BAS & CO LLP
CHARTERED ACCOUNTANTS
LLPIN: AAC-3610

INDEPENDENT AUDITOR'S REPORT

To the Members of Unayur Marketing Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Unayur Marketing Private Limited** ("the Company"), which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss (including the Statement of Other Comprehensive Income), the Statement of Changes in Equity, and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and of its profit and other comprehensive income, changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the **Auditor's Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of the Company in accordance with the ethical requirements of the ICAI and we have fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

a) We draw attention to Note No. 1(ii) other Information of the Financial Results, which states that the balances of trade payables, trade receivables, advances received, and advances given are subject to reconciliation and confirmation. The management has represented that the process of obtaining confirmations and reconciling the balances with the respective parties is currently underway. Our opinion is not modified in respect of this matter.

b) The company have not made a provision for gratuity as required under the Payment of Gratuity Act, 1972. While the amount involved is not material to the financial statements, this non-compliance constitutes a departure from the applicable accounting framework. The company has not disclosed this non-compliance in the financial statements. Our opinion is not modified in respect of this matter.

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Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained 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.

Responsibilities of Management and Those Charged with Governance 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 standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; implementation and maintenance of 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process. Audit trail compliance is also primarily the responsibility of the Management.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report with our opinion. Reasonable assurance is a high level of assurance but does not guarantee that an audit will always detect a material misstatement.

In conducting an audit under the Standards on Auditing (SAs), we exercise professional judgment and maintain professional skepticism. We:

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- Identify and assess risks of material misstatement, design and perform audit procedures responsive to those risks, and obtain sufficient appropriate audit evidence. Fraud risks are higher as they may involve collusion, forgery, or override of controls.

- Obtain an understanding of internal controls relevant to the audit to design appropriate procedures. Under section 143(3)(i) of the Companies Act, 2013, we also express an opinion on the Company's internal financial controls and their operating effectiveness.

- Evaluate the appropriateness of accounting policies, reasonableness of estimates, and related disclosures.

- Assess management's use of the going concern basis of accounting and determine if material uncertainties exist. If so, we draw attention in our report or modify our opinion as necessary.
- Evaluate the overall presentation, structure, and content of the financial statements to ensure fair presentation.

We communicate with those charged with governance on audit scope, significant findings, and deficiencies in internal control. We also confirm compliance with ethical requirements regarding independence and disclose relevant relationships or safeguards.

Report on Other Legal and Regulatory Requirements

Pursuant to the Companies (Auditor's Report) Order, 2020 ("CARO 2020") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account;

d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;

e) On the basis of written representations received from the directors as on March 31, 2025 and taken on record by the Board of Directors, none of the directors is disqualified as on that date from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013;

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure B**;

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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i. The Company has no pending litigations which would have a material impact on its financial position;

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

iii. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. Based on our examination, the Company has maintained its books of account using accounting software with an audit trail feature, which was operational throughout the year. We did not observe any instance of tampering with the audit trail during the course of our audit.

For & on Behalf of
BAS & Co. LLP
Chartered Accountants
FRN 323347E/E300008

(Ritika Agarwal)
Mem No:527731
Date:30/05/2025
UDIN: 25527731BMIARZ3833
Place: New Delhi

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ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Based on the information and explanations obtained from the Company, and the books of account and records examined by us during the course of audit, and to the best of our knowledge and belief, we state that:

1. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.

(ii) The Company has also maintained proper records showing full particulars of its intangible assets.

(b) As informed to us, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.

(c) The company has not revalued its Property, Plant and Equipment during the year.

(d) 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.

2. In respect of its Inventories
   a) As explained to us, Inventories have been physically verified by the management at reasonable intervals. No discrepancy in excess of 10% or more in aggregate for each class of inventory was noticed on physical verification of stocks by the management as compared to book records.

   b) According to the information and explanation given to us and on the basis of our examination of books of account, the company has not obtained working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions.

3. In respect of loans, secured or unsecured, granted to the parties:

   a) According to the information and explanations given to us and based on our examination of the records of the Company:

      - The Company has not provided any guarantee or security to companies, firms, limited liability partnerships, or any other parties during the year.
      - The Company has neither granted loans nor advances in the nature of loans, whether secured or unsecured, to any parties during the year. Accordingly, the requisite disclosures in respect of such loans are not applicable.

   b) The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest

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c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest. The company has taken reasonable step to recovery of the principal amount, wherever applicable.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.

4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013, to the extent applicable, in respect of loans, investments, guarantees, and securities.

5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts deemed to be deposits under Sections 73 to 76 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

6. The maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 for the activities carried out by the Company. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

7. (a) According to the records of the Company and the information and explanations given to us, undisputed statutory dues including Goods and Services Tax (GST), Customs Duty, Excise Duty, Value Added Tax (VAT), Provident Fund, National Pension Scheme, Employees' State Insurance, Cess, and other applicable statutory dues have generally been regularly deposited with the appropriate authorities.

   (b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in clause (vii)(a) above which have not been deposited on account of any dispute as at March 31, 2025.

8. Based on the information and explanations provided to us and our examination of the Company's records, no transactions related to previously unrecorded income were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961, during the year. Accordingly, reporting under clause (viii) of the Order is not applicable.

9. (a) Based on the information and explanations provided to us and our examination of the Company's records, in our opinion, the Company has not defaulted on repayment of loans or borrowings from banks, financial institutions, or government authorities.

   (b) The Company has not been declared a wilful defaulter by any bank, financial institution, government, or government authority.

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(c) In our opinion, and according to the information and explanations given to us, the term loans were applied for the purposes for which they were obtained.

(d) On overall examination of the Company's financial statements, funds raised on a short-term basis have, prima facie, not been used for long-term purposes during the year.

10. The Company is a private limited company and has not raised any funds from the public, including through an IPO. Therefore, Clause X of CARO 2020 is not applicable.

11. a) Based on the information and explanations provided to us, no fraud by the Company or on the Company by its officers or employees was noticed or reported during the year.

    b) No report under sub-section (12) of Section 143 of the Companies Act, 2013, in Form ADT-4, as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014, has been filed by the auditors with the Central Government.

    c) During the year, the Company did not receive any whistle-blower complaints.

12. The Company is not a Nidhi Company; therefore, reporting under clause (xii) of the Order is not applicable.

13. Based on the information and explanations provided to us and our examination of the company's records, in our opinion, the Company has complied with the provisions of Sections 177 and 188 of the Companies Act, 2013, where applicable, for all related party transactions. Further, the details of such transactions have been appropriately disclosed in the financial statements in accordance with the applicable accounting standards.

14. Internal Audit System:
    (i) Based on the information and explanations provided and our audit procedures, the company do not have an internal audit system as the same is not required by Section 138 of Companies Act, 2013.

15. According to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or related persons. Therefore, the provisions of this clause are not applicable.

16. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Therefore, reporting under clause (xvi)(a), (b), (c), and (d) of the Order is not applicable.

17. According to the information and explanations given to us and based on our examination of the company's records, in our opinion, the company has not incurred cash losses during the current financial year and the immediately preceding financial year. Hence, reporting under clause (xvii) of the Order is not applicable.

18. According to the information and explanations given to us and based on our verification of records, we report that the previous statutory auditors of the Company resigned during the year due to personal reasons, and no issues, objections, or concerns were raised by them in connection with their resignation as per the information made available to us.

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19. According to the information and explanations given to us and based on our examination of the Company's records, financial ratios, ageing schedules, expected realization dates of financial assets, payment schedules of financial liabilities, other information accompanying the financial statements, and our understanding of the Board of Directors' and Management's plans, nothing has come to our attention that causes us to believe there is any material uncertainty as of the date of the audit report indicating that the Company is unable to meet its liabilities as they fall due within one year from the balance sheet date. However, this opinion does not constitute an assurance regarding the future viability of the Company. Our report is based on facts and information available up to the date of the audit report, and we neither provide any guarantee nor assurance that all liabilities falling due within one year from the balance sheet date will be discharged by the Company as and when they become due.

20. Based on the audit procedures performed and the information and explanations provided to us, the provisions of Section 135 of the Companies Act, 2013, relating to Corporate Social Responsibility (CSR) are not applicable to the Company.

21. This clause pertains to consolidated financial statements and is therefore not applicable to standalone financial statements.

For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008

BAS & CO. LLP
FRN 323347E/ E300008
Chartered Accountants

(CA Ritika Agarwal)
M. No: 527731
UDIN: 25527731BMIARZ3833
Date: 30-05-2025
Place: New Delhi

Annexure B to the Independent Auditor's Report

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

Opinion

We have audited the internal financial controls over financial reporting of **Unayur Marketing Private Limited** ("the Company") as of **March 31, 2025**, in conjunction with our audit of the standalone financial statements of the Company for the year then ended.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such controls were operating effectively as at **March 31, 2025**, based on the internal control criteria established by the Company considering the essential components stated in the *Guidance Note on Audit of Internal Financial Controls Over Financial Reporting* issued by the ICAI.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the 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 (ICAI). These responsibilities include the design, implementation, and maintenance of adequate internal financial controls for ensuring the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and 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 Company's internal financial controls with reference to standalone financial statements 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 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls.

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 standalone 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 Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a 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

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principles. A company's internal financial control over financial reporting includes those policies and procedures that:

pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

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 authorisations of management and directors of the company; and

provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a 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 management override, material misstatements due to error or fraud may occur and not be detected. Also, any evaluation is subject to the risk that controls may become inadequate due to changes in conditions or that compliance may deteriorate.

For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008

(CA Ritika Agarwal)
M. No: 527731
UDIN: 25527731BMIARZ3833
Date:30/05/2025
Place: New Delhi

BAS & CO. LLP
FRN 323347E/ E300008
Chartered Accountants

UNAYUR MARKETING PRIVATE LIMITED
CIN: U74899DL1992PTC050367
PLOT NO 67/5, KAROL BAGH, NEW ROHTAK ROAD, Central Delhi, DELHI, Delhi, India, 110005
BALANCE SHEET AS AT 31st MARCH, 2025

(Rs. in Lakhs,except stated otherwise)

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
I.	**ASSETS**				
(1)	Non - current assets				
	(a) Property,Plant and Equipment	3	72.86	71.46	70.97
	(b) Right of use asset	4	27.41	-	-
	(c) Deferred tax assets	5	68.56	8.88	8.02
	Total non-current assets		168.83	80.34	78.99
(2)	Current assets				
	(a) Inventory	6	291.11	91.46	185.45
	(b) Financial assets				
	(i) Trade receivables	7	239.52	94.68	151.22
	(ii) Cash and cash equivalents	8	69.55	31.15	65.08
	(iii) Other financial assets	9	61.31	75.50	63.07
	(c) Current tax assets	10	143.28	121.06	89.46
	(d) Other current assets	11	1492.41	658.79	419.92
	Total current assets		2297.18	1072.64	974.18
	Total Assets		**2466.01**	**1152.98**	**1053.17**
II.	**EQUITY AND LIABILITIES**				
(1)	Equity				
	(a) Equity Share Capital	12	1.00	1.00	1.00
	(b) Other Equity	2	908.47	674.82	482.26
	Total Equity		909.47	675.82	483.26
	Liabilities				
(2)	Non - current liabilities				
	(a) Financial liabilities				
	(i) Long Term Borrowings	13	-	97.94	97.94
	Total Non - Current Liablities		-	97.94	97.94
(3)	Current liabilities				
	(a) Financial liabilities				
	(i) Trade payables				
	a)Total outstanding dues of micro enterprises and small enterprises	14	628.57	147.91	97.64
	b)Total outstanding dues of creditors others than micro enterprises and small enterprises	14	135.10	106.66	205.59
	(ii) Other financial liabilities	15	95.43	84.57	72.33
	(b) Current tax liabilities	16	37.76	36.60	49.99
	(c) Other current liabilities	17	659.68	3.49	46.42
	Total Current Liablities		1556.54	379.23	471.97
	Total Equity and Liabilities		**2466.01**	**1152.98**	**1053.17**
	Significant accounting policies and estimates	1			
	The accompanying notes 1 to 27 are an integral part of the financial statement.				

For & on behalf of
BAS & Co. LLP
Chartered Accountants
FRN: 323347E/E300008

(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place : New Delhi
Date: 30/05/2024
UDIN: 25527731BMIARZ3833

BAS & CO. LLP FRN 323347E/E300008 Chartered Accountants

For and on behalf of the Board of Directors

Rajni	Vikas
Rajni Singla	**Vikas Singla**
(Director)	**(Director)**
DIN-10968942	**DIN-01062257**

UNAYUR MARKETING PRIVATE LIMITED

PLOT NO 67/5, KAROL BAGH, NEW ROHTAK ROAD, Central Delhi, DELHI, Delhi, India, 110005

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2025

(Rs. in Lakhs,except stated otherwise)

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I.	Revenue from operations	18	7955.61	6629.07
II.	Other income	19	5.62	8.37
III.	**Total Income (I+II)**		7961.23	6637.45
IV.	**Expenses:**			
	Cost of materials consumed	20	5745.48	4438.50
	Employee benefits expense	21	783.62	753.08
	Finance Cost	22	9.45	
	Depreciation and amortization expense	23	200.55	37.77
	Other expenses	24	1032.56	1213.96
	Total expenses (IV)		7771.65	6443.30
V.	**Profit before tax (III-IV)**		189.59	194.15
	Prior Period Item			-
	Profit after Exceptional items		189.59	194.15
VII.	**Tax expense :**			
	Current tax		31.73	32.44
	MAT Credit		31.70	32.36
	Income tax relating to earlier years		-	2.37
	Deferred tax		-59.67	-0.87
			-59.64	1.59
VIII.	**Profit for the year**		249.23	192.56
IX.	**Other comprehensive income**			
	(i) Items that will not be reclassified to profit or loss		-	-
	Tax effect on above		-	-
	(i) Items that will be reclassified to profit or loss			
	Tax effect on above		-	-
	Total other comprehensive income, net of tax		-	-
X.	**Total comprehensive income for the year**		249.23	192.56
XI.	**Earnings per equity share (Nominal value per share Rs. /-)**	25		
	- Basic (Rs.)		2,488.65	1,925.58
	- Diluted (Rs.)		2,488.65	1,925.58
	Number of shares used in computing earning per share			
	- Basic (Nos.)		10,015.00	10,000.00
	- Diluted (Nos.)		10,015.00	10,000.00
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 27 are an integral part of the financial statement.			

For & on behalf of
Chartered Accountants
FRN: 323347E/E300008

BAS & CO. LLP
FRN 323347E/ E300008
Chartered Accountants

(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place : New Delhi

Date: 30/05/2024
UDIN: 25527731BMIARZ3833

For and on behalf of the Board of Directors

Rajni Singla
(Director)
DIN-10968942

Vikas Singla
(Director)
DIN-01062257

UNAYUR MARKETING PRIVATE LIMITED
CIN: U74899DL1992PTC050367
PLOT NO 67/5, KAROL BAGH, NEW ROHTAK ROAD, Central Delhi, DELHI, Delhi, India, 110005
Cash Flow Statement for the year ended 31st March 2025

(Rs. in Lakhs,except stated otherwise)

	Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax as per Profit and Loss Account	189.59	194.15
	Adjusted For:		
	Prior Period Items	-20.08	0.00
	Nominal Interest on Security Deposit		4.23
	Interest on Bank Deposit	-0.10	0.32
	Depreciation	200.55	37.77
	Operating Profit Before Working Capital Changes	369.95	227.37
	Adjusted For:		0.00
	(Increase)/Decrease Other Current Assets	-824.14	-240.50
	(Increase)/Decrease Financial Current Assets	14.19	-8.20
	(Increase)/Decrease Trade Payables	509.11	-48.67
	(Increase)/Decrease Trade Receivables	-144.84	56.54
	(Increase)/Decrease Inventories	-199.65	93.99
	(Increase)/Decrease Other Current Liabilities	658.06	-43.50
	(Increase)/Decrease Financial Current Liabilities	10.86	12.25
	(Increase)/Decrease Taxes Paid	-32.44	-45.26
	Net Cash From Operating Activities	361.09	4.01
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	-229.37	-38.25
	Interest on Bank Deposit	0.10	0.32
	Net Cash Used in Investing Activities	-229.26	-37.93
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Other Long Term Liabilities		0.00
	Payments of Long term Borrowings	-97.94	
	Issue of Equity Share Capital	4.50	0.00
	Net Cash Generated from Financing Activities	-93.44	0.00
	Net Increase in Cash and Cash Equivalents	38.39	-33.93
	Opening Balance of Cash and Cash Equivalents	31.15	65.08
	Closing Balance of Cash and Cash Equivalents	69.55	31.15

For & on behalf of
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Chartered Accountants

(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place : New Delhi
Date: 30/05/2024
UDIN: 25527731BMIARZ3833

For and on behalf of the Board of Directors

Rajni Singla	**Vikas Singla**
(Director)	**(Director)**
DIN-10968942	**DIN-01062257**

Note: 1 Notes forming part of the Balance Sheet and Statement of Profit & Loss of **UNAYUR MARKETING PRIVATE LIMITED** for the year ended on 31st March 2025:

Background of the company

Unayur Marketing Private Limited (hereinafter referred to as "the Company") is a private limited company incorporated on September 9, 2016, and domiciled in India. The registered office of the Company is situated at **Plot No. 67/5, Karol Bagh, New Rohtak Road, Central Delhi, Delhi, India, 110005.**
The Company is primarily engaged in the business of manufacturing, producing, and trading a wide range of Ayurvedic, Unani, and Herbal healthcare and personal care products, including natural health supplements, dental formulations, cosmetics, herbal toiletries, and general wellness products.

The Board of Directors has approved the financial statements of the Company for the financial year ended March 31, 2025.

Significant accounting policies

a) Basis of preparation

i. Compliance with Ind AS

The financial statements have been prepared in all material respects in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other relevant provisions of the Act.

ii. Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:
- Non-Current Investment that are measured at fair value;
Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

b) Use of Estimates & Judgements

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Fair value measurement
The company measures financial instruments, such as investment in Equity share etc, at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either –

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

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All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole-

- Level 1 — Quoted (unadjusted) prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

At each reporting date, management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the company's accounting policies. For this analysis, management regularly reviews significant unobservable inputs applied in the valuation by agreeing the information in the valuation computation to contracts and other relevant documents

c) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash in hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

d) Cash flow statement

Cash flows are reported using indirect method, whereby Profit before tax reported under the statement of profit/ (loss) is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on available information.

e) Property, plant and equipment

All other items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset 's carrying amount or recognized 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. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a pro-rata basis on the straight-line method over the estimated useful lives of the assets. The estimates of useful lives of the assets are as follows:

Asset	Useful life
Computer and Laptops	4-6 years
Plant & Machinery	13-15 years
Equipments	8-10 years
Furniture & Fixtures	10-12 Years

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Financial instrument by category

Amount In "Lakhs"

	March 31, 2025			March 31, 2024			April 1, 2023		
	FVTPL	FVOCI	Ammortised Cost	FVTPL	FVOCI	Ammortised Cost	FVTPL	FVOCI	Ammortised Cost
Assets									
Trade Receivables	-	-	239.52	-	-	94.68	-	-	151.22
Cash and cash equivalents	-	-	69.55	-	-	31.15	-	-	65.08
Bank Balances other than Cash and Cash Equivalents			-			-	-	-	-
Other financial assets	-	-	61.31	-	-	75.50	-	-	63.07
	-	-	**370.38**			**201.33**	-	-	-
Liabilities									
Borrowings	-	-	0.00	-	-	97.94	-	-	97.94
Trade Payables	-	-	763.67	-	-	254.56	-	-	303.24
Other financial liabilities	-	-	95.43	-	-	84.57	-	-	72.33
			859.10			**437.07**	-	-	**473.50**

Fair value of financial assets and liabilities measured at amortised cost

Amount In "Lakhs"

	March 31, 2025		March 31, 2024		April 1, 2023	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial Assets						
Trade Receivables	239.52	239.52	94.68	94.68	151.22	151.22
Cash and cash equivalents	69.55	69.55	31.15	31.15	65.08	65.08
Bank balances other than Cash and Cash Equivalents	-	-	-	-	-	-
Other financial assets	61.31	71.27	75.50	80.88	63.07	72.68
	370.38	**380.34**	**201.33**	**206.72**	**279.36**	**288.98**
Financial Liabilities						
Borrowings	-	-	97.94	97.94	97.94	97.94
Trade Payables	763.67	763.67	254.56	254.56	303.24	303.24
Other financial liabilities	95.43	95.43	84.57	54.82	72.33	72.33
	648.60	**648.60**	**648.60**	**648.60**	**648.60**	**648.60**

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The useful lives have been determined based on Schedule II to the Companies Act; 2013. The residual values are not more than 5% of the original cost of the asset.

The assets residual values and useful life are reviewed, and adjusted if appropriate, at the end of each reporting period.

The assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/(losses).

f) Revenue recognition

Sale of Goods

Revenue from the sale of goods is recognized, when the significant risks and rewards of ownership of the goods have passed to the buyer, as per the terms of company and no significant uncertainly exists regarding the amount of consideration that will be derived from the sale of goods, usually on delivery on the goods. Revenue is recognized at the fair value of consideration received or receivable, net of returns and allowance trade discounts, volume rebates and outgoing sales tax and is recognized either on delivery or on transfer of significant risk and rewards of ownership of the goods.

g) Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and

- those measured at amortized cost.

The classification depends on the groups business model for managing the financial assets and the contractual terms of the cash flows.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

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However, The Company is not following the effective interest method and Interest income is recognised on a **simple interest basis** for debt instruments other than those financial assets classified as at Fair Value Through Profit and Loss (FVTPL). Interest income is recognised in profit or loss and is included in the "Other income" line item.

Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

• it has been acquired principally for the purpose of selling it in the near term; or

• on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or

• it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Financial assets at Fair Value Through Profit or Loss (FVTPL)

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item.

Impairment of financial assets

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivables, other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

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Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Company measures the loss allowance for a financial instrument at an amount equal to the cost at which such instrument was booked.

If the Company measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous period, but determines at the end of a reporting period that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous period, the Company again measures the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Company uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18, the Company always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Company has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet.

Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

h) <u>Financial liabilities and equity instruments</u>

Classification as debt or equity

Debt and equity instruments issued by a Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

All equity Instruments are classified at Fair Value through Other Comprehensive Income (FVTOCI). An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by a Company are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at FVTPL

Financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

• it has been incurred principally for the purpose of repurchasing it in the near term; or

• on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or

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• it is a derivative that is not designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading or contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:

• such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

• the financial liability forms part of a Company's financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the Company is provided internally on that basis; or

• it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

However, for non-held-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantee contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in profit or loss.

Financial liabilities subsequently measured at amortised cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

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Financial guarantee contracts issued by a Company are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

• the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and

• the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

Commitments to provide a loan at a below-market interest rate

Commitments to provide a loan at a below-market interest rate are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

• the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and

• the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

i) Employee benefits

Employee benefits are recognized as an expense in the profit and loss account of the year.

j) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

k) Earnings per share

i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the Company.

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- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account.

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

i) Income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Company and its subsidiaries (including branches) operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions, where appropriate, on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax basis of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction effects neither accounting profit nor taxable profit (tax loss). Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current tax & deferred tax is recognized in statement of profit or loss, except to the extent that it relates to items recognized in Other Comprehensive Income or directly in equity. In this case, the tax is also recognized in Other Comprehensive Income or directly in equity, respectively.

ii) Provisions

Provisions for legal claims, service warranties, volume discounts and returns are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

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Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of managements best estimates of the expenditure incurred to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognized as interest expense.

iii) **Current and non-current classification:**

i. The assets and liabilities in the Balance Sheet are based on current/ non - current classification. An asset as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non - current.

ii. A liability is current when:

- Expected to be settled in normal operating cycle
- Held primarily for the purpose of trading
- Due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are treated as non - current.

Deferred tax assets and liabilities are classified as non - current assets and liabilities.

iv) **Trade receivables**

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

Trade Receivables have been taken at fair value subject to confirmation and reconciliation.

v) **Trade payables**

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the agreed terms. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method.

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UNAYUR MARKETING PRIVATE LIMITED

CIN: U74899DL1992PTC050367

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2025

Note : 2 Statement of Changes in Equity

(a) Equity Share capital

(Rs. in Lakhs,except stated otherwise)

	Balance at the beginning	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end
As on 1st April, 2023	1.00	-	1.00	-	1.00
For the year ended 31st March, 2024	1.00	-	1.00	-	1.00
For the year ended 31st March, 2025	1.00	-	1.00	0.00	1.00

(b) Other Equity(Statement of Changes in Equity)

(Rs. in Lakhs,except stated otherwise)

	Reserves and Surplus		Items of Other Comprehensive Income		Total Other Equity
	Security premimun Reserve	Retained Earnings	Fair Value Remeasurement	Total	
Balance as at 1st April, 2023	-	481.41	-	-	481.41
Changes in accounting policy or prior period errors	-	0.85	-	-	0.85
Restated balance as on 1st April, 2023	-	482.26	-	-	482.26
Total comprehensive income for the year		192.56	-		192.56
Balance as at 31st March, 2024	-	674.82	-	-	674.82
Balance as at 1st April, 2024	-	674.82	-	-	674.82
Changes in accounting policy or prior period errors	-	-20.08	-	-	-20.08
Restated balance as on 01.04.2024	-	654.74	-	-	654.74
Total Comprehensive Income for the year	-	249.23	-	-	249.23
Transfer from retained earnings	-	-	-	-	0.00
Transfer to general reserve	-	-	-	-	0.00
Security Premium Reserve	4.50	-	-	-	4.50
Dividend distribution tax	-	-	-	-	0.00
Balance as at 31st March, 2025	4.50	903.97	-	-	908.47

The accompanying notes 1 to 27 are an integral part of the financial statement.

For & on behalf of
Chartered Accountants
FRN: 323347E/E300008

(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place : New Delhi
Date: 30/05/2024
UDIN: 25527731BMIARZ3833

For and on behalf of the Board of Directors

Rajni Singla
(Director)
DIN-10968942

Vikas Singla
(Director)
DIN-01062257

Note No : 3

(Rs. in Lakhs,except stated otherwise)

PROPERTY, PLANT AND EQUIPMENT

Sl. No.	Particulars	Rate Of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK
			As at 1st April, 2024	Addition / (Deduction) during the year	As at 31st March,2025	As at 1st April, 2024	During the year	As at 31st March,2025	As at 31st March, 2025
	Property, Plant and Equipment								
1	Computer and Laptops	63.16%	151.21	28.64	179.85	115.28	26.89	142.17	37.68
2	Plant & Machinery	18.10%	53.85	2.56	56.41	31.31	4.45	35.76	20.65
3	Equipments	31.23%	17.78	4.46	22.24	13.02	2.36	15.38	6.86
4	Furniture & Fixtures	25.89%	34.03	1.83	35.86	25.80	2.38	28.18	7.68
	Total		256.87	37.49	294.36	185.42	36.08	221.50	72.86

PROPERTY, PLANT AND EQUIPMENT

Sl. No.	Particulars	Rate Of Depreciation	GROSS BLOCK					DEPRECIATION					NET BLOCK	
			As at 1st April, 2023	Addition / (Deduction) during the year	As at 1st April, 2023	Addition / (Deduction) during the year	As at 31st March, 2024	As at 1st April, 2023	Adjustment / (Deduction) during the year	As at 1st April, 2023	During the year	As at 31st March, 2024	As at 1st April, 2023	As at 31st March, 2024
	Property, Plant and Equipment													
1	Computer and Laptops	63.16%	118.00	0.00	118.00	33.21	151.21	86.70	0.00	86.70	28.58	115.28	31.30	35.93
2	Plant & Machinery	18.10%	51.07	0.00	51.07	2.79	53.85	26.67	0.00	26.67	4.64	31.31	24.40	22.54
3	Equipments	31.23%	15.52	0.00	15.52	2.26	17.78	11.35	0.00	11.35	1.67	13.02	4.17	4.76
4	Furniture & Fixtures	25.89%	34.03	0.00	34.03	0.00	34.03	22.93	0.00	22.93	2.87	25.80	11.10	8.23
	Total		218.62	0.00	218.62	38.25	256.87	147.65		147.65	37.77	185.42	70.97	71.46

Note No : 4 Right Of Use Asset

(Rs. in Lakhs,except stated otherwise)

Sl. No.	Particulars	As at 31st March,2025	As at 31st March, 2024	As at 1st April, 2023
1	Right of Use Asset(Rent Exp 6/75)			
	Opening Balance	-	-	-
	Adjustment	173.21	-	-
	Depreciation during the year	148.47	-	-
	Closing Balance	24.74	-	-
2	Right of Use Asset(Hyderabad)			
	Opening Balance	-	-	-
	Adjustment	18.66	-	-
	Depreciation during the year	15.99	-	-
	Closing Balance	2.67	-	-
	Total	27.41	-	-

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Note No : 5

(Rs. in Lakhs,except stated otherwise)

Deferred Tax Asset			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
Deferred Tax Asset	8.07	8.88	8.02
Deffered Tax Asset on MSME disallowance	60.49	-	-
	68.56	8.88	8.02

Note No : 6

(Rs. in Lakhs,except stated otherwise)

Inventory			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
Inventory	291.11	91.46	185.45
(At lower of cost and net realizable value, unless stated otherwise)			
	291.11	91.46	185.45

Note No : 7

(Rs. in Lakhs,except stated otherwise)

Trade receivables - Current			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
Undisputed, considered good			
Debtors	239.52	94.68	151.22
	239.52	94.68	151.22
TRADE RECEIVABLES AGEING SCHEDULE			
Undisputed, considered good			
Less than 6 months	237.79	92.80	149.63
6 months - 1 year	-	0.32	-
1-2 year	0.17	-	1.59
2-3 year	-	1.56	-
More than 3 year	1.56	-	-
Total	239.52	94.68	151.22

Note No : 8

(Rs. in Lakhs,except stated otherwise)

Cash and cash equivalents			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
Balances with banks			
HDFC BANK	1.04	1.04	-
ICICI BANK	59.09	25.03	58.05
RBL BANK	0.83	0.98	1.95
Cash on hand	8.59	4.10	5.08
	69.55	31.15	65.08

Note No : 9

(Rs. in Lakhs,except stated otherwise)

Other financial assets - Current			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
(Unsecured, considered good)			
Sahil Khan Imprest Account	-	14.42	8.95
Security Deposit with Parties	60.08	56.54	52.11
Yaari Automobile Pvt Ltd	-	2.00	2.00
Fixed Deposit with Banks	1.23	2.54	-
	61.31	75.50	63.07

Note No : 10

(Rs. in Lakhs,except stated otherwise)

Current tax assets			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
MAT Credit	107.13	75.43	45.45
TDS/TCS Receivable	3.43	5.64	7.01
Advance Tax	32.73	40.00	37.00
	143.28	121.06	89.46

Note No : 11

(Rs. in Lakhs,except stated otherwise)

Other current assets			
Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
(Unsecured, considered good)			
Other Loans & Advances			
Advance to Suppliers & Others	489.22	325.72	150.42
GST Receivables	937.05	265.33	229.20
Advance against salaries	64.76	62.56	30.56
Aasim Petty Cash	0.65	-	-
Prepaid Expenses	0.74	5.18	9.73
	1492.41	658.79	419.92

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UNAYUR MARKETING PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 12

(Rs. in Lakhs,except stated otherwise)

Equity Share capital

	Particulars	As at 31st March, 2025		As at 31st March, 2024		As at 1st April, 2023	
		No. of shares	Amount	No. of shares	Amount	No. of shares	Amount
(a)	Authorised						
	Equity shares of par value Rs 10 /- each	50,00,000	500.00	10,000	1.00	10,000	1.00
		50,00,000	500.00	10,000	1.00	10,000	1.00
(b)	Issued, subscribed and fully paid up						
	Equity shares of par value Rs 10 /- each at the beginning of the year*	10,000	1.00	10,000	1.00	10,000	1.00
	Changes during the year	45	0.00	-	-	-	-
	At the end of the year	10,045	1.00	10,000	1.00	10,000	1.00

(c) The Company has only one class of equity shares having a par value of Rs10 /- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

(Rs. in Lakhs,except stated otherwise)

Name of shareholder	As at 31st March, 2025		As at 31st March, 2024		As at 1st April, 2023	
	No. of shares held	% of holding	No. of shares held	% of holding	No. of shares held	% of holding
Equity Shares of Rs. 10 each fully paid						
Sadiq Khan	4,922	49.00%	5,000	50.00%	5,000	50.00%
Sahil Khan	-	-	5,000	50.00%	5,000	50.00%
Sharpline Broadcasting Limited	5,123	51.00%	-	-	-	-
	10,045	100.00%	10,000	100.00%	10,000	100.00%

(e) Shares hold by the promoters at the end of the year

(Rs. in Lakhs,except stated otherwise)

Name of Promoters	As at 31st March, 2025		As at 31st March, 2024		As at 1st April, 2023	
	No. of shares held	% of total shares	No. of shares held	% of total shares	No. of shares held	% of total shares
Sadiq Khan	4,922	49%	5,000	50.00%	5,000	50.00%
Sahil Khan	-	-	5,000	50.00%	5,000	50.00%
Total	4,922	49.00%	10,000	100.00%	10,000	100.00%

Note No : 13

(Rs. in Lakhs,except stated otherwise)

Non-Current financial Liability - Loan Term Borrowings

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
From Related Party			
Sadiq Khan	-	46.93	46.93
Sahil Khan	-	51.00	51.00
	-	97.94	97.94

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UNAYUR MARKETING PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 14

(Rs. in Lakhs,except stated otherwise)

Trade Payables - Current

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
Total outstanding dues of micro enterprises and small enterprises			
Trade Payables	628.57	147.91	97.64
Total outstanding dues of creditors other than micro enterprises and small enterprises			
Trade Payables	135.10	106.66	205.59
	763.67	254.56	303.24
TRADE PAYABLES AGEING SCHEDULE(Outstanding for following periods from due date of payment)			
MSME			
- less than 1 year	628.57	147.91	-
- 1 year to 2 years	-	-	-
- 2 year to 3 years	-	-	-
- More than 3 years	-	-	-
OTHERS			
- less than 1 year	134.33	105.17	302.08
- 1 year to 2 years	0.33	0.37	1.16
- 2 year to 3 years	0.00	1.12	-
- More than 3 years	44,750.00	-	-
	763.67	254.56	303.24

Note No : 15

(Rs. in Lakhs,except stated otherwise)

Other financial liabilities - Current

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
Other payables			
Directors Remunaration Payables	22.90	30.22	19.09
Salary Payable	25.30	34.05	24.44
Incentive Payable	-	17.78	21.92
Internship Expense Payable	3.52	2.13	7.28
Audit Fee Payable	1.20	0.63	0.54
Professional expense payable	0.90	-	-
Other expense payable	13.34	-	-
Lease Liability(Rent Exp 6/75)	25.74	-	-
Lease Liability(Hyderabad)	2.77	-	-
Other Expense Payable - Credit Card*	-0.24	-0.24	-0.94
	95.43	84.57	72.33

* During our course of audit we were unable indentify the balance

Note No : 16

(Rs. in Lakhs,except stated otherwise)

Current Tax Liabilities

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
TDS Payable	6.03	4.16	4.73
Provision for income tax	31.73	32.44	45.26
	37.76	36.60	49.99

Note No : 17

(Rs. in Lakhs,except stated otherwise)

Other current liabilities

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 1st April, 2023
GST Payable	646.84	0.56	0.71
ESI Payable	0.31	0.48	0.37
Equalisiion Levy Payable	-	-	0.16
PF Payable	0.04	0.23	0.17
Advance from Customer	12.50	2.22	45.02
	659.68	3.49	46.42

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UNAYUR MARKETING PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 18

(Rs. in Lakhs,except stated otherwise)

Revenue From Operations

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Sales	7955.61	6629.07
	7955.61	**6629.07**

Note No : 19

(Rs. in Lakhs,except stated otherwise)

Other Income

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Interest Income (security deposit)	4.58	4.23
Interest from bank deposit	0.10	0.32
Discount Received	-	3.82
Balances Written off	0.94	-
	5.62	**8.37**

Note No : 20

(Rs. in Lakhs,except stated otherwise)

Cost of material consumed

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Opening Stock	91.46	185.45
Add: Consumables	5945.13	4344.50
Less: Closing Stock	291.11	91.46
TOTAL	**5745.48**	**4438.50**

Note No : 21

(Rs. in Lakhs,except stated otherwise)

Employee Benefit expenses

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Salary to employee	358.80	318.81
Directors Remunaration	26.00	24.00
Internship/Training Expense	94.05	115.26
Incentives	253.43	238.22
Staff Welfare expense	45.51	49.50
PF Contribution	1.30	2.35
ESI Contribution	4.53	4.93
	783.62	**753.08**

Note No : 22

(Rs. in Lakhs,except stated otherwise)

Finance Costs

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Interest Expense on Lease Liability	9.45	-
	9.45	-

Note No : 23

(Rs. in Lakhs,except stated otherwise)

Depreciation and Amortisation

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Depreciation	36.08	37.77
Depreciation on Right of Use Asset	164.46	-
	200.55	**37.77**

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Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 24

(Rs. in Lakhs,except stated otherwise)

Other Expenses

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
Prepaid Rental Expense	4.44	4.44
Recruitment Expenses	0.20	0.45
Electricity Exp A/c	109.49	99.79
RENT	11.02	186.12
Administration Expenses	-	0.17
Advertisement Exp	74.87	149.41
AMC CHARGES	2.32	3.72
Audit Fees	1.33	0.70
Bank Charges	0.04	0.18
Business Promotion	23.82	12.14
Card Swipe Charges	-	0.00
commission & brokerage charges	8.95	3.15
Computer Repair Maintenance Exp.	-	0.11
Consultancy Charges	33.13	30.40
Convevance Reimbursement Expense	19.65	19.33
Courier Charges	467.29	476.29
Donation	0.24	-
Festival Exp.	3.13	2.80
Freight Inward	0.21	0.02
Fuel Expenses	0.86	0.10
GST Expense	0.01	5.92
Gst Penalty	0.08	-
Gst Interest Paid	-	2.07
GST Late Filing Fees	-	0.01
Hosting Exp	0.51	-
Housekeeping Service	20.24	17.21
hyd-Repair & Maintinance Exp.	1.12	1.21
Interest on EQ Levy	-	0.01
Installation Charges	0.07	-
Insurance Exp	0.30	-
Interest on GST	-	0.00
Interest on Income Tax	0.48	0.01
Interest on TDS	0.00	0.00
Internet Exp.	4.02	4.76
IT Charges	-	0.04
Legal Fees	6.95	1.00
Mail Expenses	3.27	2.60
Membership fees/ Joining fees expense	0.16	1.26
Misc Expenses	0.01	0.13
OFFICE EXPENSES	28.83	24.91
PF ADMIN CHARGE	0.06	0.06
Platform Charges	42.19	10.34
PRI LINE	27.95	36.88
Printing & Stationary Exp.	6.33	7.11
Professional Charges	49.49	53.28
Repair & Maintinance on fixed assets	0.52	-
Repair & Maintinance Exp.	20.71	12.67
Security Deposit Not Recovered	1.14	-
Service Charge	0.08	-
Short AND EXCESS	-0.02	0.02
Software Expenses	0.02	0.00
Subscription Charges	2.95	7.68
Tally Renewal	0.19	0.14
Tata Sip Over L3	8.82	7.42
Techincal Services	0.84	0.14
Telephone Bill	13.28	10.44
Tour & Travels Exp	30.52	17.17
Travelling Exp.	-	0.11
Water Expenses	0.45	0.06
	1032.56	1213.96

Note No : 25

(Rs. in Lakhs,except stated otherwise)

Earning Per Share

Particulars	For the year ending 31st March, 2025	For the year ending 31st March, 2024
1 Basic Earning per Share (in Rs.)		
Profit After Tax	249.23	192.56
Weighted Average Number of Shares (in numbers)	10,015	10,000
Basic Earning per Share (in Rs.)	2,488.65	1,925.58
2 Diluted Earning per share (in Rs.)		
Profit After Tax	249.23	192.56
Weighted Average Number of Shares (in numbers)	10,015	10,000
Diluted Earning per share (in Rs.)	2,488.65	1,925.58

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Notes Forming part of Standalone Financial Statements (Contd.)

Note 26: Ratios

Particulars								31.03.2025		31.03.2024	
Sl no.	Ratio	Numerator	Denominator	31.03.2025	31.03.2024	% Variance	Reason for variance	Numerator	Denominator	Numerator	Denominator
1	Current Ratio	Current Assets	Current Liab	1.48	2.83	-48%	The decrease in the current ratio is primarily attributable to the write-off of advances to suppliers. Additionally, a significant balance of GST receivable and payable has impacted the overall liquidity position.	2297.18	1556.54	1072.64	379.23
2	Debt-Equity Ratio	Debt	Sharholder's Equity	-	0.14	-100%	The decrease in the Debt-Equity Ratio is attributable to the repayment of outstanding debt during the financial year.	-	909.47	97.94	675.82
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	-	2.37	-100%	The decrease in the Debt Service Coverage Ratio is primarily due to the repayment of long-term borrowings during the financial year.	399.58	-	231.92	97.94
4	Return on Equity Ratio	Profit After Tax	Average Shareholder's Equity	27.40	29.37	-7%	No Significant Change	249.23	909.47	192.56	655.74
5	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	30.04	32.06	-6%	No Significant Change	5745.48	191.28	4438.50	138.45
6	Trade Receivables Turnover Ratio	Net Credit sales	Average Trade Receivables	47.61	53.92	-12%	No Significant Change	7955.61	167.10	6629.07	122.95
7	Trade payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	11.68	15.58	-25%	No Significant Change	5945.13	509.12	4344.50	278.90
8	Net Capital Turnover Ratio	Net Sales	Average Working capital	11.10	11.09	0%	No Significant Change	7955.61	717.03	6629.07	597.81
9	Net Profit Ratio	Profit After Tax	Net Sales	0.03	0.03	8%	No Significant Change	249.23	7955.61	192.56	6629.07
10	Return on capital employed	Earning Before Interest and Tax	Capital Employed	0.22	0.25	-13%	No Significant Change	199.03	909.47	194.15	773.76
11	Return on investment	Profit After Tax	Cost of Investment	0.27	0.25	10%	No Significant Change	249.23	909.47	192.56	773.76

Note - In case of change of more than 25%, provide appropriate explanation

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UNAYUR MARKETING PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note 27 : Reconciliation of Financial Statement*

27A. **Balance Sheet** **(Rs. in Lakhs,except stated otherwise)**

	Particulars	As at 31st March 2024			As at 1st April 2023		
		Previous GAAP	Adjsutment	Latest GAAP	Previous GAAP	Adjsutment	Latest GAAP
I.	**ASSETS**						
(1)	**Non - current assets**						
	(a) Property,Plant and Equipment	71.46	-	71.46	70.97	-	70.97
	(b) Deferred tax assets	8.97	-0.08	8.88	8.02	-	8.02
	Total non-current assets	80.42	-0.08	80.34	78.99	-	78.99
(2)	**Current assets**						
	(a) Inventory	91.46	-	91.46	185.45	-	185.45
	(b) Financial assets	-	-	-	-	-	-
	(i) Trade receivables	94.68	-	94.68	151.22	-	151.22
	(ii) Cash and cash equivalents	31.15	-	31.15	65.08	-	65.08
	(iii) Other financial assets	80.88	-5.38	75.50	72.68	-9.62	63.07
	(c) Current tax assets	121.06		121.06	89.46	-	89.46
	(d) Other current assets	653.61	5.18	658.79	410.30	9.62	419.92
	Total current assets	1072.85	-0.21	1072.64	974.18		974.18
	Total Assets	**1153.27**	**-0.29**	**1152.98**	**1053.17**	-	**1053.17**
II.	**EQUITY AND LIABILITIES**						
(1)	**Equity**						
	(a) Equity Share Capital	1.00	-	1.00	1.00	-	1.00
	(b) Other Equity	675.11	-0.29	674.82	482.26	-	482.26
	Total Equity	676.11	-0.29	675.82	483.26	-	483.26
	Liabilities						
(2)	**Non - current liabilities**						
	(a) Financial liabilities						
	(i) Long Term Borrowings	97.94	-	97.94	97.94	-	97.94
	Total Non - Current Liablities	97.94	-	97.94	97.94	-	97.94
(3)	**Current liabilities**						
	(a) Financial liabilities						
	(i) Trade payables						
	a)Total outstanding dues of micro enterprises and small enterprises	147.91	-	147.91	97.64	-	97.64
	b)Total outstanding dues of creditors others than micro enterprises and small enterprises	106.66	-	106.66	205.59	-	205.59
	(ii) Other financial liabilities	84.57	-	84.57	72.33	-	72.33
	(b) Current tax liabilities	36.60	-	36.60	49.99	-	49.99
	(c) Other current liabilities	3.49	-	3.49	46.42	-	46.42
	Total Current Liablities	379.23	-	379.23	471.97	-	471.97
	Total Equity and Liabilities	**1153.27**	**-0.29**	**1152.98**	**1053.17**	-	**1053.17**

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Notes Forming part of Standalone Financial Statements (Contd.)

27B. **STATEMENT OF PROFIT AND LOSS ACCOUNT** **(Rs. in Lakhs,except stated otherwise)**

	Particulars	For the year ending 31st March 2024		
		Previous GAAP	Adjustment	Latest GAAP
I.	Revenue from operations	6629.07	-	6629.07
II.	Other income	4.14	4.23	8.37
III.	**Total Income (I+II)**	**6633.22**	**4.23**	**6637.45**
IV.	**Expenses:**			
	Cost of materials consumed	4438.50	-	4438.50
	Employee benefits expense	753.08	-	753.08
	Finance Cost	0.00	-	
	Depreciation and amortization expense	37.77	-	37.77
	Other expenses	1209.52	4.44	1213.96
	Total expenses (IV)	**6438.86**	**4.44**	**6443.30**
V.	**Profit before tax (III-IV)**	**194.35**	**-0.21**	**194.15**
	Prior Period Item			-
	Profit after Exceptional items	**194.35**	**-0.21**	**194.15**
VII.	**Tax expense :**			
	Current tax	32.44	-	32.44
	MAT Credit	32.36	-	32.36
	Income tax relating to earlier years	2.37	-	2.37
	Deferred tax	-0.95	0.08	-0.87
		1.51	**0.08**	**1.59**
VIII.	**Profit for the year**	**192.85**	**-0.29**	**192.56**
IX.	**Other comprehensive income**			
	(i) Items that will not be reclassified to profit or loss	-	-	-
	Tax effect on above	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-
	Tax effect on above	-	-	-
		-	-	-
	Total other comprehensive income, net of tax	-	-	-
X.	**Total comprehensive income for the year**	**192.85**	**-0.29**	**192.56**

***The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements for the purposes of this note**

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Notes on Financial Statements

i. The Company has classified MSME based on information available.

a) **Disclosure requirement under MSMED Act, 2006**

Particulars	FY 2024-25	FY 2023-24
Principal amount due at the end of accounting year	628.57	147.51
Interest paid	NIL	NIL
Interest due and payable	NIL	NIL
Interest accrued	NIL	NIL
Interest due and payable year wise till it is finally paid	NIL	NIL

*In terms of Section 22 of Micro, Small and Medium Enterprises Development Act 2006, the outstanding to these enterprises are required to be disclosed. The management has taken the decision to not consider the interest on the delayed payment to MSME.

ii. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value as the management is unable to provide any external confirmations from the significant parties.

iii. Payments to Auditors:

Rs.' Lacs

Auditors Remuneration	**2024-25**	**2023-24**
Audit Fees	1.33	0.63
Tax Audit Fees	0.50	-
Company Law Matters	0.50	-
Other Compliances	0.00	-
Total	**2.33**	**0.63**

iv. No provision for retirement benefits has been made, The impact of the same on Profit & Loss is not determined.

v. Major components of Deferred tax

(Amounts in Rs. 'Lakhs)

Particulars	**As at 31st March 2025**	**As at 31st March 2024**
A) Deferred Tax Liability		
Opening Balance	-	-
Depreciation	0.81	-
Others	-	-
Total	**0.81**	-
B) Deferred Tax Assets	-	-

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Opening Balance	8.88	8.02
Depreciation	-	0.86
Current year loss	-	-
Others	60.49	-
Total	**69.37**	**8.88**
Net Deferred Tax assets/ (liabilities) (A-B)	**68.56**	**8.88**

vi. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

S. No.	Name of Related Party	Relationship
1.	Mr. Sahil Khan Mr. Sadiq Khan Mr. Hasil Khan Ms. Rajni Singla Mr. Vikas Sinlga	Director / Key Managerial Personnel (KMP)
2.	Sharpline Broadcast Limited	Parent Company
3.	Atiya Healthcare Private Limited Yaari Automobiles Private Limited Easwari Media Private Limited Broad Cast Equipment (India) Private Limited	Related Entities

(B) Transactions with Related parties

Transactions undertaken with Related Parties in the ordinary course of business during the year:

Rs.' Lacs

Particulars	**Key Management Personnel**	**Relative / Related Entity**	**Total**	**Key Management Personnel**	**Relative / Related Entity**	**Total**
			F.Y. 2024-25			**F.Y. 2023-24**
Sales	-	-	-	-	16.00	**16.00**
Other Income	-	-	-	-	-	-
Interest Received	-	-	-	-	-	-
Purchase	-	2539.25	**2539.25**	-	-	-
Interest Expense	-	-	-	-	-	-

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Remuneration Expense	26.00	-	**26.00**	24.00	-	**24.00**

Balance Sheet Items

(Amount in Lakhs)

Particulars	Key Management Personnel	Relative / Related Entity	Total	Key Management Personnel	Relative / Related Entity	Total
			F.Y. 2024-25			**F.Y. 2023-24**
Borrowings						
Opening Balance	97.94	6.69	**104.63**	97.94	6.69	**104.63**
Add: Received	-	-	-	-	-	-
Add: Interest credit	-	-	-	-	-	-
Less: Paid	97.94	6.69	104.63	-	-	-
Closing Balance	-	-	-	97.94	6.69	104.63
Loans & Advances						
Opening Balance	-	2.00	**2.00**	-	-	-
Add: Given	-	24.56	**24.56**	-	-	-
Add: Interest credit	-	-	-	-	-	-
Less: Written Off	-	2.00	**2.00**	-		
Closing Balance	-	24.56	**24.56**	-	**2.00**	**2.00**
Sundry Debtors	-	-	-	-	-	-
Sundry Creditors		402.49	**402.49**	-	259.50	**259.50**

vii. There are no contingent liabilities as on the balance sheet date.

viii. There are no charges or satisfaction of charge pending to be registered with Registrar of Companies beyond the statutory period, as applicable.

ix. During the year, the company has utilized the amount borrowed from bank or financial institution towards the purpose for which it was taken.

x. The company has not been declared wilful defaulter by any bank or financial institution or other lender during the year.

xi. The company does not hold any Benami property and no proceeding have been initiated or pending against the company in such respect.

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xii. The company has not entered into any transactions with struck off companies.

xiii. The company has not traded or invested in Crypto currency or Virtual Currency during the year.

xiv. The company has made detailed assessment of its liquidity position and of the recoverability and carrying value of its assets as on the balance sheet date and has concluded that no material adjustments are required to be made in financial statements.

xv. In the opinion of the management all the assets of the company have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the financial statements.

xvi. Previous year figures have been regrouped/rearranged wherever necessary.

xvii. Whenever the balance confirmation is not available from the parties, the balance as appearing in the books of accounts have been considered.

In terms of our Report attached of even date

BAS & CO LLP
Chartered Accountants
FRN: 323347E/E300008

BAS & CO. LLP
FRN
323347E/
E300008
Chartered Accountants

(CA Ritika Agarwal)
M. No. 527731
Place: New Delhi
Date: - 30/05/2025
UDIN: 25527731BMIARZ3833

For and on behalf of Board of Directors

Rajni

Rajni Singla
Director
DIN: 10968942

Vikas

Vikas Singla
Director
DIN: 01062257