



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF INVATI CREATIONS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **INVATI CREATIONS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss for the year ended 31st March 2025, and a summary of the 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 ("the Act") in the manner so required and given true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, the Profit for the year ended on that date.

Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing, specified under section 143(10) of the Companies Act (SAs) 2013. Our responsibilities under those are further described in the Auditor's responsibilities for the Audit of the Financial Statement 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 and the Rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion on the financial statements.

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.

Information other than the Financial Statement 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 Management Discussion and Analysis, Board's Report including Annexure to Board's Report. Business Responsibility Report, Corporate governance and Shareholder's Information, but does not include the Financial Statement's 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 Financial Statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the 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 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 Statement of Profit & Loss and cash flows of the Company in accordance with the accounting Standards and other Accounting Principles generally accepted in India. 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 cease the operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible overseeing the company's Financial Reporting process.

Auditor's Responsibility

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 misstatements 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 financial controls 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.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate, make it probable that the economic decisions of reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

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

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.

Place: Kolkata

For,

M/s Hardick Bavishi and Associates

Chartered Accountants

FR No. 332119E

Hardick Bavishi

(Hardick Bavishi)

Proprietor

Membership No. 302556

UDIN: 25302556BMNPJZ4303

Date: 10.04.2025



Report on Other Legal and Regulatory Requirements

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT:

1. As required by 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 Act we give in the Annexure A , a statement on the matters specified in paragraphs 3 and 4 of the Order. Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) are held in the name of the company where applicable.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- (b) The company does not have working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; Accordingly, the provisions of clause 3(ii) of the Order are not applicable;



- (iii) During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships .An advance of Rs 94,920/- to related party has been outstanding since beginning of the reporting period.
- (a) The company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment except the amount captioned above in point No. (iii).
- (iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);



- (ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- (xii) Company is not a Nidhi company; accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) According to the information and explanations given to us, the company has no internal audit system;
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;



- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;
- (xviii) There has been no resignation of the statutory auditors during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company.

Place: Kolkata

For,
M/s Hardick Bavishi and Associates
Chartered Accountants
FR No. 332119E

Hardick Bavishi

(Hardick Bavishi)
Proprietor
Membership No. 302556
UDIN: 25302556BMNPJZ4303
Date: 10.04.2025



ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **INVATI CREATIONS PRIVATE LIMITED** ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Boards of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by The Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) issued by The Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 14

(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Notes require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The Procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable details, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has in all material respects, and adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025 based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial reporting issued by The Institute of Chartered Accountants of India.

Place: Kolkata

For,

M/s Hardick Bavishi and Associates
Chartered Accountants
FR No. 332119E

Hardick Bavishi

(Hardick Bavishi)

Proprietor

Membership No. 302556

UDIN: 25302556BMNPJZ4303

Date: 10.04.2025



Balance Sheet

as at 31 March 2025

Amount in ₹ hundreds

Particulars	Note	31 Mar 2025	16 May 2024	31 Mar 2024
ASSETS				
1. Non-current assets				
(a) Property, plant and equipment	11	1,46,150	1,02,026	1,04,557
(b) Capital work-in-progress	11	1,11,430	21,201	21,749
(c) Intangible assets	12	1,950	2,443	2,522
(d) Financial assets				
(i) Investments	13	-	-	-
(ii) Loans		-	-	-
(iii) Other financial assets	15	15,15,309	3,450	3,450
(e) Deferred tax assets (net)		1,759	725	322
(f) Other non-current assets	14	949	11,696	11,696
Total non-current assets		17,77,548	1,41,540	1,44,296
2. Current assets				
(a) Inventories	17	37,076	10,989	11,109
(b) Financial assets				
(i) Investments	16	4,16,650	76,180	1,15,032
(ii) Trade receivables	18	1,40,967	1,38,389	1,40,894
(iii) Cash and cash equivalents	19	55,059	6,412	18,269
(iv) Loans	20	-	-	-
(v) Other financial assets	15	91,621	-	-
(c) Other current assets	21	16,808	17,711	76,496
(d) Current tax Assets (net)	10	-	-	-
Total current assets		7,58,181	2,49,681	3,61,800
Total Assets		25,35,729	3,91,221	5,06,096
EQUITY AND LIABILITIES				
1. Equity				
(a) Equity share capital	3	1,215	1,000	1,000
(b) Other equity	4	24,34,797	2,12,626	1,89,500
Total equity		24,36,013	2,13,626	1,90,500
2. Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	5	52,289	65,929	67,050
Total non-current liabilities		52,289	65,929	67,050
Current liabilities				
(a) Financial liabilities				
(i) Borrowings	5	37,880	86,252	86,252
(ii) Trade payables	9			
- total outstanding dues of micro and small enterprises		-	-	-
- total outstanding dues of creditors other than micro and small enterprises		15,044	16,602	18,612
(iii) Other financial liabilities	10	1,188	8,269	94,535
(b) Provisions	7	-	-	49,146
(c) Current tax liabilities (net)	10	(6,685)	542	-
Total current liabilities		47,427	1,11,666	2,48,545
Total Equity And Liabilities		25,35,729	3,91,221	5,06,096

The accompanying notes form an integral part of the Standalone financial statements.

As per our report of even date attached

For M/s Hardick Bavishi and Associates

Chartered Accountants

Firm No.: 332119E



Proprietor

Mem. No.: 302556

UDIN: 25302556BMNPJZ4303

Place: Kolkata

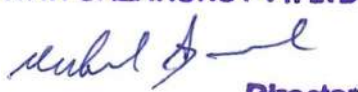
Date: 10-04-2025

For and on behalf of Board of Directors

Invati Creations Private Limited

CIN: U74999WB2016PTC217564

For INVATI CREATIONS PVT. LTD. For INVATI CREATIONS PVT. LTD.



Director

Mukeshh Agarwal

Director

DIN: 00323420



Director

Nilanjan Deb

Director

DIN: 10611820

Statement of Profit and Loss

for the quarter ended 31 March 2025

Amount in ₹ hundreds

Particulars	Note	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Apr to 16 May 2024	Year ended 31 Mar 2024
I. Revenue from operations	22	7,32,700	2,07,901	70,229	5,40,484
II. Other income	23	1,17,989	36,000	3,559	6,090
III. Total income (I + II)		8,50,689	2,43,901	73,788	5,46,574
IV. Expenses					
(a) Cost of materials consumed	24	1,37,835	31,336	12,456	31,854
(b) Purchases of Stock In Trade	25	-	-	-	-
(c) Changes in inventories of finished goods,	26	(6,411)	2,189	-	-
(d) Changes in work-in-progress and stock-in-trade	27	-	-	-	-
(e) Employee benefits expenses	28	1,50,920	46,312	4,660	1,60,188
(f) Depreciation and amortisation expenses	29	32,201	8,185	4,197	25,207
(g) Finance costs	30	7,167	1,745	1,216	3,873
(g) Other expenses	31	1,88,142	64,275	20,552	1,36,523
Total expenses		5,09,854	1,54,042	43,081	3,57,645
V. Profit before exceptional and extraordinary items and tax (III-IV)		3,40,835	89,859	30,707	1,88,929
VI. Exceptional items	32	-	-	-	-
VII. Profit before tax (V-VI)		3,40,835	89,859	30,707	1,88,929
VIII. Tax Expenses					
(a) Current tax expense		88,617	23,363	7,984	49,121
(b) Deferred tax		(1,438)	723	(403)	(236)
(c) Income tax related to earlier years		7,502	-	-	-
Total tax expenses		94,681	24,087	7,581	48,885
IX. Profit for the year (VII-VIII)	34	2,46,154	65,772	23,126	1,40,043
X. Other comprehensive income					
A. Items that will not be reclassified subsequently to profit or loss					
(a) Remeasurements of the net defined benefit plan		-	-	-	-
(b) Net gain/ (loss) on investment in equity instruments accounted at fair value		-	-	-	-
(c) Exchange differences in translating financial statements of foreign operation		-	-	-	-
(d) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-
Net other comprehensive income not to be reclassified subsequently to profit or loss		-	-	-	-
B. Items that will be reclassified subsequently to profit or loss					
(a) Effective portion of gains on hedging instruments in cash flow		-	-	-	-
(b) Effective portion of gains on hedging instruments in cash flow hedges reclassified to profit and loss		-	-	-	-
(c) Exchange differences in translating financial statements of foreign operation		-	-	-	-
(d) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-
Net other comprehensive income not to be reclassified subsequently to profit or loss		-	-	-	-
Other comprehensive income for the year (net of income tax)		-	-	-	-
XI. Total comprehensive income for the year (IX+X)		2,46,154	65,772	23,126	1,40,043
XII. Earning per equity share					
[Face value of equity share ₹10 each]					
(1) Basic		20	5	2	14
(2) Diluted		20	5	2	14

The accompanying notes form an integral part of the Standalone financial statements.

As per our report of even date attached

For M/s Hardick Bavishi and Associates

Chartered Accountants

Firm No.: 332119E



Proprietor

Mem. No.: 302556

UDIN: 25302556BMNPJZ4303

Place: Kolkata

Date: 10-04-2025

For and on behalf of Board of Directors

Invati Creations Private Limited

CIN: U74999WB2016PTC217564

For INVATI CREATIONS PVT. LTD. For INVATI CREATIONS PVT. LTD.



Director

Mukeshh Agarwal

Director

DIN: 00323420



Director

Nilanjan Deb

Director

DIN: 10611820

Notes to the Financial Statements

for the quarter ended 31 March 2025 (contd.)

Note 1: Company Information

Invati Creations Private Limited Company is a Private Limited Company with registered office at 63R Mahanirban Road Kolkata West Bengal 700029 India.

Note 2: Basis Of Preparation And Significant Accounting Policies

2.1. Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

a. Property, Plant and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on straight-line / WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated. The Management has decided not to charge Depreciation on certain class of assets for the reporting period.

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Plant and Machinery	15
Data Processing Equipments	3
Furniture and Fixtures	10

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase

Accelerated Depreciation is charged in case of assets forming part of a restructuring project basis planned remaining useful life of assets.

Leasehold improvements are depreciated on a straight line basis over the useful life of the asset or the lease period, whichever is lower.

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting period and are carried at cost comprising direct costs, related incidental expenses, other directly attributable costs and borrowing costs.

Temporarily suspended projects do not include those projects where temporary suspension is a necessary part of the process of getting an asset ready for its intended use.



b. Goodwill and Other Intangible Assets

The Company does not have any intangible asset for the reporting period.

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to customers.

Other revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Provident Fund

Eligible employees receive benefits from the provident fund, which is a defined contribution plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to specified percentage of the covered employees' basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to provident fund are charged to the statement of profit and loss on accrual basis, It is not applicable for the reporting period.

Gratuity

The Company will provide gratuity, a defined benefit retirement plan covering eligible employees. The Company will provide the gratuity benefit through annual contribution to Life Insurance Corporation ("LIC"). Liabilities related to the gratuity plan will be determined by actuarial valuation using projected unit credit method carried out by an independent actuary as at the balance sheet date. Actuarial gain or loss is recognised immediately in the statement of profit and loss. It is not applicable for the reporting period.

Foreign currency transactions

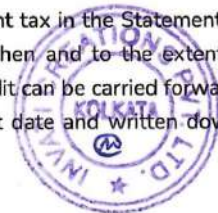
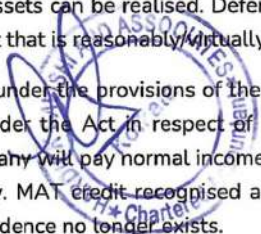
Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.



Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

Earnings per share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

Others

Figures for the Previous year(Put with in brackets) Have been regrouped/ rearranged wherever found necessary for comparable with those of the current year.

For better presentation and understanding of Financial Statements the figures have been rounded off to the nearest hundreds.



Note 3: Share Capital

Amount in ₹ hundreds

Particulars	31 Mar 2025		31 Dec 2024		30 Sep 2024		30 Jun 2024		16 May 2024		31 Mar 2024	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
(a) Authorised												
Authorised share capital	50,000	5,000	50,000	5,000	50,000	5,000	50,000	5,000	50,000	5,000	50,000	5,000
Equity shares of Rs.10/- each												
(b) Issued												
Subscribed and fully paid up	12,152	1,215	12,152	1,215	12,152	1,215	12,152	1,215	10,000	1,000	10,000	1,000
Equity shares of Rs.10 each with voting rights												
Subscribed and not fully paid up	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,152	1,215	12,152	1,215	12,152	1,215	12,152	1,215	10,000	1,000	10,000	1,000

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Amount in ₹ hundreds

Particulars	31 Mar 2025		31 Dec 2024		30 Sep 2024		30 Jun 2024		16 May 2024		31 Mar 2024	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
Balance as at the beginning of the period	12,152	1,215	12,152	1,215	12,152	1,215	10,000	1,000	10,000	1,000	10,000	1,000
Add : Shares issued	-	-	-	-	-	-	2,152	215				
Less : Shares Redeemed												
Less : Shares Cancelled												
Add / Less : Others												
Balance as at the end of the period	12,152	1,215	12,152	1,215	12,152	1,215	12,152	1,215	10,000	1,000	10,000	1,000

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

As on 31 Mar 2025

Amount in ₹ hundreds

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mukeshh Agarwal	2,114	17.40%	10	211
Nitika Agarwal	1,458	12.00%	10	146
Nilanjan Deb	3,573	29.40%	10	357
Mohammad Fahad Shaikh	146	1.20%	10	15
Himadri Speciality Chemical Limited	4,861	40.00%	10	486
Total	12,152	100.00%		1,215



(c) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. 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. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(d) shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate-NA

(e) shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts-NA

Note 4: Other Equity

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A) Securities premium account						
Opening balance	19,99,143	19,99,143	19,99,143	-	-	-
Add : Additions during the year	-	-	-	19,99,143	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	19,99,143	19,99,143	19,99,143	19,99,143	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss						
Opening balance	3,69,882	3,08,419	2,44,596	2,12,626	1,89,500	49,410
Profit / (Loss) for the year	65,772	61,463	63,823	31,971	23,126	1,40,090
Closing balance	4,35,654	3,69,882	3,08,419	2,44,596	2,12,626	1,89,500
(C) Capital Reserve						
Opening balance	-	-	-	-	-	-
Add : Additions during the year	-	-	-	-	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
(D) Capital Redemption Reserve						
Opening balance	-	-	-	-	-	-
Add : Additions during the year	-	-	-	-	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
(E) Debenture Redemption Reserve						
Opening balance	-	-	-	-	-	-
Add : Additions during the year	-	-	-	-	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
(F) Revaluation Reserve						
Opening balance	-	-	-	-	-	-
Add : Additions during the year	-	-	-	-	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
(G) Share Options Outstanding Account						
Opening balance	-	-	-	-	-	-
Add : Additions during the year	-	-	-	-	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
(H) Other Reserves						
Opening balance	-	-	-	-	-	-
Add : Additions during the year	-	-	-	-	-	-
Less : Utilisation during the year	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
Total	24,34,797	23,69,025	23,07,563	22,43,740	2,12,626	1,89,500

Note 5: Borrowings

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Non-current borrowings						
Secured						
- Loan against vehicles and equipments (secured)	60,064	62,056	63,828	65,180	65,929	67,050
Less: Current maturities of non-current borrowings	(7,775)	-	-	-	-	-
	52,289	62,056	63,828	65,180	65,929	67,050
Current borrowings						
From others						
- From related party	30,105	48,105	64,252	86,252	86,252	86,252
- Current maturities of non-current borrowings	7,775	-	-	-	-	-
	37,880	48,105	64,252	86,252	86,252	86,252
Total	90,169	1,10,160	1,28,080	1,51,432	1,52,182	1,53,303



Note 6: Other Long-Term Liabilities

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A) Advance against land	-	-	-	-	-	-
(B) Others loans and advances	-	-	-	-	-	-
Total	-	-	-	-	-	-

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A) Total outstanding dues of micro enterprises and small	-	-	-	-	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	-	-	-	-	-

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A)(i) Principal amount remaining unpaid	-	-	-	-	-	-
(A)(ii) Interest amount remaining unpaid	-	-	-	-	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-	-	-	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-	-	-	-	-
(D) Interest accrued and remaining unpaid	-	-	-	-	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-	-	-	-	-
Total	-	-	-	-	-	-



Note 7: Long-Term Provisions And Short-Term Provisions

Amount in ₹ hundreds

Particulars	31 Mar 2025		31 Dec 2024		30 Sep 2024		30 Jun 2024		16 May 2024		31 Mar 2024	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Provision for employee benefits	-	-	-	1,059	-	430	-	336	-	-	-	-
Provision for expense	-	-	-	-	-	-	-	-	-	-	-	25
Provision for Income Tax	-	-	-	-	-	-	-	-	-	-	-	49,121
Total	-	-	-	1,059	-	430	-	336	-	-	-	49,146



Note 8: Short-Term Borrowings

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A) Secured						
(a) Loans repayable on demand						
(i) from banks.	-	-	-	-	-	-
(ii) from other parties.	-	-	-	-	-	-
(b) Deposits	-	-	-	-	-	-
(c) Loans and advances from related parties	-	-	-	-	-	-
(d) Current Maturities of Long Term borrowings	-	-	-	-	-	-
(e) Other loans and advances (specify nature)(eg. Current maturities).	-	-	-	-	-	-
Total secured	-	-	-	-	-	-
(B) Unsecured						
(a) Loans repayable on demand						
(i) from banks.	-	-	-	-	-	-
(ii) from other parties.	-	-	-	-	-	-
(b) Deposits	-	-	-	-	-	-
(c) Loans and advances from related parties	-	-	-	-	-	-
(d) Current Maturities of Long Term borrowings	-	-	-	-	-	-
(e) Other loans and advances (specify nature)(eg. Current maturities).	-	-	-	-	-	-
Total unsecured	-	-	-	-	-	-
Total	-	-	-	-	-	-

Nature of Security and Terms of Repayment

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A) Secured						
(a) Loans repayable on demand						
(i) from banks.	-	-	-	-	-	-
(ii) from other parties.	-	-	-	-	-	-
Secured by :						
Terms of Repayment						
(b) Deposits	-	-	-	-	-	-
Secured by :						
Terms of Repayment						
(c) Loans and advances from related parties	-	-	-	-	-	-
Secured by :						
Terms of Repayment						
(d) Other loans and advances (specify nature)(eg. Current maturities).	-	-	-	-	-	-
Secured by :						
Terms of Repayment						

Loans Guaranteed by Directors

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(a) Loans repayable on demand						
(i) from banks.	-	-	-	-	-	-
(ii) from other parties.	-	-	-	-	-	-
(b) Deposits	-	-	-	-	-	-
(c) Loans and advances from related parties	-	-	-	-	-	-
(d) Other loans and advances (specify nature)(eg. Current maturities).	-	-	-	-	-	-

Period and amount of continuing default as on the Balance Sheet date in repayment of loans and interest

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-

Note 9: Trade Payables

Amount in ₹ hundreds

Particulars	As at	As at	As at	As at	As at	As at
	31 Mar 2025	31 Dec 2024	30 Sep 2024	30 Jun 2024	16 May 2024	31 Mar 2024
(A) Total outstanding dues of micro enterprises and small enterprises						
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	15,044	30,909	29,814	21,507	16,602	18,612
Total	15,044	30,909	29,814	21,507	16,602	18,612

Trade Payables Aging Schedule As on 31 Mar 2025

Amount in ₹ hundreds

Particulars	Outstanding for following periods from the transaction date				
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	14,866	-	-	178	15,044
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-
Total	14,866	-	-	178	15,044



Note 10: Other Current Liabilities

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Liability for expenses	75	16,988	8,913	12,140	7,552	94,535
Statutory Liabilities	1,088	4,650	4,997	983	692	-
Advance from Customers	-	-	-	-	0	-
Provision for expenses	25	25	25	25	25	-
Total	1,188	21,663	13,935	13,149	8,269	94,535

Provisions

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Provision for employee benefits	-	1,059	430	336	-	-
Total	-	1,059	430	336	-	-

Current Tax Liabilities

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Provision for Income Tax	88,617	65,254	90,384	68,210	57,105	-
Advance Tax	(85,000)	(10,000)	(55,000)	(55,000)	(55,000)	-
TDS/TCS Received	(10,302)	(4,179)	(2,657)	(1,563)	(1,563)	-
Total	(6,685)	51,075	32,727	11,647	542	-



Note 11: Property Plant And Equipment
a. Details of PPE

Amount in ₹ hundreds

Particulars	Plant and Equipments	Data Processing Equipments	Furniture and Fixtures	Motor Car	Total Tangible Assets
Balance as at March 31, 2024	46,657	1,115	3,231	77,887	1,28,891
Additions	64	889	85	-	1,038
Acquisition through Business Combinations	-	-	-	-	-
Other Adjustments	-	-	-	-	-
- Exchange Differnece	-	-	-	-	-
- Change Due to Revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
Capitalised	-	-	-	-	-
Balance as at May 16, 2024	46,721	2,004	3,316	77,887	1,29,929
Accumulated Depreciation					
Balance as at March 31, 2024	9,818	875	1,446	12,195	24,334
Charge for the Period	841	84	59	2,586	3,569
Disposals for the Period	-	-	-	-	-
Changes due to Revaluation	-	-	-	-	-
Balance as at May 16, 2024	10,658	958	1,505	14,781	27,903
Carrying Amounts (Net)					
As at March 31,2024	36,840	241	1,785	65,692	1,04,557
As at May 16,2024	36,063	1,046	1,811	63,106	1,02,026

Particulars	Plant and Equipments	Data Processing Equipments	Furniture and Fixtures	Motor Car	Total Tangible Assets
Balance as at May 16, 2024	46,721	2,004	3,316	77,887	1,29,929
Additions	18,810	2,686	28,939	-	50,436
Acquisition through Business Combinations	-	-	-	-	-
Other Adjustments	-	-	-	-	-
- Exchange Differnece	-	-	-	-	-
- Change Due to Revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
Capitalised during the period	21,201	-	-	-	21,201
Balance as at Mar 31, 2025	86,732	4,691	32,255	77,887	2,01,565
Accumulated Depreciation					
Balance as at May 16, 2024	10,658	958	1,505	14,781	27,903
Charge for the Period	9,103	1,081	1,756	15,572	27,512
Disposals for the Period	-	-	-	-	-
Changes due to Revaluation	-	-	-	-	-
Balance as at Mar 31, 2025	19,761	2,039	3,262	30,353	55,415
Carrying Amounts (Net)					
As at May 16,2024	36,063	1,046	1,811	63,106	1,02,026
As at Mar 31,2025	66,971	2,652	28,994	47,534	1,46,150

b. The Property, Plant and Equipment as above includes assets given on lease as follows-NA
c. Title deeds of Immovable Property not held in name of the Company

As per explanation being provided to us there are no immovable property for the reporting period.

d. Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation isbased on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and


e. Capital Work In Progress

Amount in ₹ hundreds

	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Opening	83,730	50,330	-	21,201	21,749	27,186
Additions during the year	27,700	33,400	50,330	-	-	-
Capitalized during the year	-	-	-	(21,201)	-	-
Amortized	-	-	-	-	(548)	(5,437)
Closing	1,11,430	83,730	50,330	-	21,201	21,749

Capital work-in-progress ageing schedule

Amount in ₹ hundreds

Particulars	Outstanding for following periods from the transaction date				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
As on 31 Mar 2025	1,11,430	-	-	-	1,11,430
Total	1,11,430	-	-	-	1,11,430

For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan-NA

Details of projects where activity has been suspended-NA



Note 12: Intangible Assets

ount in ₹ hundreds

Particulars	Total Tangible Assets
Balance as at March 31, 2024	4,217
Additions	-
Acquisition through Business Combinations	-
Other Adjustments	-
- Exchange Differenece	-
- Change Due to Revaluation	-
Disposals	-
Capitalised	-
Balance as at May 16, 2024	4,217
Accumulated Depreciation	
Balance as at March 31, 2024	1,695
Charge for the Period	79
Disposals for the Period	-
Changes due to Revaluation	-
Balance as at May 16, 2024	1,775
Carrying Amounts (Net)	
As at March 31,2024	2,522
As at May 16,2024	2,443

Particulars	Total Tangible Assets
Balance as at May 16, 2024	4,217
Additions	-
Acquisition through Business Combinations	-
Other Adjustments	-
- Exchange Differenece	-
- Change Due to Revaluation	-
Disposals	-
Capitalised during the period	-
Balance as at Mar 31, 2025	4,217
Accumulated Depreciation	
Balance as at May 16, 2024	1,775
Charge for the Period	492
Disposals for the Period	-
Changes due to Revaluation	-
Balance as at Mar 31, 2025	2,267
Carrying Amounts (Net)	
As at May 16,2024	2,443
As at Mar 31,2025	1,950

Where the Company has revalued its Intangible Assets, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules,

Intangible Assets under Development Aging Schedule -NA

Intangible Assets under Development Completion Schedule

For intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original

Details of projects where activity has been suspended-NA



Note 13: Non-current Investments

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Investments in Mutual Funds	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 14: Other Non-current Investments

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Secured advances : Considered Good	-	-	-	-	-	-
Capital advances	-	-	-	-	-	-
To a related party (refer note 40)	-	-	-	-	-	-
Other than related party	-	-	-	10,747	10,747	10,747
Other advances	949	949	949	949	949	949
Other non-current assets	949	949	949	11,696	11,696	11,696

Note 15: Other Financial Assets

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Non-current						
Security and other deposits	17,450	13,450	12,450	3,450	3,450	3,450
Bank deposits due to mature after 12 months of the report	14,97,859	14,97,859	14,97,859	14,97,859	-	-
	15,15,309	15,11,309	15,10,309	15,01,309	3,450	3,450
Current						
Interest accrued on bank deposits	91,621	67,824	40,377	10,620	-	-
Other receivable	-	-	-	-	-	-
	91,621	67,824	40,377	10,620	-	-
Total	16,06,929	15,79,133	15,50,685	15,11,928	3,450	3,450

Note 16: Current Investments

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Investments in Mutual Funds carried at cost price	4,16,650	5,31,568	5,61,888	5,68,638	76,180	1,15,032
1115.444 units of ABSL Overnight Growth (Quoted)	15,260	30,474	61,888			
18550.595 units of Axis Liquid Fund Regular Growth (Quoted)	4,01,390	5,01,094	5,00,000			
Total	4,16,650	5,31,568	5,61,888	5,68,638	76,180	1,15,032
Aggregate book value of quoted investments	4,16,650	5,31,568	5,61,888			
Aggregate market value of quoted investments	4,39,744	5,51,475				

Note 17: Inventories

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Raw Materials	20,408	15,601	5,397	7,738	4,752	11,109
Finished goods	6,411	8,600	3,318	4,788	-	-
Packing Materials	10,257	9,318	9,287	7,626	6,237	-
Total	37,076	33,519	18,003	20,153	10,989	11,109



Note 18: Trade Receivables

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Trade receivable considered good - unsecured						
a) Less than six months	1,00,416	1,61,902	1,39,600	1,25,350	99,137	25,176
b) More than six months	40,551	33,510	38,835	40,979	39,252	1,15,718
Total	1,40,967	1,95,412	1,78,435	1,66,330	1,38,389	1,40,894

Trade Receivables Aging Schedule As on 31 Mar 2025

Amount in ₹ hundreds

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed Trade Receivables							
- Considered Good	64,341	36,075	7,296	14,141	15,307	3,807	1,40,967
- Considered Doubtful	-	-	-	-	-	-	-
Total	64,341	36,075	7,296	14,141	15,307	3,807	1,40,967



Note 19: Cash and Cash Equivalents

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Cash on Hand	252	215	211	544	325	160
Balances with banks	-	-	-	-	-	-
- On current accounts	54,807	8,823	13,287	14,206	6,086	18,109
Total	55,059	9,038	13,499	14,750	6,412	18,269

Note 20: Short term Loans and Advances

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Secured advances : Considered Good						
Security and other deposits	-	-	-	-	-	-
Bank deposits due to mature after 12 months of the reporting date	-	-	-	-	-	-
Unsecured advances : Considered Good						
Loans and Advances to related parties	-	-	-	-	-	-
Other Loans and Advances	-	-	-	-	-	-
Unsecured advances : Considered Doubtful						
Loans and Advances to related parties	-	-	-	-	-	-
Other Loans and Advances	-	-	-	-	-	-
Less : Provision for advances doubtful of recovery	-	-	-	-	-	-
Total	-	-	-	-	-	-

In the above : Loans and Advances due by Directors / Officers / Firms / Companies

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Directors	-	-	-	-	-	-
Officers of the Company	-	-	-	-	-	-
Firms in which director is a partner	-	-	-	-	-	-
Companies in which Director is a director or member	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 21: Other Current Assets

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Advances to suppliers						
Unsecured, considered good	5,165	10,176	9,455	13,940	2,152	791
Others						
- Prepaid expenses	488	488	488	-	-	-
- Advance to Employees	150	150	-	-	-	-
- Balance with government authorities	9,058	11,343	10,515	10,306	13,612	17,195
- Advance Tax	-	-	-	-	-	55,000
- TDS Received	-	-	-	-	-	1,563
- MAT Credit	1,948	1,948	1,948	1,948	1,948	1,948
Total	16,808	24,104	22,405	26,193	17,711	76,496



Note 22: Revenue From Operations

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Sale of Products	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
Sale of Services	-	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-	-
Grants or Donations received (only for Sec 8 Companies)	-	-	-	-	-	-	-
Less : Excise Duty	-	-	-	-	-	-	-
Total	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484

(ii) Sales are net of price adjustments settled during the year by the Group, discounts and Goods and Services tax (GST) etc

(ii) Revenue disaggregation is as follows:

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
(a) Disaggregation of goods							
- Agri and animal nutrients	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
(b) Disaggregation based on geography							
- India	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
- Outside India	-	-	-	-	-	-	-
	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
Geographical location is based on the location of customers excluding export incentives							
(c) Reconciliation of Revenue from sale of products with the contracted price							
- Contracted price	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
- Add/(less): Adjustment for variable consideration	-	-	-	-	-	-	-
	7,32,700	2,07,901	2,20,167	1,70,954	63,449	70,229	5,40,484
(d) Information about major customers (refer note 42)							
(e) Contract balances							
- Trade receivables (refer note 18)	1,40,967	1,40,967	1,95,412	1,78,435	1,66,330	1,38,389	1,40,894
	1,40,967	1,40,967	1,95,412	1,78,435	1,66,330	1,38,389	1,40,894

Note 23: Other Income

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Freight Charges	1,643	525	458	350	117	193	3,232
Round Off	-	-	-	-	-	-	-
Other Income	1,02,669	29,834	30,497	31,501	10,620	217	281
Capital gain (Gain on sale proceeds of current investments)	13,678	5,642	2,180	2,250	458	3,148	2,577
Total	1,17,989	36,000	33,136	34,101	11,194	3,559	6,090

Note 24: Cost of materials Consumed

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Inventory of raw materials at the beginning of the year	11,109	24,919	14,685	15,365	10,989	11,109	-
Add: Purchases during the year	1,57,391	37,082	69,487	27,676	10,809	12,336	42,963
	1,68,500	62,001	84,172	43,041	21,799	23,445	42,963
Less: Inventory of raw materials at the end of the year	(30,665)	(30,665)	(24,919)	(14,685)	(15,365)	(10,989)	(11,109)
Cost of materials consumed	1,37,835	31,336	59,253	28,356	6,434	12,456	31,854



Note 25: Purchases of Stock In Trade

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Purchase of Stock-In-Trade	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Note 26: Changes in Inventory of Finished Goods

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Opening Inventories							
Finished Goods	-	8,600	3,318	4,788	-	-	-
Closing Inventories							
Finished Goods	(6,411)	(6,411)	(8,600)	(3,318)	(4,788)	-	-
Total	(6,411)	2,189	(5,282)	1,470	(4,788)	-	-

Note 27: Changes in Inventory of Stock in Trade and Work In Progress

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Opening Inventories							
Stock In Trade	-	-	-	-	-	-	-
Work In Progress	-	-	-	-	-	-	-
Closing Inventories							
Stock In Trade	-	-	-	-	-	-	-
Work In Progress	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Note 28: Employee Benefit Expenses

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Salaries, wages and bonus	1,44,449	44,529	48,551	37,377	10,082	3,910	1,58,814
Contribution to provident and other funds	6,337	1,783	2,216	1,303	385	649	-
Staff welfare expenses	134	-	-	-	33	101	1,375
Total	1,50,920	46,312	50,767	38,681	10,501	4,660	1,60,188

Note 29: Depreciation and Amortisation Expenses

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Depreciation on property, plant and equipment (owned assets)	31,070	8,045	7,710	7,817	3,929	3,569	13,492
Depreciation on property, plant and equipment (leased assets)	-	-	-	-	-	-	-
Amortization for CWIP	548	-	-	-	-	548	5,437
Amortisation on Intangible Assets	583	140	140	149	75	79	6,278
Total	32,201	8,185	7,849	7,966	4,004	4,197	25,207

Note 30: Finance Costs

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Bank Charges	160	55	6	99	-	0	114
Interest on professional tax	8	8	-	-	-	0	-
Interest on loan	6,999	1,682	1,728	1,773	601	1,216	3,759
Total	7,167	1,745	1,734	1,871	601	1,216	3,873



Note 31: Other expenses

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Audit Fees	300	75	75	75	75	-	200
Business Facilitation Fees	-	-	-	-	-	-	15,005
Business Promotion expenses	626	-	444	181	-	-	22,761
Carriage Expense	2,169	931	770	420	47	-	-
Commission Expenses	36,378	12,942	10,615	7,891	2,194	2,737	19,337
Consumables	3,827	1,677	1,563	401	89	96	-
Conveyance Expence	981	370	238	354	20	-	309
Courier Charges	915	75	315	469	22	34	403
Discount Allowed	2	(25)	-	-	27	-	948
Electricity charges	2,992	762	794	1,011	283	141	1,418
Filling Fees	98	-	42	20	36	-	25
Freight	17,108	5,163	4,113	4,419	1,901	1,511	13,748
GST Reversal	35,280	12,183	11,839	6,031	3,271	1,957	-
Insurance Expenses	988	-	150	683	155	-	217
Interest on Income Tax	-	-	-	-	-	-	908
Interest on TDS	46	-	-	46	-	-	6
Internet Expense	225	88	32	44	40	20	153
Lab Purchase	3,254	884	996	582	376	416	-
Late Filing Fees	-	-	-	-	-	-	21
Legal & Professional charges	-	-	-	-	-	-	15,146
Marketing Expenses	1,538	560	306	351	205	117	5,092
Miscellaneous Expense	2,790	69	1,011	1,629	80	-	-
Office Expense	6,674	2,028	1,842	1,335	548	921	5,322
Printing & Stationery	319	98	29	151	19	22	318
Professional Charges	24,901	5,654	2,844	5,306	1,388	9,710	-
Professional Tax	-	-	-	-	-	-	25
Rates & Taxes	696	15	-	129	125	427	27,931
Rent Charges	10,050	4,000	1,380	2,870	600	1,200	-
Repair & Maintenance Expenses	26,283	15,628	6,555	3,746	80	274	4,206
Research and Development Fees	4,251	262	179	1,602	1,349	860	2,247
Round Off	0	0	0	(0)	-	-	347
Selling and distribution expence	4,235	497	-	1,669	2,025	45	-
Software Charges	1,215	339	574	14	225	64	429
Total	1,88,142	64,275	46,705	41,429	15,180	20,552	1,36,523

Of above, payment to Auditors

Statutory Audit	300	75	75	75	75	-	100
Taxation matters	-	-	-	-	-	-	125
Company law matters	-	-	-	-	-	-	-
Management Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Reimbursement of expenses	-	-	-	-	-	-	-

Details on CSR Expenditure

	NA	NA	NA	NA	NA	NA	NA
Amount required to be spent by the Company during the year	-	-	-	-	-	-	-
Amount of expenditure incurred	-	-	-	-	-	-	-
Short Fall at the end of the year	-	-	-	-	-	-	-
Total Of Previous Year Shortfall	-	-	-	-	-	-	-
Reason for Shortfall	-	-	-	-	-	-	-
Details of Related party transactions (trust of Company etc)	-	-	-	-	-	-	-
Nature of CSR Activities	-	-	-	-	-	-	-
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-	-	-	-	-	-



Note 32: Exceptional Items and Extraordinary

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Profit on disposal of surplus properties	-	-	-	-	-	-	-
Litigation Settlements	-	-	-	-	-	-	-
Profit on disposal of investments	-	-	-	-	-	-	-
A. Total Exceptional Income	-	-	-	-	-	-	-
Acquisition and disposal related costs	-	-	-	-	-	-	-
Restructuring and other costs	-	-	-	-	-	-	-
B. Total Exceptional expenditure	-	-	-	-	-	-	-
Exceptional Items (A - B)	-	-	-	-	-	-	-

Note 33: Prior Period Items

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Items of Income	-	-	-	-	-	-	-
A. Total	-	-	-	-	-	-	-
Items of Expenses	-	-	-	-	-	-	-
B. Total	-	-	-	-	-	-	-
Prior period Items (A - B)	-	-	-	-	-	-	-

Note 34: Contingent Liabilities and Commitments to the extent not provided for

Amount in ₹ hundreds

Particulars	Year ended 31 Mar 2025	01 Jan to 31 Mar 2025	01 Oct to 31 Dec 2024	01 Jul to 30 Sep 2024	17 May to 30 Jun 2024	01 Apr to 16 May 2024	Year ended 31 Mar 2024
Claims against the company not acknowledged as debt	-	-	-	-	-	-	-
Guarantees	-	-	-	-	-	-	-
Other money for which the company is contingently liable	-	-	-	-	-	-	-
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-	-	-	-	-
Uncalled liability on shares and other investments partly paid	-	-	-	-	-	-	-
Other commitments	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-



Note 35: Proposed Dividends

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
The amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends on preference shares shall also be disclosed separately.	NA	NA	NA	NA	NA	NA

Note 36

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the Balance Sheet date, there shall be indicated by way of note how such unutilized amounts have been used or invested	NA	NA	NA	NA	NA	NA

Note 37

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.	NA	NA	NA	NA	NA	NA

Note 38

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
If, in the opinion of the Board, any of the assets other than Property, Plant and Equipment, Intangible Assets and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated, the fact that the Board is of that opinion, shall be stated	NA	NA	NA	NA	NA	NA

Note 39

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying the terms of repayment	NA	NA	NA	NA	NA	NA
Amount :						
Promoters						
Directors						
KMP's						
Related Parties	949	949	949	949	949	949
Percentage to Total Loans and Advances in the nature of loans						
Promoters						
Directors						
KMP's						
Related Parties	100%	100%	100%	8%	8%	8%



Note 40: Details of Benami Property held

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:	NA	NA	NA	NA	NA	NA
Details of such property, including year of acquisition, Amount thereof,						
Details of Beneficiaries,						
If property is in the books, then reference to the item in the Balance Sheet,						
If property is not in the books, then the fact shall be stated with reasons,						
Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided,						
Nature of proceedings, status of same and company's view on same						

Note 41: Borrowings on Security of current assets

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	NA	NA	NA	NA	NA	NA

Note 42: Wilful Defaulter

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given:						
(a) Date of declaration as wilful defaulter,	NA	NA	NA	NA	NA	NA
(b) Details of defaults (amount and nature of defaults)	NA	NA	NA	NA	NA	NA



Note 43: Relationship with Struck off Companies

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-There are no such transactions for the reporting period as informed by the managemnet.	NA	NA	NA	NA	NA	NA

Note 44: Registration of charges or satisfaction with Registrar of Companies

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.	NA	NA	NA	NA	NA	NA

Note 45: Compliance with number of layers of companies

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.	NA	NA	NA	NA	NA	NA

Name :

CIN

Relationship

Shareholding in such subsidiary

Name :

CIN

Relationship

Shareholding in such subsidiary

Note 46: Compliance with approved Scheme(s) of Arrangements

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme' and in accordance with accounting standards' and deviation in this regard shall be explained.	NA	NA	NA	NA	NA	NA



Note 47: Utilisation of Borrowed funds and share premium

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;	NA	NA	NA	NA	NA	NA
(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.						
(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries						
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries						
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).						
(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose	NA	NA	NA	NA	NA	NA
(I) date and amount of fund received from Funding parties with complete details of each Funding party.						
(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries or ultimate beneficiaries.						
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries						



Note 48

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Value of imports calculated on C.I.F basis by the company during the financial year in respect of –	NA	NA	NA	NA	NA	NA
I. Raw materials;						
II. Components and spare parts;						
III. Capital goods;						

Note 49: Expenditure in foreign currency during the financial year on account of

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
a. Royalty						
b. Technical Know how						
c. Professional and Consultation Fees						
d. Interest						
e. Other matters						

Note 50

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;	NA	NA	NA	NA	NA	NA
Total Consumption						
Imported raw Materials, Spare Parts and Components	NA	NA	NA	NA	NA	NA
Percentage to Total Consumption						
Local raw Materials, Spare Parts and Components	NA	NA	NA	NA	NA	NA
Percentage to Total Consumption						

Note 51: Dividends remitted in Foreign Currency

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related;	NA	NA	NA	NA	NA	NA
Amount of Dividend Remitted in Foreign currency	NA	NA	NA	NA	NA	NA
Number of Non resident Shareholders	NA	NA	NA	NA	NA	NA
Number of shares held	NA	NA	NA	NA	NA	NA
Year to which dividend related	NA	NA	NA	NA	NA	NA



Note 52: Earnings in foreign exchange

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Export of goods calculated on F.O.B. basis;						
Royalty, know-how, professional and consultation fees;						
Interest and dividend;						
Other income, indicating the nature thereof						

Note 53: Details of Crypto Currency or Virtual Currenc

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-	NA	NA	NA	NA	NA	NA
(a) profit or loss on transactions involving Crypto currency or Virtual Currency						
(b) amount of currency held as at the reporting date,						
(c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.						

Note 54: Other comprehensive income

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2024	As at 30 Jun 2024	As at 16 May 2024	As at 31 Mar 2024
A. Items that will not be reclassified subsequently to profit or loss						
(a) Remeasurements of the net defined benefit plan						
(b) Net gain/ (loss) on investment in equity instruments accounted at fair value						
(c) Exchange differences in translating financial statements of foreign operations						
(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Net other comprehensive income not to be reclassified s	-	-	-	-	-	-
B. Items that will be reclassified subsequently to profit or loss						
(a) Effective portion of gains on hedging instruments in cash flow hedges						
(b) Effective portion of gains on hedging instruments in cash flow hedges reclassified to profit and loss						
(c) Exchange differences in translating financial statements of foreign operations						
(d) Income tax relating to items that will be reclassified to profit or loss						
Net other comprehensive income not to be reclassified subsequently to profit or loss	-	-	-	-	-	-
Other comprehensive income for the year (net of income tax)	-	-	-	-	-	-



Note 55: Related Party Disclosure
A. Enterprises where control exists
(i) Subsidiaries

Name of the related party	Principal place of business	As at 31 Mar 2025
NA	NA	NA

(ii) Other related parties with whom transactions have taken place during the year
(a) Key Management Personnel (KMP) and relatives of KMP

Name of the related party	Relationship
Mr. Mukeshh Agarwal, Director	Key Management Personnel
Mr. Nilanjan Deb, Whole-time director (w.e.f. 02 May 2024)	Key Management Personnel
Mrs. Nithika Agarwal, Director*	Relative of KMPs (wife of Mukeshh Agarwal)
Mr. Anurag Choudhary, Director (w.e.f. 17 May 2024)	Key Management Personnel
Mr. Amit Choudhary, Director (w.e.f. 17 May 2024)	Key Management Personnel

* Resigned w.e.f. 2 May 2024

(iii) Enterprises controlled by the Key Managerial Personnel or relatives of KMP or both

S K Aashray Private Limited
Askyl Parcels Private Limited
Uniq Piartech Solutions Private Limited
Savvy Securities Private Limited
Himadri Speciality Chemical Limited

(iv) Entities with significant influence over the Holding Company

NA

(v) Firm in which director is a partner

NA

B. Related Party Transactions

As on 31 Mar 2025

Amount in ₹ hundreds

Name of related party	Nature of relationships	Nature of transactions	Opening as on 01-04-2024	Paid	Received	Amount paid as advances/ payable/ outstanding as on 31-03-2025
Mukeshh Agarwal	Director	Loan (Liability)	83,736	(53,631)	-	30,105
S K Aashray Private Limited	Director is a Director	Loan (Liability)	2,517	(2,517)	-	-
Nilanjan Deb	Director	Advance to Creditor	(750)	-	750	-
S K Aashray Private Limited	Director is a Director	Creditor	7,852	(7,852)	-	-
Mukeshh Agarwal	Director	Remuneration	-	61,830	-	-
Nilanjan Deb	Director	Remuneration	-	63,000	-	-
Nithika Agarwal	Shareholder	Advance to Creditor	(15)	-	15	-
Askyl Parcels Private Limited	Director is a Director	Loans (Assets)	142	-	-	142
Savvy Securities Private Limited	Director is a Director	Loans (Assets)	188	-	-	188
Uniq Piartech Solutions Private Limited	Director is a Director	Loans (Assets)	619	-	-	619
Himadri Speciality Chemical Limited	Director is a Director	Sale of shares	-	-	19,99,359	-



Note 56: Key Ratios

Amount in ₹ hundreds

Particulars	As at 31 Mar 2025	As at 31 Dec 2024	As at 30 Sep 2023	As at 30 Jun 2023	Variance	Reasons for Variance
(a) Current Ratio	1599%	564%	591%	607%	1035%	
- Current Assets	7,58,181	8,61,465	8,34,607	8,06,683		Due to Decrease in Current Liabilities
- Current Liabilities	47,427	1,52,811	1,41,158	1,32,891		
(b) Debt-Equity Ratio	4%	5%	6%	7%	-1%	
- Total Debt	90,169	1,10,160	1,28,080	1,51,432		
- Shareholders Equity	24,36,013	23,70,241	23,08,778	22,44,955		
(c) Debt Service Coverage Ratio	102%	85%	68%	29%	16%	
- Earnings available for debt service	91,604	94,009	87,154	43,312		
- Debt Service	90,169	1,10,160	1,28,080	1,51,432		
(d) Return on Equity Ratio	3%	3%	3%	1%	0%	
- Net Profits after taxes – Preference						
Dividend (if any)	65,772	61,463	63,823	31,971		
- Shareholder's Equity	24,36,013	23,70,241	23,08,778	22,44,955		
(e) Inventory turnover ratio	89%	230%	149%	41%	-141%	
- Cost of Goods Sold or Sales	31,336	59,253	28,356	6,434		Due to Increase in Cost of Goods
- Average Inventory	35,298	25,761	19,078	15,631		
(f) Trade Receivables turnover ratio	147%	113%	96%	38%	35%	
- Net Sales	2,07,901	2,20,167	1,70,954	63,449		
- Trade Debtors / Accounts receivable	1,40,967	1,95,412	1,78,435	1,66,330		
(g) Trade payables turnover ratio	246%	225%	93%	50%	22%	
- Net Purchases	37,082	69,487	27,676	10,809		Due to Decrease in Trade Payables
- Trade Payables	15,044	30,909	29,814	21,507		
(h) Net capital turnover ratio	29%	31%	25%	9%	-2%	
- Net Sales	2,07,901	2,20,167	1,70,954	63,449		
- Working Capital	7,10,754	7,08,654	6,93,449	6,73,792		
(i) Net profit ratio	32%	28%	37%	50%	4%	
- Net profit (PAT)	65,772	61,463	63,823	31,971		
- Net Sales	2,07,901	2,20,167	1,70,954	63,449		
(j) Return on Capital employed	4%	4%	4%	2%	0%	
- Earnings Before Interest and tax	89,859	92,275	85,283	42,712		
- Shareholders Equity	24,36,013	23,70,241	23,08,778	22,44,955		
(k) Return on investment.						
Refer Page 184 of Guidance Note and check for latest update from ICAI						

