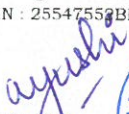
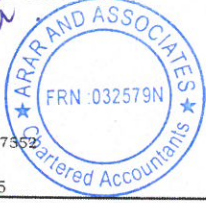
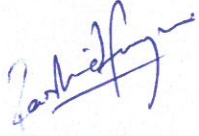
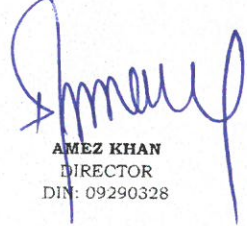


FRESHOFAST AGRO PRIVATE LIMITED			
S-A-50, Sabzi Mandi, Sahibabad, Ghaziabad, Uttar Pradesh - 201010			
CIN: U15100UP2022PTC170125			
BALANCE SHEET AS AT 31st MARCH, 2025			
Particulars	Note No.	Amount in '000	
		As At March 31, 2025	As At March 31, 2024
(1) Shareholder's Fund			
(a) Share capital	2.1	1,000.00	1,000.00
(b) Reserves & Surplus	2.2	-252.99	-55.04
(c) Money received against share warrants			-
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current liabilities			
(a) Short-term borrowings	2.3	-	-
(b) Trade Payables	2.4	-	-
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	2.5	30.00	-
TOTAL		777.01	944.96
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	2.6	-	-
(i) Property, Plant & Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Long-term loans and advances		-	-
(d) Other non-current assets		-	-
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	2.7	152.56	-
(c) Trade Receivables	2.8	-	-
(d) Cash and Cash Equivalents	2.9	309.73	325.96
(e) Short term loans & Advances	2.10	314.72	619.00
(f) Other Current Assets		-	-
TOTAL		777.01	944.96
See accompanying notes to the financial statements		1 & 2	
As per our separate report of even date attached			
M/s A R A R & Associates Chartered Accountants Firm's registration no. 032579N UDIN : 25547552BMZYMR3900  Ayushi Jain Partner Membership no. 547352 Place: Delhi Date: 30/09/2025 		FOR FRESHOFAST AGRO PRIVATE LIMITED  MOHD RASHID FAROOQUI DIRECTOR DIN: 09147698  AMEZ KHAN DIRECTOR DIN: 09290328	

FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

Amount in '000

Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I Revenue From Operations	2.11	987.79	-
II Other Income		-	1.20
III Total Income (I+II)		987.79	1.20
IV EXPENSES			
Cost of material consumed	2.13	889.00	-
Purchases of stock-in-trade	2.14	-152.56	-
Changes in inventories	2.15	240.00	-
Employee Benefits Expense	2.16	-	-
Finance costs	2.6	-	-
Depreciation and amortization expense	2.17	209.30	32.24
Other expenses			
Total expenses (IV)		1,185.74	32.24
V Profit/(loss) before exceptional and extraordinary items and tax (III- IV)		(197.95)	(31.04)
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V - VI)		(197.95)	(31.04)
VIII Extraordinary items		-	-
IX Profit/(loss) before tax (VII-VIII)		(197.95)	(31.04)
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI Profit (Loss) for the period from continuing operations (IX-X)		(197.95)	(31.04)
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit/(loss) for the period (XI + XIV)		(197.95)	(31.04)
XVI Earnings per equity share			
(1) Basic	2.18	(1.98)	(0.31)
(2) Diluted		(1.98)	(0.31)
See accompanying notes to the financial statements 1 & 2 As per our separate report of even date attached			
M/s A R A R & Associates Chartered Accountants Firm's registration no. 032579N UDIN : 25547552BMZYMR3900 <i>Ayushi Jain</i> Ayushi Jain Partner Membership no. 547532 Place: Delhi Date: 30/09/2025		FOR FRESHOFAST AGRO PRIVATE LIMITED <i>Mohd Rashid Farooqui</i> MOHD RASHID FAROOQUI DIRECTOR DIN: 09147698 <i>Ameez Khan</i> AMEZ KHAN DIRECTOR DIN: 09290328	

FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note Particulars

A CORPORATE INFORMATION

Freshofast Agro Private Limited is a private limited company incorporated and domiciled in India and has its registered office at S-A-50 Sabzi Mandi, Ghaziabad, Sahibabad, Uttar Pradesh- 201010, India. The company was incorporated on 2nd September, 2022 and is engaged in the business as buyers, sellers, traders, merchants, indentors, brokers, agents, commission agents, growers, broker and sub-broker, distributors, advisors of all kinds of Fruits, Vegetables and other related items.

B SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Section 133 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

1.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

1.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.4 Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

1.5 Revenue Recognition

Revenue is recognised to the extent that is probable that the economic benefits flow to the company and the revenue can be reliably measured.

Interest income on loan is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend income is recognised when the right to receive payment is established.

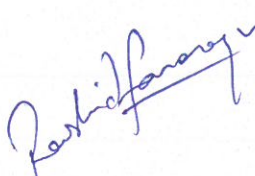
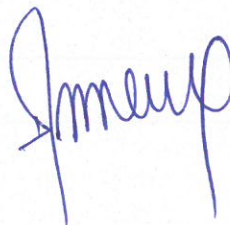
Revenue from sale of investment is recognised when transfer of investment is made.

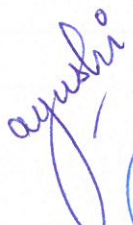
1.6 Investment

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Long term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such diminution is other than temporary. Current Investments are carried at the lower of cost and fair value and provisions are made to recognize the decline in the carrying value.

On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

1.7 Property, Plant & Equipment




FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Property, Plant & Equipment are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of Property, Plant & Equipment is comprised of its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

Capitalization date for all assets is considered as the last date of the month in which such asset is ready for intended use.

Subsequent expenditure related to an item of Property, Plant & Equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

A Property, Plant & Equipment is eliminated from the financial statements on disposal or when no further economic benefit is expected from its use and disposal.

1.8 Depreciation and amortization

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method over the useful life prescribed in Schedule II of the Companies Act, 2013.

1.9 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

1.10 Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that Company incurs in connection with the borrowing of funds.

1.11 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and 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 their present value and are determined based on the 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. Contingent liabilities are disclosed in the Notes.

1.12 Retirement and other Employee Benefits

Retirement benefits in the form of Provident Fund are a defined contribution scheme and the contributions are charged to the statement of Profit and Loss for the year when the contributions to the respective funds are due. The Company has no other obligation other than the contribution payable.

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on Projected Unit Credit Method calculated at the end of each financial year. The liability with regard to gratuity in respect of any employee not covered under group gratuity scheme is provided on the basis of amount payable to such employees as if they were to retire on the last day of financial year.

Compensated Absences liability is provided for based on actuarial valuation done as per Projected Unit Credit Method calculated at the end of each financial year.

Actuarial gains/losses are immediately taken to profit and loss account and are not deferred.



Amey *Rashid Faruqi*

FRESHOFAST AGRO PRIVATE LIMITED

CIN: U15100UP2022PTC170125

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Short term employee benefits are recognised as expense at undiscounted amount in statement of profit & loss of the year in which the related service is rendered.

1.13 Leases

Assets given on operating leases are included in Property, Plant & Equipment. Lease income is recognized in the statement of Profit and Loss on a straight-line basis over the lease term. Costs, including depreciation are recognized as an expense in the statement of Profit and Loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the Profit and Loss Account.

Company recognises the assets taken/given on lease as FINANCE LEASE if all the risks and rewards incidental to ownership are also transferred. A lease is generally classified as finance lease if it satisfies ANY of the following situations :

- (i) Automatic transfer of ownership at the end of lease term;
- (ii) Purchase option is given to lessee at the end of lease term, at very low price.
- (iii) Where lease term is approximately equal to life of asset.
- (iv) Where present value of lease rentals is equal to fair value of asset.
- (v) Where asset is of specialised nature and cannot be used by person otherthan lessee without making major modification.

Company recognises the lease as operating lease if none of the condition mentioned above satisfies.



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FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2.1 Share Capital

(a) Authorized, Issued, Subscribed and Paid-up share capital

(Amount in '000)

Particulars	As At March 31, 2025	
	No. of Shares	Amount
Authorised Share Capital		
Equity Shares of ₹ 10.00 each	1,50,000	1,500.00
Total	1,50,000	1,500.00
Issued Share Capital		
Equity Shares of ₹ 10.00 each	1,00,000	1,000.00
Total	1,00,000	1,000.00
Subscribed and fully paid-up		
Equity Shares of ₹ 10.00 each	1,00,000	1,000.00
Total	1,00,000	1,000.00
Total	1,00,000	1,000.00

(b) Reconciliation of share capital

(Amount in '000)

Particulars	As At March 31, 2025	
	No. of Shares	Amount
Equity Shares (Face Value ₹ 10.00)		
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	1,00,000	1,000
Shares bought back during the year	-	-
Shares outstanding at the end of the	1,00,000	1,000

(c) Shareholders holding more than 5% of Share

Particulars	As At March 31, 2025	
	No. of Shares	% of Holding
Amez Khan	75,000	75.00 %
Mohd Rashid Farooqui	25,000	25.00 %

(d) Rights, preferences and restrictions attached to shares:

The company has only one class of equity shares having face value per share of Rs. 10/- .Each shareholder is eligible for one vote per share. Dividend is payable when it is recommended by the board of directors and approved by the members at the Annual General meeting ("AGM"). Further, the Board of Directors may also declare an interim dividend without having any AGM. In the event of the liquidation of the company , the holder of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts.



(e) Shares held by promoters

Shareholding of promoters as at March 31, 2025

Promoter name	As at March, 2025		As at March, 2024		% change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Amez Khan	75,000.00	750.00	75,000.00	750.00	0.00 %
(f) Other Current Assets	25,000.00	250.00	25,000.00	250.00	0.00 %
Total	1,00,000.00	1,000.00	1,00,000.00	1,000.00	

(f) No shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.

(g) In the period of five years immediately preceding the date as at which the Balance Sheet is prepared :
- no shares have been allotted as fully paid-up pursuant to contract(s) without payment being received in cash.
- no shares have been allotted as fully paid-up by way of bonus shares.
- no shares have been bought back.

(h) No calls are unpaid and no shares have been forfeited.

(i) Company does not have any holding or ultimate holding company.

(j) No securities have been issued till now that is convertible into equity/preference shares.



Reshida Faruq

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FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2.2 . Reserves and Surplus

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
Securities Premium		
Opening balance		
Add : Addition	-	-
Less : Deletion	-	-
Closing balance	-	-
Surplus i.e., balance in Statement of Profit and Loss		
Opening Balance		
Add: Net profit/(loss) for the Current Year	-55.04	-24.00
Less: Allocation/ Appropriation	(197.95)	(31.04)
Closing balance	-	-
	(252.99)	(55.04)
Total	(252.99)	(55.04)

Notes :

- 1. Retained earnings :** This reserve represents undistributed accumulated earnings of the Company as on the balance sheet date.
- 2. Securities Premium :** The company recognises the difference (i.e the premium on issue of shares) between the nominal value of the shares and the offer price to securities premium. It can be utilised only for limited purposes in accordance with the provisions of the Companies Act, 2013.

2.3 .Short-term borrowings

Particulars	Amount in'000	
	As At March 31, 2025	As At March 31, 2024
(a) Loans Repayable on demand		
- from other parties (Unsecured, considered good)		
(b) Loans & Advances from Related Parties (Unsecured, considered good)		
- Anez Khan	-	-
TOTAL	-	-

Notes :

1. Company has taken loan from directors and relative of directors from time to time for the working capital needs of the company. These loans are repayable on demand and there is no security involved.
2. No Loans have been guaranteed by the directors or others as at the balance sheet date.
3. There has been no defaults in the repayment of loans and interest thereon as at the balance sheet date.

2.4 . Trade Payables

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
TOTAL	-	-

Notes :

1. Trade Payables mainly include amount payable towards operation and maintenance vendors in whose case credit period allowed is less than 12 months. Since the average credit period is less than 12 months, the trade payable amount has been classified as current.



Rashid Farooq

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FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2. Details of due to micro and small enterprises

(f) Other Current Assets

Particulars	As At March 31, 2025	As At March 31, 2024
1. Principal amount remaining unpaid to any supplier at the end of the year	-	-
2. Interest due thereon	-	-
3. Amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during the accounting year	-	-
4. Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
5. Amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
6. Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

3. Trade payables ageing schedule for the year ended as on March 31, 2025:

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total Trade Payables	-	-	-	-	-

2.5 . Other current liabilities

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
Other payables		
(i) Income Received in advance	-	-
(ii) TDS Payable	-	-
(iii) Audit Fees Payable	30.00	-
TOTAL	30.00	-



Parshid Singh

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FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2.6 : Property, Plant and Equipment

(Amount in '000)

Particulars	Useful life (in Years)	Gross Block				Depreciation Block				Net Block	
		As at 01.04.2024	Additions	Adjustment \ Disposal	As at 31.03.2025	Upto 31.03.2024	For the Year	Disposal	As at 31.03.2025	As at 31.03.2025	
		-	-	-	-	-	-	-	-	-	
TOTAL		-	-	-	-	-	-	-	-	-	
PREVIOUS YEAR		-	-	-	-	-	-	-	-	-	



Pratik Singh

S. Menon

FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2.7 . Inventory

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
Stock In Trade	152.56	-
TOTAL	152.56	-

2.8 . Trade Receivables

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
(i) Undisputed Trade receivables — considered good	-	-
(ii) Undisputed Trade Receivables — considered doubtful	-	-
(iii) Disputed Trade Receivables considered good	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-
TOTAL	-	-

Notes :

1. There are no Allowance for bad and doubtful loans and advances as at the balance sheet date.
2. There are no loans and advances due by Directors or other officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a partner or a director or a member.

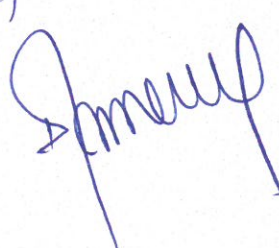
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months 1 year	1-2 Years	2-3 Years	More than 3 years	
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables—considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables — considered doubtful	-	-	-	-	-	-

2.9. Cash and cash equivalents

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
(A) Cash and cash equivalents		
(a) Balances with banks	50.85	325.96
(b) Cash on hand	258.88	-
(B) Bank deposits with more than twelve months maturity	-	-
TOTAL	309.73	325.96

Note : There are no balances with banks held as margin money or security against the borrowings, guarantees, other commitments as at the balance sheet date.



2.10. Short Term Loans and Advances

Particulars	Amount in '000	
	As At March 31, 2025	As At March 31, 2024
(a) Loans and advances to related party (Unsecured, considered good)		619.00
(b) Others (Unsecured, considered good)		
- Advance to Suppliers	314.72	-
- Advance to Staff	-	-
Total	314.72	619.00



Parvinder Singh

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FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2.11: Revenue From Operations

Amount in '000

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Sales of Products	987.79	-
TOTAL	987.79	-

2.12: Other Income

Amount in '000

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Interest Income	-	-
(b) Other non-operating income	-	1.20
(c) Net gain/loss on sale of investments	-	-
(d) Dividend income	-	-
(e) Adjustments to the carrying amount of investments	-	-
TOTAL	-	1.20

2.13: Purchases

Amount in '000

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Purchases of stock in trade	889.00	-
TOTAL	889.00	-

2.14: Changes In Inventory

Amount in '000

Particulars	For the year	For the year
Opening Inventory	-	-
Less: Closing Inventory	152.56	-
TOTAL	-152.56	-

2.15 : Employee benefits expense

Amount in '000

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Salaries and wages	240.00	-
(b) Contribution to provident fund and other funds	-	-
(c) Staff welfare expenses	-	-
TOTAL	240.00	-


Parvinder Singh

FRESHOFAST AGRO PRIVATE LIMITED
CIN: U15100UP2022PTC170125
Notes to and forming part of Financial Statements

2.16 : Finance cost

(f) Other Current Assets	Amount in '000	
	For the year ended 31 March	For the year ended 31 March
(a) Interest expense	-	-
(b) Other borrowing cost	-	-
TOTAL	-	-

2.6 . Depreciation & Amortization Expenses

Particulars	Amount in '000	
	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Depreciation	-	-
TOTAL	-	-

2.17 .Other Expenses

Particulars	Amount in '000	
	For the year ended 31 March 2025	For the year ended 31 March 2024
Audit Fee	30.00	-
Bank Charges	-	2.38
Legal & Professional Charges	-	2.86
Rates and taxes	5.01	1.00
Rent Expense	24.00	26.00
Conveyance Expenses	16.71	
Festival Expenses	12.42	
Freight & Forwarding Charges	26.24	
Loading and Unloading Expenses	28.42	
Office Maintenance Expenses	27.73	
Printing & Stationery	13.30	
Telephone Expenses	9.82	
Short & Excess	1.10	
Water & Electricity Expenses	14.55	
TOTAL	209.30	32.24

2.18 Earning per equity share

Particulars	2024-25	2023-24
Earnings available for equity shareholders	(197.95)	(31.04)
No. of equity shares outstanding during the year (Weighted Average)	1,00,000.00	1,00,000.00
Nominal value of equity shares	10	10
Diluted/Basic Earning Per Share (Rs.)	(1.98)	(0.31)


K. R. RAO & ASSOCIATES

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Note 2.18 Disclosures under Accounting Standard-18 "RELATED PARTY DISCLOSURES"

In accordance with the requirements of Accounting Standard (AS) - 18 'Related Party Disclosures' the names of the related party where control exists/ able to exercise significant influence along with the aggregate transactions and year end balance with them as identified by the management in the ordinary course of business are given below:

Details of related parties:

Description of relationship

Key Management Personnel (KMP)	Mohd Rashid Farooqui, Amez Khan
Relative of KMP	-
Entities/Individuals having voting power giving them control or significant influence, directly or indirectly	Amez Khan, Mohd Rashid Farooqui

Note: Related parties have been identified by the Management.

Details of Related Party Transactions entered by company at year ended 31 March 2025

Particulars	As at 31 March 2025 Amount in '000
Loan From Directors:	
Amez Khan	
Repaid	-
Accepted	-
Advanced	-
Mohd Rashid Farooqui	
Advanced	-
Rental service from Relative of Director	-

Details of outstanding balances at the year ended March 31, 2025

(Rs. in '000)

Particulars	As at 31 March 2025
Borrowings	
Amez Khan	-
Prepaid Rent	-

Note 2.19 : Contingent Liabilities and Commitments (to the extent not provided for)

(Rs. in '000)

Particulars	31.03.2025
I. Contingent liabilities :	
(a) Claims against the company not acknowledged as debts :	
(b) Guarantees	NIL
(c) Other money for which the company is contingently liable	NIL
II. Commitments :	
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL
(b) Uncalled liability on shares and other investments partly paid;	NIL

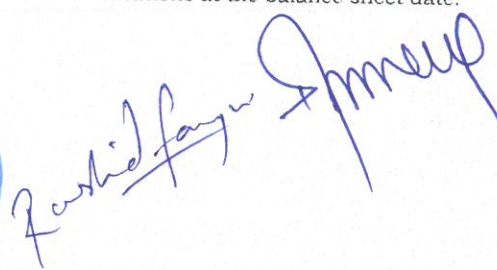
Note 2.20 Dividends

The amount of dividends proposed to be distributed to equity and preference shareholders for the period is NIL.

(f) Other Current Assets

Note 2.21 : There were no securities issued for a specific purpose as at the balance sheet date.

Note 2.22: Company has no borrowings from banks and financial institutions at the balance sheet date.

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Note 2.23 : The Board have an opinion that the assets other than "Property, Plant and Equipment and Intangible assets" and "non-current investments" do have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

Note 2.24 : Any item of income or expenditure which exceeds one percent of the revenue from operations or Rs.1,00,000, whichever is higher :

Particulars	(Rs in '000)
Depreciation	31.03.2025
Interest expense	-

Note 2.25 : The company has not set aside any amount or proposed to be set aside any amount, to reserve as at the balance sheet date.

Note 2.26 : The company has not set aside any amount to provisions made for meeting specific liabilities, contingencies or commitments as at the balance sheet date.

Note 2.27 : Expenditure in Foreign Currency:

There is no expenditure by the company in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest, and other matters.

Note 2.28 : Dividend in Foreign Currency

The company has not remitted any amount during the year in foreign currencies on account of dividends.

Note 2.29: Undisclosed income

There is no transaction that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961) during the year.

Note 2.30 : Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Note 2.31 : Corporate Social Responsibility (CSR)

Provisions of Section 135 are not applicable on the company.

Note 2.32 : Value of imports calculated on C.I.F basis

There are no imports (calculated on C.I.F basis) by the company during the financial year in respect of Raw materials, components and spare parts, and Capital goods.

Note 2.33 : Import of Raw materials and spares : No imports during the year.

Note 2.34 : Earnings in foreign exchange : There were no earnings in foreign currency during the year.

Note 2.35 : Disclosure requirement under Accounting Standard - 19 "Leases"

(a) Company has taken a property on rent situated at S-A-50 Sabzi Mandi , Ghaziabad, Sahibabad, Uttar Pradesh which falls under the definition of Operating Lease ending on 31 March 2025 for a monthly rent of Rs 2,000/-.

b) During the year ended March 31, 2025, the Company recognised the expense in respect of Operating lease of ₹24,000 in the statement of profit and loss (Operating lease).

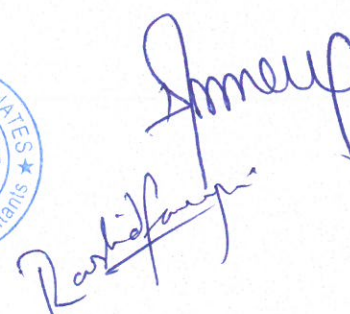
(c) Future minimum lease payments under operating leases :

Particulars	31.03.2025
Within one year (Rs in thousands)	-
More than one year but less than five years (Rs in thousands)	-
More than five years	-

(d) No sublease rent received during the year.

(e) No contingent rent paid or received during the year.





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Note 2.36 : Additional Regulatory Information

1 Title deeds of Immovable Properties not held in name of the Company

There are no immovable properties whose title deeds are not held in the name of the company, hence this clause is not applicable on the company.

2 The Company has not revalued its **Property, Plant and Equipment**, hence this clause is not applicable.

3 **Disclosure of Loans or advances** 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 any terms or period of repayment:

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

4 Capital-Work-in Progress (CWIP)

The company does not have any Capital Work-in-progress (CWIP), so this clause is not applicable on the company.

5 Intangible assets under development

The company does not have any intangible assets under development, so this clause is not applicable on the company.

6 Details of Benami Properties held

No proceeding has been initiated or is pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

7 The Company does not have any borrowings from banks or **financial institutions** on the basis of security of current assets.

8 Wilful Defaulter

Company is not declared wilful defaulter by any bank or financial institution or other lender.

9 Relationship with Struck off Companies

The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

10 Registration of charges or satisfaction with Registrar of Companies (ROC)

No charges or satisfaction yet to be registered with ROC beyond the statutory period.

11 Compliance with number of layers of companies

The Company has complied with the provisions of clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, hence this clause is not applicable on the company.

12 Ratios

The ratios for the years ended March 31, 2025 and March 31, 2024 are as follows:

Particulars	Numerator	Denominator	31-Mar-25	31-Mar-24	Variance (in %)	Remarks
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(a) Current Ratio	Current assets	Current liabilities	25.90	-	100.00%	100% variance is due to prior year figures being absent or negligible, the current year reflects first time reporting of these items
(b) Debt-Equity ratio	Total Debt	Shareholder's Equity	-	-		There is no debt on the company
(c) Debt Service Coverage Ratio	Earnings available for debt service(1)	Debt Service(2)	-	-	-	There is no debt on the company
(d) Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity	(0.265)	(0.033)	706.59%	Such variance is primarily due to increase in the losses during the current period as compared to previous year, leading to higher negative movement in the ratio
(e) Inventory turnover ratio	Cost of goods sold	Average Inventory(3)	9.65	-	100%	100% variance is due to prior year figures being absent or negligible,
(f) Trade Receivables turnover ratio	Revenue	Average Trade Receivable	-	-	-	Not Applicable as there are no Trade receivables for the year
(g) Trade payables turnover ratio	Purchases	Average Trade Payables	-	-	-	Not Applicable as there are no Trade payables for the year
(h) Net capital turnover ratio	Revenue	Working Capital	1.32	-	100.00%	100% variance is due to prior year figures being absent or negligible, the current year reflects first time reporting of these items
(i) Net profit ratio	Net Profit	Revenue	(0.20)	-	100.00%	100% variance is due to prior year figures being absent or negligible, the current year reflects first time reporting of these items
(j) Return on Capital employed (ROCE)	Earning before interest and taxes	Capital Employed(4)	(0.265)	(0.033)	706.59%	Such variance is primarily due to increase in the losses during the current period as compared to previous year, leading to higher negative movement in the ratio
(k) Return on investment						
- Equity (unquoted)	Income generated from investments	Time weighted average investments	-	-	-	No income generated from Equity investments.
- Debenture (unquoted)	Income generated from investments	Time weighted average investments	-	-	-	There is no investment in Debentures.

(1) Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.

(2) Debt service = Interest & Lease Payments + Principal Repayments

(3) Average Inventory is (Opening + Closing balance / 2)

(4) Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

13 Compliance with approved Scheme(s) of Arrangements

There is no scheme of Arrangements filed by the company.

14 Utilisation of Borrowed funds and share premium

A The company has not 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 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 provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



Signature
Parthiv Pandey

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B The company has not 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 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Perish Singh



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