

ENOVATION AQUAPROCESS PRIVATE LIMITED

(CIN:- U36000GJ2024PTC152050)

Regd Office : 208, Devshruti Complex, Nr. Mithakhali Cross Road, Ellisbridge, Ahmedabad-380006
Email: accounts@felixindustries.co

Balance Sheet as at 31st March 2025

PARTICULARS		(Amount in Hundreds)	
	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	3	10,000.00	-
(B) RESERVES AND SURPLUS	4	(677.63)	-
(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		-	-
(B) TRADE PAYABLES		-	-
(Bi) Total outstanding due to MSME	5	-	-
(Bii) Total outstanding due to Other than MSME		-	-
(C) OTHER CURRENT LIABILITIES	6	482.63	-
(D) SHORT-TERM PROVISIONS	7	45.00	-
TOTAL		150.00	-
(II) ASSETS		10,000.00	-
(1) NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
(I) PROPERTY, PLANT AND EQUIPMENT		-	-
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)		-	-
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS		-	-
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES		-	-
(C) TRADE RECEIVABLES		-	-
(D) CASH AND BANK BALANCES		-	-
(E) SHORT TERM LOANS AND ADVANCES	8	10,000.00	-
(F) OTHER CURRENT ASSETS		-	-
TOTAL		10,000.00	-

The notes to Financial statements form an integral part of Financial Statements.

As Per Our audit report attached.

FOR DANG & ASSOCIATES LLP
(Chartered Accountants)
FRN : OW100148
ASHPREETSINGH DANG
(PARTNER)

Membership No : 145054

UDIN : 25145054BMKTPF9010

Place : AHMEDABAD

Date : 20/05/2025

FOR ENOVATION AQUAPROCESS PRIVATE LIMITED



DHAVAL ASHOKBHAIR THAKORE

(Director)

(DIN-00233606)



RITESH VINAY PATEL

(Director)

(DIN-5350896)

ENOVATION AQUAPROCESS PRIVATE LIMITED

(CIN:- U36000GJ2024PTC152050)

Regd Office : 208, Devshruti Complex, Nr. Mithakhali Cross Road, Ellisbridge, Ahmedabad-380006

Email: accounts@felixindustries.co

Statement of Profit And Loss for the period from 31.05.2024 to 31.03.2025

PARTICULARS	NOTE NO	AMOUNT	(Amount in Hundreds)		
			CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS					
(II) OTHER INCOME			-		-
(III) TOTAL INCOME (I+II)			-		-
(IV) EXPENSES:			-		-
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE					
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE					
(8) OTHER EXPENSES	9	677.63			
TOTAL EXPENSES			677.63		
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			(677.63)		
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			(677.63)		
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			(677.63)		
(X) TAX EXPENSE:					
(1) CURRENT TAX			-		-
(2) DEFERRED TAX			-		-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			(677.63)		
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			(677.63)		
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			(0.01)		-
(2) DILUTED			(0.01)		-

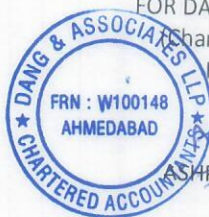
The notes to Financial statements form an integral part of Financial Statements.

As Per Our audit report attached.

FOR DANG & ASSOCIATES LLP

(Chartered Accountants)

FRN : 0W100148



SHREETSINGH DANG
(PARTNER)

Membership No : 145054

UDIN : 25145054BMKTPF9010

FOR ENOVATION AQUAPROCESS PRIVATE LIMITED

DHAVAL ASHOKBHAI THAKORE
(Director)
(DIN-00233606)

RITESH VINAY PATEL
(Director)
(DIN-5350896)

Place : AHMEDABAD

Date : 20/05/2025

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Regd Office : 208, Devshruti Complex, Nr. Mithakhali Cross Road, Ellisbridge, Ahmedabad-380006
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CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.03.2025

	Particulars	(Amount in Hundred)	
		For the year 2024-25	For the year 2023-24
A.	Cash flow from operating activities		
I	Net Loss before Taxation and Extraordinary Items		
	Adjustments for:	(677.63)	-
	Add : Depreciation and amortisation	-	-
	Income tax Expense	-	-
II	Operating profit / (loss) before working capital changes	-	-
	Adjustments for:	(677.63)	-
	Add :		
	Increase in Trade Payables	482.63	-
	Increase in Current Liabilities	45.00	-
	Increase in Short Term Provisions	150.00	-
III	Cash Generated from Operations		
B.	Cash flow from investing activities	-	-
	Net cash flow from / (used in) investing activities (B)	-	-
C.	Cash flow from financing activities		
	Proceeds from issue of Shares	10,000.00	-
	Net cash flow from / (used in) financing activities (C)		
	Net increase / (decrease) in Cash and cash equivalents	10,000.00	-
	Cash and cash equivalents at the beginning of the year	-	-
	Cash and cash equivalents at the end of the year	10,000.00	-
	Components of cash & cash equivalent		
	Cash on Hand and Balances with Banks	10,000.00	-
	Cash and Cash Equivalents	10,000.00	-

The above Standalone statement of cash flows has been prepared under the 'Indirect Method' as set out in the Ind AS 7 on 'Statement of Cash Flows'.

As Per Our audit report attached.

FOR DANG & ASSOCIATES LLP

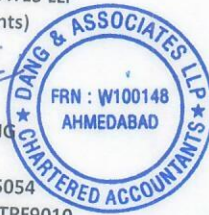
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FRN : 0W100148

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FOR ENOVATION AQUAPROCESS PRIVATE LIMITED

[Signature of Dhaival Ashokbhai Thakore]

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(Director)
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[Signature of Ritesh Vinay Patel]
RITESH VINAY PATEL
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Place : AHMEDABAD

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ENOVATION AQUAPROCESS PRIVATE LIMITED**(CIN:- U36000GJ2024PTC152050)**Regd Office : 208, Devshruti Complex, Nr. Mithakhali Cross Road, Ellisbridge, Ahmedabad-380006, GUJARAT
Email: accounts@felixindustries.co**Notes to Financial Statements for the period from 31.05.2024 to 31.03.2025****(Amount in Hundreds)****1. General Information**

ENOVATION AQUAPROCESS PRIVATE LIMITED was incorporated on May 31, 2024, as a private limited company under the Companies Act, 2013. The registered office of the Company is located at 208, Devshruti Complex, Nr. Mithakhali Cross Road, Ellisbridge, Ahmedabad, Ahmedabad City, Gujarat, India – 380006 as subsidiary of FELIX INDUSTRIES LIMITED.

The Company has been established with a vision to innovate and contribute to sustainable environmental solutions. As per its Memorandum of Association, the Company is engaged in research, development, and innovation in the field of water and wastewater treatment technology. Its scope includes designing, manufacturing, fabrication, operation, and maintenance of systems and equipment related to environmental conservation, renewables, and allied accessories, with applicability across various industrial sectors.

ENOVATION AQUAPROCESS PRIVATE LIMITED also focuses on the reduction, reuse, and recycling of industrial effluents, along with the extraction of salts and their by-products, while maintaining environmental sustainability. Additionally, the Company aims to recycle hazardous waste salts into purified products suitable for market use.

2. Basis of preparation and summary of material accounting policies**(i) Accounting Conventions**

The Financial Statements of the Company are prepared under the historical cost convention on accrual basis of accounting and in accordance with the mandatory accounting standards issued by the Institute of Chartered Accountants of India and referred to in section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(ii) Estimates

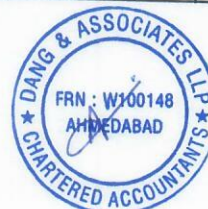
The preparation of financial statements in accordance with the GAAP requires management to make estimates and assumptions that may affect the reported amount of assets and liabilities, classification of assets and liabilities into non-current and current and disclosures relating to contingent liabilities as at the date of financial statements and the reported amounts of income and expenses during the reporting period. Although the financial statements have been prepared based on the management's best knowledge of current events and procedures/actions, the actual results may differ on the final outcome of the matter/transaction to which the estimates relate.

(iii) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds as per the requirement of Schedule III, unless otherwise stated

3. SHARE CAPITAL

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	100000 EQUITY SHARES OF RS.10.00 EACH.	-	10,000.00	-	10,000.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	100000 EQUITY SHARES OF RS.10.00 EACH.	-	10,000.00	-	10,000.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES	-	-	-	-
	TOTAL	-	10,000.00	-	10,000.00



(I) SHARES HELD BY ITS HOLDING COMPANY

The shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate are as follows:

Sr No.	Class of shares	Name of the Company	Nature of Company	No. of shares held	Amount (Current Year)	Amount (Previous Year)
1	Subscribed and Paid-up Capital	FELIX INDUSTRIES LIMITED Representative- VINAY RAJNIKANTBHAI PATEL	LIMITED COMPANY	85000	8500.00	-
Total					8500.00	-

(II) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	FELIX INDUSTRIES LIMITED (Representative- VINAY RAJNIKANTBHAI PATEL)	85000	85.00
2	DHAVAL ASHOKBHAI THAKORE	15000	15.00
Total		100000	100.00

4. RESERVES & SURPLUS

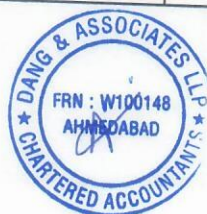
The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
ADD: LESS:	SURPLUS		
	OPENING BALANCE	-	
	ADDITIONS	-	
	DEDUCTIONS	677.63	
TOTAL		(677.63)	-

5. TRADE PAYABLES

The reconciliation of the Closing amount and Opening amount of Trade Payables is given as follows:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. AMOUNT PAYABLE FOR A PERIOD LESS THAN 1 YEAR		
OTHERS	482.63	
DISPUTED DUES OTHERS	-	
2. AMOUNT PAYABLE FOR A PERIOD FOR 1-2 YEARS	482.63	-
3. AMOUNT PAYABLE FOR A PERIOD FOR 2-3 YEARS		-
4. AMOUNT PAYABLE FOR MORE THAN 3 YEARS		
TOTAL	482.63	-



6. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
OTHER PAYABLES			
- CURRENT LIABILITIES - OTHER	45.00	45.00	-
TOTAL		45.00	-

7. SHORT TERM PROVISIONS

The reconciliation of the Closing amount and Opening amount of Short term Provisions is given as follows:

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
DANG & ASSOCIATES LLP	150.00	150.00	-
TOTAL		150.00	-

8. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
CASH AND CASH EQUIVALANTS			
- CASH EQUIVALENTS - OTHER	10,000.00	10,000.00	-
TOTAL		10,000.00	-

9. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
MISCELLANEOUS EXPENSES		677.63	-
TOTAL		677.63	-

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