

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF INTERNATIONAL BAMBOOO ASSOCIATION **Report on the audit of the Financial Statements**

We have audited the accompanying standalone financial statements of **INTERNATIONAL BAMBOOO ASSOCIATION** ('the Company'), which comprise the Balance Sheet as at 31 March, 2025, the statement of Profit and Loss and statement of cash flow for the year ended, and notes to the financial statement, 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** ('Act') 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, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 standalone financial statements or our knowledge obtained during the course of our 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.

Management's Responsibility for the Standalone 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, financial performance and cash flows 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, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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 profit and loss, and the cash flow statement 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 March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 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; and

(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;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility and the same has been 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 the audit trail features being tampered with.

For NAND KISHORE GUPTA & CO
Chartered Accountants

Nand Kishore Gupta
UDIN: **25300142BMICRI8046**

Place: DELHI
Date: 12/09/2025

DIRECTORS REPORT

To

The Member,
INTERNATIONAL BAMBOOO ASSOCIATION

Your Directors have pleasure in presenting the Boards' Report of the Company Together with audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2025.

FINANCIAL RESULTS

(Amount in Rs.)

Financial Results	Year ended 31st March, 2025	Year ended 31st March, 2024
(a) Turnover (including Other Income)	0 /-	0/-
(b) Net Profit/Loss (before depreciation and tax)	(51000)/-	(20000)/-
Less : Depreciation	0	0
(c) Net Profit/(Loss) before tax	(51000)/-	(20000)
Less : Provision for Tax (including for deferred tax)	0/-	0
(d) Net Profit/(Loss) after tax	(51000)/-	(20000)/-

EXTRACT OF ANNUAL RETURN

The Extract of Annual Return required under Section 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, forms part of this report.

MEETINGS DURING THE FINANCIAL YEAR

BOARD MEETING

For International Bamboo Association

Director

For International Bamboo Association

Director

During the financial year 2024-25, the Board of Directors of the Company duly meet Four (4) times The intervening gap between the two meetings was within the period as prescribed under the Companies Act, 2013.

Further, the status of attendance of Board Meeting by each of Director is as follow:

S. No.	Name of Director	No. of Board Meeting Held	No. of Board Meeting Attended
1.	PRADEEP NAMDEO	4	4
2.	SAHASHA NAMDEO	4	4

COMMITTEE MEETINGS-

During the financial year 2024-25, there was no such meeting held.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

There is no change in the Board of Directors of the Company during the Financial Year 2024-25.

Further, the provisions related to KMP were not applicable for the Financial Year 2024-25.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis; and

For International Bamboo Association

Director

For International Bamboo Association

Director

(e) Clause(e)ofsection134(5)isnotapplicableastheCompanyisnotalistedsCompany

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAIL OF FRAUD AS PER AUDITORS REPORT

There is no fraud in the Company during the F.Y. ended 31st March,2025 This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31stMarch,2025.

BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKSOR DISCLAIMER MADE BY:

Statutory Auditors

Observation made by the Statutory Auditors in their Report are self-explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

Cost Auditors

The Cost audit of the Company has not been conducted for the financial year 2024 - 25 as provisions of Section 148 of the Companies Act,2013 are not applicable on the Company.

PARTICULARS OF INTER-CORPORATE LOANS & INVESTMENT

During the financial year 2024-25, the Company has not made any investment.

Further the Company has not given any guarantee or security to any person or body corporate.

PARTICULARS OF RELATED PARTY TRANSACTIONS

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company.

There are no material related party transactions which are not in ordinary course of business or which are not on arm's length basis and hence there is no information to be provided as required under Section134(3) (h)of the Companies Act,2013readwithRule 8(2) of the Companies (Accounts) Rules,2014.

STATE OF COMPANY'S AFFAIRS

For International Bamboo Association

Director

Director

It is imperative that affair of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES

The amount of Rs. (51,000)/- to be carried as Loss in the balance sheet for the financial year ended 31st March, 2025. It is not being proposed to carry this amount in to any specific reserve.

DIVIDEND

The company is in need of fund. So your directors are not declaring any dividend. However the Company is hopeful of declaring dividend in near future.

MATERIAL CHANGES & COMMITMENTS

There has been no material changes and Commitment affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and date of the Report.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

Pursuant to provisions of Section 134(3) (m) & Rule 8(3) (A) of Companies (Accounts) Rules, 2014 the details of energy conservation, technology absorption and foreign exchange earnings and outgo has been given in to this report.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The management of the Company has duly adopted the Risk Management Policy as per the requirement of the Companies Act, 2013. Further, they had taken adequate care in its implementation by identifying various element of risk which may causes erious threat to the existence of the Company.

DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are no applicable on the Company.

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in of this report in the format prescribed in the Companies (Corporate Social

For International Bamboo Association

For International Bamboo Association

Director

Director

Responsibility Policy) Rules, 2014.

JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

NA

REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATE COMPANIES & JOINT VENTURE

The Company has no subsidiary company.

The Board's Report has been prepared based on "STAND ALONE FINANCIAL STATEMENT OF THE COMPANY"

- Associate – There is no associate company.
- Joint venture companies, including in the consolidated financial statement is

Presented – There is no joint venture company.

DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2024-25.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There is no such order passed by the Regulators/Courts/Tribunals in respect to the Company during the financial year.

INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with

For International Bamboo Association

For International Bamboo Association

Director

Director

the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

NO CHANGES IN THE BUSINESS

Your Directors would like to inform that Company is doing its regular business without any deviation to other objects.

VIGIL MECHANISM

Your Directors would like to inform that till now provisions of establishment of Vigil

Mechanism do not apply to the Company.

ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors.

The Directors also acknowledge with gratitude the dedicated effort and valuable contribution made by all the employees of the Company.

For & on behalf of the Board of

INTERNATIONAL BAMBOOO ASSOCIATION

For International Bamboo Association

For International Bamboo Association

Director

Director

Director

Director

Place: Delhi

Date: 12/09/2025

:

LIST OF SHAREHOLDERS/DIRECTORS

We certify that the shareholders of the INTERNATIONAL BAMBOOO ASSOCIATION (CIN: U85300DL2020NPL368267) AS ON 31.03.2025 are as mentioned below.

S.NO	DIRECTOR NAME	DIN/PAN	ADDRESS	DESIGNATION	NO OF SHARES HELD	% OF SHARING
1.	SAHASHA NAMDEO	06746773	D/O SANTOSH KUMAR SINHA, R/O H. NO. 173 KH NO. 81 UGF FLAT NO. G-3 SAVITRI NAGAR NEW DELHI , 110017	Director	5000	50
2.	PRADEEP NAMDEO	05272209	S/O DWARKA PRASAD NAMDEO, R/O H. NO. 173 KH NO. 81 UGF FLAT NO. G-3 SAVITRI NAGAR NEW DELHI , 110017	Director	5000	50

For International Bamboo Association

For International Bamboo Association

Director

Director

Director

Place : Delhi
Date: 12/09/2025

INTERNATIONAL BAMBOOO ASSOCIATION

Balance Sheet as on 31.03.2025

(Amounts in Hundreds)

Particulars		Note No.	Figures as on 31.03.2025	Figure as on 31.03.2024
I	EQUITY AND LIABILITIES			
1	Shareholders Funds			
a.	Share Capital	4	1000.00	1000.00
b.	Reserves and Surplus	5	-1010.00	-500.00
c.	Money Received against Share Warrants		-	
	TOTAL(A)		-10.00	500.00
2	Share application money pending allotment		-	
3	Non- Current Liabilities			
a.	Long Term Borrowings	6	1510.00	-
b.	Deffered Tax Liabilities(Net)	7	-	-
c.	Other Long Term Liabilities	8	-	-
d.	Long Term Provisions		-	
e.	Government Grants		-	
	TOTAL(B)		1510.00	-
4	Current Liabilities			
a.	Short Term Borrowings		-	-
b.	Trade Payables	9	-	-
c.	Other Current Liabilities	10	700.00	500.00
d.	Short Term Provisions	11	-	-
	TOTAL (C)		700.00	500.00
	TOTAL (A)+ (B) + (C)		2200.00	1000.00
II	ASSETS			
	Non-Current Assets			
1	a. Fixed Assets			
	i. Tangible Assets	21	-	-
	b. Non-Current Investments		-	-
	d. Long Term Loans and Advances		-	-
	e. Other non-current assets		-	-
	TOTAL (A)		-	-
2	Current Assets			
a.	Current Investments		-	-
b.	Inventories		-	-
c.	Trade Receivables	12	-	-
d.	Cash and Cash Equivalents	13	1200.00	1000.00
e.	Short Term Loans and Advances	14	1000.00	-
f.	Other Current Assets	15	-	-
	TOTAL(B)		2200.00	1000.00
	TOTAL (A+B)		2200.00	1000.00

The Notes No. 1 to 35 are integrated part of these Financial Statements

As per our Report of even date attached.

For NAND KISHORE GUPTA & CO

CHARTERED ACCOUNTANTS

FRN-0327326E

For INTERNATIONAL BAMBOO ASSOCIATION

NAND KISHORE GUPTA

Chartered Accountant

M.No.300142

DELHI

Date: 12-09-2025

PRADEEP NAMDEO

Director

Din 05272209

SAHASHA NAMDEO

Director

Din 06746773

For International Bamboo Association

For International Bamboo Association

Director

Director

INTERNATIONAL BAMBOOO ASSOCIATION
Statement of Income and expenditure for the Year Ending 31, March 2025

(Amounts in Hundreds)

Particulars	Note No.	Figures as on 31.03.2025	Figure as on 31.03.2024
I Revenue from operations	16	-	-
II Other Income	17	-	-
III Total Revenue (I+II)		-	-
IV Expenses:			
Cost of Material Consumed		-	-
Purshases of Stock in Trade		-	-
Changes in inventories of Finished Goods , WIP and Stock in trade		-	-
Operational Expenses	18	-	-
Employee Benefit Expenses	19	-	-
Finance Costs	20	-	-
Depreciation	21	-	-
Other expenses	22	510.00	200.00
TOTAL EXPENSES		510.00	200.00
V Profit before exceptional Items and Tax (III-IV)		-510.00	-200.00
VI Exceptional Items		-	-
VII Profit before extraordinary Items and Tax (III-VI)		-510.00	-200.00
VIII Extraordinary Items		-	-
IX Profit before tax (VII-VIII)		-510.00	-200.00
X Tax Expenses			
1. Current Tax		-	-
2. Deferred Tax		-	-
XI Profit/(Loss) for the period from continuing operations		-510.00	-200.00
XII Profit/(Loss) from discontinuing operations		-	-
XIII Tax Expense of discontinuing operations		-	-
Profit/(Loss) from Discontinuing operations (after tax) (XII- XIII)		-	-
XV Profit/(Loss) for the Period (XI+XIV)		-510.00	-200.00
XVI Earning per equity Share of Face Value Rs. 10/- each			
1. Basic		(5.10)	(2.00)
2. Diluted		(5.10)	(2.00)

The Notes No. 1 to 35 are integrated part of these Financial Statements

As per our Report of even date attached.

For NAND KISHORE GUPTA & CO
CHARTERED ACCOUNTANTS
FRN-0327326E

For INTERNATIONAL BAMBOO ASSOCIATION

NAND KISHORE GUPTA
Partner
M.No.300142
DELHI
DATE: 12-09-2025

For International Bamboo Association

PRADEEP NAMDEO
Director
Din 05272209

SAHASHA NAMDEO
Director
Din 06746773

Director For International Bamboo Association

Director

NOTE 4 : Share Capital

AUTHORIZED: Particulars	As on 31-03-2025		As on 31-03-2024
	Number	Amount	Amount
AUTHORIZED:			
Equity Shares of Rs. 10/- each	100.00	1000.00	1000.00
Preference Shares of Rs. 10/- each	-	-	-
Issued, Subscribed & Fully Paid up			
Equity Shares of Rs. 10/- each	100.00	1000.00	1000.00
Preference Shares of Rs. 10/- each	-	-	-
TOTAL	100.00	1000.00	1000.00

4.1 Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

Particulars	As on 31-03-2025		As on 31-03-2024
	Number	Amount	Amount
Shares outstanding at the beginning of the year	100.00	1000.00	1000.00
Share issued during the year	-	-	-
Shares outstanding at the end of the year	100.00	1000.00	1000.00

Details of Equity shareholders holding more than 5 % shares:

Name of Shareholder	As on 31-03-2025	
	No. of shares held	% of Shareholding
Mr. PRADEEP NAMDEO	50.00	0.50
Mrs. SAHASHA NAMDEO	50.00	0.50
TOTAL	100.00	1.00

Details of Preference shareholders holding more than 5 % shares:

Name of Shareholder	As on 31-03-2025	
	No. of shares held	% of Shareholding
	-	-

Details of Rights, Preferences and Restrictions attaching to each class of shares:

Class of Shares	Nature of Rights, Preferences
Preference Shares	0.01% Fully Redeemable Preference Shares of Rs. 10/- each at par payable in Cash

NOTE 5: Reserves and Surplus

Particulars	As on 31-03-2025	As on 31-03-2024
Profit & Loss Account		
Opening Balance	-500.00	-300.00
Add: Net Profit for the year	-510.00	-200.00
	-1010.00	-500.00
Less: Income Tax Adjustment of Earlier Years	-	-
Closing Balance	-1010.00	-500.00

NOTE 6: LONG TERM BORROWINGS

Particulars	As on 31-03-2025	As on 31-03-2024
Bonds/Debentures	-	-
Loans from SAHASHA NAMDEO	-	-
Loans from PRADEEP NAMDEO	-	-
Loans from Prakhar software	1,51,000.00	-
TOTAL	1,51,000.00	-

For International Bamboo Association

Director

For International Bamboo Association

Director

NOTE 7: Defferred Tax Liability (NET):		
Particulars	As on 31.03.2025	As on 31.03.2024
Unabsorbed Business Loss	-	-
Deferred Tax Liability due to Timing Difference in Depreciable Asset	-	-
ADD: DTL FOR THE YEAR	-	-
TOTAL	-	-
NOTE 8: OTHER LONG TERM LIABILITIES:		
Particulars	As on 31.03.2025	As on 31.03.2024
Security Deposit		
TOTAL	-	-
NOTE 9: TRADE PAYABLES		
Particulars	As on 31.03.2025	As on 31.03.2024
Sundry Creditors	-	-
TOTAL	-	-
NOTE 10: OTHER CURRENT LIABILITIES		
Particulars	As on 31.03.2025	As on 31.03.2024
Expenses Payable	-	-
Audit fee payable	700.00	500.00
Statutory Dues Payable		
TOTAL	70,000.00	50,000.00
NOTE 11: SHORT TERM PROVISIONS		
Particulars	As on 31.03.2025	As on 31.03.2024
Provision for Taxation		
Provision for Bonus		
Provision for Interest		
TOTAL	-	-
NOTE 12: TRADE RECEIVABLES		
Particulars	As on 31.03.2025	As on 31.03.2024
(Unsecured, considered good)	-	-
:Less than 6 Months		
:More than 6 Months		
TOTAL	-	-
NOTE 13: CASH AND CASH EQUIVALENTS		
Particulars	As on 31.03.2025	As on 31.03.2024
Bank	1200.00	1000.00
Cash and bank balances	-	-
TOTAL	1200.00	1000.00
NOTE 14: SHORT TERM LOANS & ADVANCES		
Particulars	As on 31.03.2025	As on 31.03.2024
(Unsecured, Considered Good)		
Advance to Sahasha Namdeo	50,000.00	
Advance to Pradeep Namdeo	50,000.00	
Security deposit		
TOTAL	1,00,000.00	-
Note 15: Other Current Asset		
other Current Assets	As on 31.03.2025	As on 31.03.2024
	-	-
TOTAL	-	-

For International Bamboo Association

For International Bamboo Association

Director

Director

NOTE 22: OTHER EXPENSES

Particulars	2024-25	2023-24
Telephone exxpenses		-
Postage &Telegram		-
Electric charges		-
Audit fees	200.00	200.00
Furniture & Fixture written off	-	-
Printing & stationery		-
Misce. Expenses		-
Intrest on loan	310.00	-
Bank charges	-	-
Preliminary exp W/o	-	-
TOTAL	510.00	200.00

For International Bamboo Association

Director

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