

SC FORM SA

Balance Sheet as at March 31, 2025

(All amounts in ₹ Lakhs, unless otherwise stated)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
EQUITY AND LIABILITIES			
Shareholders Funds			
Share Capital	1	199.33	194.79
Reserves and Surplus		1,318.23	1,280.74
		1,517.55	1,475.53
Non-Current Liabilities			
Long Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	-
Other Long Term Liabilities		-	-
Long Term Provisions		-	-
Current Liabilities			
Short Term Borrowings		-	-
Trade Payables	2	1.83	1.79
Other Current Liabilities	3	0.08	4.54
Short Term Provisions		-	-
		1.91	6.33
TOTAL		1,519.46	1,481.86
ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
		-	-
Non Current Investments		-	-
Long Term Loans and Advances		-	-
Other Non-Current Assets		-	-
Current Assets			
Inventories	4	-	-
Trade Receivables	5	-	-
Cash and Cash Equivalents	6	1,518.29	1,480.40
Short Term Loans and Advances	7	1.18	1.46
		1,519.46	1,481.86
TOTAL		1,519.46	1,481.86

On the Board of Directors of Forma SA approved and authorised these financial statements for issue.

Director

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SC FORMA SA

Statement of Profit and Loss for the period ended March 31, 2025

(All amounts in ₹ Lakhs, unless otherwise stated)

Particulars	Note	Period Ended 31 March, 2025	Year Ended 31st March, 2024
Revenue from Operations (Net)	8	-	-
Other Income	9	28.92	104.32
Total Revenue		28.92	104.32
Expenses			
Cost of Materials Consumed	10	-	-
Purchase of Stock-in-Trade		-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		-	-
Employee Benefit Expenses	11	15.60	42.58
Financial Costs		-	-
Depreciation and Amortization Expenses		-	-
Other Expenses	12	2.68	31.90
Total Expenses		18.28	74.48
Profit Before Tax		10.64	29.84
Tax Expenses			
Current tax		1.80	6.99
Deferred tax		-	-
MAT credit entitlement		-	-
Income Tax Written Off for Previous Years		-	-
Profit for the period		8.83	22.85
Earning per equity share (Face Value ₹ 1.6 each)			
Basic (Rs.)			
Diluted (Rs.)			

Notes to the Financial Statements
(All amounts in ₹ Lakhs, unless otherwise stated)

1. Reserves and Surplus

Particulars	As at March 31, 2025	As at March 31, 2024
Revaluation Reserve		
At the beginning of the year		
Add: Revaluation of Land		
Less: Depreciation		
Less: Adjustment under the scheme of Amalgamation*		
At the end of the year	-	-
Foreign Currency Translation Reserve		
At the beginning of the year	295.24	277.19
Add: Translation of foreign currency loans	28.65	18.05
Less: Transferred to Statement of Profit & Loss		
At the end of the year	323.89	295.24
Surplus in Statement of Profit & Loss		
At the beginning of the year	985.50	962.65
Add: Balance of amalgamating Company*		
Add: Profit/Loss for the year	8.83	22.85
Less: Appropriation of profit		
Interim Dividend on Equity Shares		
Dividend on Preference Shares		
Tax on Dividend on Equity Shares & Preference Shares		
Transfer to General Reserve		
At the end of the year	994.34	985.50
TOTAL	1,318.23	1,280.74

2. Other Current Liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
Other payables		
- Statutory Liabilities	0.08	2.79
- Other Payable	-	1.74
TOTAL	0.08	4.54

3. Short Term Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Taxation	-	-
TOTAL	-	-

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4. Inventories (At lower of cost or net realisable value)*(As Verified, Valued and Certified by the Management)*

Particulars	As at March 31, 2025	As at March 31, 2024
Raw Material and Components	-	-
Work in Progress	-	-
Finished Goods	-	-
TOTAL	-	-

5. Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
Outstanding for a period exceeding six months from the date they become due for payment		
Unsecured, Considered Good	-	-
Doubtful	-	-
Less: Provisions for Doubtful Debts	-	-
Others		
Unsecured, Considered Good	-	-
TOTAL	-	-

6. Cash and Cash Equivalents

Particulars	As at March 31, 2025	As at March 31, 2024
Balance with Scheduled Banks		
Current Account	6.46	4.07
Unpaid Dividend Account		
Cash in Hand	0.06	0.06
	6.52	4.13
Fixed Deposit		
Fixed Deposit Receipts	1,511.76	1,476.27
Less: Fixed Deposit Receipts -having maturity over 12 months	-	-
Fixed deposits having maturity period with in 12 months	1,511.76	1,476.27
TOTAL	1,518.29	1,480.40

7. Short Term Loans and Advances*(Unsecured and Considered Good)*

Particulars	As at March 31, 2025	As at March 31, 2024
Sales Tax Recoverable	-	0.00
TDS Recoverable	1.18	1.28
Others Recoverable	-	0.18
TOTAL	1.18	1.46

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8. Revenue from Operations

Particulars	Period Ended 31 March, 2025	Year Ended 31st March, 2024
Sale of Products	-	-
Other Operating Revenues	-	-
Less: Excise Duty	-	-
TOTAL	-	-

9. Other Income

Particulars	Period Ended 31 March, 2025	Year Ended 31st March, 2024
Interest Received	23.08	83.41
Other Non-operating Income	-	12.86
Misc. Income	5.84	8.05
TOTAL	28.92	104.32

10. Cost of Material Consumed

Particulars	Period Ended 31 March, 2025	Year Ended 31st March, 2024
Opening Stock	-	-
Add: Purchases (Net of Return)	-	-
Less: Closing Stock	-	-
TOTAL	-	-

11. Employee Benefit Expenses

Particulars	Period Ended 31 March, 2025	Year Ended 31st March, 2024
Salaries, Wages & Bonus	15.26	41.65
Contribution to Provident and Other Funds	0.34	0.93
TOTAL	15.60	42.58

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12. Other Expenses

Particulars	Period Ended 31 March, 2025	Year Ended 31st March, 2024
Manufacturing Expenses		
Manufacturing Expenses	-	-
Power & Fuel	0.08	0.11
Sub-total	0.08	0.11
Other Administrative Expenses		
*Selling Expenses	-	0.69
Commission on Sales	-	-
Rent	0.97	1.18
Rate Fees & Taxes	0.04	-
Travelling & Conveyance	-	-
Communication Expenses	-	0.18
Auditor's Remuneration	-	-
Bank Charges	0.14	0.35
Exchange Rate Difference (Net)	-	2.27
Miscellaneous Expenses	1.46	27.12
Sub-total	2.60	31.79
TOTAL	2.68	31.90

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