



VIJAY RAJ PITALIYA
B.Com., FCA

Ref

Date :

AUDITORS REPORT

Auditor's Report to the members of Natural Phyto Pharma Private Ltd.,

1. I have audited the attached Balance sheet of **M/s Natural Phyto Pharma Private Ltd.**, as at 31st March 2025 and also the Profit and loss account for the year ended on that date annexed thereto. These financial statements are the responsibility of the company's management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the Auditing Standards generally accepted in India. Those standards require that I plan & perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements prepared by management as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for our opinion.
3. As required by the Companies (Auditor's Report) Order, 2015 ("the order") issued by the Central Government of India in terms of subsection (11) of section 143 of Act, I enclose in the annexure a statement on the matters specified in paragraph 3 & 4 of the said order to the extent applicable.
4. Further to my comments in the annexure referred to above, I report that :
 - (A) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - (B) In my opinion, proper books of accounts as required by the law have been kept by the assessee so far as appears from my examination of those books.
 - (C) The Balance Sheet, Profit & Loss Account dealt with by this report are in agreement with the books of accounts.



- (D) In my opinion, the Balance sheet & the profit & loss account dealt with by this report comply with the accounting standards referred in under of section 133 of the Companies Act, 2013 read with the rule 7 of the Companies (Accounts) Rules, 2014;
- (E) On the basis of written representations received from the Directors, as on 31st March 2025 and taken on record by the Board of Directors, I report that none of the directors is disqualified as on 31st March 2025 from being appointed as a Director in terms of section 164 (2) of the Act; and
- (F) In my opinion and to the best of my information and according to the explanations given to me, the said accounts read together with significant Accounting policies and notes to accounts in the schedule and those appearing elsewhere in the accounts give the information required by the Companies Act, 2013 in the manner so required and give true & fair view in conformity with the accounting principles generally accepted in India :
- (i) in the case of the balance sheet, of the state of affairs of the company as at 31st March 2025

For : Pitaliya & Associates
Chartered Accountants



Vijay Raj Pitaliya
(Proprietor)

M No. 043441

Firm Registrn No. 005030S

Place: Bangalore

Date : 29.05.2025



UDIN - 25043441BNTG IN 3721

M/S NATURAL PHYTO PHARMA PVT LTD
No. 23, "TRIDENT TOWERS" 4th Floor, 100 feet Road, 2nd Block Jayanagar
BANGALORE - 560 011

STATUS : COMPANY
PAN : AAGCN2188R

ASST YEAR : 2025-26
FINL YEAR : 2024-25

BALANCE SHEET FOR THE YEAR ENDED 31-03-2025

PARTICULARS	Note NO	(Rs. In hundreds)	
		31.03.2025	31.3.2024
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
a Share Capital	1	1,000.00	1,000.00
b Reserves & Surplus	2		-
c Money received against share Warrants			-
2 Share application money pending allotment			-
3 Non Current Liabilities			
a Long Term Borrowings			-
b Deferred tax liabilities (Net)			-
c Other Long term liabilities			-
d Long-term provisions			-
4 Current Liabilities			
a Short - Term Borrowings	3	1,028.00	1,028.00
b Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises			-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises			-
c Other Current Liabilities	4	849.00	414.00
d Short Term Provisions			-
TOTAL		2,877.00	2,442.00
II ASSETS			
1 Non Current Assets			
a Property, Plat & Equipmet and Intagible Assets			
(i) Property, plant and equipment			-
(ii) Inangible Assets			-
(iii) Capital Work In Progress			-
(iv) Intangible assets under Development			-
b Non - Current Investments			-
c Long Term Loan & Advance			-
d Other Non-Current Assets	5	2,670.00	2,228.00
2 CURRENT ASSETS			
a Inventories		-	-
b Trade Receivables		-	-
c Cash and Bank Balance	6	207.00	214.00
d Short Term Loan & Advance		-	-
e Other Current Assets		-	-
TOTAL		2,877.00	2,442.00

As per my Report of Even date

(On behalf of the Board of Directors)
For M/s Natural Phyto Pharma Pvt Ltd


Director


Director

For Pitaliya & Associates
Chartered Accountants


Vijay Raj Pitaliya
(Proprietor)
M No. 043441

Firm Registration No. 005030S

Place : Bangalore
Date : 29.05.2025

UDIN - 25043441BMFC 3721



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ASST YEAR : 2025-26
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SCHEDULES TO BALANCE SHEET

PARTICULARS		2024-25		2023-24	
		No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
<u>Note No. 1 Shares Capital</u>	1				
<u>Authorized Share Capital</u>					
Equity Shares of Rs. 10 each		1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
<u>Issued, Subscribed and Paidup Capital</u>					
Equity Shares of Rs. 10 each		10,000.00	1,00,000.00	10,000.00	1,00,000.00
Subscribed but not fully paid-up capital 10000 equity shares of Rs. 10 each fully Called Up		10,000.00	1,00,000.00	10,000.00	1,00,000.00
		10,000.00	1,00,000.00	10,000.00	1,00,000.00

(A) Reconciliation of number of shares outstanding at beginning & end of the reporting period

At the beginning of the Year	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Add : Issued during the Year	-	-	-	-
Outstanding at the end of the Year	10,000.00	1,00,000.00	10,000.00	1,00,000.00

(b) The Details of Shareholders Holding more than 5% of the Shares in the Company

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	% Held	No. of Shares	% Held
(a) Natural Capsules Ltd	9,999.00	99.99%	9,999.00	99.99%

(c) Term / rights attached to equity shares

The company has only one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled one vote per share. The company declares and pays dividends in Indian rupees

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M/S NATURAL PHYTO PHARMA PVT LTD
No. 23, "TRIDENT TOWERS" 4th Floor, 100 feet Road, 2nd Block Jayanagar
BANGALORE - 560 011

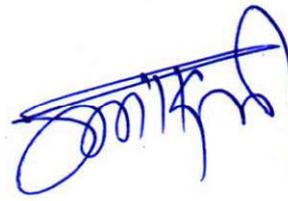
STATUS : COMPANY
PAN : AAGCN2188R

ASST YEAR : 2025-26
FINL YEAR : 2024-25

SCHEDULES TO BALANCE SHEET

PARTICULARS		(Rs. In hundreds)	
		31.03.2025	31.03.2024
<u>Note No. 2 Reserves & Surplus</u>			
<u>Reserves & Surplus</u>			
(a) Securities Premium	2	-	-
(b) Surplus			
Opening Balance		-	-
Add : Profit for the Year		-	-
			-
<u>Note No. 3 Short - Term Borrowings</u>			
<u>Short Term Borrowings</u>			
<u>Unsecured</u>			
Loans and advance from related Parties	3	1,028.00	1,028.00
		1,028.00	1,028.00
<u>Note No. 4 Other Current Liabilities</u>			
<u>a) Others Payables</u>			
Professional Fees Payable	4	672.00	325.00
Auditor Fees Payable		177.00	89.00
		849.00	414.00
<u>Note No. 5</u>			
<u>Other Non Current Assets</u>			
<u>Unsecured Considered good</u>			
Deffered Revenue Expenditure	5	2,670.00	2,228.00
		2,670.00	2,228.00
<u>Note No. 6</u>			
<u>I Cash & Cash equivalents</u>			
<u>(a) Balance with Banks</u>			
Balance with Schedled Bank	6	207.00	214.00
<u>(b) Cash on Hand</u>			
Cash in Hand		-	-
		207.00	214.00






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ASST YEAR : 2025-26
FINL YEAR : 2024-25
(Rs. In hundreds)

DETAILS OF DEFERRED REVENUE EXPENDITURE	31.03.2025	31.03.2024
a Statutory Payment	-	4.00
b Professional Fees	347.00	89.00
c Audit Fees	89.00	89.00
d Bank charges	6.00	6.00
SUB TOTAL	442.00	188.00
e B/f From Previous Year	2,228.00	2,040.00
f C/f To Next Year	2,670.00	2,228.00
TOTAL		-

UDIN - 25043441BNJGIM3721



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**M/S NATURAL PHYTO PHARMA PRIVATE LIMITED.,
BANGALORE**

Significant Accounting Policies and notes forming part of the accounts for the year ended on 31st March 2025.

A. Significant Accounting Policies :

1. GENERAL :

(a) The accounts have been prepared using the historical cost convention and on the accounting principles going concern.

(b) Accounting Policies not specifically referred to are consistent with generally accepted accounting policies.

2. FIXED ASSETS & DEPRECIATION : NIL.

3. INVENTORIES NIL

4. Research & Development : NIL

4. Foreign currency Transaction

(a) Expenditure in Foreign Currency NIL

(b) Earning in Foreign Exchange NIL

7. Retirement Benefit Accounted on Payment Basis.

8. Contingent Liabilities NIL

9. Deferred Tax Assets & Liabilities As on 31.03.2025 Comprises of:

(a) Deferred Tax Assets: NIL

(b) Deferred Tax Liability NIL

B. Notes of Accounts :

1. Sundry Creditors, Loan Creditors and Sundry Debtors balances are subject to confirmation

2. Director's Remuneration : NIL

3. Audit Fees : 8,850/-



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As per our report attached
For Pitaliya & Associates
Chartered Accountants



VIJAY RAJ PITALIYA
(PROPRIETOR)

M No. 043441

Firm Registration No. 005030S

For & on behalf of the
Board of Directors



DIRECTOR

Place : Bangalore

Date : 29/05/2025

UDIN No

25043441B

MJYLN3721

