Acknowledgement Number:819904051101225 **Date of filing : 10-Dec-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)	Assessment Year 2025-26

PAN	ABPCS2827J		
Name	SUDARSHAN CAPITAL PRIVATE LIMITED		
Address	301 Aura Biplex Above Kalyan Jewellers, S V Road Borivali West, Chinchbunder H.O, Mumbai, Mumbai , Mumbai , 19-Maharashtra, 91-INDIA, 400009		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	819904051101225

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by HEMAL VASANTRAI MEHTA in the capacity of Director having PAN ADRPM4657P from IP address 49.43.25.179 on 10-Dec-2025 11:23:05 at MUMBAI (Place) DSC SI.No & Issuer 2279010 & 501681174937CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN

System Generated

Barcode/QR Code

ABPCS2827J06819904051101225 75ff9a060cf031e15e33152c6c5823aafd64469e

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2025-2026

Name	: Sudarshan Capital Private Limited	**Previous Year**	: 2024-2025
	:	**PAN**	: ABPCS 2827 J
Address	: 301 Aura Biplex Above Kalyan Jewellers S V Road Borivali West Chinchbunder H.O Mumbai, Mumbai - 400 009	**Date of Incorporation**	: 17-feb-2025
		Status	: Domestic Company

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Net Profit Before Tax as per P & L a/c			0	
■ **Total Income**				0
Tax on total income				0

For Sudarshan Capital Private Limited

Date : 09-Dec-2025
Place : Mumbai

Authorised Signatory

SUDARSHAN CAPITAL PRIVATE LIMITED

CIN :U66190MH2025PTC440222

STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Lakhs)

Particulars	Note No	As at 31.03.2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
Share Capital	1	2.00
Reserves and Surplus	2	-
Total Equity & Liabilities		**2.00**
II.ASSETS		
(1) Current Assets		
Cash and cash equivalents	3	2.00
Total Assets		**2.00**

Significant Accounting Policies and Notes to the Financial Statements 1-23

AS PER OUR REPORT OF EVEN DATE

FOR NGST & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG NO.: 135159W

(TWINKAL P. JAIN)
PARTNER
M.No.: 156938

UDIN : 25156938BMNUPX9529
DATE : 12th Oct 2025
PLACE : MUMBAI

FOR SUDARSHAN CAPITAL PVT LTD

HEMAL MEHTA
DIRECTOR
DIN : 02211121

SACHIN MEHTA
DIRECTOR
DIN : 02211178

DATE :
PLACE : MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	Note No	From 17.02.2025 to 31.03.2025
Income:		
Revenue from operations		-
Other Income		-
Total Revenue (I)		-
Expenses:		
Other Expenses	4	-
Total Expenses (II)		-
Profit before Tax	(I - II)	-
Tax expense:		
(1) Current tax		-
(2) Deferred tax Expense / (Income)		-
Profit/(Loss) for the year		-
Earning per equity share:	19	
Basic EPS		0.00
Diluted EPS		0.00
Significant Accounting Policies and Notes to the Financial Statements	1-23	

AS PER OUR REPORT OF EVEN DATE

FOR NGST & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG NO.: 135159W

(TWINKAL P. JAIN)
PARTNER
M.No.: 156938

FOR SUDARSHAN CAPITAL PVT LTD

HEMAL MEHTA
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PLACE : MUMBAI

DATE :
PLACE : MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025

PARTICULARS	From 17.02.2025 to 31.03.2025
A. Cash Flow From Operating Activities	
Net Profit before Tax	-
Adjustments for:	
Depreciation and Amortization Expenses	-
Interest & Finance Charges	-
Interest Income	-
Operating Cash Generated Before Working Capital Changes	-
(Increase)/ Decrease in Trade Receivables	-
(Increase)/Decrease in Short Term Loans & Advances	-
Increase/(Decrease) in Other Liabilities	-
Net Changes in Working Capital	-
Less : Tax expense	-
Net Cash Flow from Operating Activities (A)	-
B. Cash Flows From Investing Activities	
Interest Income	-
Net Cash Generated From Investing Activities (B)	-
C. Cash Flow From Financing Activities	
Increase / (Decrease) in Share Capital	2.00
Dividend Paid	-
Proceeds / (Repayment) of Long Term Borrowings	-
Decrease / (Increase) in Long Term Loans & Advances	-
Net Cash from Financing Activities [C]	**2.00**
Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	**2.00**
Opening Balance of Cash and Cash Equivalents	-
Closing Balance of Cash and Cash Equivalents	**2.00**
Significant Accounting Policies and Notes to the Financial Statements	**1-23**

As per Report of Even date

FOR NGST & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG NO.: 135159W

(TWINKAL P. JAIN)
PARTNER
M.No.: 156938

NGST & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

FOR SUDARSHAN MAVEN PHARMA PRIVATE LIMITED

SUDARSHAN CAPITAL PRIVATE LIMITED MUMBAI

HEMAL MEHTA
DIRECTOR
DIN : 02211121

SACHIN MEHTA
DIRECTOR
DIN : 02211178

UDIN : 25156938BMNUPX9529
DATE : 12th Oct 2025
PLACE : MUMBAI

DATE :
PLACE : MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS AS AT 31ST MARCH,

Corporate Information

Sudarshan Capital Limited ("the Company") was incorporate on 17th February, 2025 as private limited company, under the Companies Act, 2013.To carry on the business of financial and investment consultants, finance brokers, stock brokers, underwriters, registrars, issue house, portfolio management or otherwise and to carry on the business generally carried on by finance and investment companies and to act as consultants or advisors of any firm, body corporate, association or other undertaking and generally subject as aforesaid, to undertake part in the management supervision or control of the business or operation of any person, firm, body corporate, association or other undertaking and, if necessary, for such purpose or purpose to appoint and remunerate any offices of the company, accountants or other experts or agents. The Company shall not carry on any business of banking as defined by the Banking Companies Act, 1949 or any statutory modification thereof.

Statement of Significant Accounting Policies

a. **Basis of Preparation of Financial Statements**

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act.

b. **Use of Estimates**

The preparation of the financial statement in comfimity with Indian GAAP requires the management to make judgments, estimates and assumptions that effect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertaintity about these assumptions and estimates could result in the outcomes requiring a material adjustments to the carrying amounts of assets or liabilities in future periods.

c **Accounting Convention**

The company follows the mercantile system of accounting, recognizing income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to specifically otherwise, are consistent with the generally accepted accounting principles. All the amounts disclosed in the financial statements and notes are presented in Indian rupees have been rounded off to the nearest lakhs as per the requirement of Schedule III to the Act, unless otherwise stated. The amount '0.00' denotes amount less tha Rupees Five Hundred.

d **Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured

i **Sale of Goods:**

Revenue is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer. Sales are disclosed net of GST, trade discounts and returns, as applicable.

ii. **Income from Services:**

Revenue from services is recognized when services have been rendered and there should be no uncertainty regarding consideration and its ultimate collection, , net of discounts to customers excluding taxes or duties collected on behalf of the government.

iii **Interst Income** :

Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

NGST & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED MUMBAI e **Property, Plant & Equipments**

There is no propoerty , plant & euipments in the company.

f **Employee Benefits**

There is no employee in the company.

g **Foreign Currency Transactions**

i. Initial Recognition: Foreign currency transaction, are recorded in the reporting Currency, by applying the exchange rate between the reporting currency and the foreign currency at the date of the ransaction.

ii. Conversion: Foreign currency monetary items are reported using the closing rate.

iii. Exchange Difference: Exchange differences arising on the settlement of monetary items at rates different from those at which they are initially recorded during the year or reported in previous financial statement are recognized as income or as expenses at the end of year by applying closing rate.

h **Borrowing Costs**

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets till such time the asset is ready for its intended use. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Costs incurred in raising funds are amortized equally over the period for which the funds are acquired. All other borrowing costs are charged to profit and loss account.

i **Cash Flow Statement**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

j **Taxation**

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income' (AS-22). The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961. Deferred tax is recognized for all timing differences; being the differences between the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/ liability is reviewed at each Balance Sheet date and consequential adjustments are carried out.

k **Investments :**

There is no investment in the company

l **Inventories :**

There is no inventory in the company.

m **Provisions, contingent Liabilities and contingent assets:**

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be equired to settle the obligation. Provisions are determined by the best estimate of the likely future outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.Contingent assets are neither recognized nor disclosed in the financial statements.

NGST & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

SUDARSHAN CAPITAL PRIVATE LIMITED MUMBAI n **Operating Leases**

There is no operating lease in the company.

o **Segment Reporting**

Segment Reporting is not applicable in the company.

p **Earning Per Share**

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. In case of bonus issue the weighted average number of equity shares outstanding during the period and for all periods presented should be adjusted for events, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

q **Impairment of Assets**

An asset is treated as impaired when carrying cost of assets exceeds its recoverable value. The recoverable amount is measured as the higher of the net selling price and the value in use determined by the present value of estimated future cash flows. An impairment loss is charged off to profit and loss account as and when asset is identified for impairment. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. An asset is treated as impaired when carrying cost of assets exceeds its recoverable value. The recoverable amount is measured as the higher of the net selling price and the value in use determined by the present value of estimated future cash flows.

SUDARSHAN CAPITAL PRIVATE LIMITED MUMBAI

NGST & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

Notes Forming Integral Part of the Balance Sheet as at 31ST MARCH, 2025

Note : 1 Share Capital (Amount in Lakhs)

Particulars	As at 31.03.2025
AUTHORIZED CAPITAL	
50,000 Equity Shares of Rs. 10/- each.	5.00
	5.00
ISSUED , SUBSCRIBED & PAID UP CAPITAL	
20,000 Equity Shares of Rs. 10/- each,Fully Paid Up	2.00
Total	**2.00**

Details of Shareholders holding more than 5% shares

Class of Shares/ Name of shareholder	As at 31.03.2025	
	No. of shares held	No. of shares held
Equity shares with voting rights		
Sachin Mehta	10,000	50.00%
Hemal mehta	10,000	50.00%

Note : 2 Reserves and Surplus (Amount in Lakhs)

Particulars	As at 31.03.2025
Surplus (Profit & Loss Account)	
Balance brought forward from previous year	-
Add: Profit/(loss) for the period	-
Total	-

Note : 3 Cash and Cash Equivalents (Amount in Lakhs)

Particulars	As at 31.03.2025
Cash and Cash Equivalents	
Cheque In hand	2.00
Balance with Bank	-
Total	**2.00**

NGST & ASSOCIATES
MUMBAI
CHARTERED ACCOUNTANTS

SUDARSHAN CAPITAL PRIVATE LIMITED
MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED

CIN :U66190MH2025PTC440222

Notes Forming Integral Part of the Balance Sheet as at 31ST MARCH, 2025

Note : 4 Other Expenses **(Amount in Lakhs)**

Particulars	From 17.02.2025 to 31.03.2025
Auditors Remuneration	-
Professional Fees	-
ROC Filing Fees	-
Total	**-**

SUDARSHAN CAPITAL PRIVATE LIMITED MUMBAI

NGST & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

10 Related Party Disclosures:

(A) Related parties and transactions with them during the year as identified by the Management are given below:

i) Holding Company

ii) List of Shareholders / Key Management Personnel
Hemal Mehta (HM)
Sachin Mehta (SM)

iii) Enterprises over which persons mentioned in (iv) above exercise significant influence

Details of transactions carried out with Related Parties (Amount in Lakhs)

Particulars	Holding Company		Key Management Personnel		Enterprises over which persons mentioned in (iv) above exercise significant influence / Other Related Parties Where Common Control Exists		Total	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Issue of Equity Shares								
SM	1.00	-	-	-	-	-	1.00	-
HM	1.00	-	-	-	-	-	1.00	-
Total	**1.00**	**-**	**-**	**-**	**-**	**-**	**1.00**	**-**
Outstanding as on 31st March								
Short Term Loans & Advances (Includng Interest)								
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

5 There is no Contigent Liabilities as on balance sheet date.

6 The Company does not hold any immovable property.

7 The Company has not revalued its Property, Plant and Equipment or intangible assets during the year.

8 The Company do not have any transactions with the Struck Off Companies during the year.

9 **Disclosure Regarding analytical ratios:**

Ratios	Numerator	Denominator	Unit	31.03.25
Current Ratio	Current Assets	Current Liabilities	Times	-
Debt-equity ratio	Total Debt	Shareholder's Equity	Times	-
Debt service coverage ratio	Earnings available for debt service	Debt Service	Times	NA
Return on equity ratio	Net Profits after taxes	Shareholder's Equity	Percentage	0.00%
Inventory turnover ratio	Cost of goods sold	Average of Inventories	Times	NA
Trade receivables turnover ratio	Revenue from Operations	Average Trade Receivables	Times	NA
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	Times	NA
Net capital turnover ratio	Revenue from Operations	Working Capital	Times	NA
Net profit ratio	Net Profit	Revenue from Operations	Percentage	NA
Return on capital employed	Earning before interest and taxes	Capital Employed	Percentage	0.00%
Return on investment	Earnings on Investments	Total Investments	Percentage	NA

11 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

12 The Company has not made any wilful default from any of its lenders during the year. Hence, the Company is not classified as Willful Defaulter.

13 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

14 No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

NGST & ASSOCIATES * CHARTERED ACCOUNTANTS * MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED * MUMBAI

SUDARSHAN CAPITAL PRIVATE LIMITED
CIN :U66190MH2025PTC440222

15	The Company doesn't have any such transaction which is 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 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
16	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
17	In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.
18	Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares

	Particulars	31.03.2025
a.	Face Value Per Share (In Rs.)	10
b.	Net Profit/(Loss) after tax (In Rs.)	-
c.	Weighted average number of Equity Share	2,356
d.	Basic and Diluted Earnings per share	0.00

19	The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.
20	There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.
21	All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.
22	Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.
23	The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

Significant Accounting Policies and Notes to the Financial Statements
As per Report of Even date

FOR NGST & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG NO.: 135159W

(TWINKAL P. JAIN)
PARTNER
M.No.: 156938
UDIN : 25156938BMNUPX9529
DATE : 12th Oct 2025
PLACE : MUMBAI

FOR SUDARSHAN CAPITAL PVT LTD

HEMAL MEHTA
DIRECTOR
DIN : 02211121

SACHIN MEHTA
DIRECTOR
DIN : 02211178

DATE :
PLACE : MUMBAI