

CSM UNIVERSE PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH 2024
 (All amounts are in Indian Rupees, unless otherwise stated)
 CIN:U40909KL2023PTC082648

Particulars	Notes	As at 31st March 2024
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
a) Share Capital	3	1,000.00
b) Reserves and Surplus	4	1,172.49
Sub Total		2,172.49
(2) Non-Current Liabilities		
a) Long Term Borrowings	5	-
b) Deferred Tax Liabilities (Net)		-
c) Other Long term liabilities		-
d) Long-term provisions		-
Sub Total		-
(3) Current Liabilities		
a) Short Term Borrowings	6	11,253.82
b) Trade Payables	7	-
i) Due to Micro and Small Enterprises		-
ii) Other than Micro and Small Enterprises		-
c) Other Current Liabilities	8	13,974.87
d) Short Term Provisions		-
		25,228.69
TOTAL		27,401.18
II. ASSETS		
(1) Non-Current Assets		
a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	9	6,296.43
ii) Intangible Assets		-
iii) Capital Work in Progress		-
Sub Total		6,296.43
b) Deferred Tax Assets		100.28
c) Long Term Loans and Advances	10	-
d) Other non-current assets		-
Sub Total		100.28
(2) Current Assets		
a) Inventories	11	-
b) Trade Receivables	12	13,557.01
c) Cash And Cash Equivalents	13	6,611.32
d) Short Term Loans & Advances	14	-
e) Other Current Assets	15	836.14
Sub Total		21,004.48
TOTAL		27,401.18
Corporate Information and Summary of Significant accounting policies	1 & 2	
Other Notes	3 to 27	

The accompanying Notes form an integral part of the financial statements.

As per our Report attached
 For SJS & Co
 Chartered Accountants
 FRN: 011179S

Jose George FCA
 Partner
 UNo: 205500
 DIN: 04205500BKFAMN7142
 makulam
 date: 30-03-2024



For and on behalf of Board of Directors

BIJOY SEBASTIAN
 Managing Director
 DIN: 01720550

MATHEWCHEN GEORGE
 Director
 DIN: 02834815



(Signature)

(Signature)

CSM UNIVERSE PRIVATE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
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23. RELATED PARTY TRANSACTIONS

Disclosure of transactions with related parties as required by Accounting Standard – 18 on Related Party Disclosures as prescribed by Companies (Accounting Standards) Rules, 2006.

Name of the related parties and description of the relationship

Key Managerial Personnel

- Bijoy Sebastian (Managing Director)
- Mathewchen George(Director)

(in hundreds)

Transactions during the period	As at 31st March 2024
Advances received	
- Bijoy Sebastian (Managing Director)	20,492.28
- Mathewchen George(Director)	4,200.00
Advances repaid	
- Bijoy Sebastian (Managing Director)	9,238.46
- Mathewchen George(Director)	4,200.00
Directors Remuneration	
- Bijoy Sebastian (Managing Director)	5,000.00
- Mathewchen George(Director)	2,750.00
Balance at the end of the Year	As at 31st March 2024
Loans From Related Parties	
- Bijoy Sebastian (Managing Director)	11,253.82
- Mathewchen George(Director)	-



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24. ADDITIONAL REGULATORY INFORMATION

As on 31 March 2024

	Numerator	Denominator	Current Period
Liquidity Ratio			
Current Ratio (times)	Current Assets	Current Liabilities	0.83
Solvency Ratio			
Debt-Equity Ratio (times)	Long Term Debt	Total Equity	0.00
Debt Service Coverage Ratio (times)	PAT + Depreciation + Finance Cost	Finance Cost + Loan Repayments	
Profitability ratio			
Net Profit Ratio (%)	Net Profit	Revenue from Operations	0.01
Return on Equity Ratio (%)	Net Profit after Taxes	Total Equity	0.54
Return on Capital employed (%)	Earning Before Interest and Taxes	Capital Employed	71.17
Return on Investment (%)	Income Generated from Investment	Time Weighted Average Cost of Investments	Nil
Utilization Ratio			
Trade Receivables turnover ratio (times)	Net Sales of Products/Service	Average Trade Receivables	Nil
Inventory turnover ratio (times)	Net Sales of Products/Service	Average Inventory	Nil
Trade payables turnover ratio (times)	Cost of Purchases	Average Trade Payables	Nil
Net capital turnover ratio (times)	Net Sales of Products/Service	Working Capital (Current Assets - Current Liabilities)	Nil

25. In the opinion of the management and to the best of their knowledge and belief, the value on realisation of Trade Payables,

26. There is no liability on account of contracts to be executed as at the balance sheet date.

27. Provision for current taxation has been made in the accounts, as estimated by the management

As per our Report attached
 for SJS & Co
 Chartered Accountants
 RN: 011179S

By George FCA
 Partner
 No: 205500
 DIN: 24205500BKFA
 Makulam
 Date: 30-09-2024



For and on behalf of Board of Directors

RIYAS BABU ARANHIKKAL
 Company Secretary in Practice
 Door No: 63/4740-A4, A2, First Floor
 Shanthi Building, Rajeev Nagar
 Near Lions Hall, Ashokapuram Road
 P.O. Puthiyara, Calicut-673004, Kerala
 FCS : 7572 - CoP : 8129



BIJOY SEBASTIAN
 Managing Director
 DIN: 01720550

MATHEWCHEN GEORGE
 Director
 DIN: 02834815