

DENVISIO BIOMED LIMITED
UNIT NO-312A, 3rd FLOOR, CENTRUM PLAZA, GOLF COURSE, GURGAON-122011
Email: info@prevestdirect.com, Website: www.prevestdirect.com, Tel: +91 8899248502
CIN: U32509HR2023PLC111676
BALANCE SHEET AS AT 31ST MARCH, 2025

(All amounts are in Lakhs unless otherwise stated)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I Equity & Liabilities			
1.Shareholders funds:			
a.Share Capital	2	5.00	5.00
b.Reserves and Surplus	3	8.21	1.32
2.Share Application Money pending Allotment:			-
3.Non-Current liabilities:			
a.Long-Term Borrowings		-	-
b.Deferred Tax Liabilities (net)		-	-
c.Other Long Term Liabilities		-	-
d.Long Term Provisions		-	-
4.Current Laibilities:			
a.Short Term Borrowings	4	12.51	12.51
b.Trade Payables	5		
total outstanding dues of micro enterprises and small enterprises		-	-
total outstanding dues of trade payables other than micro and small enterprises		3.35	3.96
c.Other Current Liabilities	6	18.81	9.36
d.Short Term Provisions		-	-
Total		47.87	32.15
II Assets			
1.Non-Current Assets:			
a) Property, Plant & Equipment and Intangible Assets	7		
(i) Property, Plant & Equipment		1.43	-
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	-
(iv) Intangible assets under development		-	-
b.Non-Current Investments		-	-
c.Deffered Tax Assets (net)		-	-
d.Long Term Loans & Advances		-	-
e.Other Non-Current Assets		-	-
2.Current Assets:			
a.Current Investments			-
b.Inventories	8	3.07	2.00
c.Trade Receivables	9	33.23	10.59
d.Cash and Cash Equivalents	10	9.42	18.24
e.Short Term Loans and Advances	11	-	0.83
f.Other Current Assets	12	0.71	0.49
Total		47.87	32.15

See accompanying notes to the financial statements, as under
 Significant Accounting Policies
 Notes to the Financial Statements

1
2 to 29

As per our report of even date
For Mittal & Associates
 Chartered Accountant
 FRN: 106456W

Hemant

Hemant Bohra
 Partner
 M.No. 165667
 UDIN: 25165667BMMLAR3298
 Place: Mumbai
 Date: 23rd May, 2025



For and on behalf of the Board of Directors

Vaibhav Munjal

Vaibhav Munjal
 Director
 DIN:10072098

Namrata Modi

Namrata Modi
 Director
 DIN:00788266

Place : Gurgaon
 Date : 23rd May , 2025

DENVISIO BIOMED LIMITED
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Email: info@prevestdirect.com, Website: www.prevestdirect.com, Tel: +91 8899248502
CIN: U32509HR2023PLC111676
STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025
(All amounts are in Lakhs unless otherwise stated)

Particulars	Note No.	For The Year ended 31st March, 2025	For The Year ended 31st March, 2024
I.Revenue from Operations	13	169.76	44.03
II.Other Incomes	14	0.01	0.01
III.Total Revenue (a)		169.77	44.04
IV.Expenses			
Cost of Raw Materials Consumed		-	-
Purchase of Stock in Trade	15	16.97	3.38
Change in Inventories of stock in trade	16	(1.08)	(2.00)
Employee Benefits Expenses	17	108.85	33.90
Finance Costs		-	-
Depreciation and amortization expenses	7	0.13	-
Other Expenses	18	35.69	7.00
V.Total Expenses (b)		160.57	42.28
V.Profit before Exceptional Items & Tax	(I-II)	9.20	1.76
VI.Exceptional Items		-	-
IX.Profit before tax		9.20	1.76
X.Tax Expense			
a.CurrentTax		2.32	0.44
b.Earlier Year Tax		-	-
b.DeferredTax		-	-
XI.Profit for the period from Continuing Operations		6.89	1.32
XII.Profit from Discontinuing Operations		-	-
XIII.Tax Expense of Discontinuing Operations		-	-
XIV.Profit from Discontinuing Operations after Tax		-	-
XV.Profit for the period		6.89	1.32
XVI.Earning per share (equated)	19	13.77	2.64

See accompanying notes to the financial statements, as under
 Significant Accounting Policies 1
 Notes to the Financial Statements 2 to 29

As per our report of even date
For Mittal & Associates
 Chartered Accountant
 FRN: 106456W

Hemant

Hemant Bohra
 Partner
 M.No. 165667
 UDIN: 25165667BMMLAR3298
 Place: Mumbai
 Date: 23rd May, 2025



Vaibhav Munjal
Vaibhav Munjal
 Director
 DIN:10072098

Namrata Modi
For and on behalf of the Board of Directors

Namrata Modi
Namrata Modi
 Director
 DIN:00788266

Place : Gurgaon
 Date : 23rd May , 2025

DENVISIO BIOMED LIMITED
UNIT NO-312A, 3rd FLOOR, CENTRUM PLAZA, GOLF COURSE, GURGAON-122011
Email: info@prevestdirect.com, Website: www.prevestdirect.com, Tel: +91 8899248502
CIN: U32509HR2023PLC111676
CASH FLOW-STATEMENT FOR THE YEAR ENDED 31st MARCH , 2025

(All amounts are in Lakhs unless otherwise stated)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	9.20	1.76
Adjustments for:		
Depreciation & Amortisation Expense	0.13	-
Operating Profit Before Working Capital Changes	9.33	1.76
Adjusted for (Increase)/ Decrease in:		
Trade Receivables	(22.63)	(10.59)
Inventories	(1.08)	(2.00)
Other current assets	-	(0.49)
Short term loans & Advances	0.83	(0.83)
Trade Payables	(0.61)	3.96
Other Current Liabilities	9.45	9.36
Cash Generated From Operations	(4.72)	1.18
Appropriation of Profit	-	-
Net Income Tax paid/ refunded	(2.54)	(0.44)
Net Cash Flow from/(used in) Operating Activities: (A)	(7.26)	0.74
Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(1.56)	-
Net Cash Flow from/(used in) Investing Activities: (B)	(1.56)	-
Cash Flow from Financing Activities:		
Proceeds from Short term Borrowing		12.51
Proceeds from Share Issue	-	5.00
Net Cash Flow from/(used in) Financing Activities (C)	-	17.51
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(8.82)	18.24
Cash & Cash Equivalents As At Beginning of the Year	18.24	-
Cash & Cash Equivalents As At End of the Year	9.42	18.24

See accompanying notes to the financial statements, as under

Significant Accounting Policies
Notes to the Financial Statements

1
2 to 29

As per our report of even date
For Mittal & Associates
Chartered Accountant
FRN: 106456W



Hemant

Hemant Bohra
Partner
M.No. 165667
Place: Mumbai
Date: 23rd May, 2025



For and on behalf of the Board of Directors

Vaibhav Munjal
Vaibhav Munjal
Director
DIN:10072098

Namrata Modi
Namrata Modi
Director
DIN:00788266

Place : Gurgaon
Date : 23rd May , 2025

DENVISIO BIOMED LIMITED
UNIT NO-312A, 3rd FLOOR, CENTRUM PLAZA, GOLF COURSE, GURGAON-122011
CIN: U32509HR2023PLC111676

Notes to the Financial Statements for the year ended 31st March, 2025

(All amounts are in Lakhs unless otherwise stated)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Note-2 : Share Capital		
1. Authorised Equity Share Capital		
1a. 50,000 Shares of Rs.10 each	5.00	5.00
2. Issued, Subscribed & Paid-Up Equity Share Capital		
2a. 50,000 Equity Shares of Rs.10 each	5.00	5.00
Total	5.00	5.00

a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Number of shares outstanding at the beginning of the year	Qty Value	50,000 5	-	-
Add: Equity shares issued during the year		-	-	50,000
Less: Shares bought back during the year		-	-	-
Number of shares outstanding at the end of the year	Qty Value	50,000 5	50,000	5

c) Terms/ rights attached to shares

The Company has only one class of equity share having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share.

d) Details of Shares held by each shareholder holding more than 5% shares

Name of shareholders	As at 31st March, 2025		As at 31st March, 2024	
	% held	No. of shares	% held	No. of shares
1. Prevest Denpro Limited	99.98	49,994	99.98	49,994

e) Details of Shares held by Promoters

Name of shareholders	% held	As at 31st March, 2025		% held	As at 31st March, 2025	
		No. of shares	% Change		No. of shares	% Change
1. Prevest Denpro Limited	99.99	49,994	-	99.99	49994.00	100.00

f) Details of Shares held by Holding Company

Name of Holding Company	As at 31st March, 2025		As at 31st March, 2025	
	No. of shares		No. of shares	
1. Prevest Denpro Limited	49,994		49,994	

Note-3 : Reserves & Surplus

Particulars	As at 31st March, 2025	As at 31st March, 2024
Surplus Account		
Opening Balance	1.32	-
Less: Dividend Paid	-	-
Add: Net Surplus during the year	6.89	1.32
Closing Balance	8.21	1.32

Note-4 : Short Term Borrowings

Unsecured

Loan from related party

Loan from Holding Company

Total

As at 31st March, 2025	As at 31st March, 2024
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12.51	12.51
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12.51	12.51
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Note-5: Trade Payables

a. total outstanding dues of micro enterprises and small enterprises; and
b. total outstanding dues of creditors other than micro enterprises and small enterprises.
Total

As at 31st March, 2025	As at 31st March, 2024
-	-
3.35	3.96
3.35	3.96

Particulars (Outstanding from due date of payment / from date of transaction)	As at 31st March, 2025	As at 31st March, 2024
n		
i) MSME		
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
ii) Others		
Less than 1 year	3.35	3.96
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
iii) Disputed dues- MSME		
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
iv) Disputed dues- Others		
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
Total	3.35	3.96

Note-6: Other Current Liabilities

Advances received from Customers

Other Payable

Statutory Liabilities

Payable for Expenses

Total

As at 31st March, 2025	As at 31st March, 2024
-	0.05
5.39	3.50
13.42	5.81
18.81	9.36

Note-7: Short Term Provisions

Total

As at 31st March, 2025	As at 31st March, 2024
-	-
-	-

Note-8: Inventories

Stock in Trade

Total

As at 31st March, 2025	As at 31st March, 2024
3.07	2.00
3.07	2.00

Note-9: Trade Receivables

Unsecured, Considered Good

Aggregate amount of Trade Receivables outstanding for a period exceeding six months

Others

Total

As at 31st March, 2025	As at 31st March, 2024
0.03	-
33.20	10.59
33.23	10.59



Trade Receivables ageing schedule

	As at 31st March, 2025	As at 31st March, 2024
i) Undisputed Trade receivables – considered good		
Less than 6 months	33.20	10.59
6 months - 1 year	-	-
1-2 years	0.03	-
2-3 years	-	-
More then 3 years	-	-
	33.23	10.59
ii) Undisputed Trade receivables – considered doubtful		
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-
iii) Disputed Trade receivables – considered good		
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-
iv) Disputed Trade receivables – considered doubtful		
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More then 3 years	-	-
	-	-
	33.23	10.59

Note-10: Cash and Cash Equivalents

Balance with Banks

- a. in current accounts
- b. in deposit accounts

Cash on hand

Total

	As at 31st March, 2025	As at 31st March, 2024
a. in current accounts	9.36	18.21
b. in deposit accounts	-	-
Cash on hand	0.07	0.04
Total	9.42	18.24

Note-11: Short Term Trade Advances

Advances to Suppliers

Total

	As at 31st March, 2025	As at 31st March, 2024
Advances to Suppliers	-	0.83
Total	-	0.83

Note-12: Other Current Assets

Advance Income Tax & TDS (net of provision for income tax)

Security Deposits with Government & Other Departments

Total

	As at 31st March, 2025	As at 31st March, 2024
Advance Income Tax & TDS (net of provision for income tax)	0.61	0.39
Security Deposits with Government & Other Departments	0.10	0.10
Total	0.71	0.49



Notes to the Financial Statements for the year ended 31st March, 2025

(All amounts are in Lakhs unless otherwise stated)

Particulars	For The Year ended 31st March, 2025	For The Year ended 31st March, 2024
Note-13: Revenue from Operations		
1. Sale of Products	25.10	2.37
Less: Discount on Sale	0.38	0.09
2. Other Operating Revenue	145.04	41.75
Total	169.76	44.03
Note-14: Other Incomes		
Interest on IT Refund	0.01	-
Miscellaneous Income	-	0.01
Total	0.01	0.01
Note-15: Purchase of stock in trade		
Purchases- of stock in trade	16.97	3.38
Total	16.97	3.38
Note-16: Change in Inventories		
Inventories at the beginning of the year		
Stock in trade	2.00	-
Inventories at the end of the year:		
Stock in trade	3.07	2.00
Net Changes	(1.08)	(2.00)
Note-17: Employee Benefits Expenses		
Salaries and Wages	104.01	32.91
Director Remuneration	-	-
Company's Contribution to Provident and other fund	4.54	0.91
Staff welfare Expenses	-	0.09
Leave Encashment	0.31	-
Total	108.85	33.90
Note-7: Depreciation & Amortization		
Depreciation	0.13	-
Total	0.13	-
Note-18: Other Expenses		
Power and Fuel	0.88	0.34
Freight, Packing & Forwarding	1.16	0.30
Repair & Maintenance	3.27	0.47
Advertisement	6.35	-
Business Promtion Expenses	0.32	-
Rates & taxes	3.08	-
Rent Expenses	4.60	0.07
Printing & Stationery	7.05	1.23
Traveling Expenses	0.94	0.34
Legal & Professional Expenses	0.51	-
Printing & Stationery Expenses	0.16	0.02
Bank Charges	3.48	0.33
Digital marketing Service	0.50	-
Payment to Auditor	0.40	0.26
Entertainment Expenses	0.61	2.49
Office Expenses	0.07	0.01
Telephone & Internet Expenses	0.14	0.04
Software Expenses	-	1.08
Website Maintenance Expenses	2.16	0.03
Other Expenses	35.69	7.00
Total of Other Expenses	35.69	7.00
Note-19: Earning Per Share		
Net Profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	6.89	1.32
Weighted Average number of equity shares used as denominator for calculating EPS*	0.50	0.50
Basic & Dilluted Earning per share	13.77	2.64



Note-7 Property, Plant & Equipment and Intangible Assets

Sr No.	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		As At 01-04-2024	Addition	Deduction during the year	As At 31-03-2025	As At 01-04-2024	For the Year	Deducti on during the year	As At 31-03-2025	As At 31-03-2025	As At 31-03-2024
	Tangible Assets										
1	Furniture Fixtures	-	0.59	-	0.59	-	0.00	-	0.00	0.59	-
2	Office Equipments	-	0.07	-	0.07	-	0.01	-	0.01	0.06	-
3	Computers	-	0.90	-	0.90	-	0.11	-	0.11	0.79	-
	TOTAL	-	1.56	-	1.56	-	0.13	-	0.13	1.43	-
1	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
	Sub Total (B)	-	-	-	-	-	-	-	-	-	-
	Total Assets	-	1.56	-	1.56	-	0.13	-	0.13	1.43	-



Note-21 EARNINGS IN FOREIGN EXCHANGE

Particulars	For The Year ended 31st March, 2025	For The Year ended 31st March, 2024
Export of goods calculated on F.O.B. basis	-	-
royalty, know-how, professional and consultation fees	-	-
interest and dividends	-	-
other income	-	-

Note-22 VALUE OF IMPORTS ON CIF BASIS

Particulars	For The Year ended 31st March, 2025	For The Year ended 31st March, 2024
Raw Material	-	-
Capital Goods	-	-
Others	-	-
	-	-

Note-23 EXPENDITURE IN FOREIGN CURRENCY

Particulars	For The Year ended 31st March, 2025	For The Year ended 31st March, 2024
Travelling Expenses	-	-
Business Promotion Expenses	-	-
	-	-

Note-24**SEGMENT REPORTING**

The company operates in one single segment hence no requirement of segment reporting.

Note-25**CONTINGENT LIABILITIES**

Sr No	Particulars	As at 31st March, 2025	As at 31st March, 2024



Note:**(1) Ratio Analysis****A. Current Ratio**

Current Assets	46.44	32.15
Current Liabilities	34.67	25.83
Current ratio	1.34	1.24
Increase / (Decrease) in ratio	7.62%	

B. Debt Equity Ratio

Long term borrowings	-	-
Short term borrowings	-	-
Total Debt	-	-
Share Capital	5.00	5.00
Reserves & Surplus	8.21	1.32
Money received against Share Warrants	-	-
Shareholder's Equity	13.21	6.32
Debt Equity Ratio	-	-

C. Debt Service Coverage Ratio

Profit before taxes	9.20	1.76
Add: Interest	-	-
Depreciation & Amortization	0.13	-
Earnings available for debt service	9.33	1.76
Interest	-	-
Short term borrowings	-	-
Debt Service	-	-
Debt Service Coverage Ratio	-	-
Increase / (Decrease) in ratio	-	-

D. Return on equity

Net profit after taxes	9.20	1.76
Equity (As defined in Debt Equity Ratio)	13.21	6.32
Return on equity ratio	69.68%	27.91%
Increase / (Decrease) in ratio	149.66%	

Reason

Due to increase in profit there is favourable change in this ratio.

E. Inventory Turnover Ratio

Cost of Goods Sold	15.90	1.38
Opening stock	2.00	
Closing stock	3.07	2.00
Average Inventory	2.53	2.00
Inventory Turnover Ratio	6.27	0.69
Increase / (Decrease) in ratio	807.09%	

Reason

Due to Increase in cost of Goods sold there is increase in this ratio.



F. Trade Receivables turnover Ratio

Revenue from Operations	169.76	44.03
Average Trade Receivables	21.91	10.59
Trade Receivable Turnover ratio (in days)	7.75	4.16
Increase / (Decrease) in ratio	86.41%	

Reason

Due to Increase in sale there is increase in this ratio.

G. Trade Payables Turnover Ratio

Total Purchase	16.97	3.38
Average Trade Payables	3.66	3.96
Trade Payables Turnover Ratio (in days)	4.64	0.85
Increase / (Decrease) in ratio	444.55%	

Reason

Due to Increase in purchase there is increase in this ratio.

H. Net Capital turnover ratio

Revenue from Operations	169.76	44.03
Current assets - Current Liabilities	11.77	6.32
Net Capital turnover ratio	1442.18%	696.70%
Increase / (Decrease) in ratio	107.00%	

Reason

Due to Increase in sales there is increase in this ratio.

I. Net Profit Ratio

Net Profit	6.89	1.32
Revenue from Operations	169.76	44.03
Net Profit Ratio	4.06%	3.00%
Increase / (Decrease) in ratio	35.29%	

Reason

Due to Increase in profit there is increase in this ratio.

J. Return on capital employed

Profit before taxes	9.20	1.76
Add: Interest	-	-
Profit before interest and taxes	9.20	1.76
Share Holders Funds	13.21	6.32
Add: Borrowings	-	-
Total Capital Employed	13.21	6.32
Return on capital employed	69.68%	27.91%
Increase / (Decrease) in ratio	149.66%	

Reason

Due to Increase in profit before tax there is increase in



Note-27 Additional Regulatory Information

Details of Benami Property held

The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

Details of Loans and advances

The company has not granted loans or advances in the nature of loan to promoters, directors, KMP and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, which are repayable on demand or without specifying any terms or period of repayment.

Wilful Defaulter

The company has not been declared as a wilful Defaulter by any Financial Institution or bank as at the date of Balance Sheet.

Relationship with Struck off Companies

The Company do not have any transactions with companies struck off.

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

The company has no pending charges or satisfaction which are yet to be registered with the ROC beyond the Statutory period.

Compliance with number of layers of companies

The company has complied with the provision of the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

Compliance with approved Scheme(s) of Arrangements

There are no Schemes of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

Discrepancy in utilization of borrowings

The company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date. There are no discrepancy in utilisation of borrowings.

Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries).

(B) the company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party).

The company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries); or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or;

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note-28 Additional Information:

Undisclosed income

The Company has no transaction that is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto currency or Virtual Currency.

Note-29 Previous year figures have been regrouped, rearranged and reclassified wherever considered necessary.



1. Notes to the Financial Statements for the year ended 31st March, 2025:

Corporate Information:

Denvisio Biomed Limited having registered office red office at Unit No-312A, 3rd Floor, Centrum Plaza, Golf Course, Gurgaon, Gurgaon, Gurgaon, Haryana, India, 122011. The company is primarily involved in the trading of Dental Preparations.

Significant Accounting Policies

Basis of Preparation of Financial Statements

These financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013, Companies (Accounting Standards) rules, 2015 and Companies (Accounting Standards) amendments Rules 2016 and other applicable provisions of the Act.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

Accounting Convention

The company follows the mercantile system of accounting, recognizing income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to specifically otherwise, are consistent with the generally accepted accounting principles.

The following significant accounting policies are adopted in the preparation and presentation of these financial statements:

1. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of goods: Revenue is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer. Sales are disclosed net of GST, trade discounts and returns, as applicable.



2. INVENTORIES

Inventories are valued after providing for obsolescence, as follows:

- a) Stock in Trade Lower of cost and net realizable value. Cost is determined on First in First out (FIFO) basis.

3. CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

4. BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of that asset till such time the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. Costs incurred in raising funds are amortized equally over the period for which the funds are acquired. All other borrowing costs are charged to profit and loss account.

5. INCOME TAX

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income' (AS-22). The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences; being the differences between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out.

6. EARNINGS PER SHARE

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued



at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

7. PROVISIONS AND CONTINGENT LIABILITIES

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the likely future outflow of economic benefits required to settle the obligation at the reporting date.

Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

8. CASH & CASH EQUIVALENTS

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

9. SEGMENT REPORTING

Company is operating under a single segment.

For Mittal & Associates
Chartered Accountant
FRN: 106456W

Hemant

Hemant Bohra
Partner
M.No. 165667
UDIN: 25165667BMMLAR3298
Place: Mumbai
Date: 23rd May, 2025



For and on behalf of the Board of Directors

Vaibhav Munjal

Vaibhav Munjal
Director
DIN:10072098

Namrata Modi

Namrata Modi
Director
DIN:00788266



Place : Gurgaon
Date : 23rd May , 2025