

**ABC Financials Pvt. Ltd. Audited Financial Statements**

**1. Balance Sheets** (as of 31st March)

Particulars	2022	2023	2024
<b>ASSETS</b>			
Current Assets			
- Cash and Cash Equivalents	INR 2,000,000	INR 2,500,000	INR 3,000,000
- Accounts Receivable	INR 1,500,000	INR 1,800,000	INR 2,200,000
- Inventory	INR 1,000,000	INR 1,200,000	INR 1,500,000
Total Current Assets	INR 4,500,000	INR 5,500,000	INR 6,700,000
Non-Current Assets			
- Property, Plant & Equipment	INR 5,000,000	INR 5,200,000	INR 5,500,000
- Intangible Assets	INR 1,000,000	INR 1,200,000	INR 1,500,000
Total Non-Current Assets	INR 6,000,000	INR 6,400,000	INR 7,000,000
<b>Total Assets</b>	INR 10,500,000	INR 11,900,000	INR 13,700,000
<b>LIABILITIES</b>			
Current Liabilities			
- Accounts Payable	INR 1,000,000	INR 1,200,000	INR 1,500,000
- Short-Term Debt	INR 500,000	INR 600,000	INR 700,000
Total Current Liabilities	INR 1,500,000	INR 1,800,000	INR 2,200,000
Non-Current Liabilities			
- Long-Term Debt	INR 2,000,000	INR 2,200,000	INR 2,500,000
Total Non-Current Liabilities	INR 2,000,000	INR 2,200,000	INR 2,500,000
<b>Total Liabilities</b>	INR 3,500,000	INR 4,000,000	INR 4,700,000
<b>EQUITY</b>			
Share Capital	INR 5,000,000	INR 5,000,000	INR 5,000,000
Retained Earnings	INR 2,000,000	INR 2,900,000	INR 4,000,000
<b>Total Equity</b>	INR 7,000,000	INR 7,900,000	INR 9,000,000
<b>Total Liabilities and Equity</b>	INR 10,500,000	INR 11,900,000	INR 13,700,000

**2. Profit & Loss Statements** (for the year ending 31st March)

Particulars	2022	2023	2024
Revenue	INR 15,000,000	INR 18,000,000	INR 22,000,000
Cost of Goods Sold	INR 10,000,000	INR 11,500,000	INR 14,000,000
<b>Gross Profit</b>	INR 5,000,000	INR 6,500,000	INR 8,000,000
Operating Expenses	INR 2,000,000	INR 2,500,000	INR 3,000,000
<b>Operating Income</b>	INR 3,000,000	INR 4,000,000	INR 5,000,000

<b>Particulars</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Interest Expense	INR 200,000	INR 250,000	INR 300,000
<b>Net Income Before Tax</b>	INR 2,800,000	INR 3,750,000	INR 4,700,000
Income Tax Expense	INR 800,000	INR 1,000,000	INR 1,200,000
<b>Net Income</b>	INR 2,000,000	INR 2,750,000	INR 3,500,000

### **3. Income Tax Returns**

- The income tax returns for the financial years have been filed with the relevant authorities in compliance with Indian tax regulations.