

**Soham World A Real Growth Limited**

(CIN: U01611GJ2009PLC057484)

(Address: 15, Shreeji House Owners Associations, B/h M.J Library, Ellisbridge, Ahmedabad-380009)

**Consolidated Balance Sheet as at 31 March 2024**

(In 000)

Particulars	Note	31 March 2024	31 March 2023
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share Capital	3	16,011.66	9,607.00
(b) Reserves and Surplus	4	30,547.86	14,095.65
<b>Total</b>		46,559.52	23,702.65
<b>(2) Minority Interest</b>		8,716.29	-
<b>(3) Non-current liabilities</b>			
(a) Long Term Borrowing	5	4,635.08	-
(b) Deferred Tax Liabilities (net)	6	-	4.86
<b>Total</b>		4,635.08	4.86
<b>(4) Current liabilities</b>			
(a) Short-term Borrowings	7	-	40.77
(b) Trade Payables	8		
- Due to Micro and Small Enterprises			
- Due to Others		4,442.45	1,507.06
(c) Other Current Liabilities	9	21,692.51	-
(d) Short-term Provisions	10	1,321.77	470.52
<b>Total</b>		27,456.74	2,018.36
<b>Total Equity and Liabilities</b>		87,367.63	25,725.87
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	520.51	462.08
(ii) Intangible Assets	11	19,439.18	16.78
(iii) Intangible Assets under development	11	10,369.30	-
(b) Non-current Investments	12	3,780.44	34.50
(c) Deferred Tax Assets (net)	13	46.60	-
(d) Long term Loans and Advances	14	6,260.33	2,780.00
(e) Other Non-current Assets	15	2,521.74	-
<b>Total</b>		42,938.09	3,293.36
<b>(2) Current assets</b>			
(a) Inventories	16	-	3,865.19
(b) Trade Receivables	17	11,136.85	5,832.14
(c) Cash and cash equivalents	18	3,522.14	12,362.12
(d) Short-term Loans and Advances	19	29,770.54	104.61
(e) Other Current Assets	20	-	268.45
<b>Total</b>		44,429.53	22,432.51
<b>Total Assets</b>		87,367.63	25,725.87

See accompanying notes to the financial statements

As per our report of even date

For Kishor Goyal & Co

Chartered Accountants

Firm's Registration No. 008897N

Kishor Goyal & Co

Partner

Membership No. 047286

UDIN: 25047286BMLIUT4015

Place: Ahmedabad

Date: 3 September 2024



For and on behalf of the Board of  
Soham World A Real Growth Limited

*Sarthak S Jain* *Javantilal B Jain*  
Sarthak S Jain  
Director  
06763183  
Ahmedabad  
Javantilal B Jain  
Director  
05203961  
Place: Ahmedabad  
Date: 3 September 2024

**Soham World A Real Growth Limited**

(CIN: U01611GJ2009PLC057484)

(Address: 15, Shreeji House Owners Associations, B/h M.J Library, Ellisbridge, Ahmedabad-380009)

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

(In 000)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	21	212,383.64	2,462.38
Other Income	22	323.63	5,509.68
<b>Total Income</b>		<b>212,707.27</b>	<b>7,972.06</b>
<b>Expenses</b>			
Cost of Material Consumed	23	-	-
Purchases of Stock in Trade	24	186,481.30	5,161.63
Change in Inventories of work in progress and finished goods	25	3,865.20	(3,865.19)
Employee Benefit Expenses	26	5,878.94	318.00
Finance Costs	27	3.69	-
Depreciation and Amortization Expenses	28	380.67	52.66
Other Expenses	29	8,452.89	2,421.43
<b>Total expenses</b>		<b>205,062.69</b>	<b>4,088.52</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>		<b>7,645</b>	<b>3,883.53</b>
Exceptional Item		-	-
<b>Profit/(Loss) before Extraordinary Item and Tax</b>		<b>7,645</b>	<b>3,883.53</b>
Extraordinary Item		-	-
<b>Profit/(Loss) before Tax</b>		<b>7,645</b>	<b>3,883.53</b>
Tax Expenses	30	-	-
- Current Tax		2,397.49	817.71
- Deferred Tax		(36.35)	4.45
<b>Profit/(Loss) after Tax</b>		<b>5,283.44</b>	<b>3,061.37</b>
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	31	3.01	3.19
-Diluted (In Rs)	31	3.01	3.19

See accompanying notes to the financial statements

As per our report of even date

For Kishor Goyal & Co

Chartered Accountants

Firm's Registration No. 008897N

Kishor Goyal & Co

Partner

Membership No. 047286

UDIN: 25047286BMIIJT4015

Place: Ahmedabad

Date: 3 September 2024



For and on behalf of the Board of  
Soham World A Real Growth Limited

  
Sarthak S Jain

Director  
06763183



  
Jayantilal B Jain

Director  
05203961

Place: Ahmedabad  
Date: 3 September 2024

**Soham World A Real Growth Limited**

(CIN: U01611GJ2009PLC057484)

(Address: 15, Shreeji House Owners Associations, B/h M.J Library, Ellisbridge, Ahmedabad-380009)

**Consolidated Cash Flow Statement for the year ended 31 March 2024**

(In 000)

Particulars	Note	31 March 2024	31 March 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit after tax		5,283,442	3,061,373
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		380,673	52,658
Provision for tax		2,361,139	822,160
Finance Costs		3,687	-
<b>Operating Profit before working capital changes</b>		8,028,941	3,936,191
<b>Adjustment for:</b>			
Inventories		3,865,195	(3,865,195)
Trade Receivables		(2,914,633)	(5,832,139)
Loans and Advances		(11,426,630)	(2,604,610)
Other Current Assets		(18,492,041)	(275,060)
Other Non current Assets		(1,150,200)	-
Trade Payables		2,935,393	1,258,766
Other Current Liabilities		21,226,454	-
Long term Liabilities		-	-
Short-term Provisions		851,246	470,224
Cash (Used in)/Generated from Operations		2,923,725	(6,911,823)
Tax paid(Net)		2,558,696	817,707
<b>Net Cash (Used in)/Generated from Operating Activities</b>		365,029	(7,729,530)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment		(9,981,336)	(527,660)
Sale of Property, Plant and Equipment		-	-
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		(23,745,937)	(34,498)
Loans and Advances given		-	1,464,000
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-	-
<b>Net Cash (Used in)/Generated from Investing Activities</b>		(33,727,273)	901,842
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Share Capital		26,404,240	18,300,000
Proceeds from Long Term Borrowings		34,010,000	-
Repayment of Long Term Borrowings		(35,849,424)	-
Proceeds from Short Term Borrowings		(40,770)	(160,000)
Repayment of Short Term Borrowings		-	-
Dividends Paid (including Dividend Distribution Tax)		-	-



Interest Paid		(3,688)	-
Net Cash (Used in)/Generated from Financing Activities		24,520,358	18,140,000
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		(8,841,886)	11,312,312
Opening Balance of Cash and Cash Equivalents		12,364,025	1,049,803
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
<b>Closing Balance of Cash and Cash Equivalents</b>	17	<b>3,522,139</b>	<b>12,362,115</b>

Components of cash and cash equivalents	31 March 2024	31 March 2023
Cash on hand	685,342	458,726
Cheques, drafts on hand	-	-
Balances with banks in current accounts	2,836,797	11,903,389
Bank Deposit having maturity of less than 3 months	-	-
Others	-	-
<b>Cash and cash equivalents as per Cash Flow Statement</b>	<b>3,522,139</b>	<b>12,362,115</b>

**Note:**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

**See accompanying notes to the financial statements**

As per our report of even date

**For Kishor Goyal & Co**

Chartered Accountants

Firm's Registration No. 008897N

 Kishor Goyal & Co

Partner

Membership No. 047286

UDIN: 25047286BMIIJT4015

Place: Ahmedabad

Date: 3 September 2024



**For and on behalf of the Board of**  
**Soham World A Real Growth Limited**

 Sarthak S Jain

Director  
06763183



Director  
05203961

Place: Ahmedabad  
Date: 3 September 2024

**Soham World A Real Growth Limited**  
(CIN: U01611GJ2009PLC057484)  
Notes forming part of the Consolidated Financial Statements

**1 COMPANY INFORMATION**

**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. XXXX or less which are not capitalised except when they are part of a larger capital investment programme.

**c Depreciation and amortization**

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 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.

**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.

**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.

#### I 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 Kishor Goyal & Co

Chartered Accountants

Firm's Registration No. 008897N

Kishor Goyal

Partner

Membership No. 047286

UDIN: 25047286BMIIJT4015

Place: Ahmedabad

Date: 3 September 2024

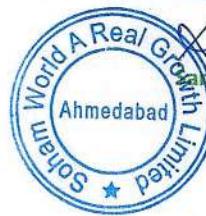


For and on behalf of the Board of  
Soham World A Real Growth Limited

Jayantilal B Jain

Director

05203961



Place: Ahmedabad

Date: 3 September 2024

Ranbir S Jain

Director

06763183

Suraj S Jain

Director

06763183

**Soham World A Real Growth Limited**  
 (CIN: U01611GJ2009PLC057484)  
 Notes forming part of the Consolidated Financial Statements

3 Share Capital		(In Rs)	
Particulars		31 March 2024	31 March 2023
<b>Authorised Share Capital</b>			
Equity Shares, of Rs. 10 each, 5000000 (Previous Year -2000000) Equity Shares		50,000,000	20,000,000
<b>Issued, Subscribed and Fully Paid up Share Capital</b>			
Equity Shares, of Rs. 10 each, 1601166 (Previous Year -960700) Equity Shares paid up		16,011,660	9,607,000
<b>Total</b>		<b>16,011,660</b>	<b>9,607,000</b>

**(i) Reconciliation of number of shares**

Particulars	31 March 2024		31 March 2023	
	No. of shares	(In Rs)	No. of shares	(In Rs)
Opening Balance	960,700	9,607,000	960,700	9,607,000
Issued during the year	640,466	6,404,660	-	-
Deletion	-	-	-	-
<b>Closing balance</b>	<b>1,601,166</b>	<b>16,011,660</b>	<b>960,700</b>	<b>9,607,000</b>

**(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 %
Sumer Jain	796,667	49.76%	161,200	70.49%
Sarthak Jain	98,000	6.12%	50,000	21.86%
Sharmila Jain	15,500	4.09%	15,500	6.78%
Kantadevi Mukeshkumar Jain	150,000	9.37%	-	0.00%
Shankarlal Jain	100,000	6.25%	-	0.00%
Pratham Mukesh Jain	150,000	9.37%	-	0.00%
Popatlal Desai	-	0.00%	50,000	5.21%

**(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
Sumer Bhanwarlal Jain	Equity	796,667	49.76%	20.73%
Bhanwarlal Premchand Jain	Equity	10,500	0.66%	-0.96%
Jayantilal Bhanwarlal Jain	Equity	10,500	0.66%	-0.61%
Santosh Jayanti Jain	Equity	10,500	0.66%	-0.61%
Sarthak Jain	Equity	98,000	6.12%	-0.61%
Hemlataben B Jain	Equity	20,000	1.25%	0.00%
Sharmila SumerJain	Equity	65,499	4.09%	-2.69%



**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
Sumer Bhanwarlal Jain	Equity	796,667	49.76%	20.73%
Bhanwarlal Premchand Jain	Equity	10,500	0.66%	-0.96%
Jayantilal Bhanwarlal Jain	Equity	10,500	0.66%	-0.61%
Santosh Jayanti Jain	Equity	10,500	0.66%	-0.61%
Sarthak Jain	Equity	98,000	6.12%	-0.61%
Hemlataben B Jain	Equity	20,000	1.25%	0.00%
Sharmila SumerJain	Equity	65,499	4.09%	-2.69%

**4 Reserves and Surplus**

Particulars	31 March 2024	31 March 2023
<b>Statement of Profit and loss</b>		
Balance at the beginning of the year	14,607.91	54.28
Add: Profit/(loss) during the year	5,137.34	3,061.37
Less: Appropriation	-	-
Share Premium	19,859.40	(10,980.00)
<b>Balance at the end of the year</b>	<b>39,604.65</b>	<b>14,095.65</b>
Minority Interest	(8,616.29)	
Pre-Acquisition Profit	(440.50)	
<b>Total</b>	<b>30,547.86</b>	<b>14,095.65</b>

**5 Long term borrowings**

Particulars	31 March 2024	31 March 2023
Unsecured Loans and Advances From Related Parties		
From Director	2,406.50	-
From Director Relative	-	-
From Share Holder	2,000.42	-
Unsecured Loans and Advance		
Other	214.50	-
Intercorporate Borrowings	13.66	-
<b>Total</b>	<b>4,635.08</b>	<b>-</b>

**6 Deferred tax liabilities Net**

Particulars	31 March 2024	31 March 2023
Deferred Tax Liability	-	4.86
<b>Total</b>	<b>-</b>	<b>4.86</b>

**7 Short term borrowings**

Particulars	31 March 2024	31 March 2023
Unsecured Loans and advances from related parties	-	40.77
<b>Total</b>	<b>-</b>	<b>40.77</b>



## 8 Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Due to Micro and Small Enterprises	-	-
Due to others	4,442.45	1,507.06
<b>Total</b>	<b>4,442.45</b>	<b>1,507.06</b>

## 8.1 Trade Payable ageing schedule as at 31 March 2024

(In Rs)

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	4,294.16	-	-	148.30	4,442.45
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
<b>Sub total</b>					<b>4,442.45</b>
MSME - Undue					
Others - Undue					
<b>Total</b>					<b>4,442.45</b>

## 8.2 Trade Payable ageing schedule as at 31 March 2023

(In Rs)

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	1,507.06	-	-	-	1,507.06
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
<b>Sub total</b>					<b>1,507.06</b>
MSME - Undue					
Others - Undue					
<b>Total</b>					<b>1,507.06</b>

## 9 Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Statutory dues		
-GST	1,712.16	-
-Others	14.86	-
Salaries and wages payable	130.50	-
Advances from customers	19,800.00	-
Other payables		
-Other current liabilities	35.00	-
<b>Total</b>	<b>21,692.51</b>	-

## 10 Short term provisions

(In Rs)

Particulars	31 March 2024	31 March 2023
Provision for income tax	1,321.77	453.27
Provision for others		
-TCS Payable	-	17.26
<b>Total</b>	<b>1,321.77</b>	<b>470.52</b>



**Soham World A Real Growth Limited**  
 (CIN: U01611GJ2009PLC057484)  
 Notes forming part of the Consolidated Financial Statements

**11 Property, Plant and Equipment**

(In 000)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23	for the year	Deduction	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-23
<b>(i) Property, Plant and Equipment</b>										
Furniture and Fixtures	149.00	108.22	-	257.22	27.05	58.08	-	85.13	172.09	-
Office equipment	313.84	129.03	44.30	398.57	28.33	153.93	22.38	159.88	238.69	278.67
Computers	307.52	66.12	-	373.64	109.11	154.80	-	263.91	109.73	183.41
<b>Total</b>	<b>770.36</b>	<b>303.37</b>	<b>44.30</b>	<b>1,029.43</b>	<b>164.49</b>	<b>366.80</b>	<b>22.38</b>	<b>508.92</b>	<b>520.51</b>	<b>462.08</b>
<b>Previous Year</b>										
<b>(ii) Intangible Assets</b>										
Goodwill		19,419.32	-	19,419.32	-	-	-	19,419.32	-	-
Computer software	17.20	16.95	-	34.15	0.42	13.87	-	14.29	19.86	16.78
<b>Total</b>	<b>17.20</b>	<b>19,436.26</b>	<b>-</b>	<b>19,453.46</b>	<b>0.42</b>	<b>13.87</b>	<b>-</b>	<b>14.29</b>	<b>19,439.18</b>	<b>16.78</b>
<b>Previous Year</b>										
<b>(iii) Intangible Assets under Development</b>	-	-	-	-	-	-	-	-	10,369	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,369</b>	<b>-</b>
<b>Previous Year</b>										



**Soham World A Real Growth Limited**  
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 Notes forming part of the Consolidated Financial Statements

**12 Non current investments**

(In 000)

Particulars	31 March 2024	31 March 2023
Quoted Trade Investments in Equity Instruments	3,780.44	34.50
Unquoted Trade Investments in Equity Instruments	-	-
-Investment In Equity Share of SALGEM INFOIGY TECH PRIVATE LIMITED	-	-
<b>Total</b>	<b>3,780.44</b>	<b>34.50</b>

**13 Deferred tax assets net**

Particulars	31 March 2024	31 March 2023
Deferred Tax Asset	46.60	-
<b>Total</b>	<b>46.60</b>	<b>-</b>

**14 Long term loans and advances**

Particulars	31 March 2024	31 March 2023
Loans and advances to related parties	-	280.00
Other loans and advances (Unsecured, considered good)	-	-
-Src Consultant	2,000.00	2,500.00
-Others	4,260.33	-
<b>Total</b>	<b>6,260.33</b>	<b>2,780.00</b>

**15 Other non current assets**

Particulars	31 March 2024	31 March 2023
Security Deposits	1,821.54	-
Tender Fees	700.20	-
<b>Total</b>	<b>2,521.74</b>	<b>-</b>

**16 Inventories**

Particulars	31 March 2024	31 March 2023
Other Stock 1	-	3,865.19
<b>Total</b>	<b>-</b>	<b>3,865.19</b>

**17 Trade receivables**

Particulars	31 March 2024	31 March 2023
Secured considered good	-	-
Unsecured considered good	11,136.85	5,832.14
<b>Total</b>	<b>11,136.85</b>	<b>5,832.14</b>



**17.1 Trade Receivables ageing schedule as at 31 March 2024**

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	9,685.17	1,994.00	1,449.69	-	-	13,128.86
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
<b>Sub total</b>						<b>13,128.86</b>
Undue - considered good						
<b>Total</b>						<b>13,128.86</b>

**17.2 Trade Receivables ageing schedule as at 31 March 2023**

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	5,832.14	-	-	-	-	5,832.14
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
<b>Sub total</b>						<b>5,832.14</b>
Undue - considered good						
<b>Total</b>						<b>5,832.14</b>

**18 Cash and cash equivalents**

Particulars	31 March 2024	31 March 2023
Cash on hand	685.34	458.73
Balances with banks in current accounts	2,836.80	11,903.39
<b>Total</b>	<b>3,522.14</b>	<b>12,362.12</b>

**19 Short term loans and advances**

Particulars	31 March 2024	31 March 2023
Loans and advances to related parties	12,490.29	-
Balances with Government Authorities	539.40	-
Other loans and advances (Secured, considered good)	-	104.61
-Deposit		
Other loans and advances (Unsecured, considered good)	16,740.86	-
-Other loans and advances (Unsecured, considered good)		
<b>Total</b>	<b>29,770.54</b>	<b>104.61</b>



**20 Other current assets**

Particulars	31 March 2024	31 March 2023
Others		268.45
-GST	-	-
-Other	-	-
<b>Total</b>	<b>-</b>	<b>268.45</b>

**21 Revenue from operations**

Particulars	31 March 2024	31 March 2023
Sale of products	189,547.56	2,462.38
Sale of services	22,836.08	-
<b>Total</b>	<b>212,383.64</b>	<b>2,462.38</b>

**22 Other Income**

Particulars	31 March 2024	31 March 2023
Interest Income	319.06	-
Dividend Income	0.52	0.58
Net gain/loss on sale of investments	3.08	2,491.10
Other non-operating income (net of expenses)	-	3,000.00
Others		
-Discount received	0.97	18.00
<b>Total</b>	<b>323.63</b>	<b>5,509.68</b>

**23 Cost of Material Consumed**

Particulars	31 March 2024	31 March 2023
<b>Total</b>	<b>-</b>	<b>-</b>

**24 Purchases of stock in trade**

Particulars	31 March 2024	31 March 2023
Consultancy Service	5,000.00	-
Purchase	181,481.30	5,161.63
<b>Total</b>	<b>186,481.30</b>	<b>5,161.63</b>

**25 Change in Inventories of work in progress and finished goods**

Particulars	31 March 2024	31 March 2023
<b>Opening Inventories</b>		
Loose Tool	3,865.20	-
Other Stock 1	-	-
<b>Less: Closing Inventories</b>		
Loose Tool	-	-
Other Stock 1	-	3,865.19
<b>Total</b>	<b>3,865.20</b>	<b>(3,865.19)</b>



**26 Employee benefit expenses**

Particulars	31 March 2024	31 March 2023
Salaries and wages	5,855.66	318.00
Staff welfare expenses	23.27	-
<b>Total</b>	<b>5,878.94</b>	<b>318.00</b>

**27 Finance costs**

Particulars	31 March 2024	31 March 2023
Interest expense	0.59	-
Other borrowing costs	3.10	-
<b>Total</b>	<b>3.69</b>	<b>-</b>

**28 Depreciation and amortization expenses**

Particulars	31 March 2024	31 March 2023
Depreciation on property, plant and equipment	380.67	52.66
<b>Total</b>	<b>380.67</b>	<b>52.66</b>

**29 Other expenses**

Particulars	31 March 2024	31 March 2023
Auditors' Remuneration	130.00	-
Administrative Expenses	609.50	122.44
Consultancy fees	2.30	90.00
Professional fees	162.58	25.00
Rent		
-Visual Design Charges	522.10	128.39
-Others	1,083.17	-
Selling & Distribution Expenses	4.92	282.06
Fees and Renewals Expenses	401.90	-
Other Business Administrative Expenses	491.41	264.67
Telephone expenses	17.08	33.61
Electricity Expenses	30.33	-
Travelling Expenses	1,626.71	86.17
Miscellaneous expenses	36.31	0.48
Repair & Maintenance	61.64	-
Entertainment Expenses	34.68	-
Other Expenses		
-Balanace Written Off	(0.80)	1,353.90
-Bank Charges	22.79	1.84
-Loss on Sale of Shares	1,358.25	-
-Other expenses	1,797.50	-
-Printing & Stationery	10.03	-
-Security Charges	50.49	32.89
<b>Total</b>	<b>8,452.89</b>	<b>2,421.43</b>

**30 Tax Expenses**

Particulars	31 March 2024	31 March 2023
Current Tax	2,397.49	817.71
Deferred Tax	(36.35)	4.45
<b>Total</b>	<b>2,361.14</b>	<b>822.16</b>



**Soham World A Real Growth Limited**  
**(CIN: U01611GJ2009PLC057484)**  
**Notes forming part of the Consolidated Financial Statements**

**31 Earning per share**

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (In Rs)	5,137,342	3,061,373
Weighted average number of Equity Shares	1,601,166	960,700
Earnings per share basic (Rs)	3.01	3.19
Earnings per share diluted (Rs)	3.01	3.19
Face value per equity share (Rs)	10	10

**32 Related Party Disclosure**

**(i) List of Related Parties**

	Relationship
Sarthak Jain	Director
Bhupen Mistry	Director
Samirsinh Raul	Director

**(ii) Related Party Transactions**

Particulars	Relationship	31 March 2024	31 March 2023
Remuneration			
- Sarthak Jain	Director	1,050,000	-
- Bhupen Mistry	Director	280,000	-
- Samirsinh Raul	Director	480,000	-

**33 Ratio Analysis**

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	<u>Current Assets</u> <u>Current Liabilities</u>	1.62	11.11	-85%
(b) Debt-Equity Ratio	<u>Total Debts</u> <u>Shareholder's Equity</u>	0.10	-	0.00%
(c) Debt Service Coverage Ratio	<u>Earning available for Debt Service</u> <u>Debt Service</u>	-	-	0.00%
(d) Return on Equity Ratio	<u>Profit after Tax</u> <u>Average Shareholder's Equity</u>	14.62%	23.51%	-38%
(e) Inventory turnover ratio	<u>Total Turnover</u> <u>Average Inventories</u>	109.90	1.27	8498%
(f) Trade receivables turnover ratio	<u>Total Turnover</u> <u>Average Trade Receivable</u>	25.03	0.84	2880%
(g) Trade payables turnover ratio	<u>Total Purchases</u> <u>Average Trade Payable</u>	62.69	5.88	478%
(h) Net capital turnover ratio	<u>Total Turnover</u> <u>Closing Working Capital</u>	12.51	0.12	10362%
(i) Net profit ratio	<u>Net Profit</u> <u>Total Turnover</u>	3.60%	124.33%	-97%
(j) Return on Capital employed	<u>Earning before interest and taxes</u> <u>Capital Employed</u>	14.94%	16.35%	-9%
(k) Return on investment	<u>Return on Investment</u> <u>Total Investment</u>	0.00%	0.00%	0.00%



33 Other Statutory Disclosures as per the Companies Act, 2013

The Company has not entered into any such transaction which is not recorded in the books of accounts that has been 35 surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.  
The Company has complied with the number of layers prescribed under Clause (87) of Section 2 of the Act read with 36 Companies (Restriction on number of Layers) Rules, 2017.  
The Company is not declared wilful defaulter by any bank or financial institution or other lender.  
The Company has not traded or invested in crypto currency or virtual currency during the financial year.  
The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or 39 both during the year.  
No proceedings have been initiated or are pending against the Company for holding any benami property under the 40 Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made there under.  
No loans or advances in the nature of loans are granted to promoters, Directors, Key Managerial Personnel and the 41 related parties (as defined under Companies Act, 2013) either severally or jointly with any other person.

As per our report of even date

For Kishor Goyal & Co  
Chartered Accountants  
Firm's Registration No. 008897N

  
Kishor Goyal & Co  
Partner  
Membership No. 047286  
UDIN: 25047286BMLIUT4015  
Place: Ahmedabad  
Date: 3 September 2024



For and on behalf of the Board of  
Soham World A Real Growth Limited

  
Sarthalik Jain  
Director  
06763183  
  
Jayantilal B Jain  
Director  
05203961

Place: Ahmedabad  
Date: 3 September 2024