

KOPYBRIGHT INDIA LIMITED

(Formerly Known as Kopybright India Private Limited)

CIN U74999WB2018PLC224352

AUDITED BALANCE SHEET FOR THE YEAR ENDED SEP 30, 2025

PARTICULARS	NOTES	AS AT SEP 30, 2025	AS AT SEP 30, 2025 (Rs. In Lakhs)	AS AT MARCH 31, 2025	AS AT MARCH 31, 2025 (Rs. In Lakhs)
I. EQUITY AND LIABILITIES					
SHAREHOLDER'S FUND					
Share Capital	2	3,53,54,500	353.55	3,43,22,500	343.23
Reserves and Surplus	3	23,42,08,216	2,342.08	13,24,83,133	1,324.83
		26,95,62,716	2,695.63	16,68,05,633	1,668.06
NON CURRENT LIABILITIES					
Long term borrowings					
Long Term Borrowings	4	15,72,22,189	1,572.22	16,00,76,430	1,600.76
Long Term Liabilities		6,47,370	6.47	6,47,370	6.47
Deferred tax liabilities (Net)	5	85,341	0.85	85,341	0.85
		15,79,54,900	1,579.55	16,08,09,141	1,608
CURRENT LIABILITIES					
Short Term Borrowing					
Short Term Borrowing	6	9,62,81,546	962.82	8,09,90,015	809.90
Trade payables	7	9,14,70,046	914.70	9,09,89,210	909.89
Other current liabilities	8	4,23,02,726	423.03	2,20,21,965	220.22
Short Term Provision	9	2,48,36,024	248.36	2,73,11,368	273.11
		25,48,90,342	2,548.90	22,13,12,558	2,213.13
	TOTAL	68,24,07,958	6,824.08	54,89,27,332	5,489.27
II. ASSETS					
NON CURRENT ASSETS					
Property , Plant & Equipment and Intangible Asset					
Property , Plant & Equipment (Net)	10	19,91,32,183	1,991.32	18,17,01,169	1,817.01
Intangible assets	10	-	-	-	-
Long -term loans and advances	11	-	-	-	-
Deferred tax Assets (Net)	12	-	-	-	-
		19,91,32,183	1,991.32	18,17,01,169	1,817.01
CURRENT ASSETS					
Inventories					
Inventories	13	25,05,88,000	2,505.88	20,54,40,860	2,054.41
Trade receivables	14	20,92,62,250	2,092.62	14,74,99,783	1,475.00
Cash and cash equivalents	15	51,10,615	51.11	48,73,498	48.73
Short-term loans and advances	16	1,33,11,910	133.12	68,34,044	68.34
Other Current Asset	17	50,03,000	50.03	25,77,978	25.78
		48,32,75,775	4,832.76	36,72,26,163	3,672.26
	TOTAL	68,24,07,958	6,824.08	54,89,27,332	5,489.27

The notes form an integral part of these Financial Statements

In terms of our Report attached.

For **MANISH CHANDAK & ASSOCIATES**
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 0136824W

For and behalf of the Board of
KOPYBRIGHT INDIA LIMITED

CA MANISH CHANDAK
 Partner
M.NO. 153897
UDIN:
PLACE : MUMBAI
Date :

VEDANT BEHANY
 (Managing Director)
DIN :08719663

NEERAV BEHANY
 (Director)
DIN :08202203

KOPYBRIGHT INDIA LIMITED**(Formerly Known as Kopybright India Private Limited)**

CIN U74999WB2018PLC224352

AUDITED STATEMENT OF PROFIT AND LOSS FOR THE MONTH ENDED SEPTEMBER 30, 2025

PARTICULARS	NOTES	AS AT SEP 31, 2025	AS AT SEP 30, 2025 (Rs. In Lakhs)	AS AT MARCH 31, 2025	AS AT MARCH 31, 2025 (Rs. In Lakhs)
INCOME :					
Revenue from Operations	18	28,92,04,298	2,892.04	50,01,88,341	5,001.88
Other Income	19	1,02,32,213	102.32	45,19,873	45.20
TOTAL INCOME		29,94,36,511	2,994.37	50,47,08,214	5,047.08
EXPENSES:					
Cost of Material consumed	20	17,27,93,894	1,727.94	32,18,31,880	3,218.32
Employee Benefits Expense	21	1,10,15,761	110.16	1,35,47,906	135.48
Finance Cost	22	1,39,84,043	139.84	2,72,66,052	272.66
Depreciation and amortisation expense	10	46,04,593	46.05	1,06,17,338	106.17
Other Expenses	23	1,47,81,136	147.81	2,41,58,985	241.59
TOTAL EXPENSES		21,71,79,427	2,171.79	39,74,22,161	3,974.22
PROFIT BEFORE TAXATION		8,22,57,084	822.57	10,72,86,053	1,072.86
TAX EXPENSES:					
(1) Current tax					
(2) Deferred Tax		2,00,00,000	200.00	2,68,21,513	268.22
(3) Previous year Adjustments		-	-	1,01,419	1.01
PROFIT FOR THE YEAR		6,22,57,084	622.57	8,03,63,121	803.63

The notes form an integral part of these Financial Statements
In terms of our Report attached.

For **MANISH CHANDAK & ASSOCIATES**
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 0136824W

For and behalf of the Board of
KOPYBRIGHT INDIA LIMITED

CA **MANISH CHANDAK**
Partner
M.NO. 153897
UDIN:
PLACE : MUMBAI
Date :

VEDANT BEHANY
(Managing Director)
DIN :08719663

NEERAV BEHANY
(Director)
DIN :08202203

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2025

Note 2 : SHARE CAPITAL	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Authorized Capital		
50,00,000 Equity shares of Rs.10" each with voting rights	5,00,00,000	5,00,00,000
	5,00,00,000	5,00,00,000
Issued, Subscribed and fully paid up Capital		
3535450 Equity shares of Rs.10" each with voting rights	3,53,54,500	3,43,22,500
	3,53,54,500	3,43,22,500

The Company has issued and subscribed one class of equity shares having a par value of ` 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts in proportion to their shareholding.

Foot Note :

2.1 The details of shareholders holding more than 5% shares in the company

Sr no	Name of the Shareholder	AS AT SEP 30, 2025		AS AT MARCH 31, 2025	
		No. of shares	% of holding	No. of shares	% of holding
1	VEDANT BEHANY	2917850.00	82.53%	29,17,850	85.01%
	TOTAL	29,17,850	82.53%	29,17,850	85.01%

2.2 Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares of Rs. 10/- each Fully Paid	AS AT SEP 30, 2025		AS AT MARCH 31, 2025	
	No. of shares	Rs.	No. of shares	Rs.
Outstanding at the beginning of the year	34,32,250	3,43,22,500	34,32,250	3,43,22,500
Add - Issued during the year - Bonus	1,03,200	10,32,000		
Less - Bought back during the year	-	-		
Outstanding at the end of the year	35,35,450	3,53,54,500	34,32,250	3,43,22,500

2.3 Details of shares held by promoters in the Company:

Particulars	AS AT SEP 30, 2025		AS AT MARCH 31, 2025		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
1 VEDANT BEHANY	29,17,850	82.53%	29,17,850	85.01%	(0.02)
	29,17,850	82.53%	29,17,850	85.01%	

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2025

Note 3 : RESERVES AND SURPLUS	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Statement of Profit and Loss -		
Opening balance	13,24,83,133	5,21,20,012
Add : Profit /(Loss) for the year	6,22,57,084	8,03,63,121
Less: Utilize against Bonus Share		-
Net Surplus in the Statement of Profit and Loss	19,47,40,216	13,24,83,133
Statement of Securiteis Premium Account		
Opening balance	-	-
Add :for the year	3,94,68,000	-
Less: Utilize	-	-
Net Surplus in the Statement of Profit and Loss	3,94,68,000	-
	23,42,08,216	13,24,83,133
Note 4 : LONG TERM BORROWING	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Secured Loan		
HDFC Term Loan	1,43,93,130	53,93,859
ECGCL Loan	30,42,810	38,90,155
Bank & NBFC Bank	9,06,72,757	9,55,72,565
Unsecured Loan		
Loan From Director & Relative	-	20,91,947
Loan from Bank & NBFC	1,43,81,363	1,97,47,674
Loan from Corporates	3,47,32,129	3,33,80,230
	15,72,22,189	16,00,76,430
Note 5 : DEFERRED TAX LIABILITY	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Deferred Tax Liability (Net)	-	-
Note 6 : SHORT TERM BORROWINGS	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Cash Credit - HDFC Bank (Primarily Secured against Stock and Bookdebts, Fixed Deposits)	8,24,52,746	8,09,90,015
Loan for Share Allotment	1,38,28,800	
	9,62,81,546	8,09,90,015
Note 7 : TRADE PAYABLES	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Trade Payable ageing Schedule (Note- 24)	9,14,70,046	9,09,89,210
	9,14,70,046	9,09,89,210
Note 8 : OTHER CURRENT LIABILITIES	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Audit Fees Payable	1,35,000	90,000
Director Remuneration Payable	-	1,08,000
Creditors for Expenses	9,25,448	60,44,605
Income Tax Payable FY 2023-24	1,57,79,360	1,57,79,360
Income Tax Payable FY 2024-25	2,54,62,918	
	4,23,02,726	2,20,21,965
Note 9 : SHORT TERM PROVISIONS	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Provision for Tax	1,96,29,810	2,54,62,919
Duties & Taxes	52,06,214	18,48,449
	2,48,36,024	2,73,11,368

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2025

Note 11 : LONG TERM LOAN AND ADVANCES	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
	-	-
Note 12 : DEFERRED TAX ASSET	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Deferred Tax Asset(Net)	-	-
Note 13 : INVENTORIES	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Inventories (As per inventory taken, valued and certified by a director)	25,05,88,000	20,54,40,860
	25,05,88,000	20,54,40,860
Note 14 : TRADE RECEIVABLE	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Secured, considered good (Note -25)	20,92,62,250	14,74,99,783
Unsecured, considered good		
Doubtful		
	20,92,62,250	14,74,99,783
Note 15 : Cash & Cash Equivalents	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Cash on Hand	4,69,902	2,37,777
Balances with Banks		
In Current Accounts	352	357
In FD Accounts	46,40,361	46,35,364
	51,10,615	48,73,498
Notes 16 : Short-term Loans and advances	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Others Loan & Advances	1,12,71,912	45,69,616
Other Deposit	20,39,998	22,64,428
	1,33,11,910	68,34,044
Notes 17 : Other Current Assets	AS AT SEP 30, 2025	AS AT MARCH 31, 2025
Prepaid Expenses	-	3,72,478
IPO Related Expenses	35,24,500	6,99,500
Preliminary expenses	14,78,500	15,06,000
	50,03,000	25,77,978

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE MONTH ENDED SEPTEMBER 30, 2025

Note 18 : Revenue from Opertaion	FOR THE MONTH ENDED SEP 30, 2025	FOR THE YEAR ENDED MARCH 31, 2025
<u>Sales of Products</u>		
Domestic Sales	28,92,04,298	50,01,88,341
	28,92,04,298	50,01,88,341
Note 19 : Other Income	FOR THE MONTH ENDED SEP 30, 2025	FOR THE YEAR ENDED MARCH 31, 2025
Commission	1,00,92,500	42,58,500
Interest income	1,39,713	2,61,373
	1,02,32,213	45,19,873
Note 20 : CHANGES IN INVENTORY	FOR THE MONTH ENDED SEP 30, 2025	FOR THE YEAR ENDED MARCH 31, 2025
Opening Stock	20,54,40,860	13,50,53,860
Add: Purchases	21,79,41,034	39,22,18,880
Less: Closing stock (As per inventory taken, valued and certified by a director)	25,05,88,000	20,54,40,860
	17,27,93,894	32,18,31,880
Note 21 : Employee Benefits Expense	FOR THE MONTH ENDED SEP 30, 2025	FOR THE YEAR ENDED MARCH 31, 2025
Salaries, Wages & bonus	48,94,606	96,19,480
Director Remuneration	49,50,000	30,00,000
Staff welfare expenses	11,71,155	5,20,980
Gratuity Expenses	-	4,07,446
	1,10,15,761	1,35,47,906
Note 22 : Finance Cost	FOR THE MONTH ENDED SEP 30, 2025	FOR THE YEAR ENDED MARCH 31, 2025
Interest on CC A/c	35,93,969	61,50,728
Bank charges, Loan Processing and Forward Contract Charges	6,55,131	24,63,961
Interest on Loan	97,34,943	1,86,51,363
	1,39,84,043	2,72,66,052
Note 23 : Administrative And Other Cost	FOR THE MONTH ENDED SEP 30, 2025	FOR THE YEAR ENDED MARCH 31, 2025
Clearing & Forwarding Charges	9,35,610	20,27,313
Audit fees	50,000	1,00,000
Legal & Professional Fees	1,00,850	1,63,574
Travelling & Conveyence	2,04,981	15,71,593
Rent & Taxes	4,36,674	2,25,000
Power & Fuel	12,07,532	16,02,149
Repair & Maintanance	23,81,850	18,23,948
Insurance	4,96,615	5,04,791
Licence Fees	-	3,26,000
Office Expenses	2,69,000	14,86,422
Printing & Stationery	4,98,126	8,136
Preliminary Expeses w/off	27,500	55,000
Tender Expenses	46,424	2,38,191
Transportation Expenses	81,25,974	1,40,26,868
	1,47,81,136	2,41,58,985