PRAMOD KUMAR JAIPURIA
CHARTERED ACCOUNTANT

Acharya Kuti, 1st Floor, 26/53, Birhana Road, Kanpur - 208 001
Telephone: 9839081415, email: peekayjaipuria@gmail.com

INDEPENDENT AUDITOR'S REPORT
To the Members of CRYOGENIC FOOD PROCESSING PRIVATE LIMITED

Opinion

I have audited the accompanying *standalone financial statements* of **CRYOGENIC FOOD PROCESSING PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss, the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid 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 31st March 2025, the **PROFIT** and its cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit of the Financial Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. My responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to my audit of the financial statements under the provisions of the Act and the Rules made thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information - Board of Directors' Report

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 financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the Board Report and I

Pramod Kumar Jaipuria
Chartered Accountant Kanpur

do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement in this Board Report, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards ("AS") specified under Section 133 of the Act. 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; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that Ire operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, Iam required to draw attention in my auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Pramod Kumar Jaipuria
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Chartered Accountant, Kanpur

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1 As required by the **Companies (Auditor's Report) Order, 2020** ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, I give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

(A) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.

(B) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books except for the matters stated in the paragraph 2(I)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(C) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

(D) In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(E) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

(F) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 2(B) above on reporting under Section 143(3)(b) of the Act and paragraph 2(I)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Accounts) Rules, 2014.

(G) The company is a private company whose turnover is less than Rupees Fifty Crores as per last audited financial statement or the aggregate borrowings whereof from any bank or financial institution or body corporate at any point of time during the financial year is less than Rupees Twenty Five Crores and moreover has also not defaulted either in filing financial statements under Section 137 of the Act or filing of annual return under Section 92 of the Act and hence the provisions of Section 143(3)(i) of the Companies Act, 2013 regarding reporting on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable to the company.

(H) In our opinion, Section 197 of the Companies Act, 2013 is not applicable to Private Limited Company.

(I) 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 my opinion and to the best of my information and according to the explanations given to us:

i. the Company does not have any pending litigations which would impact 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 which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and

(c) Based on the audit procedures adopted by us, nothing has come to our notice that has caused us to believe that the representations made by the Management under sub clause (a) and (b) above, contain any material misstatement.

Pramod Kumar Jaipuria * Chartered Accountant, Kanpur * CA DAMP DELHI

v. The company has neither declared nor paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used Tally Prime (Edit Log) as accounting software systems for maintaining its books of account for the financial year ended 31st March 2025 which have the feature of reporting audit trail (edit log) and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Pramod Kumar Jaipuria * Chartered Accountant, Kanpur * CA CAMP DELHI

PRAMOD KUMAR JAIPURIA
CHARTERED ACCOUNTANT
Membership Number:070131
PLACE: CAMP ~~New Delhi~~ LUCKNOW

DATE: 03 SEP 2025
UDIN:

UDIN: 25070131BMTJPG2435
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<u>ANNEXURE A</u>

Referred to in paragraph 1 under "Report on Other Legal and regulatory Requirement" section of my Independent Auditors' Report of even date on the financial statements for the year ended 31st March 2025 of CRYOGENIC FOOD PROCESSING PRIVATE LIMITED ("the company").

On the basis of examination of books of accounts and according to information and explanations given to me, I report that:

(i) (a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment,

(B) The company has maintained proper records showing full particulars of Intangible Assets,

(b) the Company has a regular program of physical verification of property, plant and equipment under which the property, plant and equipment are physically verified by the management at reasonable interval of three years. However, the physical verification of property, plant and equipment is due and as per management was carried out during the financial year 2024-25. Further, I am informed that no material discrepancies were noticed on such physical verification carried out, as compared to the maintained Fixed Assets Register,

(c) The company does not have any immovable properties as disclosed in Note BS_05 Property, Plant and Equipments and as such the reporting requirement of this sub clause is not applicable,

(d) the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and therefore the reporting requirement of this sub clause regarding revaluation whether, is based on valuation by a Registered Valuer, the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets, are not applicable,

(e) no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Therefore, the reporting requirement of this sub clause i.e. whether the company has appropriately disclosed the details in its financial statements is not applicable.

(ii)(a) the management has conducted the physical verification of inventories at the close of year under its procedure to verify held stocks at least once in the financial year. The coverage and procedure of such verification, as per the information and explanation given to me seems to be appropriate and I am informed that no material discrepancies were noticed on such physical verification, hence question of adjustment of the found discrepancies in the books of account is does not arise.

(b) the Company has not been sanctioned any working capital limits from any banks or financial institutions on the basis of security of current assets, therefore company was not required to file any quarterly returns or statements with such banks or financial institutions and hence the question of their agreement with the books of account of the Company does not arise.

(iii) the Company, during the year, has not made any investments, provided any guarantee and/ or security and has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties. Hence, the *reporting requirements of following sub clauses of this clause, are not applicable*:

Pramod Kumar Jaipuria CAMP Chartered Accountant, Kanpur

(a) aggregate amount during the year and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or securities given and/ or provided to:

(A) subsidiary, joint ventures and other associates

(B) parties other than subsidiary, joint ventures and other associates

(b) whether terms and conditions of such investments, guarantee, security, loans & advances are not prejudicial to the interest of the company,

(c) in respect of loans and advances, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular,

(d) whether the amount is overdue, state the total amount over due for more than 90 days and whether reasonable steps for recovery of principal and interest have been taken,

(e) aggregate amount of loans or advances fallen due during the year and were either renewed, extended or settled by new loans to same parties and the percentage of aggregate to total loans and advances granted during the year,

(f) aggregate amount of loans granted, during the year, either repayable on demand or without specifying the terms or period of repayment, the percentage of aggregate to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in Section 2(76) of the Act.

(iv) the Company, during the year, has not either directly or indirectly, granted any loan, made investments, given guarantees or provided security to any of its directors or to any other person in whom the director is interested. Accordingly, reporting requirements stated in this paragraph of the Order, regarding details of non-compliance with Section 185 and Section 186 of the Act, are not applicable to the Company.

(v) the Company has not accepted any deposits or amounts which are deemed to be deposits from public during the year under review. Hence, compliance with directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder is not required. Accordingly, the question of reporting requirements of this clause of the order, to report nature of such contraventions and compliance with any issued order by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any Tribunal, does not arise.

(vi) the provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products and/ or services of the Company. Accordingly, the provisions stated in this paragraph of the Order are not applicable to the Company.

(vii) (a) according to the records of the company, undisputed statutory dues including goods and services tax, provident fund, employee's state insurance, income tax, sales tax, service tax duty of customs, duty of excise, value added tax, cess and any other statutory dues, to the extent applicable, and any other statutory dues have generally been regularly deposited with the appropriate authorities. There were no outstanding statutory dues as on 31st March 2025 for a period of more than six months from the date they became payable.

(b) there are no amounts payable in respect of statutory dues referred to in sub-clause (a), which have not been deposited on account of any pending disputes.

(viii) there are no transactions which have been surrendered or disclosed as income during the year in tax assessment under the Income Tax Act, 1961 and as such the reporting requirement of the clause regarding accounting of such transactions in the books of account is not applicable. Also, there are no such previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in this paragraph of the Order is not applicable to the Company.

(ix)(a) the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, hence the lender wise reporting requirements in respect of delays, if any, of principal and/or interest thereon with number of days for which delayed in repayment along with nature of borrowing with their debt securities and their names are not applicable,

(b) the Company has not been declared wilful defaulter by any bank or financial institution or other lender,

(c) the term loans were not obtained and hence the question whether term loan was applied for the purpose for which the term loan was obtained does not arise. Accordingly, the reporting requirements under this sub clause, to report the amount of loan so diverted and the purpose for which it is used, are not applicable.

(d) the funds raised on short term basis have, prima facie, not been used during the year for long term purposes by the Company. Accordingly, the reporting requirements under this sub clause, to report the amount so utilised and the nature, are not applicable.

(e) the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, reporting requirements under this sub clause, to report the amount and the nature of the transaction, are not applicable.

(f) the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, reporting requirements under this sub clause, to report the details thereof and the default in repayment of such loans raised, are not applicable.

(x) (a) the Company, during the year, has not raised any moneys by way of initial public offer and/or further public offer (including debt instruments). Hence, the question whether amounts raised was applied for the purpose for which such amounts were raised does not arise. Accordingly, the reporting requirements to report the details with delays or default and subsequent rectification under this sub clause are not applicable.

(b) company has neither made any preferential allotment nor any private placement of shares or convertible debentures (fully, partially or optionally convertible). Accordingly, the question of reporting requirement of this sub clause in respect of whether the requirements of Section 42 and Section 62 of the Act have been complied and the funds have been used for the purpose for which the funds were raised (including the amount involved and nature of non-compliance), are not applicable to the company.

(xi) (a) Neither fraud by the company nor any fraud on the company has been noticed or reported during the year under review, accordingly reporting requirements under this sub clause to report the nature and amounts of fraud are not applicable,

(b) No report under Section 143(12) of the Companies Act, 2013 have been filed by me in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, and,

(c) I have not received any whistle blower compliant during the year.

(xii) the company is not a Nidhi company and the Nidhi Rules, 2014 are not applicable to it, accordingly the following reporting requirement of this Clause of the Order are not applicable

(a) Whether the Nidhi Company has complied with Net owned Funds to Deposit ratio of 1:20 to meet liabilities,
(b) Whether the Nidhi Company is maintaining 10 percent unencumbered term deposits as specified in Nidhi Rules, 2014 to meet out the liability, and,
(c) Whether there has been any default in payment of interest on deposits or repayments thereof.

(xiii) the transactions entered with related parties, if any, are in compliances with the provisions of Section 177 and 188 of the Act. The details of such Related Party transactions, if any, have been disclosed in the financial statements as required under Accounting Standard (AS) 18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(xiv) the statutory requirement of Internal Audit is not applicable on the company since the Company is a Private Limited Company and neither its Turnover nor its loans or borrowings from banks or public financial institutions was exceeding the prescribed limit. Hence, the following reporting requirement of this clause of the order is not applicable:
(a) Whether the internal audit system is commensurate with the size and nature of the business of the Company, and,
(b) Whether reports of the Internal Auditor for the period under audit were considered by the statutory auditors.
However, the company has proper and adequate Internal Control Systems commensurate with the nature of business and size & complexity of its operations.

(xv) the Company has not entered into non-cash transactions with Directors or persons connected with them. Hence, question of compliance with provisions of Section 192 of the Act does not arise. Accordingly, reporting requirements under this clause, to report whether the provisions of section 192 of the Act have been complied with, are not applicable.

(xvi) (a) the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, no registration was obtained.
(b)the Company has not conducted any Non-Banking Financial activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
(c)the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, the Company is not required to fulfil criteria of a CIC.

(xvii) The Company has not incurred cash losses during the financial year covered by the audit and the immediately preceding financial year. Accordingly, reporting requirement, to report the amount of cash losses, under the clause (xvii) of the Order is not applicable.

(xviii) There has been no resignation of the statutory auditors of the Company during the year. Hence, question whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditor does not arise.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and my knowledge of the plans of the Board of Directors and Management; I am of the opinion that no material uncertainty exists as on the date of the audit report and that the Company is capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. However, I cannot give an assurance as to the future viability of the Company. I further state that my reporting is based on the financial position up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions Section 135 and Schedule VII of the Companies Act, 2013 are not applicable to the company. Hence, following reporting under this clause of the order are not applicable:

(a) Whether in respect of other than ongoing projects, the company has transferred the unspent amount to a Fund specified under Schedule VII of the Act, and,
(b) Whether any unspent amount under Section 135(5) of the Act has been transferred to any special account in compliance with provisions of Section 135(6) of the Act.

(xxi) The company is not required to prepare consolidated financial statements hence question of qualifications or adverse remarks by the respective auditor in the CARO reports of the companies included in the consolidated financial statements does not arise. Accordingly, reporting requirements, of the details of the companies and paragraph number of the CARO report containing qualification or adverse remarks, under this clause, are not applicable.

Pramod Kumar Jaipuria ★ CA CAMP DELHI ★ Chartered Accountant, Kanpur

PRAMOD KUMAR JAIPURIA
Chartered Accountant
Membership Number: 070131
Place: Camp _ ~~New Delhi~~ LUCKNOW
Date: 03 SEP 2025

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

Balance Sheet as at 31st March 2025

(INR in Hundred)

S. No.	PARTICULARS	Note No.	Year Ended 31st March 2025		Year Ended 31st March 2024	
I	**Equity And Liabilities**					
1	**Shareholders Funds**					
	Share Capital	BS_01	1,000.00		1,000.00	
	Reserves and Surplus	BS_02	18,15,231.42	18,16,231.42	16,76,817.01	16,77,817.01
2	**Current Liabilities**					
	Trade Payables	BS_03	34.35		1,203.40	
	Other Current Liabilities	BS_04	1,953.45	1,987.80	2,079.92	3,283.32
	Total			**18,18,219.22**		**16,81,100.33**

S. No.	PARTICULARS	Note No.	Year Ended 31st March 2025		Year Ended 31st March 2024	
II	**Assets**					
1	**Non-Current Assets**					
	Property, Plant & Equipment and Intangible Assets					
	Property, Plant & Equipment	BS_05	1,55,898.41		1,77,310.87	
	Intangible Assets		72.83	1,55,971.24	72.83	1,77,383.70
	Other Non Current Assets	BS-06	6,69,840.68		6,28,009.27	
	Deferred Tax Assets	BS-07	15,817.39	6,85,658.07	14,881.18	6,42,890.45
2	**Current Assets**					
	Inventories	BS_08	5,35,354.88		5,80,292.79	
	Trade Receivables	BS_09	1,33,127.43		2,12,807.43	
	Cash and Cash Equivalent	BS_10	2,85,768.56		17,242.92	
	Short Term Loans and Advances	BS_11	22,339.04	9,76,589.91	50,483.04	8,60,826.18
	Total			**18,18,219.22**		**16,81,100.33**
				0.00		0.00

Significant accounting policies and other explanatory notes forming part of financial statements _N

Auditor's Report
In terms of our report of even date attached herewith.

Pramod Kumar Jaipuria Chartered Accountant, Kanpur CA CAMP DELHI

For and on behalf of the Board of Directors

Pramod Kumar Jaipuria
Chartered Accountant
Membership No. 070131

Place: Camp ~~New Delhi~~ LUCKNOW
Date: 03 SEP 2025

Navneet Chaurasia
DIN:00089628
Director
02 SEP 2025

Vagish Pathak
DIN : 00053041
Director
02 SEP 2025

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

Notes forming part of Financial Statements for the year ended 31st March 2025

(INR in Hundred)

Note No.	PARTICULARS	Year Ended 31st March 2025		Year Ended 31st March 2024	
BS_01	**Share Capital**				
	(1) Authorized:	**No Of Shares**	**Amount**	**No Of Shares**	**Amount**
	Equity Shares of Rs 10 each	50000	5,000.00	50000	5,000.00
	(2) Issued:				
	Equity Shares of Rs 10 each	10000	1,000.00	10000	1,000.00
	(3) Subscribed & Paid Up				
	Equity Shares of Rs 10 each fully paid up in cash	10000	1,000.00	10000	1,000.00
	Total		**1,000.00**		**1,000.00**

* **The reconciliation of the number of shares outstanding and the amount of share capital**

	No of Shares	Amount	No of Shares	Amount
At the beginning of the Accounting Period	10000	1,000.00	10000	1,000.00
Add: Issued during the Year	0.00	0.00	0.00	0.00
Less: Deletion/ Bought Back during the Year	0.00	0.00	0.00	0.00
At the end of the Accounting Period	**10000**	**1,000.00**	**10000**	**1,000.00**

* **Terms/ Rights attached to the Equity Shares**
The company has issued only one kind of Equity Shares with voting rights proportionate to their respective shareholding.
Each holder of the equity shares is entitled to one vote per share.

* **Details of shareholders holding more than 5% shares:-**

Name of the shareholder	No Of Shares	Percentage Holding	No Of Shares	Percentage Holding
Shashikant Chaurasia	6000	60%	6000	60%
Vagish Pathak	2000	20%	2000	20%
Satya Prakash Rajauria	1999	20%	1999	20%

* **In preceding five years_ aggregate no of shares**

allotted as fully paid up pursuant to contract(s) without payment being made in cash	Nil	Nil
allotted as fully paid up by way of Bonus Shares	Nil	Nil
bought back	Nil	Nil

* Details of Shares held by Promotors

Name of the Promotors	No Of Shares	Percentage Holding	No Of Shares	Percentage Holding
Shashikant Chaurasia	6000	60%	6000	60%
Vagish Pathak	2000	20%	2000	20%
Satya Prakash Rajauria	1999	20%	1999	20%
Rajiv Suneja	1	0.01%	1	0.01%
Navneet Chaurasia	0	0.00%	0	0.00%

* There has been no change in the Promoter's Shareholding

Note No.	PARTICULARS	Year Ended 31st March 2025	Year Ended 31st March 2024
BS_02	**Reserves and Surplus**		
	Surplus Balance from Statement of Profit and Loss		
	As per last Balance Sheet	16,76,817.01	16,58,833.88
	Addition for the year - Balance as per annexed Statement of Profit & Loss	1,38,414.41	17,983.13
	At the end of the accounting period	**18,15,231.42**	**16,76,817.01**

Pramod Kumar Jaipuria Chartered Accountant, Kanpur CA CAMP DELHI

Vagish

Current Liabilities (INR in Hundred)

BS_03 Trade Payables

Total outstanding due of Micro Enterprises and Small Enterprises *	0.00	0.00
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises *	34.35	1,203.40
Total	**34.35**	**1,203.40**

* The outstanding balances of trade creditors, if any, then are subject to confirmation.

* None of the supplier has intimated about its registration, if any, under Micro, Small & Medium Enterprises Development Act, 2006 and hence the required information under said act can not be ascertained and as such stands as Nil.

BS_04 Other Current Liabilities

Expenses Payable	1,040.63	1,507.67
Statutory Dues - GST	0.00	0.00
Statutory Dues - GST Reverse	349.44	105.60
Others Payable	289.26	217.48
Statutory Dues - TDS Payable	274.12	249.17
Total	**1,953.45**	**2,079.92**

Pramod Kumar Jaipuria * Chartered Accountant, Kanpur * CA CAMP DELHI

(INR in Hundred)

Non Current Assets

Property, Plant & Equipment and Intangible Assets

BS_05 PROPERTY, PLANT & EQUIPMENT (A)

PARTICULARS COST/GROSS BLOCK	As at 01-04-24	Additions	Deletion/Adjust.	As at 31-3-25
PLANT AND MACHINERY	4,56,495.11	0.00	0.00	4,56,495.11
VEHICLES	1,79,991.05	23,314.12	15,661.27	1,87,643.90
COMPUTER AND COMPUTER SOFTWARE	6,626.19	0.00	0.00	6,626.19
OFFICE EQUIPMENTS	1,027.75	0.00	0.00	1,027.75
Total	**6,44,140.10**	**23,314.12**	**15,661.27**	**6,51,792.95**
INTANGIBLE ASSETS (B)	1,456.69	0.00	0.00	1,456.69
Total	**1,456.69**	**0.00**	**0.00**	**1,456.69**
Total (A+B)	**6,45,596.79**	**23,314.12**	**15,661.27**	**6,53,249.64**
Previous Year	*6,45,596.79*	*0.00*	*0.00*	*6,45,596.79*
DEPRECIATION				
PROPERTY, PLANT & EQUIPMENT (A)				
PLANT AND MACHINERY	3,50,491.40	18,908.65	0.00	3,69,400.05
VEHICLES	1,09,043.15	25,034.87	14,878.21	1,19,199.81
COMPUTER AND COMPUTER SOFTWARE	6,318.33	0.00	0.00	6,318.33
OFFICE EQUIPMENTS	976.35	0.00	0.00	976.35
Total	**4,66,829.23**	**43,943.52**	**14,878.21**	**4,95,894.54**
INTANGIBLE ASSETS (B)	1,383.86	0.00	0.00	1,383.86
Total	**1,383.86**	**0.00**	**0.00**	**1,383.86**
Total (A+B)	**4,68,213.09**	**43,943.52**	**14,878.21**	**4,97,278.40**
Previous Year	*4,12,043.78*	*56,169.31*	*0.00*	*4,68,213.09*
WDV				
PROPERTY, PLANT & EQUIPMENT (A)				
PLANT AND MACHINERY	1,06,003.71			87,095.06
VEHICLES	70,947.90			68,444.09
COMPUTER AND COMPUTER SOFTWARE	307.86			307.86
OFFICE EQUIPMENTS	51.40			51.40
Total	**1,77,310.87**			**1,55,898.41**
INTANGIBLE ASSETS (B)	72.83			72.83
Total	**72.83**			**72.83**
Total (A+B)	**1,77,383.70**			**1,55,971.24**
Previous Year	*2,33,553.01*			*1,77,383.70*

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA

(INR in Hundred)

BS-06	**Other Non Current Assets**				
	Fixed Deposit with bank *		6,69,840.68		6,28,009.27
	Total		**6,69,840.68**		**6,28,009.27**

* FDRs are Pledged with Banks for issuing Bank Guarantees in favour of VAT authorities and the same are auto renewable by them.

Current Assets:

In the opinion of Board of Directors, the aggregate value of current asset, if any, on realization in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.

BS-07	**Deferred Tax Assets**				
	Opening for the Year	14,881.18		11,287.52	
	Provided for the Year	936.21		3,593.66	
	Closing For The Year		15,817.39		14,881.18
	Net Deferred Tax Liabilities/ (Assets)		**15,817.39**		**14,881.18**
BS_08	**Inventories**				
	Raw Material		1,56,222.23		70,412.07
	Packing Materials		95,275.57		92,561.75
	Finished Goods		2,83,857.08		4,17,318.97
	Total		**5,35,354.88**		**5,80,292.79**

Raw Material and Packing Material has been valued at cost and Finished goods at lower of cost/net of realizable value

BS_09	**Trade Receivables**				
	Outstanding for a period exceeding six months from date when they were due for payment				
	Secured, considered good	0.00		0.00	
	Unsecured, Considered good	1,33,127.43		1,50,647.43	
	Doubtful	0.00	1,33,127.43	0.00	1,50,647.43
B	**Other Debts**				
	Secured, considered good	0.00		0.00	
	Unsecured, Considered good	0.00		62,160.00	
	Doubtful	0.00	0.00	0.00	62,160.00
	Total		**1,33,127.43**		**2,12,807.43**

There are no unbilled revenues/ dues.

BS_10	**Cash and Cash Equivalent**				
	Cash on Hand		11,988.33		13,276.03
	With Banks in Current Account		2,73,780.23		3,966.88
	Total		**2,85,768.56**		**17,242.92**
BS_11	**Short Term Loans and Advances**				
	(Unsecured Considered Good)				
	Advances Recoverable In Cash Or in kind for the value to be received		0.00		471.33
	Input GST		11,848.96		19,156.96
	Input GST to Be Claimed		16.20		0.00
	Unexpired Expenses		1,108.43		783.31
	Advance to Suppliers & Expenses		1,929.71		2,714.24
	Income Tax (Net of provision)		7,435.74		27,357.20
	Income Tax Paid	56,263.73		36,999.08	
	Less :Provision of Income Tax	(48,827.99)		(9,641.88)	
	Total		**22,339.04**		**50,483.04**

Pramod Kumar Jaipuria
Chartered Accountant, Kanpur
CA
DELHI

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

Statement of Profit and Loss for the year ended 31st March 2025

(INR in Hundred)

S. No.	Particulars	Note No	Year Ended 31st March 2025		Year Ended 31st March 2024	
	Revenue From Operations					
I	Revenue From Operations	PL-01		10,99,630.00		2,91,125.00
II	Other Income	PL-02		51,049.01		43,617.49
III	Total Income (I+II)			11,50,679.01		3,34,742.49
IV	Expenses					
	Cost of Materials Consumed	PL-03		6,93,889.46		2,84,255.54
	Change In Inventory of Finished Goods	PL-04		1,33,461.90		(1,21,392.58)
	Employee Benefit Expenses	PL-05		28,466.39		28,200.32
	Processing Expenses	PL-06		18,239.02		16,155.53
	Company Status Expenses	PL-07		612.98		472.95
	Depreciation And Amortization Expenses	PL-08		43,943.53		56,169.31
	Administrative Expenses	PL-09		45,838.98		46,850.07
	Total Expenses			9,64,452.26		3,10,711.14
V	Profit Before Exceptional And Extraordinary Items And Tax (III-IV)			1,86,226.75		24,031.35
VI	Exceptional Items			0.00		0.00
VII	Profit Before Extraordinary Items And Tax (V-VI)			1,86,226.76		24,031.35
VIII	Extraordinary Items			0.00		0.00
IX	Profit Before Tax (VII-VIII)			1,86,226.76		24,031.35
X	Tax Expense					
a	Current Tax		48,827.99		9,641.88	
b	Earlier Years Tax		(79.43)		0.00	
c	Deferred Tax		(936.21)	47,812.35	(3,593.66)	6,048.22
XI	**Profit/(Loss) For The Period (IX-X)**			**1,38,414.41**		**17,983.13**
	Earning Per Share	*Basic*		*13.84*		*1.80*
	Earning Per Share	*Diluted*		*13.84*		*1.80*

Significant accounting policies and other explanatory notes forming part of financial statements _N

Auditor's Report
In terms of our report of even date attached herewith.

For and on behalf of the Board of Directors

Pramod Kumar Jaipuria
Chartered Accountant
Member Ship No. 070131

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA CAMP DELHI

Place: Camp ~~New Delhi~~ LUCKNOW
Date: 03 SEP 2025

Navneet Chaurasia
DIN:00089628
Director
02 SEP 2025

Vagish Pathak
DIN : 00053041
Director
02 SEP 2025

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

Notes forming part of Financial Statements for the year ended 31st March 2025

(INR in Hundred)

NOTE	Particulars	Year Ended 31st March 2025		Year Ended 31st March 2024	
PL-01	**Revenue From Operations**				
	Sales		10,99,630.00		2,91,125.00
	Add: Indirect Taxes Realised				
	IGST	16,370.76		5,920.00	
	CGST	19,305.38		4,318.16	
	SGST	19,305.38	54,981.52	4,318.16	14,556.32
	Total		**11,54,611.52**		**3,05,681.32**
	Less: Indirect Taxes Paid/Adjusted/Payable				
	Paid_ IGST	1,093.51		2,575.09	
	ITC_IGST	51,880.13		10,341.28	
	ITC_CGST	1,003.94		819.97	
	ITC_SGST	1,003.94	54,981.52	819.97	14,556.32
	Net Taxable Sale		**10,99,630.00**		**2,91,125.00**
PL-02	**Other Income:**				
	Interest On FDR*		46,519.36		38,646.24
	Lease or Rental a Cab		0.00		2,100.00
	Profit On Sales of Fixed Assets		3,573.34		0.00
	Sundary Balance Written Off		0.00		2,163.70
	Interest on Income Tax Refund		956.31		707.55
	Total		**51,049.01**		**43,617.49**

* Interest earned during the year are on deposits which were made during course of regular business operation/activity.

NOTE	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
PL-03	**Cost of Materials Consumed**		
	Raw Material		
	Opening	70,412.07	65,480.87
	Purchase	7,78,231.04	2,88,497.48
	Closing	1,56,222.23	70,412.07
	Consumed (A)	**6,92,420.88**	**2,83,566.28**
	Packing Materials		
	Opening	92,561.75	93,251.01
	Purchase	4,182.41	0.00
	Closing	95,275.57	92,561.75
	Consumed (B)	**1,468.58**	**689.26**
	Total (A+B)	**6,93,889.46**	**2,84,255.54**

In the above schedule, the supply of 32.987 Mt of Current Year and 13.505 MT of Scrap Tyre (HSN/ SAC 40040000) by supplier for processing and preparing samples. The value whereof, as per supplier amounted to Rs 6,17,478.60 (Current year) and 2,54,790.00 (Previous Year) for GST purposes, which is neither paid nor payable by the company. The value whereof has neither been included in purchases nor in stock (either processed or un-processed), if any, lying with the company.

NOTE	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
PL-04	**Change In Inventory of Finished Goods**		
	Opening Stock - Finished Goods	4,17,318.98	2,95,926.39
	Closing Stock - Finished Goods	2,83,857.08	4,17,318.97
	(Increase)/Decrease in Stock	**1,33,461.90**	**(1,21,392.58)**
PL-05	**Employee Benefit Expenses**		
	Director Remuneration	6,000.00	6,000.00
	Salaries & Wages	14,400.00	14,400.00
	Labour Charges	8,066.39	7,800.32
	Total	**28,466.39**	**28,200.32**

(INR in Hundred)

PL-06 Processing Expenses

Packing & Bagging Goods		1,340.20		1,285.20
Power & Fuel				
Fuel & Gas Expenses.	8,291.98		7,175.78	
Factory Electricity Expenses	5,606.84		4,694.55	
Generators Running & Maintenance	3,000.00	16,898.82	3,000.00	14,870.33
Total		**18,239.02**		**16,155.53**

PL-07 Company Status Expenses

Bank Charges	11.86	4.95
Auditor Remuneration	300.00	300.00
Accounting Charges	220.00	100.00
GST Late Filing Fees	1.50	0.00
Interest on Late Payment of GST	0.16	0.00
Interest On Late Payment of TDS	6.46	0.00
Software Expenses	45.00	36.00
Filing Fee	28.00	32.00
Total	**612.98**	**472.95**

PL-08 Depreciation And Amortization Expenses

Depreciation Charges	43,943.53	56,169.31
Total	**43,943.53**	**56,169.31**

PL-09 Administrative Expenses

Office Electricity Charges	9,699.98		15,238.23	
Security Guards Expenses	3,240.00		3,240.00	
Rent Rates & Taxes	19,200.00		19,200.00	
Machinery Repairing & Maintenance Exp	40.00		0.00	
Car Insurance	3,053.11		2,785.35	
Car Repair & Maintenance Expenses	5,049.59		4,086.55	
Car Running & Maintenance Expenses	988.50		173.00	
Freight Outward	2,772.00		1,025.00	
Telephone Expenses	1,571.86		1,101.94	
Miscellaneous Expenses	223.94	45,838.98	0.00	46,850.07
Total		**45,838.98**		**46,850.07**

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA CAMP DELHI

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

(INR in Hundred)
Schedule_N
Year Ended 31st March 2025

1 **SIGNIFICANT ACCOUNTING POLICIES**

A The Company prepares its Financial Statement, unless otherwise stated, in accordance with the Generally Accepted Accounting Principles, applicable Accounting Standards issued by ICAI and also in accordance with the Requirement of the Companies Act, 2013.

The Company follows the mercantile system of accounting and recognizes Income and Expenditure on accrual basis except those transactions where there is significant uncertainty. Moreover the Financial Statements are prepared under the historical cost concept on the basis of going concern.

The Company prepares its Balance Sheet and Statement of Profit & Loss in accordance with the provisions of Schedule III of the Companies Act, 2013. However heads except for Trade Payables, where the figures are Nil during the Current year as well as during the previous year, have not been disclosed. The operating cycle of 12 months has been taken for considering an asset and/or liability as Current and/or Non Current. The Asset is cash or cash equivalent unless the asset is being restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

The amounts mentioned in current year and/ or previous year have been rounded off to the nearest Hundred.

B **VALUATION OF INVENTORIES**

Inventories, if any, are valued at lower of cost or net of their realisable value. Taxes passed on purchase has not been considered as part of cost of inventories as either same have been adjusted towards output liability of payable taxes of the year on sale or carried over as to be claimed in susequent years. The so paid/ adjusted/ and/ or adjustable tax has been disclosed in the financial statement.

C **CASH FLOW STATEMENT**

The Cash Flow Statement has been prepared under the "Indirect Method" set out in the Accounting Standard (AS 3) issued by The Institute of Chartered Accountants of India.

D **REVENUE RECOGNITION**

Revenue from sale of rendered services are recognised as and when the service is performed/ rendered under the completed service contract method. Revenue from use of enterprise resources by others are recognised on accrual basis in accordance with the terms of the relevant agreement.

Sales (including scrap sales), if any, are recognised when control of products is transferred to the buyer as per the terms of the contract and are accounted for net of returns and rebates. All the Incomes and Expenses are accounted for on accrual basis except for (i) agricultural income and expenses which are accounted for on cash basis and (ii) for interest/ discount/ rebates/ claims either payable to supplier and/or receivable from customer where the quantum can be ascertained only at the time of their respective settlements only. Output Indirect Taxes, if any, are being recognised on the basis of available records of the company which are subject to confirmation from respective parties.

E **PROPERTY,PLANT & EQUIPMENTS AND INTANGIBLE ASSETS**

Property, Plant & Equipments and Intangible Assets, if any, than are at their net of cost of acquisition (i.e. cost less indirect taxes claimed, if any, under MODVAT/ITC) including direct expenses, proportionate preoperative expenses.
The disclosures are in confirmity with the applicable Accounting Standard AS 10 of Property, Plant & Equipments issued by ICAI.

F **DEPRECIATION**

a) Depreciation on Property, Plant & Equipment and Intangible Assets , is provided on written done value method in a manner that it amortizes the cost of the Property, Plant and Equipment after commissioning (or other amount substituted for cost), less its residual value (5% of the original cost of the asset), over their estimated useful lives, or useful lives specified in Schedule II of the Companies Act, 2013. Unless otherwise stated the Leasehold properties are amortized over the period of the lease.

b) Depreciation on the Property, Plant and Equipment added/disposed off during the year is provided on pro rata basis with reference to the date of addition/ disposal.

G **BORROWING COSTS**

Borrowing costs are interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing Costs that are directly attributable to the acquisition/construction or production of a qualifying asset form part of the cost of that aseet. Other borrowing costs are recognised as an expense.

H **INVESTMENTS**

Non Current Investments are valued at cost.

I **LEASES**

Lease Payments under operating lease, as rent for usage of office premises, are recognised as an expense in the Statement of Profit and Loss on the basis of contractual terms of the lease and/or rent agreement.

J **CONTINGENT LIABILITY**

Contingent liabilities are generally not provided in the books of Accounts and are shown separately in notes on account, if any.

K **DIRECT & INDIRECT TAXES**

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the Income tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period).

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written-up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realised.

Where there is no reasonable/ virtual certainty that sufficient future taxable income will arise against which deferred tax asset can be realised, no deferred tax asset has been created during the year.

L **IMPAIRMENT OF ASSETS**

Accounting Standard - 28 (Impairment of Asset) – An asset is treated as impaired when its carrying cost exceeds its recoverable value and impairment loss is charged to Statement of Profit and Loss in the year in which the asset is identified as impaired. The impairment loss, if any, recognized in prior accounting year and if there has been a change in the estimate of the recoverable amount then same is being derecognized in the year in which such change is being noticed.

M **RESEARCH & DEVELOPMENT**

No expenditure has been incurred on Research & Development during the year.

Pramod Kumar Jaipuria ★ CA CAMP DELHI ★ Chartered Accountant, Kanpur

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ADDITIONAL NOTES TO FINANCIAL STATEMENTS **(INR in Hundred)**

1 Previous year's figures have been regrouped/ reclassified wherever necessary to make them comparable with the current years classification and/or disclosures.

2 Preoperative/ Preliminary Expenses have been capitalised along with the cost of Property, Plant & Equipments and Intangible Assets on their acquisition.

3 Company in compliance to the proviso to Rule 3(1) of the Companies (Accounts) Rules 2014, has implemented/ used "Tally Prime - Edit Log" for the financial year ended 31st March, 2025 as a primary accounting software ('Software') for maintaning books of account, which has a feature of recoding audit trail of each and every transaction, creating an edit log of every change made in the books of accounts along with the date of such changes and ensures that the audit trail cannot be disabled and the same has operated throughout the year for all relevant transactions recorded in the said software sytem.

Further, the audit trail feature has not been tempered during the year and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

4 The Directors have waived off their sitting fees.

5 The Bonus Act is not applicable because the number of employees in the company is less than what is required for the applicability of the said Act.

6 EMPLOYEE BENEFITS (Accounting Standard – 15) -The provision for gratuity has not been made as no employee has put in the qualifying period of service during the period under report.

8 **Auditors' Remuneration**

	Current Year	Previous Year
Audit Fee	200.00	300.00
Tax Audit Fee	100.00	0.00
Other Services	0.00	0.00

Current year's fee provisions are subject to applicable indirect taxes thereon and its effect on net profit will be NIL due to availability of input credit in respect of so applicable tax.

9 In the opinion of the Board the provision for applicable taxes i.e. in respect of Income Tax ,Service tax and/or GST for the year under review, on the basis of self assessment, stands adequately paid/accounted for.

The intimation under Section 143.1 of the Income Tax Act for the financial year 2023-24 has been served with at returned income with no further pending action execpt a Short reflection of TDS of one Seller of amounting Rs. 113.24, the Compant intimaite the same to the Party to got rectifed teh same or refund the said amount. However the claimed refund(s) and/or demands in various years have been worked out by CPC vide intimation(s), either due to calculating inaccurate Liability of MAT Tax, tax incorrectly calculated under Section 115BAA or due to short allowance of TDS deducted by the deductor(s) becuase of short information of TDS deducted filed by the deductor(s), in different years for which necessary rectification application has been/ are being moved. Additional liability and/or refund, if any, determined by the respective tax authorities shall be accounted for on payment and/or receipt basis.

The assessment under Haryana Value Added Tax Act, 1956 for the period from start of the financial year 15-16 to June 17 is Completed (Awaiting for Order). The demand of Rs 2,320.14 for the FY 14-15 has been created by the assessing authority under the said Act for want of C forms which are under collection hence not provided for.

Output and/or input Indirect taxes (IGST/CGST/SGST) are recognised as per available records with the Management which are liable for rectification for found mistakes, if any, on reconciliation/ confirmation and/or annual compliance applicable under the respective applicable laws. Filing of annual return and reconciliation statement under GST for the year FY 24-25 and onwards are still pending and additional liability, if any, determined as due on such reconciliation then will be accounted on ascertainment thereof.

The additional liabilities, if any determined by the respective revenue authorities, will be accounted for on payment basis.

11 The Balance of Trade Payables, if any, are subject to confirmation. Disclosure of Trade Payables is based on the information available with the Company regarding the status of the suppliers as defined under the "Micro, Small & Medium Enterprises Development Act 2006". Amount due as on 31st March, 2025, to Micro & Small enterprises on account of principal amount together with interest, aggregate to Rs. Nil.

12 The company is a Small & Medium Sized Company, because the company's equity or debt securities are neither listed nor in the process of listing on any stock exchange, whether in India or outside India, neither is a bank nor a financial institution nor an insurance company and its turnover (excluding other income) does not exceed Rupees Two Hundred and Fifty Crore in the immediately preceding accounting year, does not have total borrowings (including public deposits) in excess of Rupees Fifty Crore at any point of time during the immediately preceding accounting year and also is neither a holding nor a subsidiary company of a company which is not a small and medium-sized company as defined in the General Instructions in respect of applicability of the accounting standard notified under the Companies Act, 2013, accordingly the company has complied with the accounting standards as are applicable to it read together with their respective applicability prescribed by the Institute of Chartered Accountants of India.

Further, the Company does not have any transactions requiring compliance and/or disclosure under following applicable standards :-

AS 07 (Construction Contracts),
AS 11 (Effect of Changes in Foreign Exchange Rates),
AS 12 (Accounting for Government Grants),
AS 14 (Accounting for Amalgamations),
AS 21 (Consolidated Financial Statements),
AS 23 (Accounting for Investments in Associates in Consolidated Financial Statements),
AS 24 (Discontinuing Operations),
AS 25 (Interim Financial Reporting),
AS 26 (Intangible Assets),
AS 27 (Financial Reporting of Interest in Joint ventures).

13 There have not been any Scheme of Arrangements approved by the Competent Authority in terms of the Section 230 to 237 of the Companies Act, 2013 during the year.

Pramod Kumar Jaipuria
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Chartered Accountant, Kanpur

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

Schedule-N

14 Additional Notes to Financial Statement

Year Ended 31st March 2025

A Default in Short Term Borrowings

(INR in Hundred)

As at 31st March 2025

Name of the Borrower	Amount		Due Date		Date of payment	
	Loan	Interest	Loan	Interest	Loan	Interest
NA	0.00	0.00	0.00	0.00	0.00	0.00

As at 31st March 2024

Name of the Borrower	Amount		Due Date		Date of payment	
	Loan	Interest	Loan	Interest	Loan	Interest
NA	0.00	0.00	0.00	0.00	0.00	0.00

B Trade Payable ageing schedule

As at 31st March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	34.35	0.00	0.00	0.00	34.35
(iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues- Others	0.00	0.00	0.00	0.00	0.00
Total	**34.35**	**0.00**	**0.00**	**0.00**	**34.35**

As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	1,147.67	55.73	0.00	0.00	1,203.40
(iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues- Others	0.00	0.00	0.00	0.00	0.00
Total	**1,147.67**	**55.73**	**0.00**	**0.00**	**1,203.40**

C Trade Receivable ageing schedule

As at 31st March 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months-1 year	1-2 year	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivable- considered good	0.00	0.00	86,480.56	0.00	46,646.87	1,33,127.43
(ii) Undisputed Trade Receivable- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**86,480.56**	**0.00**	**46,646.87**	**1,33,127.43**

As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months-1 year	1-2 year	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivable- considered good	62,160.00	50,194.24	53,806.32	0.00	46,646.87	2,12,807.43
(ii) Undisputed Trade Receivable- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**62,160.00**	**50,194.24**	**53,806.32**	**0.00**	**46,646.87**	**2,12,807.43**

D Details of borrowed funds from banks and financial institutions not used for the specified purpose for which it was taken

As at 31st March 2025

S.No	Name of Lender	Amount Outstanding as on 31st March	Purpose for which it was taken	Purpose for which it was used	Reasons, if any
1	NA	0.00	NA	NA	NA

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA CAMP DELHI

As at 31st March 2024 (INR in Hundred)

S.No	Name of Lender	Amount Outstanding as on 31st March	Purpose for which it was taken	Purpose for which it was used	Reasons, if any
1	NA	0.00	NA	NA	NA

E **Title deeds of Immovable Property not held in name of the Company**

As at 31st March 2025

Relevant line item in the Balance Sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative # of promoter*/director or employee of the promoter/director	Property held since which date	Reason for not being held in the name of the Company
PPE	Land Building	0.00	NA	NA	NA	NA
Investment property	Land Building	0.00	NA	NA	NA	NA
PPE retired from active use and held for disposal	Land Building	0.00	NA	NA	NA	NA
others		0.00	NA	NA	NA	NA

As at 31st March 2024

Relevant line item in the Balance Sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative # of promoter*/director or employee of the promoter/director	Property held since which date	Reason for not being held in the name of the Company
PPE	Land Building	0.00	NA	NA	NA	NA
Investment property	Land Building	0.00	NA	NA	NA	NA
PPE retired from active use and held for disposal	Land Building	0.00	NA	NA	NA	NA
others		0.00	NA	NA	NA	NA

F **Loans or Advances in the nature of loans are granted promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person**

As at 31st March 2025

Type of Borrower	Amount of Loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of Loans
Promoters	NA	NA
Directors	NA	NA
KMPs	NA	NA
Related Party	NA	NA

As at 31st March 2024

Type of Borrower	Amount of Loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of Loans
Promoters	NA	NA
Directors	NA	NA
KMPs	NA	NA
Related Party	NA	NA

Pramod Kumar Jaipuria Chartered Accountant, Kanpur CA CAMP DELHI

G **Capital-Work-in Progress (CWIP)** **(INR in Hundred)**

As at 31st March 2025

(a) For Capital-work-in progress, following ageing schedule shall be given:
CWIP ageing schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress*	0.00	0.00	0.00	0.00	0.00
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project	0.00	0.00	0.00	0.00

As at 31st March 2024

(a) For Capital-work-in progress, following ageing schedule shall be given:
CWIP ageing schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	0.00	0.00	0.00	0.00	0.00
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

(b) For Capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project	0.00	0.00	0.00	0.00

H **Intangible assets under development**

As at 31st March 2025

(a) For Intangible assets under development, following ageing schedule shall be given:

Intengible assets under development ageing schedule

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	0.00	0.00	0.00	0.00	0.00
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	0.00	0.00	0.00	0.00

** Details of projects where activity has been suspended shall be given separatly.

As at 31st March 2024

(a) For Intangible assets under development, following ageing schedule shall be given:

Intengible assets under development ageing schedule

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	0.00	0.00	0.00	0.00	0.00
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

Pramod Kumar Jaipuria ★ CA CAMP DELHI ★ Chartered Accountant, Kanpur

(INR in Hundred)

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	0.00	0.00	0.00	0.00

** Details of projects where activity has been suspended shall be given separatly.

I **Details of Benami Property held**

As at 31st March 2025

Details of Property	Year of acquisition	Amount	Details of Beneficiaries	Reference (Balance Sheet)	If not in Books, reason	Proceeding (If Any)	Nature/Status/Companies view on proceedings
NA	NA	0.00	NA	NA	NA	NA	

As at 31st March 2024

Details of Property	Year of acquisition	Amount	Details of Beneficiaries	Reference (Balance Sheet)	If not in Books, reason	Proceeding (If Any)	Nature/Status/Companies view on proceedings
NA	NA	0.00	NA	NA	NA	NA	

J **Details of borrowings from banks or financial institutions on the basis of security of current assets**

As at 31st March 2025

Quarterly returns or statements of current assets filed by the company	If Yes, whether quarterly returns or statements are in agreement with the books of accounts	If No, reconciliation and reasons of material discrepancies
NA	NA	NA

As at 31st March 2024

Quarterly returns or statements of current assets filed by the company	If Yes, whether quarterly returns or statements are in agreement with the books of accounts	If No, reconciliation and reasons of material discrepancies
NA	NA	NA

K **Wilful Defaulters**

As at 31st March 2025

Date of Declaration of wilful defaulter	Amount	Nature of Defaults
NA	0.00	NA

As at 31st March 2024

Date of Declaration of wilful defaulter	Amount	Nature of Defaults
NA	0.00	NA

L **Relationship with Struck Off Companies**

As at 31st March 2025

Where the Company has any transactions with companies struck off under Section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details :-

Name of Struck off Company	Nature of Transactions with struck-off Company	Balance outstanding	Relationship with the Struck off Company, if any, be disclosed
NA	Investment in securities	0.00	NA
NA	Receivables	0.00	NA
NA	Payables	0.00	NA
NA	Shares held by struck off Company	0.00	NA
NA	Other outstanding balances (to be specified)	0.00	NA

As at 31st March 2024

Where the Company has any transactions with companies struck off under Section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details :-

Name of Struck off Company	Nature of Transactions with struck-off Company	Balance outstanding	Relationship with the Struck off Company, if any, be disclosed
NA	Investment in securities	0.00	NA
NA	Receivables	0.00	NA
NA	Payables	0.00	NA
NA	Shares held by struck off Company	0.00	NA
NA	Other outstanding balances (to be specified)	0.00	NA

Pramod Kumar Jaipuria CA CAMP DELHI Chartered Accountant, Kanpur

M Compliance with number of layers of companies **(INR in Hundred)**

As at 31st March 2025

Whether company is complied with number of layers prescribed under clause (87) of sec 2	If no, details of the companies beyond the specified limit		
	Name	CIN	Relationship/Extent of holding
NA	NA	NA	NA

As at 31st March 2024

Whether company is complied with number of layers prescribed under clause (87) of sec 2	If no, details of the companies beyond the specified limit		
	Name	CIN	Relationship/Extent of holding
NA	NA	NA	NA

N Registration of charges or satisfaction with Registrar of Companies

As at 31st March 2025

Name of Lender	Wheather Charge is created or not	Reason for not creating Charge	Time period in which charge is created	Reason for delay
NA	NA	NA	NA	NA

As at 31st March 2024

Name of Lender	Wheather Charge is created or not	Reason for not creating Charge	Time period in which charge is created	Reason for delay
NA	NA	NA	NA	NA

0 Utilisation of Borrowed funds and share premium:

As at 31st March 2025

(A) Where Company has Advanced or Loaned or Invested to any other person(s) / Entity(ies) including foreign entities with the understanding that the company shall lend or invest in other persons or entities or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Name of Intermediaries / Borrower	Amount Advanced or Loaned or Invested (out of Borrowed fund/Share Premium)	Date of such advance/ Loan/ Investment	Whether such intermediary has further advanced /Loaned /invested such funds	Amount of such further advance/ Loan/ Investment	Date of such further advance/ Loan/ Investment	Whether Declaration* has been made	if not, then reason
NA	NA	NA	NA	NA	NA	NA	NA

Name of Ultimate Beneficiaries	Amount of Gaurantee	Amount of Security	Date	Whether Declaration* has been made	if not, then reason
NA	NA	NA	NA	NA	NA

*Declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering Act, 2002 (15 of 2003);

(B) Where a Company has received any fund from any person(s) or entity(ies), including Foreign entities with the understanding that the company shall lend or invest in other persons or entities or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Name of Lender	Amount received	Date of receipt of amount	Whether such fund has been further advanced /Loaned / Invested	Amount of such further advance/ Loan/ Investment	Date of such further advance/ Loan/ Investment	Whether Declaration has been made	if not, then reason
NA	NA	NA	NA	NA	NA	NA	NA

Name of Ultimate Beneficiaries	Amount of Gaurantee	Amount of Security	Date	Whether Declaration has been made	if not, then reason
NA	0.00	0.00	NA	NA	NA

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA COMP DELHI

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As at 31st March 2024 (INR in Hundred)

(A) Where Company has Advanced or Loaned or Invested to any other person(s) / Entity(ies) including foreign entities with the understanding that the company shall lend or invest in other persons or entities or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Name of Intermediaries / Borrower	Amount Advanced or Loaned or Invested (out of Borrowed fund/Share Premium)	Date of such advance/ Loan/ Investment	Whether such intermediary has further advanced /Loaned /invested such funds	Amount of such further advance/ Loan/ Investment	Date of such further advance/ Loan/ Investment	Whether Declaration* has been made	if not, then reason
NA	NA	NA	NA	NA	NA	NA	NA

Name of Ultimate Beneficiaries	Amount of Gaurantee	Amount of Security	Date	Whether Declaration* has been made	if not, then reason
NA	NA	NA	NA	NA	NA

*Declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering Act, 2002 (15 of 2003);

(B) Where a Company has received any fund from any person(s) or entity(ies), including Foreign entities with the understanding that the company shall lend or invest in other persons or entities or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Name of Lender	Amount received	Date of receipt of amount	Whether such fund has been further advanced /Loaned / Invested	Amount of such further advance/ Loan/ Investment	Date of such further advance/ Loan/ Investment	Whether Declaration has been made	if not, then reason
NA	NA	NA	NA	NA	NA	NA	NA

Name of Ultimate Beneficiaries	Amount of Gaurantee	Amount of Security	Date	Whether Declaration has been made	if not, then reason
NA	0.00	0.00	NA	NA	NA

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★

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P Ratios						(INR in Hundred)
Ratio	**Formulae**	**Unit**	**% / times (As on 31st March 2025)**	**% / times (As on 31st March 2024)**	**% of Variance**	**Reason of Variance, if more than 25%**
Current Ratio	Current Assets / Current Liabilities (Other than Short Term Borrowings)	Times	491.2921	262.1816	87.3862%	Due to disproportionate Increase of Current Assets and Decrease in Curent Liabilities during the year
Debt- Equity ratio	Total Debt (Other than Short Term Borrowings) / Total Equity	Times	NA	NA	NA	NA
Debt Service Coverage Ratio	Earning Before Interest, Tax and Exceptional Items / Interest Expense+Principal repayments made during the period for long term loans	Times	NA	NA	NA	NA
Return on Equity	Net Profit after taxes - Prefernce Dividend / Net Worth/Equity Shareholder's Funds	%	7.6210%	1.0718%	611.0324%	Due to Increase in Sales during the year resulting Increase in Net Profit during the year
Inventory Turnover ratio	Cost of Goods Sold / Avg. Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade	Times	1.9792	0.7971	148.3094%	Due to Decrease in Stock of Finished Goods
Trade Receivable Turnover Ratio	Sales (Revenue from Operations) / (Opening Debtors + Closing Debtors)/2	Times	6.3574	1.5120	320.4574%	Due to decrease in Trade Receivables & Increase in Revenue From Operations during the year.
Trade Payable Turnover Ratio	Purchases / (Opening Creditors + Closing Creditors)/2	Times	1264.2574	120.8583	946.0660%	Due to decrease in Trade Payables & Increase in Purchases during the year.
Net Capital Turnover ratio	Sales (Revenue from Operations) / Shareholder's Fund	Times	0.6054	0.1735	248.9317%	Due to Increase in Sales during the year resulting Increase in Net Profit during the year
Net Profit Ratio	Profit Before Tax / Sales (Revenue from Operations)	%	16.9354%	8.2547%	105.1619%	Due to Increase in Sales during the year resulting Increase in Net Profit during the year
Return on capital Employed/Investments	Profit Before Interest & Taxes / Shareholder's Fund + Long Term Liabilities+Short Term Borrowings	%	10.2535%	1.4323%	615.8751%	Due to Increase in Sales during the year resulting Increase in Net Profit during the year

Note: Since the values involved are negligible, Ratios and % of variance has been rounded off till 4 decimals for clarity

Cont...

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA DMP DELHI

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

(INR in Hundred)

Additional notes to the financial statements .... **Year Ended 31st March 2025**

14 Required information in respect of Related Party Disclosures vide Accounting Standard - 18 are as detailed here under:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

S. No.	Name of Related Party	Relationship	Remarks
1	Vagish Pathak	Director (KMP)	Since Incorporation
2	Satya Prakash Rajauria	Director (KMP)	Since Incorporation
3	Navneet Chaurasia	Director (KMP)	Appointed w.e.f. December 01, 2022
Associate Concern			
1	Cal & Lowcal Food India Private Ltd	Directorship Company of Director	
2	Rajshree Flavours Private Ltd	Directorship Company of Director	
3	Acts Biotechnologies	Prop Concern Of Spouse of Director	
4	MP Enterprises	Relative of Director is Partner	
Others			
1	Shashi Kant Chaurasia	Share Holder	

(ii) Transactions during the year with related parties

S. No.	Description of transaction	Key managerial personnel (KMP)	Associate Concern	Others	Total
1	Rent Paid for Perks of Other Director	**4,800.00**	**12,000.00**	**2,400.00**	**19,200.00**
		4,800.00	*12,000.00*	*2,400.00*	*19,200.00*
2	Interest on Electricity Deposits	**68.89**	**0.00**	**0.00**	**68.89**
		67.67	*0.00*	*0.00*	*67.67*
3	Salary	**6,000.00**	**0.00**	**0.00**	**6,000.00**
		6,000.00	*0.00*	*0.00*	*6,000.00*

(iii) Disclosure in respect Related Party transactions:

(a) Key managerial personnel

S. No.	Name of Related Party	Description of transaction	Amount in Rs.	Outstanding balance as on 31-03-2025	
1	Satya Prakash Rajauria	Salary	**6,000.00**	Cr	0.00
			6,000.00		
2	Navneet Chaurasia	**Rent Paid**	**4,800.00**	**Cr**	**34.35**
		Interst On Security Deposit with Electrcity Authority	**68.89**		
		Rent Paid	*4,800.00*	*Cr*	*123.40*
		Interest On Security Deposit with Electrcity Authority	*67.67*		

Pramod Kumar Jaipuria
CA
CAMP DELHI
Chartered Accountant, Kanpur

(INR in Hundred)

(b) Associate Concern

1	Cal & Lowcal Food India Private Ltd	Rent Paid	**12,000.00** *12,000.00*	Cr	0.00
2	MP Enterprises	Sale of Finished Goods	**0.00** *0.00*	Dr	**4,969.40** *4,969.40*

(c) Others

1	Shashi Kant Chaurasia	Rent Paid for Perks of Other Director	**2,400.00** *2,400.00*	Cr	0.00

**** Figures in italics relate to previous year.***

Pramod Kumar Jaipuria ★ Chartered Accountant, Kanpur ★ CA CAMP DELHI

CRYOGENIC FOOD PROCESSING PRIVATE LIMITED
46, RAMA ROAD, NEW DELHI-110 015

Cash Flow Statement for the year ended 31st March 2025

(INR in Hundred)

Particulars	Year Ended 31st March 2025		Year Ended 31st March 2024
A) Cash flows from operating activities			
Net Profit before taxation and extra ordinary items	1,86,226.76		24,031.35
ADJUSTMENT FOR:			
Depreciation	43,943.53		56,169.31
Profit on sale of Fixed Assets	(3,573.34)		
	2,26,596.95		80,200.67
ADJUSTMENT FOR:			
(Increase)/Decrease in Trade Receivables	79,680.00		(40,536.34)
(Increase)/ Decrease in Inventories	44,937.91		(1,25,634.52)
(Increase)/ Decrease in Loans and Advances	8,222.54		(973.87)
(Increase)/ Decrease in Other Current Assets			(6,578.81)
(Increase)/ Decrease in Other Non Current Assets	(41,831.41)		(27,117.84)
Increase/ (Decrease) in Trade Payables	(1,169.05)		(2,367.36)
Increase/ (Decrease) in Other Current Liabilities	(126.48)		(406.66)
Cash generated from operations	3,16,310.46		(1,23,414.73)
Income Tax Paid/ refund	(28,827.10)		(21,162.09)
Cash flow before Extra Ordinary items	2,87,483.36		(1,44,576.82)
Extra Ordinary Items _ Specify Nature			
Net Cash flows from operating activities (A)	2,87,483.36		(1,44,576.82)
B) Cash flows from investing activities			
(-) Purchase of Tangible Fixed Assets	(23,314.12)		0.00
Sale of Fixed Assets	4,356.40		
Net Cash flows from investing activities (B)	(18,957.72)		0.00
C) Cash flows from financing activities			
Proceeds from issuance of Share Capital	0.00		0.00
Net cash used in financing activities(C)	0.00		0.00
Net increase/ (Decrease) in cash and cash equivalents(A+B+C)	2,68,525.64		(1,44,576.82)
Opening balance of cash and cash equivalents	17,242.92		1,61,819.74
Closing balance cash and cash equivalents	2,85,768.56		17,242.92
	0.00		0.00

* The above Cash Flow statement has been prepared under "Indirect method" as set out in Accounting Standard - 3 of Cash Flow Statement.

Auditor's Report
In terms of our report of even date attached herewith.

For and on behalf of the Board of Directors

Pramod Kumar Jaipuria
Chartered Accountant
Membership No. 070131

Pramod Kumar Jaipuria
CA
CAMP
DELHI
Chartered Accountant, Kanpur

Navneet Chaurasia
DIN:00089628
Director

Vagish Pathak
DIN : 00053041
Director

Place: Camp ~~New Delhi~~ LUCKNOW
Date: 03 SEP 2025

02 SEP 2025

02 SEP 2025