

Soham World A Real Growth Limited

(CIN: U01611GJ2009PLC057484)

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

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	16,012	9,607
(b) Reserves and Surplus	4	19,411	14,095
Total		35,423	23,702
(2) Non-current liabilities			
(a) Deferred Tax Liabilities (net)	5	-	5
Total		-	5
(3) Current liabilities			
(a) Short-term Borrowings	6	-	41
(b) Trade Payables	7	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		3,137	1,507
(c) Other Current Liabilities	8	21,662	-
(d) Short-term Provisions	9	1,322	471
Total		26,121	2,019
Total Equity and Liabilities		61,544	25,726
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	225	462
(ii) Intangible Assets	10	6	17
(b) Non-current Investments	11	23,780	35
(c) Deferred Tax Assets (net)	12	31	-
(d) Long term Loans and Advances	13	2,000	2,780
(e) Other Non-current Assets	14	1,313	-
Total		27,355	3,294
(2) Current assets			
(a) Inventories	15	-	3,865
(b) Trade Receivables	16	9,367	5,832
(c) Cash and cash equivalents	17	2,840	12,362
(d) Short-term Loans and Advances	18	21,982	105
(e) Other Current Assets	19	-	268
Total		34,189	22,432
Total Assets		61,544	25,726

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: 24047286BKFEHA9944

Place: Ahmedabad

Date: 3 September 2024



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

Sarthak S Jain
Sarthak S Jain
Director
06763183



Payantilal 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)

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	20	2,06,298	2,462
Other Income	21	322	5,510
Total Income		2,06,620	7,972
Expenses			
Cost of Material Consumed	22	-	-
Purchases of Stock in Trade	23	1,86,481	5,162
Change in Inventories of work in progress and finished goods	24	3,865	(3,865)
Employee Benefit Expenses	25	3,661	318
Finance Costs	26	4	-
Depreciation and Amortization Expenses	27	267	53
Other Expenses	28	4,667	2,421
Total expenses		1,98,945	4,089
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		7,675	3,883
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		7,675	3,883
Extraordinary Item		-	-
Profit/(Loss) before Tax		7,675	3,883
Tax Expenses	29		
- Current Tax		2,396	818
- Deferred Tax		(36)	4
Profit/(Loss) after Tax		5,315	3,061
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	30	3.32	3.19
-Diluted (In Rs)	30	3.32	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: 24047286BKFEHA9944

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Date: 3 September 2024



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Soham World A Real Growth Limited

Sarthak S Jain

Director

06763183



Mayantil 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)

Cash Flow Statement for the year ended 31 March 2024

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		5,315	3,061
Depreciation and Amortisation Expense		267	53
Provision for tax		2,360	822
Finance Costs		4	-
Operating Profit before working capital changes		7,946	3,936
Adjustment for:			
Inventories		3,865	(3,865)
Trade Receivables		(3,535)	(5,832)
Loans and Advances		(3,000)	(2,605)
Other Current Assets		(19,142)	(275)
Trade Payables		1,630	1,259
Other Current Liabilities		21,663	-
Short-term Provisions		851	470
Cash (Used in)/Generated from Operations		10,279	(6,912)
Tax paid(Net)		2,396	818
Net Cash (Used in)/Generated from Operating Activities		7,883	(7,730)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(19)	(528)
Purchase of Equity Instruments		(23,746)	(34)
Loans and Advances given		-	1,464
Net Cash (Used in)/Generated from Investing Activities		(23,765)	902
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		6,405	18,300
Proceeds from Short Term Borrowings		(41)	(160)
Interest Paid		(4)	-
Net Cash (Used in)/Generated from Financing Activities		6,360	18,140
Net Increase/(Decrease) in Cash and Cash Equivalents		(9,522)	11,312
Opening Balance of Cash and Cash Equivalents		12,362	1,050
Closing Balance of Cash and Cash Equivalents	17	2,840	12,362

Components of cash and cash equivalents	31 March 2024	31 March 2023
Cash on hand	134	459
Balances with banks in current accounts	2,706	11,903
Cash and cash equivalents as per Cash Flow Statement	2,840	12,362

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: 24047286BKFEHA9944

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



Antilal B Jain
Director
05203961

Place: Ahmedabad
Date: 3 September 2024

Soham World A Real Growth Limited

(CIN: U01611GJ2009PLC057484)

Notes forming part of the 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.



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Notes forming part of the Financial Statements

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.



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Notes forming part of the Financial Statements

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: 24047286BKFEHA9944

Place: Ahmedabad

Date: 3 September 2024



For and on behalf of the Board of
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Sarthak S Jain
Director
06763183

Jayantilal B Jain
Director
05203961

Place: Ahmedabad

Date: 3 September 2024

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

3 Share Capital

Particulars	(Rs in '000)	
	31 March 2024	31 March 2023
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 5000000 (Previous Year -2000000) Equity Shares	50,000	20,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 1601166 (Previous Year -960700) Equity Shares paid up	16,012	9,607
Total	16,012	9,607

(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)
Opening Balance	9,60,700	9,607	9,60,700	9,607
Issued during the year	6,40,466	6,405	-	-
Deletion	-	-	-	-
Closing balance	16,01,166	16,012	9,60,700	9,607

(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				
Sumer Jain	7,96,667	49.76%	1,61,200	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	1,50,000	9.37%	-	0.00%
Shankarlal Jain	1,00,000	6.25%	-	0.00%
Pratham Mukesh Jain	1,50,000	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	7,96,667	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%



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

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	7,96,667	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

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Statement of Profit and loss		
Balance at the beginning of the year	14,096	54
Add: Profit/(loss) during the year	5,315	3,061
Less: Appropriation		
Share Premium	-	(10,980)
Balance at the end of the year	19,411	14,096
Total	19,411	14,096

5 Deferred tax liabilities Net

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Deferred Tax Liability	-	5
Total	-	5

6 Short term borrowings

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Unsecured Loans and advances from related parties	-	41
Total	-	41

7 Trade payables

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Due to Micro and Small Enterprises	-	-
Due to others	3,137	1,507
Total	3,137	1,507



7.1 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	2,989			148	3,138
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					3,138
MSME - Undue					
Others - Undue					
Total					3,138

7.2 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	1,507				1,507
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					1,507
MSME - Undue					
Others - Undue					
Total					1,507

8 Other current liabilities

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Statutory dues		
-GST	1,712	-
-Others	15	-
Salaries and wages payable	130	-
Advances from customers	19,800	-
Other payables		
-Other current liabilities	5	-
Total	21,662	-

9 Short term provisions

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Provision for income tax		
Provision for others	1,322	454
-TCS Payable	-	17
Total	1,322	471



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

10 Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization				Net Block		(Rs in '000)	
	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	As on 31-Mar-23
(i) Property, Plant and Equipment											
Furniture and Fixtures	-	6	-	6	-	2	-	2	3	-	-
Office equipment	305	-	44	261	26	122	22	126	135	279	279
Computers	283	36	-	318	99	132	-	231	87	183	183
Total	588	41	44	584	126	256	22	360	225	462	462
Previous Year						53					
(ii) Intangible Assets											
Computer software	17	-	-	17	0	11	-	11	6	17	17
Total	17	-	-	17	0	11	-	11	6	17	17
Previous Year											



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

11 Non current investments

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Quoted Trade Investments in Equity Instruments		
-Non current investments	654	-
-Others	23,126	35
Total	23,780	35

11.1 Details of Investments

(Rs in '000)

Name of Entity	No of Shares	31 March 2024	No of Shares	31 March 2023

12 Deferred tax assets net

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Deferred Tax Asset	31	-
Total	31	-

13 Long term loans and advances

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Loans and advances to related parties	-	280
Other loans and advances (Secured, considered good)		
-Src Consultant	2,000	2,500
Total	2,000	2,780

14 Other non current assets

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Security Deposits	1,313	-
Total	1,313	-

15 Inventories

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Other Stock 1	-	3,865
Total	-	3,865

16 Trade receivables

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Secured considered good	-	1,155
Unsecured considered good	9,367	4,677
Total	9,367	5,832



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

16.1 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	8,105	2	1,260			9,367
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						9,367
Undue - considered good						
Total						9,367

16.2 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	5,832					5,832
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						5,832
Undue - considered good						
Total						5,832

17 Cash and cash equivalents

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Cash on hand		
Balances with banks in current accounts	134	459
	2,706	11,903
Total	2,840	12,362

18 Short term loans and advances

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Loans and advances to related parties		
Balances with Government Authorities	3,000	-
Other loans and advances (Secured, considered good)	232	-
- Deposit		105
Other loans and advances (Unsecured, considered good)		
- Other loans and advances (Unsecured, considered good)	4,520	-
- Short term loans and advances	14,230	-
Total	21,982	105



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19 Other current assets

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Others -GST	-	268
Total	-	268

20 Revenue from operations

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Sale of products	1,89,548	2,462
Sale of services	16,750	-
Total	2,06,298	2,462

21 Other Income

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Interest Income	318	-
Dividend Income	-	1
Net gain/loss on sale of investments	3	2,491
Other non-operating income (net of expenses)	-	3,000
Others -Discount received	1	18
Total	322	5,510

22 Cost of Material Consumed

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

23 Purchases of stock in trade

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Consultancy Service	5,000	-
Purchase	1,81,481	5,162
Total	1,86,481	5,162

24 Change in Inventories of work in progress and finished goods

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Loose Tool	3,865	-
Other Stock 1	-	-
Less: Closing Inventories		
Loose Tool	-	-
Other Stock 1	-	3,865
Total	3,865	(3,865)



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25 Employee benefit expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Salaries and wages	3,638	318
Staff welfare expenses	23	-
Total	3,661	318

26 Finance costs

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Interest expense	1	-
Other borrowing costs	3	-
Total	4	-

27 Depreciation and amortization expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Depreciation on property, plant and equipment	267	53
Total	267	53

28 Other expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Auditors' Remuneration	100	-
Administrative Expenses	610	122
Consultancy fees	2	90
Professional fees	37	25
Rent		
-Visual Design Charges	522	128
-Others	135	-
Selling & Distribution Expenses	5	282
Other Business Administrative Expenses	486	265
Telephone expenses	-	34
Travelling Expenses	876	86
Miscellaneous expenses	12	-
Other Expenses		
-Balance Written Off	(1)	1,354
-Bank Charges	2	2
-Loss on Sale of Shares	1,358	-
-Other expenses	473	-
-Security Charges	50	33
Total	4,667	2,421

29 Tax Expenses

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Current Tax	2,396	818
Deferred Tax	(36)	4
Total	2,360	822



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

30 Earning per share

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (Rs in '000)	5,315	3,061
Weighted average number of Equity Shares	16,01,166	9,60,700
Earnings per share basic (Rs)	3.32	3.19
Earnings per share diluted (Rs)	3.32	3.19
Face value per equity share (Rs)	10	10

31 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			(Rs in '000)
- Sarthak Jain	Director	1,050	-
- Bhupen Mistry	Director	280	-
- Samirsinh Raul	Director	480	-



32 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.31	11.11	-88.22%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	-	0.00	-100.00%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	-
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	17.98%	23.51%	-23.52%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	106.75	1.27	8277.97%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	27.15	0.84	3114.80%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	80.30	5.88	1265.42%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	25.57	0.12	21101.45%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	2.58%	124.33%	-97.93%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	21.68%	16.35%	32.56%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	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 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: 24047286BKFEHA9944

Place: Ahmedabad

Date: 3 September 2024

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



Sarthak S Jain Jayantilal B Jain

Director

06763183

Director

05203961

Place: Ahmedabad

Date: 3 September 2024