



INDEPENDENT AUDITOR'S REPORT

To,
The Members of,
DOM'S DELICIOUS PRIVATE LIMITED
CIN - U55101GJ2012PTC072876
Ahmedabad

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Standalone financial statements of **DOM'S DELICIOUS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash flows for the year then ended, and notes to the standalone Financial Statements, including a summary of Material Accounting Policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("The Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors are responsible for the preparation and presentation of other information. The other information comprises the information included in the report of Board of Directors and its committees, but does not include the Standalone Financial Statements and auditor's report thereon.





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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of the Management and those charged with the Governance for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the presentation of these Standalone financial statements that gives a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity, and cash flows of the company in accordance with the Ind AS and other accounting principles generally accepted in India.

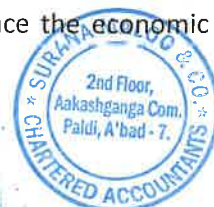
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors are also 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 the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 standalone financial statements.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (a) Identify and assess the risks of material misstatement of the Standalone 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 our 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.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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





We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.
- 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) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- g) As being Private Limited Company, the requirement of the other matters to be included in the Independent Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended is not applicable.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:





- (i) The Company does not have any pending litigations which would have a material 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) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) The company has not declared or paid dividend during the year, hence compliance with section 123 of the Companies Act, 2013 is not applicable.
- (vi) Proviso Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.





2. 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, we give in "Annexure - B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For, Surana Maloo & Co.
Chartered Accountants
Firm Registration Number: 112171W




Per, S D Patel
Partner
Membership No: 037671
UDIN: 25037671BMJGRL1287

Date: 29-05-2025
Place: Ahmedabad



Annexure 'A'

Annexure to the Independent Auditor's Report of even date on the Standalone Financial Statements of Dom's Delicious Private Limited

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

We have audited the internal financial controls over financial reporting of **Dom's Delicious Private Limited** ("the Company") (CIN - U55101GJ2012PTC072876) as of March 31st, 2025 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone financial statements, whether due to fraud or error.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Ahmedabad
Date: 29-05-2025



For, Surana Maloo & Co.
Chartered Accountants
Firm Registration Number: 112171W


Per, S D Patel
Partner

Membership No: 037671
UDIN: 25037671BMJGRL1287



Annexure-B to the Independent Auditors' Report of even date on the Financial Statements of "Dom's Delicious Private Limited"

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Dom's Delicious Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that: –

- (i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
- (a)
- A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of Right-of-use asset.
- B. The Company has maintained proper records showing full particulars of intangible assets.
- (b) The Property, Plant and Equipment have been physically verified during the year by the Management in accordance with program of physical verification, which in our opinion, provides for physical verification of all Property, Plant and Equipment at reasonable intervals having regard to size of the Company and nature of fixed assets. Based on our audit and according to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) Based upon the audit procedure performed and according to the records of the company, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties (other than properties where the company is lessee and the lease agreements are duly executed in favor of the lessee), disclosed in the financial statements included under property, plant and equipment are held in the name of the company as at the balance sheet date.
- (d) According to the information and explanations given to us, we report that the Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year. Accordingly, the reporting under paragraph 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceeding has been initiated on or pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i)(e) of the Order are not applicable to the Company.





(ii)

- (a) The company does not have any inventory, accordingly reporting under clause 3(ii)(a) of the order is not applicable.
- (b) The company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets, accordingly reporting under clause 3(ii)(b) of the Order is not applicable.

(iii)

- (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, accordingly reporting under clause 3(iii)(a) of the Order is not applicable.
- (b) The Company has not made any investments, accordingly reporting under clause 3(iii)(b) of the Order is not applicable.
- (c) The Company has not granted any loans, accordingly reporting under clause 3(iii)(c) of the Order is not applicable.
- (d) The Company has not granted any loans, accordingly reporting under clause 3(iii)(d) of the Order is not applicable.
- (e) The Company has not granted any loans, accordingly reporting under clause 3(iii)(e) of the Order is not applicable.
- (f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year accordingly, reporting under clause 3(iii)(f) is not applicable.

The Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

- (iv) The company has not given loans or made investments or provided guarantees or security, attracting the provisions of sections 185 and 186 of the Act, accordingly reporting requirements of paragraph 3(iv) of the Order is not applicable
- (v) According to the information and explanations given to us the Company has not accepted deposits (including deemed deposits) from the public within the meaning of Sections 73 to 76 of the Act, and the rules framed there under. Therefore, the reporting requirements of paragraph 3(v) of the Order, is not applicable to the Company.
- (vi) The company is not required to maintain cost records specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, and hence reporting with the respect to maintenance of cost is not applicable.





(vii) In respect of statutory dues:

- (a) According to the information and explanations given to us and records produced before us, the company is generally regular in depositing undisputed statutory dues including Provident Fund (PF), Employees' State Insurance (ESIC), Professional Tax, income-tax, duty of customs, cess, goods & service tax and any other statutory dues to the appropriate authorities though there have been few delays in case of goods and service tax and tax deducted at source. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, cess and other material statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

- (b) According company is not required to maintain cost records specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, and hence reporting with the respect to maintenance of cost is not applicable.

(viii) According to the information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) According to the information and explanation given to us,

- (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender during the year.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) To the best of our knowledge and belief and as per the information and explanations given to us by the management, in our opinion, the Company has applied term loan for the purpose for which the loans were obtained.
- (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long term purposes by the Company.
- (e) According to the information explanation given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from an any entity or person on account of or to meet the obligations of its subsidiaries, associates or jointly controlled operations.





(x)

- (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x) (a) of the Order is not applicable.
- (b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

(xi)

- (a) According to the information available with us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) According to the information available with us, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and hence reporting under clause 3(xi)(c) of the Order is not applicable.

(xii) The Company is not a Nidhi Company. Accordingly, clause 3 (xii) (a) to 3 (xii) (c) of the Order are not applicable

(xiii) As per information and explanation given to us and on the basis of our examination of the records of the Company, all the transactions with related parties are in compliance with section 177 and 188 of Companies Act 2013, wherever applicable, and all the details have been disclosed in Standalone Financial Statements as required by the applicable Indian Accounting Standards.

(xiv)

- (a) In our opinion and based on our examination the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) We have considered, the internal audit report of internal auditor for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

(xv) As per information and explanation given to us, during the year the Company has not entered into any non-cash transactions with its, Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.





(xvi)

(a) According to the information given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi) (a), (b) and (c) of the Order is not applicable to the Company.

(b) The Group does not have any CIC as part of group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.

(xvii) As per information available with us, the Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year.

(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 our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we 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)

(a) Provision of section 135 of the Companies Act, 2013 with respect to Corporate Social Responsibility (CSR) is not applicable to the company, Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

(b) Provision of section 135 of the Companies Act, 2013 with respect to Corporate Social Responsibility (CSR) is not applicable to the company, Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

Place: Ahmedabad
Date: 29-05-2025



For, Surana Maloo & Co.
Chartered Accountants
Firm Registration Number: 112171W


Per, S D Patel
Partner

Membership No: 037671
UDIN: 25037671BMJGRL1287

Dom's Delicious Private Limited
CIN - U55101GJ2012PTC072876
Balance Sheet as at March 31,2025
All Amounts are ₹ in Millions unless otherwise stated

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment	5	23.20	23.45
(b) Investment Property	6	101.58	105.96
(c) Financial Assets			
(i) Other Non-current financial assets	7	0.53	0.62
(d) Deferred Tax Assets (Net)	15	4.66	3.54
(e) Other Non-Current Assets	8	-	0.19
Total Non-current Assets		129.97	133.77
2 Current Assets			
(a) Financial Assets			
(i) Cash and cash equivalents	9	0.87	1.08
(b) Current tax assets (Net)	10	0.52	0.46
(c) Other Current Assets	11	0.01	0.10
Total Current assets		1.41	1.64
Total Assets		131.38	135.40
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	12	0.10	0.10
(b) Other Equity	13	3.01	(2.52)
Total Equity		3.11	(2.42)
Liabilities			
1 Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	123.43	132.67
Total Non-current liabilities		123.43	132.67
2 Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	16		
A) Total outstanding dues of Micro enterprises and Small Enterprises.			
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.		0.05	0.44
(ii) Other current financial liabilities	17	4.36	4.36
(b) Other Current Liabilities	18	0.44	0.35
Total Current liabilities		4.84	5.15
Total Liabilities		128.27	137.82
Total Equity and Liabilities		131.38	135.40

Material Accounting Policies

Note 1 to 4

For Surana Maloo & Co.
Chartered Accountants
Firm Registration Number: 112171W

Per, S D Patel
Partner
Membership No.: 037671

Place : Ahmedabad
Date : May 29,2025



For and on behalf of the Board,
Dom's Delicious Private Limited
CIN - U55101GJ2012PTC072876

Arjan S. Rabari
Director
DIN: 7794582

Place:Ahmedabad
Date : May 29,2025

Laljibhai A. Ahir
Director
DIN: 7794599



Dom's Delicious Private Limited

CIN - U55101GJ2012PTC072876

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

All Amounts are ₹ in Millions unless otherwise stated

Particulars		Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
I	Revenue from Operations	19	0.20	1.73
II	Other Income	20	19.42	18.50
III	Total Income (I+II)		19.62	20.23
IV	Expenses			
	Employee Benefits Expenses	21	0.11	0.61
	Finance Costs	22	7.30	8.05
	Depreciation and Amortization Expenses	5 & 6	4.55	4.55
	Other Expenses	23	1.60	1.05
	Total Expenses (IV)		13.57	14.26
V	Profit Before Exceptional Item and Tax (III-IV)		6.05	5.97
VI	Exceptional Item		-	-
VII	Profit Before Tax (V-VI)		6.05	5.97
VIII	Tax expense:			
	Current Tax		1.64	1.59
	Deferred Tax		(1.12)	(1.12)
IX	Profit for the period (VII-VIII)		5.53	5.50
X	Other comprehensive income (Net of tax)		-	-
XI	Total comprehensive income for the Year (IX+X)		5.53	5.50
XII	Earning per Equity Share (EPS)			
	(1) Basic Earning per Share (EPS)	26	553.25	549.54
	(2) Diluted Earning per Share (EPS)		553.25	549.54
Material Accounting Policies		Note 1 to 4		

For Surana Maloo & Co.

Chartered Accountants

Firm Registration Number: 112171W

Per, S D Patel

Partner

Membership No.: 037671

Place : Ahmedabad

Date : May 29,2025



For and on behalf of the Board,
Dom's Delicious Private Limited
CIN - U55101GJ2012PTC072876

Arjan S. Rabari

Director

DIN: 7794582

Place : Ahmedabad

Date : May 29,2025

Laljibhai A. Ahir

Director

DIN: 7794599



Dom's Delicious Private Limited
CIN - U55101GJ2012PTC072876
Statement of Cash Flows For the Year ended March 31,2025
All Amounts are ₹ in Millions unless otherwise stated

Particulars		For the year ended March 31, 2025	For the year ended March 31, 2024
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	6.05	5.97
	<u>Adjustment for:</u>		
	Depreciation and Amortisation Expense	4.55	4.55
	Interest and other borrowing cost	7.30	8.05
	Interest income	(0.02)	(0.02)
	Provision for / (write back) of Expected Credit Loss (net)	-	(0.01)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	17.88	18.54
	<u>Adjustment For Working Capital Changes:</u>		
	Changes in Trade Receivables	-	0.46
	Changes in Financial Assets and Other Assets	0.29	0.64
	Changes in Financial Liabilities and Other Payables	(0.31)	(1.24)
	CASH GENERATED FROM OPERATIONS	17.87	18.41
	Direct Taxes paid (Net)	(1.64)	(1.59)
	NET CASH FROM OPERATING ACTIVITIES	16.23	16.81
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property Plant and Equipment (including advances for capital expenditure)	0.08	(0.01)
	Interest income	0.02	0.02
	NET CASH USED IN INVESTING ACTIVITIES	0.11	0.01
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from / (Repayments of) long term borrowings	(9.24)	16.52
	Proceeds / (Repayments) from short term borrowings	-	(26.61)
	Interest and other borrowing cost	(7.30)	(8.05)
	NET CASH GENERATED FROM/ (USED IN) FINANCING ACTIVITIES	(16.54)	(18.14)
	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(0.21)	(1.31)
	OPENING BALANCE- CASH AND CASH EQUIVALENT	1.08	23.93
	CLOSING BALANCE- CASH AND CASH EQUIVALENT	0.87	1.08

Notes to the Cash Flow Statement

- The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) - 7 "Statement of Cash Flows".
- Cash and cash equivalent comprises of:

Particulars	As at 31st March, 2025	As at 31st March, 2024
Balances with banks:		
- Current Accounts	0.04	0.31
Cash on hand	0.84	0.77
Cash and cash equivalents	0.87	1.08
Material Accounting Policies	Note 1 to 4	

- Disclosure under para 44A as set out in Ind AS 7 on Statement of Cash Flows under The Companies (Indian Accounting Standard) Rules, 2017 (as amended) is given as below.

Particulars	As at 31st March, 2024	Cash Flows	As at 31st March, 2025
Borrowings-Non Current(Including Current Maturities)	132.67	(9.24)	123.43
Borrowings-Current	-	-	-

Particulars	As at 31st March, 2023	Cash Flows	As at 31st March, 2024
Borrowings-Non Current(Including Current Maturities)	116.15	16.52	132.67
Borrowings-Current	26.61	(26.61)	-

For Surana Maloo & Co.
Chartered Accountants
Firm Registration Number: 112171W

Per, S D Patel
Partner
Membership No.: 037671



For and on behalf of the Board,
Dom's Delicious Private Limited
CIN - U55101GJ2012PTC072876

Lalji Bhai A. Ahir
Director
DIN: 7794599

Arjan S. Rabari
Director
DIN: 7794582

Date : May 29, 2025
Place : Ahmedabad

Date : May 29, 2025
Place : Ahmedabad



Dom's Delicious Private Limited

CIN - U55101GJ2012PTC072876

Statement of Changes in Equity for the Year ended March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

A. Equity Share Capital

Balance as at April 1, 2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of April 1, 2024	Changes in equity share capital during the 2nd half year 2024-25	Balance as at March 31, 2025
0.10	-	0.10	-	0.10

Balance as at April 1, 2023	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of April 1, 2023	Changes in equity share capital during the year 2023-24	Balance as at March 31, 2024
0.10	-	0.10	-	0.10

B. Other equity

Particulars	Reserves and Surplus	Total
	Retained Earnings	
Balance at the beginning of April 1, 2023	(8.02)	(8.02)
Profit Transfer to Retained Earnings	5.50	5.50
Balance at the end of March 31, 2024	(2.52)	(2.52)
Balance at the beginning of April 1, 2024	(2.52)	(2.52)
Profit Transfer to Retained Earnings	5.53	5.53
Balance at the end of March 31, 2025	3.01	3.01



1. CORPORATE INFORMATION

Dom's Delicious Private Limited ('the Company'), incorporated in 2012 under the provisions of Companies Act, is a private limited company domiciled in India with its registered office situated at Mondeal Heights, B Wing, 15th Floor, Near Hotel Novotel, S G Highway, Ahmedabad

The Company is primarily engaged in the business of leasing of constructed properties (including provision of linked services like facility management services)

BASIS OF PREPARATION

a. Basis of Preparation:

Financial Statements of the Company have been prepared as per Indian Accounting Standards (Ind AS) in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act.

The financial statements were authorized for issue in accordance with a resolution of the directors on **May 29 2025**.

Financial Statements have been prepared on the historical cost convention, except for certain financial instruments that are measured at fair value at the end of each reporting period in accordance with Ind AS.

b. Functional and Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is the also the functional currency. All amounts have been rounded off to the nearest lakhs, except per share data, face value of equity shares and expressly stated otherwise.

2. MATERIAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The application of the Company's accounting policies in the preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, accompanying disclosures and disclosures of contingent liabilities. Estimates and underlying assumptions are reviewed on an ongoing basis and any revisions thereto are recognized prospectively. Actual results may differ from these estimates which could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

a. Current/Non-current Classification:

Any asset or liability is classified as current if it satisfies any of the following conditions:

- i. the asset/liability is expected to be realized/settled in the Company's normal operating cycle;
- ii. the asset is intended for sale or consumption;
- iii. the asset/liability is expected to be realized/settled within twelve months after the reporting period;
- iv. the asset is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;
- v. In the case of a liability, the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.



Notes to Financial Statements

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

For the purpose of current/non-current classification of assets and liabilities, the Company has ascertained its normal operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of assets or inventories for processing and their realization in cash and cash equivalents.

b. Key Sources of estimation uncertainties

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described in the below mentioned notes

- **Property, Plant and Equipment and Intangible Assets**

Useful lives of tangible and intangible assets are based on the life prescribed in Schedule II of the Companies Act, 2013. In cases, where the useful lives are different from that prescribed in Schedule II, they are based on technical estimates and advice, taking into account the nature, estimated usage and operating conditions of the asset. Component Accounting is based on the management's best estimate of separately identifiable components of the asset.

- **Fair value measurement of financial instruments**

In estimating the fair value of financial assets and financial liabilities, the Company uses market observable data to the extent available. Where such Level 1 inputs are not available, the Company establishes appropriate valuation techniques and inputs to the model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

- **Defined benefit plans**

The cost of the defined benefit plan and the present value of the obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

- **Current / Deferred Tax Expense**

Significant management judgement is required to determine the amounts of current taxes, deferred taxes and tax credits that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.



3. MATERIAL ACCOUNTING POLICIES

a. Property, Plant and Equipment

- **Recognition and Measurement**

Property, Plant and Equipment are measured at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses, if any. Cost includes purchase price, non-refundable taxes and duties and all other costs attributable to bringing the asset to its working condition for intended use and estimated costs of dismantling and removing items and restoring the site on which it is located. Financing costs relating to borrowing funds attributable to acquisition of Property, Plant and Equipment are also included, for the period till such asset is put to use.

Spare parts and servicing equipment are recognized as property, plant and equipment, if they meet the definition property, plant and equipment and are expected to be used for more than one year. All other items of spares and servicing equipment are classified as item of inventories.

Subsequent Expenditure is capitalized only if it is probable that the future economic benefit associated with the expenditure will flow to the company and cost of the asset can be measured reliably.

Property, Plant and Equipment not ready for its intended use on the reporting date is disclosed as Capital Work-in-Progress and carried at cost.

- **Depreciation**

Depreciation on Property, Plant and Equipment is provided on the Straight-Line Method (SLM) over the useful life of the assets as prescribed under Schedule II to the Companies Act, 2013. In respect of the Property, Plant and Equipment purchased during the year, depreciation is provided on pro rata basis from the date on which such asset is ready to be put to use. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any such change in the estimate accounted for on a prospective basis.

The estimated useful lives of items of Property, Plant & Equipment included in financial statements as prescribed in Schedule II of Companies Act, 2013 are as follows:

Asset Class	Estimated Useful Life
Plant & Machineries	3 - 15 years
Office Equipment	5 -years
Furniture & Fixtures	10- years
Computers & Peripherals	3 - 6 years

- **Derecognition**

Carrying amount of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Gain or loss arising on the disposal or retirement of an item of Property, Plant and Equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

b. Investment property

Recognition and initial measurement

Investment properties are held to earn rentals or for capital appreciation, or both. Investment properties are measured initially at their cost of acquisition including transaction costs. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.



Notes to Financial Statements

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that incremental future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognised in statement of profit or loss as incurred. Subsequent measurement (depreciation and useful lives) Investment properties are subsequently measured at cost less accumulated depreciation and impairment losses. Depreciation on investment properties is provided on the straight-line method, computed on the basis of useful lives (as set out below) prescribed in Schedule II to the Companies Act, 2013:

Asset Class	Estimated Useful Life
Buildings	60 Years

The residual values, useful lives and method of depreciation are reviewed at the end of each financial year and adjusted prospectively, if appropriate.

Though the Company measures investment property using cost-based measurement, the fair value of investment property is disclosed in the notes.

De-recognition

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of de-recognition.

c. Intangible Assets

• Recognition and Measurement

Intangible assets with finite useful lives that are acquired separately are measured on initial recognition at cost and carried at cost less accumulated amortization and accumulated impairment losses.

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognized in profit and loss statement.

• Amortization

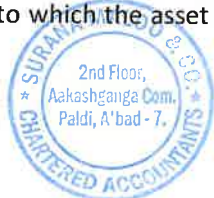
Amortization is calculated to write off the cost of intangible assets less their estimated residual values over their estimated useful lives using the straight-line method. Amortization method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

• Derecognition

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognized.

d. Impairment of Tangible and Intangible Assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified,



Notes to Financial Statements

corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

e. Inventories

Stock of finished goods is valued at cost or net realizable value, whichever is lower after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and directly attributable overheads incurred in bringing them to their present location and condition.

f. Foreign Currency Transactions

Transactions in foreign currencies are translated into the respective functional currencies of the Company at the exchange rates at the date of the transaction or at an average rate if the average rate approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognised in profit or loss.

g. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalized as a part of the cost of such asset. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All others borrowing cost are recognized in the profit and loss in the period in which they are incurred.

h. Revenue Recognition

The Company has applied Ind AS 115 - Revenue from Contracts with Customers. The following is the significant accounting policy related to revenue recognition under Ind AS 115.

- **Service income**

It requires a contract as well as the various performance obligations contained in the contract to be identified. The number of performance obligations depends on the types of contracts and activities.



Notes to Financial Statements

The fundamental principle is that the recognition of revenue from contracts with customers must reflect;

- the rate at which performance obligations are fulfilled, corresponding to the transfer to a customer of control of a good or service;
- Amount to which the seller expects to be entitled as consideration for its activities. The way in which transfer of control of a good or service is analyzed is crucial, since that transfer determines the recognition of revenue. The transfer of control of a good or service may take place continuously (revenue recognition on a progress towards completion basis) or on a specific date (recognition on completion).

• Sale of Goods

Revenue from the sale of goods is recognized as revenue on the basis of customer contracts and the performance obligations contained therein. Revenue is recognized at a point in time when the control of goods is transferred to a customer. Control lies with the customer if the customer can independently determine the use of and consume the benefit derived from a product or service. Revenue from product deliveries are recognized at a point in time based on an overall assessment of the existence of a right to payment, the allocation of ownership rights, the transfer of risks and rewards, and acceptance by the customer.

• Other Income

Interest income is recognized on a time proportion basis, by reference to the principal outstanding and the applicable Effective Interest Rate (EIR). The EIR is the rate that exactly discounts estimated future cash payments or receipts through the expected life of financial instruments to:

- The gross carrying amount of the financial assets, or
- The amortized cost of the financial liability
- Export benefits/Value added tax benefits are recognized as Income when the right to receive credit as per the terms of the scheme is established and there is no significant uncertainty regarding the claim.

Dividend income is recognized when the right to receive dividend is established.

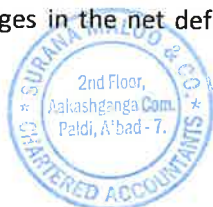
i. Employee Benefits

• Defined benefit plans

The company's gratuity benefit scheme is defined benefit plan. The company's net obligation in respect of defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. The Company accounts for the liability for the gratuity benefits payable in future based on an independent actuarial valuation carried out using Projected Unit Credit Method considering discounting rate relevant to Government Securities at the Balance Sheet Date.

Defined benefit costs in the nature of current and past service cost and net interest expense or income are recognized in the statement of profit and loss in the period in which they occur. Actuarial gains and losses arising from defined benefit plans in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur and is reflected immediately in retained earnings and not reclassified to profit or loss. Past service cost is recognised in profit or loss in the period of a plan amendment.

The Company determines the net interest expense/ (income) on the net defined benefit liability/ (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability/ (asset), taking into account any changes in the net defined benefit liability/ (asset) during the period/as a result of contributions and



Notes to Financial Statements

benefit payments. Net interest expense and other expenses related to defined benefit plans are recognized in profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognized immediately in profit or loss. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

- **Defined Contribution plan**

Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made and when services are rendered by the employee.

- **Compensated Absences**

Employees can carry forward a portion of the unutilized accrued leaves and utilize it in future service periods or receive cash compensation on termination of employment. Provision for Compensated Absences and its classifications between current and non-current liabilities are based on independent actuarial valuation. The actuarial valuation is done as per the projected unit credit method as at the reporting date.

- **Short Term Employee Benefits**

All employee benefits falling due wholly within twelve months of rendering the service are classified as short-term employee benefits. These are measured on an undiscounted basis and expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

j. **Income Tax**

Income tax comprises of current tax and deferred tax. It is recognized in the profit and loss statement, except to the extent that it relates to and item recognized directly in equity or in other comprehensive income.

- **Current Tax**

Current tax comprises of the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current income tax liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantially enacted at the reporting date.

- **Deferred Tax**

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities in the company's financial statements and the corresponding tax bases used in computation of taxable profit. Deferred tax is also recognized in respect of carried forward tax losses and tax credits.



Notes to Financial Statements

Deferred tax assets are generally recognised for all taxable temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on the tax rates and tax laws that have been enacted or substantially enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the company expects, at the end of reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

Any tax credit available is recognised as deferred tax to the extent that it is probable that future taxable profit will be available against which the unused tax credit can be utilized. The said asset is created by way of credit to the statement of Profit and loss and shown under the head of deferred tax.

k. Segment Reporting

The Company is primarily engaged in the business of leasing of constructed properties (including provision of linked services like facility management services) which is considered to be the only reportable business segment. Further, the revenues of the Company are derived primarily from leasing of real estate and no customer represents sales of more than 10% of total sales. Also, the Company operates within India and does not have operations in economic environments with different risks and returns. Hence, it is considered operating in single geographical segment. Accordingly, there are no other separate reportable segments in terms of Ind AS 108 on "Operating Segment."

l. Provisions, Contingent Liabilities & Contingent Assets

A provision is recognized when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated at the reporting date.

Provision are recognized based on the best estimate of the management with respect to the amount required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows when the effect of the time value of money is material.

Disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

A contingent asset is not recognized but is disclosed in the financial statements where an inflow of economic benefits is probable.



Notes to Financial Statements

m. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

- **Financial assets**

(i) **Initial recognition and measurement of financial assets**

All financial assets are recognized initially at fair value. Transaction costs that are directly attributable to the acquisition of financial assets that are not at fair value through profit or loss are added to the fair value on initial recognition. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date i.e. the date that the Company commits to purchase or sell the asset.

(ii) **Subsequent measurement of financial assets**

For purposes of subsequent measurement, financial assets are classified in three categories:

- **Financial assets at amortized cost:**

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

- **Financial assets at fair value through other comprehensive income:**

A financial asset is measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding. Financial assets included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI).

- **Financial assets at fair value through profit or loss:**

FVTPL is a residual category for financial assets. Any financial asset which does not meet the criteria for categorization as at amortized cost or as FVTOCI is classified as at FVTPL.

- **Equity Investment in Subsidiaries and Associates**

Investments in equity shares of subsidiaries and associates and other equity investments in subsidiaries in subsidiaries and associates are carried at cost less impairment, if any.

- **Investments in Equity Instruments**

All Equity Investments falling within the scope of Ind AS – 109 are measured at Fair Value through Profit and Loss (FVTPL) with all fair value changes being recognized in profit and loss statement.



Notes to Financial Statements

- **Financial assets at fair value through profit or loss**

FVTPL is a residual category for financial assets. Any financial asset which does not meet the criteria for categorization as at amortized cost or as FVTOCI is classified as at FVTPL.

(iii) De-recognition of financial assets

A financial asset is de-recognized when the contractual rights to the cash flows from the financial asset expire or the Company has transferred its contractual rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

(iv) Impairment of financial assets

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets. Expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in profit or loss.

- **Financial Liabilities**

(i) Initial recognition and measurement of financial liabilities

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

All financial liabilities are recognised initially at fair value. All financial liabilities are recognised initially at fair value and, in the case of loan and borrowings and payable, net of directly attributable transaction costs.

For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(ii) Subsequent measurement of financial liabilities

The measurement of financial liabilities depends on their classification, as described below:



Notes to Financial Statements

- **Financial liabilities at fair value through profit or loss**

Financial liabilities at fair value through profit or loss include financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ losses are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

- **Loans and Borrowings**

This is the category most relevant to the Company. After initial recognition, interest-bearing borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

- **Compound Financial Instrument**

Compound financial instrument are separated into liabilities and equity component based on the terms of the contract. At the inception, the fair value of liabilities component is determined using the market rate. The amount is classified as a financial liability measured at amortized cost until it is extinguished on redemption.

(iii) **Derecognition of financial liabilities**

A financial liability (or a part of a financial liability) is derecognized from its balance sheet when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expired.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if the Company currently has enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

n. **Lease**

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.



i. Right-of-use assets

The Company recognizes right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis from the commencement date to the end of lease term. If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. Refer to the accounting policies of Impairment of non-financial assets.

ii. Lease liabilities

At the commencement date of the lease, the Company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs. In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

iii. Short term leases and leases of low value of assets

The Company applies the short-term lease recognition exemption to its short-term leases of machinery and equipment. It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

o. Fair Value Measurement

The company measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or



Notes to Financial Statements

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The company's management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments

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

The management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable on yearly basis.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy, as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- Significant accounting judgements, estimates and assumptions
- Quantitative disclosures of fair value measurement hierarchy
- Financial instruments (including those carried at amortized cost)



Notes to Financial Statements

p. Cash and Cash Equivalents

Cash and Cash Equivalents in the Balance Sheet comprise cash on hand, bank balance in current and cash credit accounts and short term highly liquid instruments.

q. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

4. Significant management judgement in applying accounting policies and estimation uncertainty

Valuation of investment property - Investment property is stated at cost. However, as per Ind AS 40 there is a requirement to disclose fair value as at the balance sheet date. The Company engaged independent valuation specialists to determine the fair value of its investment property as at reporting date. The determination of the fair value of investment properties requires the use of estimates such as future cash flows from the assets (such as lettings, future revenue streams, capital values of fixtures and fittings, any environmental matters and the overall repair and condition of the property) and discount rates applicable to those assets. In addition, development risks (such as construction and letting risk) are also taken into consideration when determining the fair value of the properties under construction. These estimates are based on local market conditions existing at the balance sheet date.

Recent Accounting Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended March 31, 2025, MCA has notified Ind AS 117 - Insurance Contracts and amendments to Ind As 116 – Leases, relating to sale and lease back transactions, applicable from April 1, 2024. The Company has assessed that there is no significant impact on its financial statements.

On May 9, 2025, MCA notifies the amendments to Ind AS 21 - Effects of Changes in Foreign Exchange Rates. These amendments aim to provide clearer guidance on assessing currency exchangeability and estimating exchange rates when currencies are not readily exchangeable. The amendments are effective for annual periods beginning on or after April 1, 2025. The Company is currently assessing the probable impact of these amendments on its financial statements.



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

Note 5 - Property, Plant & Equipment, Capital work-in-progress and Intangible Assets

Gross block	Property, Plant & Equipment					
	Free Hold Land	Plant & Machinery	Computers	Furniture & Fixtures	Office Equipment	Total
Balance as at April 1, 2022	22.85	-	-	-	-	22.85
Additions	-	0.33	0.05	0.47	0.00	0.85
Disposals	-	-	-	-	-	-
Balance as at March 31, 2023	22.85	0.33	0.05	0.47	0.00	23.70
Balance as at April 1, 2023	22.85	0.33	0.05	0.47	0.00	23.70
Additions	-	0.01	-	0.00	-	0.01
Disposals	-	-	-	-	-	-
Balance as at March 31, 2024	22.85	0.33	0.05	0.48	0.00	23.71
Balance as at April 1, 2024	22.85	0.33	0.05	0.48	0.00	23.71
Additions	-	-	-	-	-	-
Disposals	-	0.07	-	0.09	-	0.16
Balance as at March 31, 2025	22.85	0.27	0.05	0.39	0.00	23.55

Accumulated depreciation	Property, Plant & Equipment					
	Free Hold Land	Plant & Machinery	Computers	Furniture & Fixtures	Office Equipment	Total
Balance as at April 1, 2022	-	-	-	-	-	-
Depreciation / amortisation for the year	-	0.03	0.01	0.05	0.00	0.09
Disposals	-	-	-	-	-	-
Balance as March 31, 2023	-	0.03	0.01	0.05	0.00	0.09
Balance as at April 1, 2023	-	0.03	0.01	0.05	0.00	0.09
Depreciation / amortisation for the year	-	0.06	0.01	0.09	0.00	0.17
Disposals	-	-	-	-	-	-
Balance as March 31, 2024	-	0.10	0.02	0.14	0.00	0.26
Balance as at April 1, 2024	-	0.10	0.02	0.14	0.00	0.26
Depreciation / amortisation for the year	-	0.06	0.01	0.09	0.00	0.17
Disposals	-	0.03	-	0.04	-	0.07
Balance as March 31, 2025	-	0.13	0.04	0.19	0.00	0.35

Carrying Amount (Net)	Property, Plant & Equipment					
	Free Hold Land	Plant & Machinery	Computers	Furniture & Fixtures	Office Equipment	Total
As at March 31, 2021	-	-	-	-	-	-
As at March 31, 2022	22.85	-	-	-	-	22.85
As at March 31, 2023	22.85	0.29	0.04	0.42	0.00	23.61
As at March 31, 2024	22.85	0.24	0.03	0.34	0.00	23.45
As at March 31, 2025	22.85	0.14	0.01	0.20	0.00	23.20

(a) Individual assets of Property, Plant and Equipment has been reclassified wherever necessary.

(b) Estimated useful life of the assets is in line with useful life prescribed in schedule II of The Companies Act, 2013.

(c) Company has mortgaged the Land with SBM for working capital limit of Holding Company i.e. LCC Projects Limited. It is further secured by way of personal guarantee of directors Shri Arjan Rabari and Shri Laljibhai Ahir.



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

Note 7 : Other Non-current financial assets

Particulars	As at 31st March, 2025	As at 31st March, 2024
Security Deposits	0.53	0.62
Total	0.53	0.62

Note 8 : Other Non-Current Assets

Particulars	As at 31st March, 2025	As at 31st March, 2024
Prepaid Expense	-	0.19
Total	-	0.19

Note 9 : Cash & Cash Equivalents

Particulars	As at 31st March, 2025	As at 31st March, 2024
Cash & Cash Equivalents		
a) Balance with banks		
- In Current Accounts	0.04	0.31
b) Cash on Hand	0.84	0.77
Total	0.87	1.08

Note 10 : Current Tax Asset/(Liability)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Current tax assets	2.17	2.05
Less: Current tax liabilities	1.64	1.59
Total	0.52	0.46

Note 11 : Other Current Assets

Particulars	As at 31st March, 2025	As at 31st March, 2024
Prepaid Expenses	0.01	0.10
Total	0.01	0.10

Note 12 : Equity Share Capital

a) Authorized, Issued, Subscribed & Paid up Equity Share Capital

Particulars	As at 31st March, 2025	As at 31st March, 2024
Authorised		
10,000 (P.Y. 10,000) Equity share capital of Rs. 10 Each	0.10	0.10
Issued, Subscribed & fully Paid up :		
10,000 equity share capital of Rs. 10 Each fully paid up	0.10	0.10
Total	0.10	0.10

b) Reconciliation of the Equity shares outstanding at the end of the reporting period :

Particulars	As at 31st March, 2025	As at 31st March, 2024
Equity Shares at the beginning of the year	0.01	0.01
Add: Shares issued during the year	-	-
Equity Shares at the end of the year	0.01	0.01

c) Rights of Shareholders

The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity shares is entitled for one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company after distribution to all preferential amounts if any. The distribution will be in proportion to the Number of Equity shares held by the share holders.



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

d) Shares held by Holding Company,

Particulars	As at 31st March, 2025	As at 31st March, 2024
	% of Share Holding	% of Share Holding
LCC Projects Limited	95.00%	95.00%

e) No. of Shares with percentage of voting rights held by each share holder holding more than 5% Equity shares of the Company:-

Particulars	As at 31th March, 2025		As at 31th March, 2024	
	No. of Shares held	% of Share Holding	No. of Shares held	% of Share Holding
LCC Projects Limited	9,500	95.00%	9,500	95.00%

f) Refer Note No. 12.1 for Shareholding of Promoters.



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Notes to financial statements for the year ended on March 31, 2025

Note 12.1 Shareholding of Promoters

As at March 31, 2025							
Shares held by promoters at the end of the year							
Sr. No.	Promoter Name	Opening No. of Shares	Addition	Deletion	Closing No. of Shares	% of total shares	% Change during the year
1	Arjan Suja Rabari	250	-	-	250	2.50%	0.00%
2	Laljibhai Arjanbhai Ahir	250	-	-	250	2.50%	0.00%
3	LCC Projects Limited	9,500	-	-	9,500	95.00%	0.00%

As at March 31, 2024							
Shares held by promoters at the end of the year							
Sr. No.	Promoter Name	Opening No. of Shares	Addition	Deletion	Closing No. of Shares	% of total shares	% Change during the year
1	Arjan Suja Rabari	250	-	-	250	2.50%	0.00%
2	Laljibhai Arjanbhai Ahir	250	-	-	250	2.50%	0.00%
3	LCC Projects Limited	9,500	-	-	9,500	95.00%	0.00%



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

Note 13: Other Equity

Particulars	As at 31st March, 2025	As at 31st March, 2024
Retained earnings - Surplus of Profit and Loss		
Balance at the beginning of the year	(2.52)	(8.02)
Profit Transfer to Retained Earnings	5.53	5.50
Balance at the end of the year	3.01	(2.52)

Note 14 : Non Current Borrowings

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Loans from related parties		
Unsecured, repayable on demand		
From Directors	50.68	60.08
From Related Parties	72.75	72.59
Total Long Term Borrowings	123.43	132.67

Note 14.1 Refer Note 24 for Related party transactions and outstanding balances.

Note 15 : Deferred Tax Assets/ (Liabilities) (Net)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Deferred Tax Assets		
Excess of Depreciation and Amortisation on Fixed Assets under Income Tax Law over Depreciation and Amortisation provided in Accounts	4.66	3.54
Net Deferred Tax Assets/ (Liabilities)	4.66	3.54

Note 16 : Trade Payables

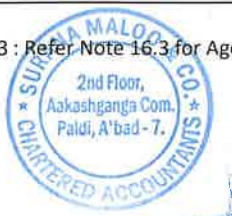
Particulars	As at 31st March, 2025	As at 31st March, 2024
(A) To Micro, Small and Medium Enterprises	-	-
(b) To other than Micro and Small Enterprises	0.05	0.44
Total	0.05	0.44

Note 16.1 : Trade Payable are payable on account of goods purchased and services availed in the normal course of business.

Note 16.2 : Under the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED) which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium enterprises. On the basis of the information and records available with the Management, there are no Micro, Small and Medium Enterprises, to whom the Company owes dues (including interest on outstanding dues) which are outstanding as at balance sheet date.

Particulars	As at 31st March, 2025	As at 31st March, 2024
Principal remaining unpaid to any supplier as the year end	-	-
Interest due thereon	-	-
Amount of interest paid by company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year.	-	-
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED	-	-
Amount of interest accrued and remaining unpaid at the end of the accounting year / period.	-	-
Amount of further interest remaining due and payable even in succeeding years.	-	-

Note 16.3 : Refer Note 16.3 for Ageing of Trade Payable.



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

Note 16.3 Trade Payable Ageing Schedule

Particulars	As at 31st March, 2025				
	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*	-	-	-	-	-
(ii) Others	0.05	-	-	-	0.05
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-
Total	0.05	-	-	-	0.05

*MSME as per the Micro, Small and Medium Enterprises Development Act,2006.

Particulars	As at 31 st March, 2024				
	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*	-	-	-	-	-
(ii) Others	0.44	-	-	-	0.44
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-
Total	0.44	-	-	-	0.44

*MSME as per the Micro, Small and Medium Enterprises Development Act,2006.



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

Note 17 : Other Current Financial Liabilities

Particulars	As at 31st March, 2025	As at 31st March, 2024
Security Deposits	4.36	4.36
Total	4.36	4.36

Note 18 : Other Current Liabilities

Particulars	As at 31st March, 2025	As at 31st March, 2024
Statutory Dues Payable	0.44	0.35
Total	0.44	0.35

Note 19 : Revenue from Operations

Particulars	As at 31st March, 2025	As at 31st March, 2024
Tea-Post Income	0.20	1.73
Total	0.20	1.73

Note 20 : Other Income

Particulars	As at 31st March, 2025	As at 31st March, 2024
Rent Income	19.08	18.47
(A) Income on Financial Assets carried at Amortised Cost		
Interest Income on security deposits	0.01	0.01
Expected Credit Loss Written Back	-	0.01
(B) Other Non-operating Income		
Interest on Income Tax Refund	0.02	0.01
Other Income	0.31	-
Total	19.42	18.50

Note 20.1 Refer Note 24 for Related party transactions and outstanding balances.

Note 21 : Employee Benefits Expenses

Particulars	As at 31st March, 2025	As at 31st March, 2024
Salaries, Wages and Incentives	0.11	0.61
Total	0.11	0.61

Note 22 : Finance Cost

Particulars	As at 31st March, 2025	As at 31st March, 2024
Interest on Long Term Borrowing	-	0.95
Interest on Loans from Related Parties	7.29	6.39
Other Borrowing Costs	-	0.67
Interest on Statutory Dues	0.01	0.03
Total	7.30	8.05

Note 22.1 Refer Note 24 for Related party transactions and outstanding balances.

Note 23 : Other Expenses

Particulars	As at 31st March, 2025	As at 31st March, 2024
Auditor's Remuneration	0.05	0.05
Food Expenses	0.06	0.60
Franchisee Registration Charges	0.27	0.08
Royalty	0.02	0.11
Insurance Expenses	0.08	0.11
Office Expenses	0.00	0.00
Software Maintenance Expense	-	0.02
Rates and Taxes	0.91	0.01
Legal and Professional Charges	0.08	0.01
Miscellaneous Expenses	0.04	0.06
Loss on Sale of PPE	0.08	-
Total	1.60	1.05



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Notes to financial statements for the year ended on March 31, 2025

All Amounts are ₹ in Millions unless otherwise stated

Note 24 : Related Party Transactions

Related parties Transactions with related parties for the Period ended 31 March 2025,

Particulars	For year ended 31st March,2025	For the year ended March 31, 2024
Holding Company	LCC Projects Limited	LCC Projects Limited
Key Managerial Personnel	Mr. Arjan Suja Rabari (Director)	Mr. Arjan Suja Rabari (Director)
	Mr. Laljibhai Arjanbhai Ahir (Director)	Mr. Laljibhai Arjanbhai Ahir (Director)
Enterprises over which KMP and/or Relatives of KMP are able to exercise significant Influence	Laxmi Stone	Laxmi Stone
	LCC Minechem Private Limited	LCC Minechem Private Limited
	Dom Reality Private Limited	Dom Reality Private Limited
	LCC Foundation	LCC Foundation
	Shri Hari Krishna Minechem LLP	Shri Hari Krishna Minechem LLP
	Gramang Hydel Projects LLP	Gramang Hydel Projects LLP
	Shree Arjanbhai Chothabhai Ahir Memorial Trust	Shree Arjanbhai Chothabhai Ahir Memorial Trust
	LCC Engineering Private Limited (w.e.f. 29.08.2024)	-
	SBP JV Laxmi	SBP JV Laxmi
	Adani-LCC JV	Adani-LCC JV
	LCC SAI KSIPL JV	LCC SAI KSIPL JV
	LCC MCL JV	LCC MCL JV
	MPPL-LCC JV	MPPL-LCC JV
	JWIL-LCC (JV)	JWIL-LCC (JV)
	LCC VKMCPL JV	LCC VKMCPL JV (w.e.f. 18.01.2024)
	RVR-LCC JV (w.e.f. 06.01.2025)	-
	Kha Organic Private Limited	Kha Organic Private Limited
Relative of Key Managerial Personnel	Bechara Suja Rabari (Brother of Director)	Bechara Suja Rabari (Brother of Director)
	Deva Suja Rabari (Brother of Director)	Deva Suja Rabari (Brother of Director)
	Geeta Lalji Ahir (Wife of Director)	Geeta Lalji Ahir (Wife of Director)
	Laxmiben Ahir (Mother of Director)	Laxmiben Ahir (Mother of Director)
	Sejuben Arjanbhai Rabari (Wife of Director)	Sejuben Arjanbhai Rabari (Wife of Director)
	Hamir Suja Rabari (Brother of Director)	Hamir Suja Rabari (Brother of Director)
	Maya Arjanbhai Rabari (Daughter of Director)	-
	Mansi Arjan Rabari (Daughter of Director)	-
	Kanchi Laljibhai Ahir (Daughter of Director)	-
	Meet Laljibhai Ahir(Son of Director)	-



Related Party Transactions : Holding Company

Particulars	For year ended 31st March,2025	For the year ended March 31, 2024
Rent Income		
LCC Projects Limited	4.80	4.80
Interest Expenses		
LCC Projects Limited	7.29	6.39
Loan at the beginning of the year		
LCC Projects Limited	72.59	-
Loan received during the period		
LCC Projects Limited	0.50	80.00
Loan repaid during the period		
LCC Projects Limited	7.63	13.80
Loan at the end of the period		
LCC Projects Limited	72.75	72.59

Related Party Transactions : Key Management Personnel & Related Enterprise

Particulars	For year ended 31st March,2025	For the year ended March 31, 2024
Loans from KMP & Related Enterprise at the beginning of the year		
Mr. Arjan Suja Rabari	18.32	18.92
Mr. Laljibhai Arjanbhai Ahir	41.77	44.87
Sub Total	60.08	63.78
Loans received from KMP & Related Enterprise during the year		
Mr. Arjan Suja Rabari	-	-
Mr. Laljibhai Arjanbhai Ahir	-	1.70
Sub Total	-	1.70
Loans repaid to KMP & Related Enterprise during the year		
Mr. Arjan Suja Rabari	4.70	0.60
Mr. Laljibhai Arjanbhai Ahir	4.70	4.80
Sub Total	9.40	5.40
Loans from KMP & Related Enterprise at the end of the year		
Mr. Arjan Suja Rabari	13.62	18.32
Mr. Laljibhai Arjanbhai Ahir	37.07	41.77
Sub Total	50.68	60.08



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Notes to financial statements for the year ended on March 31, 2025

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Note 25 - Financial Instruments and Fair Value Measurement

A Categories of Financial Instruments

Particulars	Amount as at March 31st, 2025			
	Fair Value through Profit & Loss	Fair Value through Other	Amortised Cost	Total
Financial assets				
(i) Cash and cash equivalents	-	-	0.87	0.87
(ii) Other financial assets	-	-	0.53	0.53
Total	-	-	1.40	1.40
Financial liabilities				
(i) Borrowings	-	-	123.43	123.43
(ii) Trade payables	-	-	0.05	0.05
(iii) Other financial liabilities	-	-	4.36	4.36
Total	-	-	127.84	127.84

Particulars	Amount as at March 31st, 2024			
	Fair Value through Profit & Loss	Fair Value through Other	Amortised Cost	Total
Financial assets				
(i) Cash and cash equivalents	-	-	1.08	1.08
(ii) Other financial assets	-	-	0.62	0.62
Total	-	-	1.70	1.70
Financial liabilities				
(i) Borrowings	-	-	132.67	132.67
(ii) Trade payables	-	-	0.44	0.44
(iii) Other financial liabilities	-	-	4.36	4.36
Total	-	-	137.47	137.47



Fair Value Hierarchy

The fair value measurement of the Company's financial and non-financial assets and liabilities utilises market observable inputs and data as far as possible. Inputs used in determining fair value measurements are categorised into different levels based on how observable the inputs used in the valuation technique utilised are (the 'fair value hierarchy'):

All the financial assets and liability as at as at March 31, 2025, and 2024, are measured at amortised cost hence disclosure of fair value measurement in Level 1, Level 2 & Level 3 categories are not required.

Quoted prices in an active market (Level 1): This level of hierarchy includes financial instruments that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities. This category consists of quoted equity shares, quoted corporate debt instruments and mutual fund investments.

Valuation techniques with observable inputs (Level 2): Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Valuation techniques with significant unobservable inputs (Level 3): Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Methods and assumptions

(a) The management assessed that fair value of cash and cash equivalents, other bank balances, Loans, trade receivables, trade payables, borrowings, lease liabilities and other financial assets and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these financial instruments.

(b) Borrowings include Indian currency long-term loans wherein interest rates are linked to benchmark rates (Marginal Cost of Lending Rates/Prime Lending Rates) of respective lenders. These benchmark rates are determined based on cost of funds of the lenders, as well as, market rates. The benchmark rates are periodically revised by the lenders to reflect prevalent market conditions. Accordingly, effective cost of debt for borrowings at any point of time is in line with the prevalent market rates. Due to these reasons, management is of the opinion that they can achieve refinancing, if required, at similar cost of debt, as current effective interest rates. Hence, the discounting rate for calculating the fair value of borrowings has been taken in line with the current cost of debt.

B Financial risk management :

General objectives, policies and processes

The company's principal financial liabilities comprise borrowings, lease liabilities and trade and other payables. The main purpose of these financial liabilities is to finance the company's operations. The company's principal financial assets include trade and other receivables, cash and cash equivalents and other financial assets that are out of regular business operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's risk management is carried out by a treasury department under policies approved by the board of directors. The board of directors provides written principles for overall risk management, as well as policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

Risk management framework

The board of directors have overall responsibility for the risk management framework. The board of directors are responsible for developing and monitoring the risk management policies. The board of directors monitors the compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

The risk management policies are to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive



(i) Credit risk

a) Credit risk management

Credit risk is the risk of loss that may arise on outstanding financial instruments if a counterparty default on its obligations. The Company's exposure to credit risk arises majorly from trade and other receivables.

(b) Trade and other receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and country in which the customer operates, also has an influence on credit risk assessment. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business.

(c) Financial assets that are neither past due nor impaired

None of the Company's cash equivalents, including short term deposits with banks, are past due or impaired. Regarding trade receivables and other receivables, and other loans or receivables that are neither impaired nor past due, there were no indications as at March 31st, 2025, and March 31st, 2024 that defaults in payment obligations will occur.

(ii) Liquidity risk

Liquidity risk refers to the risk that the Company will encounter difficulty to meet its financial obligations. The objective of liquidity

risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.

The Company also constantly monitors funding options available in the debt and capital markets with a view to maintaining financial flexibility.

The table below provides undiscounted contractual maturities of financial liabilities, at March 31st, 2025, and March 31st, 2024

Particulars	Within 1 Year	2 to 5 Year	More than 5 Year	Carrying Amount
As at March 31, 2025				
Borrowings	-	123.43	-	123.43
Trade Payables	0.05	-	-	0.05
Other Financial Liabilities	4.36	-	-	4.36
Total	4.41	123.43	-	127.84
As at March 31, 2024				
Borrowings	-	132.67	-	132.67
Trade Payables	0.44	-	-	0.44
Other Financial Liabilities	4.36	-	-	4.36
Total	4.80	132.67	-	137.47

(iii) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of interest rate risk, and foreign currency risk.

1. Interest rate

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's working capital obligations with floating interest rates. The Company is carrying its working capital borrowings primarily at variable rate. The Company expects the variable rate to decline, accordingly the Company is currently carrying its loans at variable interest rates. The sensitivity analysis have been carried out based on the exposure to interest rates for loans carried at variable rate.

Particulars	As at March 31st, 2025	As at March 31st, 2024
Financial Liabilities:		
a) Variable Rate Borrowings		-
% change in interest rates	0.50%	0.50%
Impact on Profit for the year		-
b) Fixed Rate Borrowings	123.43	132.67



2. Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company does not have significant exposure in foreign currency.

C Capital Management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The Company strives to safeguard its ability to continue as a going concern so that they can

- i) maximize returns for the shareholders and benefits for other stake holders. The Company aims to maintain an optimal capital structure through combination of debt and equity in a manner so as to minimize the cost of capital.
- ii) Consistent with others in the industry, the Company monitors its capital using Gearing Ratio, Net Debt (Short Term and Long Term Borrowings including Current maturities) divided by Total Equity (Capital plus Net Debt).

Particulars	As at 31st March, 2025	As at 31st March, 2024
Long Term Borrowings (Refer Note 14)	123.43	132.67
Less: Cash & Cash Equivalents (Refer Note 9)	0.87	1.08
Net Debt	122.56	131.59
Total equity	3.11	(2.42)
Total Capital	3.11	(2.42)
Gearing Ratio (in times)	39.38	(54.37)

- iii) In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the borrowings that define the capital structure requirements.



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Note 26: Basic and Diluted Earnings Per Share

Particulars	As at 31st March, 2025	As at 31st March, 2024
Earnings per equity share		
Profit attributable to equity shareholders	5.53	5.50
Adjusted profit attributable to ordinary equity holders)	5.53	5.50
Weighted average number of equity shares outstanding during the year*	10,000	10,000
Number of ordinary shares used to calculate diluted earnings per share	10,000	10,000
Nominal value of equity per share	10.00	10.00
Basic EPS (₹ Per Share)	553.25	549.54
Diluted EPS (₹ Per Share)	553.25	549.54

Note 27: Foreign Currency Transactions and Exposure

There are no Foreign currency Receivable/ Payable at the reporting date. Hence, there is no sensitivity of price risk.

Note 28: Payment to Auditors

Particulars	As at 31st March, 2025	As at 31st March, 2024
Audit Fees	0.05	0.05
Total	0.05	0.05



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Note 29 : Movement in Tax and Deferred tax Assets/ Liabilities

A. Amount Recognised in Profit and Loss

Particulars	As at March 31, 2025	As at March 31, 2024
Current income tax:		
Current income tax charge	1.64	1.59
Deferred tax:		
Relating to origination and reversal of temporary differences	(1.12)	(1.12)
Total	0.52	0.47

B. Reconciliation of effective tax rate

Particulars	As at March 31, 2025	As at March 31, 2024
Accounting profit before tax	6.05	5.97
Applicable Income tax rate	25.168%	25.168%
Computed expected tax expense	1.52	1.50
Deferred Tax expenses accounted in books	(1.12)	(1.12)
Effect of expense not allowed for tax purpose	1.17	1.15
Effect of expense allowed for tax purpose	(0.02)	(0.03)
Effect of Deductions Claimed for tax purpose	(1.03)	(1.03)
Income tax expense	0.52	0.47
Income tax expense reported in the statement of profit and loss	0.52	0.47



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Notes to financial statements for the year ended on March 31, 2025

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Note 29 : Movement in Tax and Deferred tax Assets/ Liabilities

C. Recognized deferred tax assets and liabilities

Particulars	Balance as at April 1, 2024	Recognized in profit or loss during 2021-	Recognized in OCI	Balance as at March 31, 2025
Deferred tax Assets				
Excess of depreciation and amortization on fixed assets under income tax law over depreciation and amortization provided in accounts.	3.54	1.12	-	4.66
Total	3.54	1.12	-	4.66

Particulars	Balance as at April 1, 2023	Recognized in profit or loss during 2021-	Recognized in OCI	Balance as at March 31, 2024
Deferred tax Assets				
Excess of depreciation and amortization on fixed assets under income tax law over depreciation and amortization provided in accounts.	27.59	(24.05)	-	3.54
Provision for Expected Credit Loss	0.02	(0.02)	-	-
Total	27.61	(24.07)	-	3.54



Note 30 : Additional regulatory information required by Schedule III:

(i) Details of benami property held

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

(ii) Wilful defaulter

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

(iii) Relationship with struck off companies

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

(iv) Compliance with number of layers of companies

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

(v) 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.

(vi) 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.

(vii) Valuation of PPE, intangible asset and investment property

The Company has not revalued its property, plant and equipment, Investment Property or intangible assets or both during the current or previous year.

(viii) Loans / Advances in the nature of loans to Promoters, Directors, KMP's and Related Parties

The Company has not made any loans or advances in the nature of loans to Promoters, Directors, KMP's and the related parties which are outstanding as at the end of the current year and previous years.

(ix) Satisfaction Charge

All the charges or satisfaction of which is required to be registered with Registrar of Companies(ROC) have been duly registered within the statutory time limit provided under the provisions of Companies Act, 2013 and rules made thereunder.



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Note 31 : Analytical Ratios

Sr. No.	Ratio	Numerator	Denominator	For the year ended March 31st, 2025	For the year ended March 31st, 2024	% Variance	Reason for variance
a.	Current Ratio,	Current Assets	Current Liabilities	0.29	0.32	-8.32%	NA
b.	Debt-Equity Ratio,	Total Debt #1	Shareholders Equity	39.66	(54.82)	-172.35%	As there is favourable shareholder's equity during the year.
c.	Debt Service Coverage Ratio,	Earnings available for Debt service #2	Debt Service #3	2.45	0.02	10441.01%	Due to fully repayment of bank borrowings during the Financial Year 23-24.
d.	Return on Equity Ratio,	Net Profit after taxes	Total equity	1.78	(2.27)	-178.29%	As there is favourable shareholder's equity during the year.
e.	Inventory turnover ratio,	Revenue from Operations #5	Average Inventory	NA	NA	NA	NA
f.	Trade Receivables turnover ratio,	Revenue from Operations #5	Average Trade Receivables	NA	0.77	NA	NA
g.	Trade payables turnover ratio,	Net Purchase	Average Trade Payables	NA	NA	NA	NA
h.	Net capital turnover ratio (Net working capital turnover Ratio),	Revenue from Operations #5	Working Capital*	(0.06)	(0.49)	-87.94%	Due to repayment of creditors during the year.
i.	Net profit ratio,	Net Profit	Total Income #5	0.28	0.30	-4.08%	NA
j.	Return on Capital employed,	Earning before interest and taxes	Capital Employed #4	0.11	0.11	-1.97%	NA
k.	Return on investment	Income From Investment	Cost of investment	-	-	0.00%	NA

Notes

- #1 Debt represents all liabilities
#2 Earnings available for Debt service represents Profit After Tax + Finance Cost + Depreciation and Amortization + Loss/(profit) on sale of assets
#3 Debt Service represents Interest + Principal Repayment + Lease payments
#4 Capital Employed represents Equity, external borrowings and Deferred tax liabilities
#5 Total Income represents sale of services and other material sales.
* Working capital = Total current assets less Total current liabilities
Note 32 : Previous figures have been reclassified and regrouped wherever considered appropriate.

Note 33 : No subsequent event have been observed which may required an adjustment on the Balance Sheet date.

As per our report of even date

For Surana Maloo & Co.
Chartered Accountants
Firm Registration Number: 112171W

Per, S D Patel
Partner
Membership No.: 037671

For and on behalf of the Board,
Dom's Delicious Private Limited
CIN - U55101G12012PTC072876

Arjan S. Rabari
Director
DIN: 7794582

Lalji Bhai A. Ahir
Director
DIN: 7794599

Date : May 29, 2025
Place: Ahmedabad

Date : May 29, 2025
Place: Ahmedabad

