

BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

(Address: H No 7-1-621/259, 4th Floor Sahithi Arcade, Sr Nagar, Hyderabad, Telangana, India, 500038.)

Balance Sheet as at 31 March 2024

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	100	100
(b) Reserves and Surplus	4	(2,648)	(745)
Total		(2,548)	(645)
(2) Non-current liabilities			
(a) Long-term Borrowings	5	10,708	3,303
(b) Deferred Tax Liabilities (net)	6	-	-
Total		10,708	3,303
(3) Current liabilities			
(a) Short-term Borrowings	7	-	-
(b) Trade Payables	8	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		158	-
(c) Other Current Liabilities	9	160	15
(d) Short-term Provisions	10	-	-
Total		318	15
Total Equity and Liabilities		8,478	2,673
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	3,390	2,500
(ii) Capital Work-in-progress		4,339	-
(b) Deferred Tax Assets (net)	12	-	-
(c) Long term Loans and Advances	13	-	-
Total		7,729	2,500
(2) Current assets			
(a) Inventories	14	-	-
(b) Trade Receivables	15	-	-
(c) Cash and cash equivalents	16	245	173
(d) Short-term Loans and Advances	17	192	-
(e) Other Current Assets	18	312	-
Total		749	173
Total Assets		8,478	2,673

See accompanying notes to the financial statements

As per our report of even date

For P Ramesh & Co

Chartered Accountants

Firm's Registration No. 0223015

Ramesh Pedapudi

Proprietor

Membership No. 254467

UDIN: 24254467BKGVER6933

Place: Hyderabad

Date: 30 September 2024

For and on behalf of the Board of
BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

CHIRANJEVI PAPOLU

Director

03129479

RAJASEKHAR PAPOLU

Director

02818872

Place: Hyderabad

Date: 30 September 2024

BRIHASPATI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

(Address: H No 7-1-621/259, 4th Floor Sahithi Arcade, Sr Nagar, Hyderabad, Telangana, India, 500038.)

Statement of Profit and loss for the year ended 31 March 2024

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	19	41	-
Other Income	20	1	-
Total Income		42	-
Expenses			
Cost of Material Consumed	21	-	-
Purchases of Stock in Trade	22	-	-
Change in Inventories of work in progress and finished goods	23	-	-
Employee Benefit Expenses	24	-	216
Finance Costs	25	9	-
Depreciation and Amortization Expenses	26	530	278
Other Expenses	27	1,406	251
Total expenses		1,945	745
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(1,903)	(745)
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(1,903)	(745)
Extraordinary Item		-	-
Profit/(Loss) before Tax		(1,903)	(745)
Tax Expenses	28	-	-
- Current Tax		-	-
Profit/(Loss) after Tax		(1,903)	(745)
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	29	(190.26)	(74.53)
-Diluted (In Rs)	29	(190.26)	(74.53)

See accompanying notes to the financial statements

As per our report of even date

For P Ramesh & Co

Chartered Accountants

Firm's Registration No. 0223015



Ramesh Pedapudi

Proprietor

Membership No. 254467

UDIN: 24254467BKGVER6933

Place: Hyderabad

Date: 30 September 2024

For and on behalf of the Board of
BRIHASPATI AQUA ISLAND PRIVATE LIMITED

P. Chiranjeevi
CHIRANJEEVI PAPOLU
Director
03129479

R. Rajasekhari
RAJASEKHAR
Director
02818872

Place: Hyderabad
Date: 30 September 2024

BRIHASPATI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

BRIHASPATI AQUA ISLAND PRIVATE LIMITED having CIN U05000TG2022PTC169531 is Private company incorporated with MCA on 22nd December, 2022. BRIHASPATI AQUA ISLAND PRIVATE LIMITED is listed in the class of Private company and classified as Non-govt company. This company is registered at Registrar of Companies(ROC), RoC-Hyderabad with an Authorized Share Capital of ₹10,00,000 and paid-up capital is ₹1,00,000. It is involved in activities such as Fishing, operation of fish hatcheries and fish farms, service. it has been registered office address is H No 7-1-621/259, Iv Floor Sahithi Arcade, Sr Nagar, Hyderabad, Hyderabad, Telangana, India, 500038.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5,000 or less which are not capitalised except when they are part of a larger capital investment programme.

c Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

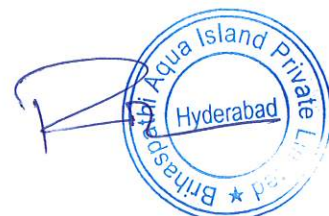
Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years

d Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

e Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

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Notes forming part of the Financial Statements

f Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

g Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

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Notes forming part of the Financial Statements

k Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

l Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

m Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For P Ramesh & Co

Chartered Accountants

Firm's Registration No. 0223015



Ramesh Pedapudi

Proprietor

Membership No. 254467

UDIN: 24254467BKGVER6933

Place: Hyderabad

Date: 30 September 2024

For and on behalf of the Board of
BRIHASPATHI AQUA ISLAND PRIVATE LIMITED



CHIRANJEEVI

Director

03129479



RAJASEKHAR

Director

02818872

Place: Hyderabad

Date: 30 September 2024

BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

3 Share Capital

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 100000 (Previous Year -100000) Equity Shares	1,000	1,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	100	100
Total	100	100

(i) Reconciliation of number of shares

Particulars	31 March 2024		31 March 2023	
	No. of shares	(Rs in '000)	No. of shares	(Rs in '000)
Equity Shares				
Opening Balance	10,000	100	-	-
Issued during the year	-	-	10,000	100
Deletion	-	-	-	-
Closing balance	10,000	100	10,000	100

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2024		31 March 2023	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
CHIRANJEEVI PAPOLU	2,000	20.00%	2,000	20.00%
NAGAJYOTHI PAPOLU	3,000	30.00%	3,000	30.00%
RAJASEKHAR PAPOLU	2,000	20.00%	2,000	20.00%
HYMAVATHI PAPOLU	3,000	30.00%	3,000	30.00%

(iv) Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
CHIRANJEEVI PAPOLU	Equity	2,000	Equity	0.00%
NAGAJYOTHI PAPOLU	Equity	3,000	Equity	0.00%
RAJASEKHAR PAPOLU	Equity	2,000	Equity	0.00%
HYMAVATHI PAPOLU	Equity	3,000	Equity	0.00%

Shares held by Promoters at the end of the year 31 March 2023

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
CHIRANJEEVI PAPOLU	Equity	2,000	20.00%	0.00%
NAGAJYOTHI PAPOLU	Equity	3,000	30.00%	0.00%
RAJASEKHAR PAPOLU	Equity	2,000	20.00%	0.00%
HYMAVATHI PAPOLU	Equity	3,000	30.00%	0.00%



BRIHASPATI AQUA ISLAND PRIVATE LIMITED

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Notes forming part of the Financial Statements

4 Reserves and Surplus

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Statement of Profit and loss		
Balance at the beginning of the year	(745)	-
Add: Profit/(loss) during the year	(1,903)	(745)
Balance at the end of the year	(2,648)	(745)
Total	(2,648)	(745)

5 Long term borrowings

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Unsecured Term loans from other parties	9,739	1,147
Unsecured Loans and advances from related parties	969	2,156
Total	10,708	3,303

6 Deferred tax liabilities Net

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

7 Short term borrowings

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

8 Trade payables

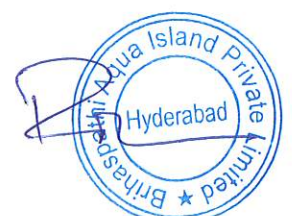
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Due to Micro and Small Enterprises	-	-
Due to others	158	-
Total	158	-

8.1 Trade Payable ageing schedule as at 31 March 2024

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					-
MSME - Undue					
Others - Undue					
Total					-



BRIHASPATI AQUA ISLAND PRIVATE LIMITED

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Notes forming part of the Financial Statements

8.2 Trade Payable ageing schedule as at 31 March 2023

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					-
MSME - Undue					
Others - Undue					
Total					-

9 Other current liabilities

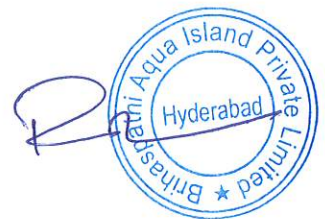
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Income received in advance	130	-
Statutory dues		
- Audit Fee Payable	30	15
Total	160	15

10 Short term provisions

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

11 Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 1-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 1-Apr-23	for the year	As on 31-Mar-24	As on 31-Mar-23
(i) Property, Plant and Equipment								
Plant and Equipment	2,500	610	-	3,110	278	241	2,591	2,222
Furniture and Fixtures	-	10	-	10	-	0	10	-
Office equipment	-	799	-	799	-	10	789	-
Total	2,500	1,420	-	3,920	278	252	3,390	2,222
Previous Year								
(ii) Capital Work-in-progress							4,339	-



P. Ramesh

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BRIHASPATI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

12 Deferred tax assets net

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

13 Long term loans and advances

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

14 Inventories

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

15 Trade receivables

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

15.1 Trade Receivables ageing schedule as at 31 March 2024

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good						-
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						-
Undue - considered good						
Total						-



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

15.2 Trade Receivables ageing schedule as at 31 March 2023

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good						-
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						-
Undue - considered good						
Total						-

16 Cash and cash equivalents

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Cash on hand	154	-
Balances with banks in current accounts	91	173
Total	245	173

17 Short term loans and advances

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Other loans and advances (Unsecured, considered good)		
-Rent Advance	192	-
Total	192	-

18 Other current assets

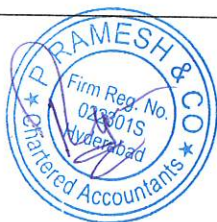
(Rs in '000)

Particulars	31 March 2024	31 March 2023
GST Input Tax Credit	312	-
Total	312	-

19 Revenue from operations

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Sale of products	41	-
Total	41	-



T. Srinivasulu



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

20 Other Income

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Interest Income	1	-
Total	1	-

21 Cost of Material Consumed

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

22 Purchases of stock in trade

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

23 Change in Inventories of work in progress and finished goods

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Less: Closing Inventories		
Total	-	-

24 Employee benefit expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Salaries and wages	-	216
Total	-	216

25 Finance costs

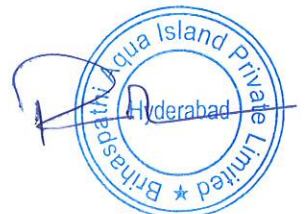
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Bank Charges	9	-
Total	9	-

26 Depreciation and amortization expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Depreciation on property, plant and equipment	530	278
Total	530	278



BRIHASPATI AQUA ISLAND PRIVATE LIMITED

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Notes forming part of the Financial Statements

27 Other expenses

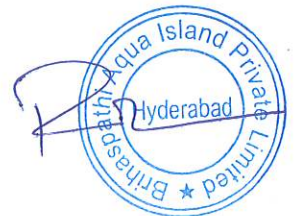
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Auditors' Remuneration	15	15
Administrative Expenses	247	-
Power and fuel	138	-
Rent	15	100
Repairs others	3	-
Telephone expenses	8	-
Travelling Expenses	186	82
Other expenses		
-Office Expenses	15	-
-Office Stationary	28	-
-Other expenses	751	54
Total	1,406	251

28 Tax Expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

(CIN: U05000TG2022PTC169531)

Notes forming part of the Financial Statements

29 Earning per share

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (Rs in '000)	(1,903)	(745)
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	(190.26)	(74.53)
Earnings per share diluted (Rs)	(190.26)	(74.53)
Face value per equity share (Rs)	10	10

30 Auditors' Remuneration

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Payments to auditor as		
- Auditor	15	15
Total	15	15

31 Contingent Liabilities and Commitments

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Claims against the Company not acknowledged as debt		
- Income tax demands		
- Indirect tax demands		
Total	-	-

32 Micro and Small Enterprise**33 Related Party Disclosure****(i) List of Related Parties****Relationship**

RAJASEKHAR PAPOLU	Director
CHIRANJEEVI PAPOLU	Director
BRIHASPATHI TECHNOLOGIES PVT LTD	COMMON DIRECTOR
BRIHASPATHI AGQGENEX PVT LTD	COMMON DIRECTOR

(ii) Related Party Transactions

(Rs in '000)

Particulars	Relationship	31 March 2024	31 March 2023
LOAN			
- BRIHASPATHI TECHNOLOGIES PVT LTD	COMMON DIRECTOR	1,470	-
- CHIRANJEEVI PAPOLU	Director	969	-
- BRIHASPATHI AGQGENEX PVT LTD	COMMON DIRECTOR	7,350	-



BRIHASPATHI AQUA ISLAND PRIVATE LIMITED

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Notes forming part of the Financial Statements

34 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	2.35	11.52	-79.56%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	(4.20)	(5.12)	-17.90%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-119.17%	0.00%	
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	-	-	
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	-	-	
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	-	-	
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	0.10	-	
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-4588.46%	0.00%	
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-23.20%	-28.04%	-17.25%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	

35 Other Statutory Disclosures as per the Companies Act, 2013**36 Subsequent Events****37 Regrouping**

As per our report of even date

For P Ramesh & Co

Chartered Accountants

Firm's Registration No. 022301S



Ramesh Pedapati
Proprietor
Membership No. 254467

UDIN: 24254467BKGVER6933

Place: Hyderabad

Date: 30 September 2024

For and on behalf of the Board of
BRIHASPATHI AQUA ISLAND PRIVATE LIMITED



CHIRANJEVI
Director
03129479



RAJASEKHAR
Director
02818872

Place: Hyderabad

Date: 30 September 2024