ii. Intangible Assets		-	-
iii. Capital Work in progress		-	-
iv. Intangible Assets under development		-	-
b. Non- current Investments		-	-
c. Deferred Tax Asset	3	67,120	68,276
d. Long Term Loans & Advances	8	2,17,800	2,28,563
e. Other non - current assets		-	-
2 Current Assets			
a. Current Investments		-	-
b. Inventories		-	-
c. Trade Receivables	9	2,86,82,176	2,68,12,966
d. Cash & Cash equivalents	10	1,08,74,376	1,06,61,038
e. Short Term Loans & Advances	11	1,00,000	1,00,000
f. Other Current Assets		-	-
TOTAL		**4,01,04,977**	**3,80,42,441**
Contingent Liabilities and Commitments		-	-
Significant Accounting Policies	13		

For D.G.Anil Kumar & Co
Chartered Accountants

Proprietor
(D.G.Anil Kumar)
FRN : 000173S
M.No. : 028670
Place : Bangalore
Date : 09/04/2025
UDIN : 25028670BMNYHJ6178

D.G. Anil Kumar & Co. #151, 2nd Phase RLF Residency J.P. Nagar 8th Phase Bangalore-76 Chartered Accountants

For Heramba Leasing Ltd

Mg Director *Director*

HERAMBHA LEASING PRIVATE LTD. BANGALORE

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)

B - 102, Brigade Majestic, 1st Main
Gandhi Nagar Bangalore 560 009

Statement of Profit and Loss for the period ended 31st March, 2025

(Amount in Rs.)

	Particulars	Refer Note No.	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
I.	Revenue from Operations	A	47,80,198	43,63,891
II.	Other Income	B	5,44,812	12,55,218
III.	**Total Revenue**		**53,25,010**	**56,19,109**
IV.	**Expenses**			
	Cost of Materials Consumed		-	-
	Purchases of Stock in Trade		-	-
	Changes in inventories of Finished Goods, Work in progress & Stock in trade		-	-
	Employee Benefits Expense	C	25,68,000	26,88,000
	Finance Costs	D	7,02,795	6,16,210
	Depreciation and amortization expenses	7	69,453	51,512
	Other Expenses	E	11,99,931	10,74,633
	Total Expenses		45,40,178	44,30,355
V.	Profit before Exceptional and extraordinary items and tax (III-IV)		7,84,832	11,88,753
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		7,84,832	11,88,753
VIII.	Extraordinary Items		-	-
IX.	Profit Before Tax (VII-VIII)		7,84,832	11,88,753
X.	Tax Expense			
	1. Current Tax		2,39,047	2,20,387
	2. Deferred Tax		1,156	533
			2,40,203	2,20,920
XI.	Profit (Loss) for the period from Continuing Operations (IX - X)		5,44,629	9,67,833
XII	Profit (Loss) from discontinuing Operations		-	-
XIII.	Tax Operations of Discontinuing operations		-	-
XIV	Profit (Loss) from discontinuing Operations AFTER tax (XII-XIII)		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		**5,44,629**	**9,67,833**
XVI	Earnings per equity Share :			
	Basic		0.20	0.36
	Diluted		0.20	0.36

For D.G.Anil Kumar & Co
Chartered Accountants

Proprietor
(D.G.Anil Kumar)
FRN : 000173S
M.No. : 028670
Place : Bangalore
Date : 09/04/2025
UDIN : 25028670BMNYHJ6178

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

For Heramba Leasing Ltd

Mg Director ***Director***

HERAMBHA LEASING PRIVATE LTD. BANGALORE

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)

Notes forming part of Balance Sheet for the year ended 31st March, 2025

Note - 1 *(Amount in Rs.)*

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
Share Capital		
Authorised		
35,00,000 Equity Shares of Rs.10.00 each	3,50,00,000	3,50,00,000
Total	**3,50,00,000**	**3,50,00,000**
Issued, Subscribed and paidup		
26,80,000 Equity Shares of Rs.10.00 each	2,68,00,000	2,68,00,000
(Previous year 25,00,000 Equity shares of Rs.10/- each)		
Total	**2,68,00,000**	**2,68,00,000**

a. ***Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period***

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
	No. of Shares	**No. of Shares**
Equity Shares at the beginning of the year	26,80,000	26,80,000
Add: Equity Shares issued during the year for cash	-	-
Bonus Shares issued during the year	-	-
Total	**26,80,000**	**26,80,000**

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)

Notes forming part of Balance Sheet for the year ended 31st March, 2025

c. ***Rights attached to Equity Shares:***

i	The Company has only one class of Equity Shares having a face value of Rs.10.00 with one vote per each equity share.
ii	The Company, if declares and pays dividends, such dividends will be in Indian rupees. Dividends proposed by the Board of Directors is subject to the approval of the share holders in the ensuring Annual General Meeting.
iii	The amount of dividends proposed to be distributed for the year ended 31st March, 2025 to equity shareholders is Rs.**Nil** per share.
iv.	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaning assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders

d. ***Details of Equity shareholders holding more than 5% shares in the Company***

	Particulars	31-03-2025	31-03-2025	31-03-2024	31-03-2024
		No of Shares	%	No of Shares	%
1	CSJ Narasimhalu	4,81,800	17.98	4,81,800	17.98
2	Suchitra CN	64,350	2.40	64,350	2.40
3	Shakuntala K S	60,850	2.27	60,850	2.27
4	Lavanya C	1,09,665	4.09	1,09,665	4.09
5	G V Chandra Shekar	2,50,000	9.33	2,50,000	9.33
6	B R Shylaja	60,000	2.24	60,000	2.24
7	M R Krishna Kumar	3,60,000	13.43	3,60,000	13.43
8	Manjula M K	1,00,000	3.73	1,00,000	3.73
9	Shivraj Harsha	5,80,000	21.64	5,80,000	21.64
10	Lakshminarayana Rao C	1,90,985	7.13	1,90,985	7.13
11	Swarnalatha M	65,000	2.43	65,000	2.43
12	Veena	20,000	0.75	20,000	0.75
13	Gayathri	20,000	0.75	20,000	0.75
14	Anup C	45,000	1.68	45,000	1.68
15	Srinivasa Murthy S	15,000	0.56	15,000	0.56
16	Sumithra C	7,500	0.28	7,500	0.28
17	Venugopal C	7,500	0.28	7,500	0.28
18	R V Raghudeep	37,500	1.40	37,500	1.40
19	Tanvitha Gaur	29,550	1.10	29,550	1.10
20	Geetha. B. Rao	72,800	2.72	72,800	2.72

f. ***Aggregate number of equity shares alloted as fully paid up by way of bonus shares for the period of 5 years immediately preceding as at the end of the current reporting period***

NIL

g. ***Securities converted into equity shares issued along with the earliest date of conversion in ascending order starting from the farthest such date***

NIL

HERAMBHA LEASING PRIVATE LTD. BANGALORE

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)

Notes forming part of Balance Sheet for the year ended 31st March, 2025

Note - 2

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
Reserves & Surplus		
a. **Statutory Reserve (As per Section45IC of RBI Norms)**		
As per Last balance Sheet	7,70,707	5,77,140
Add : Transferred during the year as per provisions of RBI Act	1,08,926	1,93,567
Add : Transferred during the year as per provisions of companies Act, 2013 - declaration of dividend	-	-
Closing Balance	**8,79,632**	**7,70,707**
b. **Heramba Prasanna - Auspicious Credits**		
As per Last balance Sheet	5,204	5,204
Add : Transferred during the year	-	-
Closing Balance	5,204	5,204
c. **Surplus i.e. balance in Statement of Profit and Loss**		
As per Last balance Sheet	2,32,109	(5,42,157)
Add : Adjustment for MAT Entitlements	-	-
Add : Profit/ (Loss) transferred from P&L	5,44,629	9,67,833
Balance before appropriations	7,76,738	4,25,676
Less : Transfer to Reserve @ 20% of the profits	1,08,926	1,93,567
Closing Balance	6,67,812	2,32,109
Total of a + b + c	**15,52,649**	**10,08,020**

HERAMBHA LEASING PRIVATE LTD. BANGALORE

D.G. Anil Kumar & Co. # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76. Chartered Accountants

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)

Notes forming part of Balance Sheet for the year ended 31st March, 2025

NOTE - 3 *(Amount in Rs.)*

	Particulars	As per Companies Act	As per Income Tax Act	Difference in Timing of allowability	Income tax & Surcharges
I.	Deffered Tax Liability				
	Value of Net Block of Fixed Assets	1,63,505	4,21,661	(2,58,156)	(67,120)
	Total Deferred Tax Asset as on 31.03.2024				(67,120)
	Less : Opening Balance of DTA				(68,276)
	Reversal of Excss Provision of Deferred Tax Asset				1,156

NOTE - 4

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
Other Long Term Provisions		
Reserve for Standard Assets	71,589	66,899
Total	**71,589**	**66,899**

NOTE - 5

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
Short Term Borrowings		
i. Secured		
Loan against Own Deposits from Union Bank of India	78,06,105	65,47,583
ii. UnSecured		
Loan from Shareholders & their relatives	25,00,000	25,00,000
Total of (i) + (ii)	**1,03,06,105**	**90,47,583**

ii. Details of Continuing Default as on the Balance Sheet date

	Particulars of Term Loan	Period	Towards Principal	Towards Interest
	Banks	-	NA	-
	Other Unsecured Loans	-	NA	-

NOTE -6

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous reporting Period
Short Term Provisions		
Audit Fee Payable	1,45,200	98,000
O/s Expenses	10,87,520	8,88,620
Income Tax payable	1,74,450	1,67,794
D.G.Anilkumar & Co	(57,211)	(1,65,195)
TDS Payable	24,675	1,30,720
Total	**13,74,634**	**11,19,939**

HERAMBHA LEASING PRIVATE LTD. BANGALORE

D.G. Anil Kumar & Co. Chartered Accountants # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-78

Heramba Leasing Private Limited

(Previous known as Heramba Leasing Limited)
B - 102, Brigade Majestic, 1st Main
Gandhi Nagar Bangalore 560 009

Note - 7

Notes forming part of Balance Sheet for the year ended 31st March, 2025

Fixed Assets

(Amount in Rs.)

Particulars	Date of Additions	Rate of Depreciaton	Gross Block			Depreciation Block			Net Block	
			Balance as on 1st April, 2024	Additions	Total	Balance as on 1st April, 2024	For the Year	Balance as on 31st Mar, 2025	W D V as on 31st Mar, 2025	W D V as on 31st Mar, 2024
Computer		0%	1,61,082	-	1,61,082	1,44,794	-	1,44,794	16,288	16,288
Computer		0.00%	18,880	-	18,880	17,936	-	17,936	944	944
Computer (TAB)	12-02-2024	63.16%	17,000	-	17,000	1,412	9,845	11,257	5,743	15,588
Computer Laptop	20-08-2024	63.16%	-	61,360	61,360	-	23,678	23,678	37,682	-
Furniture & Fixtures		25.89%	19,470		19,470	5,512	3,614	9,125	10,345	13,958
Furniture & Fixtures		25.89%	8,51,605	-	8,51,605	7,26,786	32,316	7,59,102	92,503	1,24,819
Total			**10,68,037**	**61,360**	**11,29,397**	**8,96,439**	**69,453**	**9,65,892**	**1,63,505**	**1,71,598**

HERAMBA LEASING PRIVATE LTD. BANGALORE

D.G. Anil Kumar & Co. * Chartered Accountants * # 151, 2nd Phase, RLF Residency J.P. Nagar 8th Phase, Bangalore-76.

Heramba Leasing Private Limited
(Previous known as Heramba Leasing Limited)
Notes forming part of Balance Sheet for the year ended 31st March, 2025

NOTE - 8 *(Amount in Rs.)*

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous
Long Term Loans & advances		
Rent Advance	2,00,000	2,00,000
Telephone Deposit	7,800	7,800
MAT Entitlements	-	10,763
Unutilised TDS Challan	-	-
Security Deposit in NSDL	10,000	10,000
Total	**2,17,800**	**2,28,563**

Note - 9

	Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous
	Trade Receivables		
a.	Aggregate amount of trade receivables o/s > 6 months from the due date		
i.	Secured, considered good	66,656	66,656
ii.	Unsecured, considered good	-	-
iii.	Doubtful	7,25,826	7,25,826
	Less: Provision for doubtful trade receivables	(7,45,823)	(7,39,157)
b.	Aggregate amount of trade receivables o/s < 6 months from the due date		
i.	Secured, considered good	2,86,35,517	2,65,95,167
ii.	Unsecured, considered good (Standard Assets)	-	1,64,475
iii.	Doubtful	-	-
c.	Debt due by related parties	-	-
	Total	**2,86,82,176**	**2,68,12,966**

NOTE - 10

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous
Cash & Cash Equivalent		
Current Position		
Cash-in-hand	2,41,507	1,15,936
Balances with Banks		
Union Bank of India - CA	13,77,768	16,35,400
Union Bank of India	-	-
Union Bank of India - ESCROW	16,372	16,372
Vysya Co-Op Bank Ltd		-
Non-Current Position		
Fixed Deposit with Banks Whose Maturity Period >3 months but <12 Months including Accrued Interest	92,38,729	88,93,330
Fixed Deposit Maturity Period > 12 Months including Accrued Interest	-	-
Total	**1,08,74,376**	**1,06,61,038**

NOTE - 11

Particulars	Figures as at the end of Current reporting Period	Figures as at the end of Previous
Short Term Loans & advances		
Salary Advance	1,00,000	1,00,000
Total	**1,00,000**	**1,00,000**

HERAMBHA LEASING PRIVATE LTD. BANGALORE

D.G. Anil Kumar & Co. Chartered Accountants # 151, 2nd Phase, RLF Residency, J.P. Nagar 8th Phase, Bangalore 76

Heramba Leasing Private Limited
(Previous known as Heramba Leasing Limited)
B - 102, Brigade Majestic, 1st Main
Gandhi Nagar Bangalore 560 009

Notes forming part of Statement of Profit & Loss for the period ended 31st

(Amount in Rs.)

	PARTICULARS	Figures as at the end of Current	Figures as at the end of Previous
A.	**Revenue From Operations**		
a	Sale of Products		
	Interest on Hand Loan Category	1,55,526	3,55,283
	Interest on Term Loan Category	19,722	84,702
	Other Operating revenues		-
	Interest on Hypothication Loan Category	46,04,950	39,23,906
		47,80,198	43,63,891
	Less : Excise Duty	-	-
		47,80,198	**43,63,891**
B.	**Other Income**		
	Other Non-operating Income		
	Misc. Receipts	15	122
	Documentation Charges	1,61,000	1,68,500
	Int on Bank F D	3,83,797	5,25,933
	Interest on Income tax refund	-	2,868
	Reversal of excess Provision of Receivables	-	5,57,795
		5,44,812	**12,55,218**
C.	**Employee Benefits Expense**		
	Salaries and Bonus to staff	1,68,000	2,88,000
	Directors Remuneration	24,00,000	24,00,000
		25,68,000	**26,88,000**
D.	**Finance Cost**		
	OD interest & Bank Charges	5,76,776	5,70,210
	Interest Paid		
	Interest on delayed TDS payments	1,019	
	Interest on Directors Loan	1,25,000	46,000
		7,02,795	**6,16,210**
E.	**Other Expenses**		
	Audit Fee	2,12,400	1,36,000
	Advertisement Charges	8,400	-
	Membership Fee paid	45,450	28,600
	Rent Paid	3,54,000	3,54,000
	Printing and Stationery	-	945
	Tally Licence Renewal	9,558	-
	Postage and Telephone	18,197	15,886
	Office Expenses	66,560	88,440
	Electricity charges	4,336	7,929
	Discount allowed	9,000	-
	Brokerage paid	-	60,000
	Professional Charges	2,47,900	1,41,600
	Legal Charges	30,000	23,000
	Business Promotion & Travelling expenses	51,250	1,19,000
	Provision for Standard Assets	4,690	14,724
	Provision for NPA accounts	6,666	5,643
	Sundry Expenses	88,070	67,248
	Professional Tax Paid	2,500	2,500
	Rates & Taxes	40,954	9,118
		11,99,931	**10,74,633**

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