

BIJUR SOOPER FOODS PRIVATE LIMITED

51 MARUTI COMPOUND, KASHELI, THANE, MAHARASHTRA - 421302.

CIN - U15100MH1997PTC109234

Financial Year 2024-2025**Balance Sheet as at 31st March, 2025**

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
		₹ in '000	₹ in '000
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.1	500.00	500.00
(b) Reserves and Surplus	2.2	3,470.47	2,564.76
(2) Non-Current Liabilities			
(a) Long-term borrowings	2.3	6,799.45	3,639.87
(3) Current Liabilities			
(a) Short-term borrowings	2.4	2,696.61	3,045.03
(b) Trade payables	2.5	5,193.87	5,080.24
(c) Other current liabilities	2.6	124.28	188.29
(d) Short-term provisions	2.7	323.93	-
Total		19,108.62	15,018.20
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	2.8	5,328.09	2,896.28
(b) Non-current investments	2.9	15.50	15.50
(c) Deferred tax assets (net)	2.10	170.67	156.26
(d) Long term loans and advances	2.11	-	30.00
(2) Current assets			
(a) Inventories	2.12	6,161.06	5,725.30
(b) Trade receivables	2.13	6,096.01	4,895.30
(c) Cash and Bank Equivalents	2.14	757.90	661.87
(d) Short-term loans and advances	2.15	228.00	184.07
(e) Other current assets	2.16	351.39	453.63
Total		19,108.62	15,018.20
Significant Accounting Policies	1		
Notes to Financial Statements	2		

(As per our report of even date)

FOR VINESH SAVLA & ASSOCIATES

Chartered Accountants

Firm Registration Number: 138457W



CA Vinesh Savla

Proprietor

Membership Number: 141187



For & On Behalf Of Board Of Directors



Milan Sharad Bijur
DIN: 00900506



Sharad Ganesh Bijur
DIN: 00900229

Place : Thane

Date : 21/9/2025

UDIN : 25141187 BM0HDA 2808



BIJUR SOOPER FOODS PRIVATE LIMITED

51 MARUTI COMPOUND, KASHELI, THANE, MAHARASHTRA - 421302.

CIN - U15100MH1997PTC109234

Financial Year 2024-2025**Statement of Profit and Loss for the year ended 31st March, 2025**

Particulars	Note No.	2024-2025	2023-2024
		₹ in '000	₹ in '000
Income			
Revenue from operations	2.17	48,968.20	42,958.20
Other Income	2.18	0.95	0.73
Total Income (A)		48,969.15	42,958.94
Expenses			
Cost of materials consumed	2.19	30,843.61	29,273.21
Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.20	(368.19)	(282.83)
Employee benefit expense	2.21	5,903.06	4,870.53
Finance costs	2.22	435.64	321.38
Depreciation and amortization expense	2.8	1,003.01	287.13
Other expenses	2.23	9,922.22	7,456.62
Total Expenses (B)		47,739.35	41,926.04
Profit for the year	(A - B)	1,229.80	1,032.90
Prior Period Income/(Expenses)	2.24	-	-
Profit Before Tax		1,229.80	1,032.90
Tax expense:			
(1) Current Tax for Current year		(323.93)	(212.84)
(2) Current Tax relating to prior years		(14.58)	-
(3) Deferred tax		14.41	(47.12)
Profit/(Loss) for the period		905.71	772.94
Earning per equity share:	2.25		
(1) Basic		181.14	154.59
(2) Diluted		181.14	154.59
Significant Accounting policies	1		
Notes to Financial Statements	2		

(As per our report of even date)

FOR VINESH SAVLA & ASSOCIATES

Chartered Accountants

Firm Registration Number: 138457W

CA Vinesh Savla

Proprietor

Membership Number: 141187

Place : Thane

Date : 21/9/2025

UDIN : 25141187 BMOHDA2808



For & On Behalf Of Board Of Directors

Milan Sharad Bijur
DIN: 00900506Sharad Ganesh Bijur
DIN: 00900229

1 Significant Accounting Policies:**a Accounting Convention**

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Practices (GAAP) under the historical cost convention, on an accrual basis and in accordance with the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies have been consistently applied and are consistent with those used in the previous year.

b Use of Estimates

The preparation of financial statements requires the management estimates and assumptions to be made that affect the reported amount of assets and liabilities (including contingent liabilities) on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Difference between the actual results and estimates are recognised in the period in which the results are known or materialised.

c Inventories

Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition. Cost of raw material, packing materials, stores and spares are determined on First in First Out (FIFO) Basis.

d Cash and cash equivalents (for purposes of Cash Flow Statement)

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

e Taxes on Income

i. Provision for current tax is determined on the basis of taxable income for the period as per the provisions of Income Tax Act, 1961.

ii. Deferred tax for the year is recognized, on timing differences, being difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

f Revenue Recognition**Sale of Goods**

Revenue is recognised when the significant risk and rewards of ownership of the goods have been passed to the buyers, usually on delivery of Goods. Sale of goods is exclusive of GST.

Other Incomes

Other incomes are accounted for on accrual basis except when the recovery is uncertain, it is accounted for on receipt basis.



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g Property, Plant & Equipment

purchase price, including non-refundable duties and taxes net of any trade discounts and rebates. The cost of PPE includes interest on borrowings (borrowing cost) directly attributable to acquisition, construction or production of qualifying assets subsequent to initial recognition. PPE are stated at cost less accumulated depreciation (other than freehold land, which are stated at cost) and impairment losses, if any.

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

Depreciation is recognised so as to write off the cost of assets (other than freehold land and capital work in progress) less their residual values over the useful lives, using Written Down Value ("WDV").

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

h Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

i Borrowing Cost

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

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j **Provisions and Contingencies:**

A provision is recognized when the company has legal and constructive obligation as a result of a past event, for which it is probable that cash outflow will be required and a reliable estimate the amount of the obligation. A contingent liability is disclosed when the company has possible or present obligation where it is not certain that an outflow of resources will be required to settle it. Contingent assets are neither recognized nor disclosed.

k **Impairment of Assets**

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been as change in the estimate of recoverable amount.

l **Employee Benefits**

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

ii. Company is not registered with Provident Fund. Further Company has not made provision for gratuity or leave encashment.

m **Foreign Currency Transactions**

i. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

ii. Monetary items denominated in foreign currencies at the year end are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognised as exchange difference and the premium paid on forward contracts is recognised over the life of the contract.

iii. Non monetary foreign currency items are carried at cost.

iv. Any income or expense on account of exchange difference either on settlement or on translation is recognised in the statement of Profit and Loss except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

n **Investments**

Long-term Investments are stated at cost after deducting provision, if any, for other than temporary diminution in the value of investments. Current Investments are stated at lower of cost and market / fair value.

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

2.1 SHARE CAPITAL

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
<u>Authorised Capital</u>		
5000 (5000) Equity shares of Rs.100/- each	500.00	500.00
	500.00	500.00
<u>Issued, Subscribed and Paid-Up</u>		
5000 (5000) Equity shares of Rs.100/- each	500.00	500.00
	500.00	500.00

Reconciliation of the number of shares outstanding at the beginning and at the end of the year

Equity Shares	As at 31st March, 2025	As at 31st March, 2024
Number of shares at the beginning	5,000	5,000
Add: Shares issued during the year	-	-
Number of shares at the end	5,000	5000

Equity Shareholders holding more than 5 % of the shares

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	% held	No. of Shares	% held
Sharad Bijur	3,000	60.00%	3,000	60.00%
Shobha Bijur	1,500	30.00%	1,500	30.00%
Milan Bijur	500	10.00%	500	10.00%
	5,000	100.00%	5,000	100.00%

Terms/Rights Attached to Equity Shares

The company has only one class of equity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share and ranks pari passu.

Shares held by promoters at the end of the year

Particulars	As at 31/03/2025		
	No. of Shares	% held	% Change
Sharad Bijur	3,000	60.00%	NA
Shobha Bijur	1,500	30.00%	NA
Milan Bijur	500	10.00%	NA
	5,000	100.00%	

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2.2 RESERVES & SURPLUS

Particulars	As at 31st March, 2025 ₹ in '000	As at 31st March, 2024 ₹ in '000
(a) Surplus in the Statement of Profit and Loss		
Balance as per last Financial Statements	2,564.76	1,791.82
Add : Profit for the year	905.71	772.94
Balance available for appropriation	3,470.47	2,564.76
Total	3,470.47	2,564.76

2.3 LONG TERM BORROWINGS

Particulars	As at 31st March, 2025 ₹ in '000	As at 31st March, 2024 ₹ in '000
a. Term Loans		
- From Banks (Car loan)	1,814.53	-
Unsecured:		
a. Loans and Advances from related parties	4,984.92	3,639.87
	6,799.45	3,639.87

2.4 SHORT TERM BORROWINGS

Particulars	As at 31st March, 2025 ₹ in '000	As at 31st March, 2024 ₹ in '000
Secured		
a. Working Capital Loans repayable on demand from banks	2,696.61	3,045.03
	2,696.61	3,045.03

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2.5 TRADE PAYABLES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
<u>Trade Payable</u>		
a. Total Outstanding Dues of Micro & Small Enterprises	-	-
b. Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	5,193.87	5,080.24
	5,193.87	5,080.24

In the absence of necessary information with the Company, relating to the registration status of suppliers under the Micro, Small and Medium Enterprises Development Act, 2006, the information required under the said Act could not be compiled & Disclosed.

2.6 OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
<u>Other payables</u>		
a. Employees related	-	-
b. TDS Payable	34.70	104.75
c. GST Payable	65.67	67.69
d. Excess ITC to be reversed	23.91	15.85
	124.28	188.29

2.7 SHORT-TERM PROVISIONS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
<u>Other Provisions</u>		
a. Provision for Income Tax	323.93	-
	323.93	-

2.9 NON CURRENT INVESTMENT

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
a. Other Investments		
Investments in Equity instruments (620 Eq Sh of Rs 25/- Each)	15.50	15.50
	15.50	15.50

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Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
Aggregate amount of unquoted investments	15.50	15.50

2.10 DEFERRED TAX ASSETS (NET)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
Deferred Tax Assets (Net)	170.67	156.26
	170.67	156.26

2.11 LONG TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
<u>Unsecured, considered good (unless otherwise stated)</u>		
a. Security Deposits	-	30.00
	-	30.00

2.12 INVENTORIES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
a. Raw materials	3,650.50	3,582.93
b. Work in progress	345.20	329.34
c. Finished goods	2,165.36	1,813.03
	6,161.06	5,725.30

2.13 TRADE RECEIVABLES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
<u>(Unsecured, Considered good unless otherwise specified)</u>		
a. Outstanding for a period exceeding six months from the date its due	-	-
b. Others	6,096.01	4,895.30
	6,096.01	4,895.30

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2.14 CASH & BANK EQUIVALENTS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	₹ in '000	₹ in '000
Cash and Cash Equivalents		
a. Balances with banks	-	-
b. Cash on hand	757.90	661.87
	757.90	661.87

2.15 SHORT TERM LOANS & ADVANCES

Particulars	As at	As at
	31st March, 2025	31st March, 2024
	₹ in '000	₹ in '000
<u>(Unsecured, Considered good unless otherwise specified)</u>		
Loans to employees	79.00	
Deposits	69.00	-
Loans and advances to others	80.00	184.07
	228.00	184.07

2.16 OTHER CURRENT ASSETS

Particulars	As at	As at
	31st March, 2025	31st March, 2024
	₹ in '000	₹ in '000
<u>(Unsecured, Considered good unless otherwise specified)</u>		
Balance with Revenue Authorities	269.65	50.83
Other Taxes Paid	59.61	380.67
Bijur Invnt Pvt LTd Receivable	22.13	22.13
	351.39	453.63

2.17 REVENUE FROM OPERATIONS

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Sale of products	48,968.20	42,958.20
	48,968.20	42,958.20

2.18 OTHER INCOME

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Interest on Income Tax Refund	0.95	0.73
	0.95	0.73

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2.19 COST OF MATERIAL CONSUMED

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Opening Inventory	3,582.93	2,699.50
Add : Purchases during the year	30,911.18	30,156.64
Less : Closing Inventory	(3,650.50)	(3,582.93)
Cost of Raw Materials consumed during the year	30,843.61	29,273.21

2.20 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE.

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
<u>Changes in Inventories of Finished Goods</u>		
Opening Stock of Finished Goods	1,813.03	1,553.20
Less : Closing Stock of Finished Goods	2,165.36	1,813.03
(INCREASE)/DECREASE IN STOCK	-352.33	(259.83)
<u>Changes in Inventories of WIP</u>		
Opening Stock of WIP	329.34	306.34
Less : Closing Stock of WIP	345.20	329.34
(INCREASE)/DECREASE IN STOCK	-15.86	(23.00)
Total	-368.19	(282.83)

2.21 EMPLOYEE BENEFITS EXPENSE

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Salaries and Wages	1,887.79	1,433.02
Directors Remuneration	3,251.90	3,200.00
Contribution to Provident and Other Funds	-	-
Staff Welfare Expenses	763.37	237.50
	5,903.06	4,870.53

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2.22 FINANCE COSTS

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Interest Expense (OD)	327.04	321.38
Interest on Car Loan	108.60	
	435.64	321.38

2.23 OTHER EXPENSES

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
ADVERTISING EXPENSES	501.66	459.50
Audit Fee	185.00	-
BANK CHARGES	56.37	65.02
COMMISSION ON SALE.	110.00	76.63
Electricity Expenses	286.28	228.80
FACTORY STORES	452.42	-
GST EXPENSE	21.34	2.82
INSURANCE PREMIUM [FACTORY]	21.98	33.99
LOSS ON SALE OF CAR	-	173.48
MARKETING EXPENSES	602.09	484.70
PACKING AND PACKAGING CHARGES	27.40	82.50
Post Sale Discount	45.74	-
PRINTING & STATIONERY	177.44	99.28
PROFESSIONAL FEES	1,705.92	657.26
PROPERTY TAX	-	43.49
Rent Expense	-	120.00
REPAIRS & MAINTAINENCE	840.76	459.14
Research & Development	82.64	96.68
Software Subscription	194.15	94.37
TELEPHONE EXPENSES	-	69.48
TESTING CERTIFICATION	-	76.00
TRANSPORT CHARGES	3,246.81	1,828.07
TRAVEL & CONVEYANCE	165.25	235.43
VEHICLE MAINTAINENCE	-	119.63
Ecommerce charges	86.80	663.44
Late fee and interest	1.50	21.13
Office expenses	537.51	160.60
Legal Expenses	48.50	-
MCA Fees	16.20	45.90
Trademark application	-	55.40
Sales promotion expenses	211.34	666.42
Weights and measures	-	50.01
Write off	297.14	287.48
	9,922.22	7,456.62

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2.24 PRIOR PERIOD INCOME/(EXPENSES)

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Prior Period Expenses	-	-
	-	-

ADDITIONAL NOTES TO ACCOUNTS – INFORMATIVE

2.25 COMPUTATION OF PROFIT/LOSS FOR EARNINGS PER SHARE

Particulars	2024-2025	2023-2024
	₹ in '000	₹ in '000
Profit after tax as per statement of profit and loss	905.71	772.94
Less: Preference Share Dividend and tax thereon	-	-
Profit including exceptional items attributable to Equity Shares	905.71	772.94
Less : Exceptional items	-	-
Profit excluding exceptional items attributable to Equity Shares	905.71	772.94
Weighted average number of equity shares for basic EPS (in No.)	5,000.00	5,000.00
Weighted average number of equity shares for diluted EPS (in No.)	5,000.00	5,000.00
Face value of equity shares (in Rs.)	100.00	100.00
Earnings per share Basic (in Rs.)	181.14	154.59
Earnings per share Diluted (in Rs.)	181.14	154.59

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2.8 (a) Property, Plant and Equipment

Tangible Assets

Particulars	Gross Block			Depreciation			Net Block		(RS. '000)	
	Cost as on 01-04-2024	Additions in the year	Adjustments in the Year	Balance 31-03-2025	Opening 01-04-2024	For the Year	Adjustments in the Year	Balance 31-03-2025		As on 31-03-2025
Building	4,347.40	392.72	-	4,740.12	2,524.15	188.75	-	2,712.89	2,027.23	1,823.25
Plant & Equipment	3,622.88	-	-	3,622.88	2,690.33	168.79	-	2,859.12	763.76	932.55
Furniture & Fixtures	563.36	233.53	-	796.89	491.58	22.89	-	514.47	282.42	71.78
Vehicles	-	2,743.06	-	2,743.06	-	572.67	-	572.67	2,170.39	-
Computer	894.12	-	-	894.12	849.26	28.34	-	877.60	16.53	44.86
Mobile	165.15	65.50	-	230.64	142.02	21.25	-	163.27	67.37	23.12
Security Camera System	46.94	-	-	46.94	46.23	0.32	-	46.55	0.39	0.71
Total	9,639.85	3,434.82	-	13,074.66	6,743.57	1,003.01	-	7,746.57	5,328.09	2,896.28
Previous Year	10,030.07	1,999.85	2,390.07	9,639.85	8,523.03	287.13	2,066.60	6,743.56	2,896.29	1,507.04

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2.26 AS 18 - RELATED PARTIES

As per Accounting Standard (AS-18) on Related Party Disclosures issued by the Companies (Accounting Standards) Rules, 2006, the disclosures of transactions with the related party as defined in the Accounting Standard are given below:

2.26.1 Details of Related Parties

Description Of Relationship	Sr. No	Names of related parties
(a) Key Management Personnel	i ii iii	Sharad Ganesh Bijur Shobha Sharad Bijur Milan Sharad Bijur
(b) Enterprises over which Key Management Personnel has Significant Control	i	Bijur Investments Private Limited

2.26.2 Details of related party transactions during the year ended 31st March, 2025 and balances outstanding as at 31st March, 2025 :

(₹ in '000)

Particulars	Key Management Personnel	Enterprise over which KMP has significant control	Relative of Key Management Personnel
Expenses			
a) Rent Expenses	Nil	Nil	Nil
Outstandings			
a) Payable Loan	4,984.92	Nil	Nil

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D. S. S. Raju



2.27 Other Disclosures as per Schedule-III of the Companies Act, 2013
2.27.1 Restated Contingent Liabilities & Commitments

		(₹ in '000)	(₹ in '000)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
(a)	Contingent liabilities in respect of: Claims against the company not acknowledged as debts	-	-
	Total	-	-

2.27.2 Value of imports calculated on C.I.F basis by the company during the

		(₹ in '000)	(` in '000)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
(a)	Raw materials/ Traded Goods	-	-
		-	-

2.27.3 Expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest, and other matters;

		(₹ in '000)	(` in '000)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
(a)	Royalty Expenses	-	-

2.27.4 Earnings in foreign exchange

		(₹ in '000)	(` in '000)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
(a)	Export of goods calculated on FOB basis	-	-

2.27.5 Title deeds of Immovable Property not held in name of the Company:

The company has no such immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) which is not held in the name of the company.

2.27.6 Details of Benami Property held:

No proceedings have been Initialed on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988(45 of 1988) and Rules made thereunder.

2.27.7 Relationships with struck off companies:

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

2.27.8 Compliance with number of layers of companies:

The Company has complied with the number or layers prescribed under the Companies Act, 2013.

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Signature



2.27.9 Willful defaulter:

The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

2.27.10 Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

2.27.11 Valuation of Property, plant and equipment, Intangible asset and Investment property

The Company has not revalued its property, plant and equipment or Intangible assets during the current or previous year.

2.27.12 Details of crypto currency or Virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

2.27.13 Undisclosed Income

There is no Income surrendered or disclosed as Income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

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Shankar



2.28 Disclosures under Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. (as amended)

2.28.1 Director's Remuneration

Particulars	(₹ in '000)	
	2024-25	2023-24
	₹	₹
Salaries and Allowances	3,251.90	3,200.00
	3,251.90	3,200.00

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2.29 Other Disclosures

2.29.1 Trade Payable Ageing summary

		(₹ In '000)				
SN	Particulars	Less than 1 year	1-2 years	2-3 Years	More than 3 Years	Total
		₹	₹	₹	₹	₹
	As at 31 March 2025					
(i)	MSME	-	-	-	-	-
(ii)	Others	51.94	-	-	-	51.94
(iii)	Disputed Dues - MSME	-	-	-	-	-
(iv)	Disputed Dues - Others	-	-	-	-	-
	As at 31 March 2024					
(i)	MSME	-	-	-	-	-
(ii)	Others	50.80	-	-	-	50.80
(iii)	Disputed Dues - MSME	-	-	-	-	-
(iv)	Disputed Dues - Others	-	-	-	-	-

2.29.2 Trade Receivable Ageing summary

Trade Receivable Ageing summary								(₹ In '000)
SN	Particulars	Less than 6 Months	6 Months - 1 year	1-2 years	2-3 Years	More than 3 Years	Total	
	As at 31 March 2025							
(i)	Undisputed Trade Receivable - Considered Good	60.96	-	-	-	-	60.96	
(ii)	Undisputed Trade Receivable - Considered doubtful	-	-	-	-	-	-	
(iii)	Disputed Trade Receivable - Considered Good	-	-	-	-	-	-	
(iv)	Disputed Trade Receivable - Considered doubtful	-	-	-	-	-	-	
	As at 31 March 2024							
(i)	Undisputed Trade Receivable - Considered Good	48.95	-	-	-	-	48.95	
(ii)	Undisputed Trade Receivable - Considered doubtful	-	-	-	-	-	-	
(iii)	Disputed Trade Receivable - Considered Good	-	-	-	-	-	-	
(iv)	Disputed Trade Receivable - Considered doubtful	-	-	-	-	-	-	






2.30 Accounting Ratios

SN	Particulars	Numerator	Denominator	2024-2025	2023-2024
1	Current Ratio	Current Assets	Current Liabilities	1.63	1.43
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity	2.39	2.18
3	Debt Service Coverage Ratio	EBITDA + Other Non-Cash Items	Interest & Lease Payments + Principal Repayments	4.30	5.11
4	Return on Equity Ratio	NPAT	Shareholder's Equity or Average Shareholder's Equity	22.81%	25.22%
5	Inventory turnover ratio	Cost of goods sold	Average Inventory	5.13	5.64
6	Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	8.91	8.61
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	6.02	6.78
8	Net capital turnover ratio	Net Sales	Average Working Capital	9.32	11.91
9	Net profit ratio	Net Profit (After Tax)	Net Sales	1.85%	1.80%
10	Return on Capital employed	EBIT	Capital Employed	12.37%	13.89%
11	Return on investment	Net profit	Cost of Investment	N.A.	N.A.

2.31 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

(As per our report of even date)
FOR VINESH SAVLA & ASSOCIATES
 Chartered Accountants
 Firm Registration Number: 138457W
 CA Vinesh Savla
 Proprietor
 Membership Number: 141187



For & On Behalf Of Board Of Directors

M.B.T.
 Milan Sharad Bijur
 DIN: 00900506

S.S.B.
 Sharad Ganesh Bijur
 DIN: 00900229

Place : Thane
 Date : 21/9/2025
 UDIN : 25141187 BMOHDA 2808

