

To the Members of Steamhouse Care Foundation

Opinion

We have audited the accompanying financial statements of Steamhouse Care Foundation ("the Company"), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Income and Expenditure for the year then ended, Statement of Cash Flow, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its excess of expenditure over income, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the Financial Statement and our auditor's report thereon.

Our opinion on financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or



otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. According to the Information and explanations given to us and based on audit procedures carried out by us, we are of the opinion that the statement on the matters required to be made as per Companies (Auditors' Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the Company.
2. As required by Section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Income and Expenditure, and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, 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.
 - f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the



company and the operating effectiveness of such controls vide notification dated June 13, 2017.

- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv)
 1. The Management has represented that, to the best of it's knowledge and belief 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, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 2. The Management has represented, that, to the best of it's knowledge and belief no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 3. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.
 - v) Dividend cannot be declared or paid by the Section 8 Company; accordingly Rule 11(f) is not applicable.




- vi) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.
3. With respect to the reporting under Section 197(16) of the Companies Act, 2013 to be included in Auditor's Report, the company being formed under provisions of Section 8 of the Companies Act, 2013, Section 197 of the Act related to the managerial remuneration is not applicable.

**Forming an Opinion and Reporting on Financial Statements
For Natvarlal Vepari & Co.
Chartered Accountants
FRN:123626W**

Place : SURAT

Date : 03 SEP 2025




**Urvesh B. Jhaveri
(Partner)**

Membership No. 115773

UDIN : 2515773BMTWK1538

Steamhouse Care Foundation

BALANCE SHEET AS AT 31ST MARCH, 2025

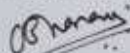
Particulars	Note No	As at 31st March 2025 (Rs in Lakh)	As at 31st March 2024 (Rs in Lakh)
I. Equity and Liabilities			
(1) Shareholders' Funds			
(a) Share Capital	2	1.00	1.00
(b) Reserves and Surplus	3	(0.79)	(0.65)
Total		<u>0.21</u>	<u>0.35</u>
(2) Current Liabilities			
Trade Payables:	4		
(i) Outstanding dues of Micro, Small and Medium Enterprises		-	-
(ii) Outstanding dues of other creditors		0.10	0.29
Total		<u>0.10</u>	<u>0.29</u>
Grand Total		<u>0.31</u>	<u>0.64</u>
II. Assets			
(I) Current Assets			
(a) Cash and Cash Equivalents	5	0.31	0.64
(b) Other Current Assets	6	-	-
Total		<u>0.31</u>	<u>0.64</u>
Grand Total		<u>0.31</u>	<u>0.64</u>

Notes forming part of Financial Statements
As per our report of even date

1 to 17

For and on behalf of the Board,

For Natvarlal Vepari & Co
Chartered Accountants
Firm Reg. No. 123626W


Urvesh B. Jhaveri
Partner

Mem. No.: 115773

Date: 10 SEP 2025



Sunwarprasad Ramkumar Budhia
DIN : 00398509

Vishal Sanwarprasad Budhia
DIN : 00017705

Directors



Steamhouse Care Foundation

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

Particulars	Note No	2024-2025 (Rs in Lakh)	2023-2024 (Rs in Lakh)
Other Income	8	0.01	0.02
Total Revenue		0.01	0.02
Expenses :			
Financial Costs	9	0.01	0.01
Other Expenses	10	0.14	0.29
Total Expenses		0.15	0.30
Profit/(Loss) Before Exceptional and Extraordinary Items and Tax		(0.14)	(0.28)
Exceptional Items		-	-
Profit/(Loss) Before Extraordinary Items and Tax		(0.14)	(0.28)
Extraordinary Items		-	-
Profit/(Loss) Before Tax		(0.14)	(0.28)
Tax Expense :			
- Current Tax		-	-
- Deferred Tax		-	-
Profit/(Loss) After Tax for the Period from Continuing Operations		(0.14)	(0.28)
Profit/(Loss) from Discontinuing Operations		-	-
Tax Expense of Discounting Operations		-	-
Profit/(Loss) from Discontinuing Operations		-	-
Profit/(Loss) for the Period		(0.14)	(0.28)
Earning Per Equity Share :			
- Basic		(1.38)	(2.18)
- Diluted		(1.38)	(2.18)

Notes forming integral part of Financial Statements
As per our report of even date

1 to 17

For and on behalf of the Board,

For Natvarlal Vepari & Co
Chartered Accountants
Firm Reg. No. 123626W


Urvesh B. Jhaveri

Partner

Mem. No.: 115773

Date:

03 SEP 2025



Sanwarprasad Ramkumar Budhia
DIN : 00398509



Vishal Sanwarprasad Budhia
DIN : 00017705



Directors



Cash Flow Statement for the year ended March 31, 2025

Particulars	As at March 31, 2025 (Rs. in Lakhs)		As at March 31, 2024 (Rs. in Lakhs)	
A. Cash Flow From Operating Activities				
Net profit Before Tax & Extraordinary Items		-0.14		-0.28
Adjustments for				
Interest Income	0.01	0.01	-0.02	-0.02
Operating Profit before working capital changes		-0.15		-0.30
Adjustments for working capital changes				
Increase/ (Decrease) in other current assets	0.00		0.00	
Increase/ (Decrease) in short term provision	-		0.23	
Increase/ (Decrease) in Trade Payable	-0.19	-0.18		0.23
Cash Generated from operating Activities		-0.33		-0.07
Less:- Tax Paid				
Net Cash Generated from operating Activities		-0.33		-0.07
B. Cash flow from Investing activities				
Interest Received	0.01	0.01	0.02	0.02
Net Cash Generated from Investing Activities		0.01		0.02
C. Cash Flow From Financing Activities				
Proceeds from Equity Share Capital		-		-
Net Cash Generated from Financing Activities		-		-
Net (Decrease)/increase in Cash and Cash Equivalents		-0.32		-0.05
Cash and Cash Equivalents at Beginning of the Year		0.64		0.68
Cash and Cash Equivalents at Closing of the Year		0.31		0.64

As per our report of even date
For Natvarial Vepari & Co.
Chartered Accountants.
Firm Reg. No. 123626W

For and on behalf of the Board,

Urvesh B. Jhaveri

Partner.

Name : Urvesh B. Jhaveri (Mem. No. : 115773)

Date : 10 3 SEP 2025



S. P. Budhia

Sanwarprasad Ramkumar Budhia

DIN : 00398509

Vishal Sanwarprasad Budhia

DIN : 00017705

Directors



STEAMHOUSE CARE FOUNDATION

ACCOUNTING YEAR: 2024-25

NOTES FORMING PART OF THE ACCOUNTS

Note - 1

STEAMHOUSE CARE FOUNDATION ("the Company") is a not-for-profit company, governed under Section 8 of the Companies Act, 2013. The Company maintains its books of accounts at the registered office of the company.

[1] SIGNIFICANT ACCOUNTING POLICIES:

Significant accounting policies adopted in the preparation and the presentations of the accounts are as under:

1.1 Basis of preparation of financial statements:

The financial statements are prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and provisions of The Companies Act, 2013. The Company follows the mercantile system of accounting and therefore recognizes Income and Expenditure on an accrual basis. Accounting policies not referred to otherwise, are consistent with the generally accepted accounting principles.

1.2 Property, plant and equipments ("PPE"):

All PPE are stated at cost. Cost of acquisition includes taxes, duties, freight and other incidental expenses relating to acquisition and installations. Assets purchased for specific grants are netted off against the respective capital grants received and the balance, if any, capitalized.

1.3 Investments :

Long term investments are stated at cost and are suitably adjusted to recognize permanent diminution in value, if any. Current Investments are valued at lower of cost or market value.

1.4 Income Recognition:

- Donations received in cash are recognized as income when they are received.
- Donations received in kind are measured at fair value on the date of receipt and recognized as income only upon their utilization.



- Donation received with a specific direction that they shall form part of the corpus fund or endowment fund of the Company are classified as such and are directly reflected as Trust Fund receipts in the Balance Sheet.
- Specific Project Grants are recognized as Income based on actual amount spent in a year on that project. Such income is booked only where there is certainty of Grant being sanctioned / approved in future and necessary entries are passed in accounts. Grants received for specific projects remaining unutilized at the year end are shown as Grant Unutilized and on completion of Projects are returned back to donor, if the terms of grant indicate the same.
- Other Income / Interest incomes are recognized on accrual basis.

1.5 Taxation:

Current Tax

The Company, having charitable object, is registered under section 8 of the Companies Act, 2013. Therefore, the Accounting Standard – 22 issued by the Institute of Chartered Accountants of the India (ICAI) does not apply to the Company. Hence, the provision for income tax, has not been made in the accounts.

Deferred Tax:

In accordance with the Accounting Standard – 22, Accounting for Taxes on Income, issued by the Institute of Chartered Accountants of India ('ICAI'), Deferred tax resulting from 'timing difference', if any, between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date.

Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each Balance Sheet date, the carrying amount of deferred tax assets is reviewed to reassure realization. However, the Company is incorporated under section 8 of the Companies Act, 2013 and there is no liability towards payment of tax, no temporary timing difference arises that require reversal to account for deferred tax.



1.6 Provisions, Contingent Liabilities and Contingent Assets:

- a. Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.
- b. Liabilities which are material, and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent, and disclosed by way of notes to the accounts.
- c. Contingent Assets are neither recognized nor disclosed in the financial statement, Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

1.7 Cash and Cash Equivalents:

Cash and cash equivalents in the balance sheet comprise cash on hand, bank balances and Term deposits, which are subject to an insignificant risk of changes in value.

1.8 Borrowing Cost:

Borrowing Costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of the asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

1.9 Earning Per Share (EPS):

Since the company is a non-profit company, it cannot distribute its profit to the shareholders according to the provisions of the Companies Act, 2013. Hence the EPS including Diluted EPS shown for disclosure purpose only in Note as required under Accounting Standard 20 on "Earning Per Share".

1.9 Cash Flow Statement:

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature. The cash flows from regular revenue generating, investing and financing activities of the company are segregated.

1.10 Audit Trail

The Ministry of Corporate Affairs (MCA) has prescribed a requirement for companies under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 inserted by



the Companies (Accounts) Amendment Rules, 2021 requiring companies, which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

The Company has used accounting software for maintaining its books of account which has a feature of audit trail (edit log) facility and the same was enabled throughout the year for all relevant transactions recorded in the software.



Steamhouse Care Foundation

Note No		As at 31st March 2025 (Rs in Lakh)	As at 31st March 2024 (Rs in Lakh)
2	Share Capital Equity Share Capital		
	Total	1.00	1.00

The reconciliation of the numbers of Equity Shares outstanding		
Equity Shares at the beginning of the year	100,000	100,000
Add: Equity Share Issue	0	0
Less: Equity Share bought back	0	0
Equity Shares at the end of the year	100,000	100,000

Equity shares: There is only one class of Equity Shares having a par value of Rs 10. Each holder of equity shares is entitled to one vote per share held.

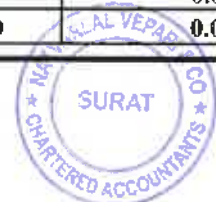
	No. of shares	% held	No. of shares	% held
The details of Shareholders holding more than 5% shares - Equity Shares				
Ritu Budhia	3,000	30.00	3,000	30.00
Sanwanprasad Budhia	3,000	30.00	3,000	30.00
Vishal S Budhia	4,000	40.00	4,000	40.00

Shares in the preceding five years allotted as fully paid up without payment being received in cash / bonus shares / bought back

(A) Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.	-	-
(B) Aggregate number and class of shares allotted as fully paid-up by way of bonus shares.	-	-
(C) Aggregate number and class of shares bought back.	-	-

Shares held by promoters at the end of the year (Current year)				
Sr No	Promoter Name	No. of Shares	% of total Shares	% Change during the year
1	Vishal S Budhia	4,000.00	40.00	0.00
2	Sanwanprasad Budhia	3,000.00	30.00	0.00
3	Ritu Budhia	3,000.00	30.00	0.00
	Total	10,000.00	100.00	0.00

Shares held by promoters at the end of the year (Previous year)				
Sr No	Promoter Name	No. of Shares	% of total Shares	% Change during the year
1	Vishal S Budhia	4,000.00	40.00	0.00
2	Sanwanprasad Budhia	3,000.00	30.00	0.00
3	Ritu Budhia	3,000.00	30.00	0.00
	Total	10,000.00	100.00	0.00



Steamhouse Care Foundation

Note No		As at 31st March 2025 (Rs in Lakh)	As at 31st March 2024 (Rs in Lakh)
3	Reserves and Surplus		
	Surplus\ (Loss)	(0.79)	(0.65)
	Total	(0.79)	(0.65)

Surplus			
	Opening Balance	(0.65)	(0.37)
	Net Profit/(Net Loss) For the current year	(0.14)	(0.28)
	Balance /Total	(0.79)	(0.65)

4	Trade Payables.		
	Trade Payables.		
	Outstanding dues of Micro, Small and Medium Enterprises	-	-
	Outstanding dues of other creditors	0.10	0.29
	Total		

Trade Payables.

Others			
	- Sundry Creditors	0.10	0.29
	Total	0.10	0.29

		(Rs in Lakh)				
Sr No	Particular	Outstanding for following periods from due date of payment - Current year				
		Less than 1 year	1 - 2 year	2 - 3 year	More than 3 year	Total
1	MSME	0.00	0.00	0.00	0.00	0.00
2	Others	0.10	0.00	0.00	0.00	0.10
3	Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
4	Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00

		(Rs in Lakh)				
Sr No	Particular	Outstanding for following periods from due date of payment - Previous year				
		Less than 1 year	1 - 2 year	2 - 3 year	More than 3 year	Total
1	MSME	0.00	0.00	0.00	0.00	0.00
2	Others	0.21	0.08	0.00	0.00	0.29
3	Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
4	Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00



Steamhouse Care Foundation

Note No		As at 31st March 2025 (Rs in Lakh)	As at 31st March 2024 (Rs in Lakh)
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Micro, Small & Medium Enterprise

Disclosures relating to outstanding dues of Micro, Small and Medium Enterprises (MSME)

(a) the principal amount and the interest due thereon remaining unpaid to any MSME supplier at the end of accounting year	-	-
(b) the amount of interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the MSME supplier beyond the appointed day during the accounting year	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(d) the amount of interest accrued and remaining unpaid at the end of accounting year	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

5	Cash and Cash Equivalents Balances with banks	0.31	0.64
	Total	0.31	0.64
6	Other Current Assets Other Current Assets	-	-
	Total	-	-
7	Contingent liabilities and commitments (to the extent not provided for) Contingent liabilities Commitments	-	-
	Total	-	-
8	Other Income Interest Income	0.01	0.02
	Total	0.01	0.02

Other Income

Other income		
- Interest income (Others)	0.01	0.02
Total	0.01	0.02

9	Financial Costs Other borrowing costs	0.01	0.01
	Total	0.01	0.01
10	Other Expenses		



Steamhouse Care Foundation

Note No		As at 31st March 2025 (Rs in Lakh)	As at 31st March 2024 (Rs in Lakh)
	Rent	0.05	-
	Rates and Taxes, excluding taxes on income	0.01	-
	Miscellaneous expenses	0.09	0.29
	Total	0.14	0.29

Other Expenses- Miscellaneous expenses

Administrative and other expenses		
- Audit Fees	0.06	0.06
- Legal and Professional Charges	0.03	0.23
Total	0.09	0.29



Steamhouse Care Foundation

Note No: 11

Earning Per Share

- a) Earnings per share is calculated by dividing the profit/ (loss) attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.
- b) This represents the number of equity shares outstanding at the beginning of the period, adjusted by the number of equity shares bought back or issued during the period multiplied by the time-weighting factor.
- c) Earnings per share is calculated by dividing the profit/(loss) attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

d) Earning Per Share :

	y.e. 31st March 2025	y.e. 31st March 2024
Net Profit/(Loss) after tax as per Statement of Profit and Loss	(0.14)	(0.22)
Weighted Average Number of equity shares outstanding during the year (excluding potential equity shares)	0.10	0.10
Basic Earning per share	(1.38)	(2.18)

Note No: 12

Payment to Auditors as:

Particulars	As at 31st March 2025 (Rs in Lakh)	As at 31st March 2024 (Rs in Lakh)
a. As an Auditor	0.06	0.06
b. As Advisor or in any other Capacity in respect of:		
I. Company law matters	-	-
II. Taxation matters	-	-
III. Other services	-	-
IV. Reimbursement of expenses	-	-
Total	0.06	0.06

Note No: 13

Deferred Taxes :

- Due to absence of virtual certainty of future realizable profits necessary for reversal of temporary differences, the company has refrained from providing for Deferred Taxes

Note No: 14

Additional regulatory information required by Schedule III

(a) Valuation of Property, Plant & Equipment

The Company does not have any Property, Plant & Equipment

(b) Loans or Advances

No loans or advances in nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other persons.



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(c) Detail Benami property held

No proceedings have been initiated on or are against the Company for holding benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(d) Borrowing secured against current assets

The Company has taken no borrowings from banks and financial institutions on the basis of security of current assets.

(e) Wilful defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(f) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act 1956.

(g) Registration of charges or satisfaction with Registrar of companies.

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

(h) Companies with number of layers of companies

The Company does not have any subsidiary company, hence the requirements of this clause are not applicable.

(i) Analytical Ratios

Ratio

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
Current Ratio	Current Assets	Current Liabilities	7.76	2.79	178.14	Due to decrease in current liability.
Debt Equity Ratio	Total Debts	Shareholders Equity	0.00	0.00	0.00	
Debt Services Coverage Ratio	Earning for debt Services	Debt Service	0.00	0.00	0.00	
Return of Equity	Net Profit after Tax	Average Share Holder Funds	(0.64)	(0.62)	3.23	
Inventory turnover Ratio	Sales	Average Inventory	0.00	0.00	0.00	
Trade Receivable Turnover Ratio	Net Credit Sales	Average Trade Receivable	0.00	0.00	0.00	
Trade Payable Turnover Ratio	Net Credit Purchase	Average Trade Payables	0.00	0.00	0.00	
Net Capital Turnover Ratio	Net Sales	Current Assets - Current Liabilities	0.00	0.00	0.00	
Net Profit Ratio	Net Profit after Tax	Net Sales	0.00	0.00	0.00	
Return on Capital Employed	Net Profit before Interest and Taxes	Total Assets - Current Liabilities	(0.64)	(0.62)	3.23	
Return on Investment	Net Profit	Total Assets - Current Liabilities	0.00	0.00	0.00	

(j) Companies with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(k) Utilization of borrowed funds and share premium

The Company has not advanced or loaned or invested funds to any other person(s) or entity (ies), including foreign entities (Intermediaries), neither has not been recorded in the books of account.

(l) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax, 1961, that has not been recorded in the books of account.

(m) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.




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- 15 Previous year's figures have been regrouped/reclassified, wherever necessary, to correspond with current year's classification / disclosure.
- 16 Schedule III to the Companies Act, 2013 has prescribed format of Balance Sheet and Statement of Profit & Loss of a company along with various notes for preparation and disclosures along with Additional Regulatory Information to be disclosed. Company's Balance Sheet, Statement of Profit & Loss and Notes is prepared and disclosure is made based on applicability of various notes of Schedule III to the Companies Act, 2013. The company has refrained from disclosing unwanted information and disclosure.
- 17 Under the Micro, Small & Medium Enterprises Development Act, 2006, which came into force on 2nd October, 2006, certain disclosures are required to be made relating to Micro, Small & Medium Enterprises. The company has identified Micro, Small & Medium Enterprises for the purpose of such disclosures to the extent of intimations/declarations received from registered suppliers.

For and on behalf of the Board,

For Natvarlal Vepari & Co
Chartered Accountants
Firm Reg. No. 123626W


Urvesh B. Jhaveri
Partner

Mem. No.: 115773

Date:

10 3 SEP 2025



Sanwarprasad Ramkumar Budhia
DIN : 00398509

Vishal Sanwarprasad Budhia
DIN : 00017705

Directors

S. P. Budhia

Vishal - 19

