

PURAMIO INDIA PRIVATE LIMITED

Regd. Off.: WA -3/4, S.K. 1 Compound Gram Lasudia Mori, Dewas Naka Indore MP -452010
CIN: U15490MP2021PTC057799 Email: info@puramio.com Contact: 9243198575

BOARD'S REPORT

To,
The Members,

Your Directors have pleasure in presenting 3rd Annual Report on the business and operations of your company together with the audited financial statements for the financial year ended on 31st March, 2024.

1. FINANCIAL RESULTS

Financial result of the company for the year under review is as follows:-

(Amount in Hundreds Rupees)

PARTICULARS	Year ended 31st March, 2024	Year ended 31st March, 2023
Total Income	2,18,890.87	1,51,359.76
Total Expenses	2,11,111.50	1,49,303.27
Profit/(Loss) before Finance Cost, Depreciation/ Amortization Expenses and Tax Expense	10325.40	2154.53
Less: Finance Cost	1,230.01	0.00
Profit/(Loss) before Depreciation/ Amortization Expenses and Tax Expense	9095.39	2154.53
Less: Depreciation/Amortization Expenses	1,316.02	98.05
Profit/(Loss) before Tax	7,779.37	2,056.48
Less : Current Tax	1,680.83	499.23
Add/(Less): Deferred Tax	277.05	18.35
Profit/(Loss) after tax	5,821.49	1,538.90

2. OPERATIONS AND STATE OF COMPANY'S AFFAIRS

During the year under review, the Company's total income is Rs. 2,18,89,087/-. The company has earned profit of Rs. 5,82,149/- in current year. Your Directors are hopeful that the company may be able to show better performance in coming years.

There is no change in the nature of business of the Company during the year.

3. TRANSFER TO RESERVE

Your Directors do not proposed any amount to be transferred to the Reserves for the Year ended 31st March, 2024.

4. DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March, 2024.

5. DEPOSITS

Your company has not invited/accepted any deposit within the meaning of Section 73 of the Companies Act, 2013 and Rules made there under, during the year under review.

6. DETAIL OF DIRECTORS

During the year under review, there have been no changes in the Board of Directors of the company.

7. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments have been noticed between the end of financial year and the date of the report which will affect the financial position of the Company.

8. AUDITORS

M/s Patwa PMART And Co., Chartered Accountants, Indore (M.P.), (Firm Registration No. 012488C), Statutory Auditors of the Company, were appointed as Statutory Auditors of the Company for a period of 5 years, at the Annual General Meeting of the Company held on 30th November, 2022 to hold office from conclusion of that Annual General Meeting until the conclusion of Annual General Meeting for the financial year 31st March 2027. The company has received an eligibility letter under section 141 of the Companies Act, 2013 and rules made there under that they are not disqualified.

9. COMMENTS ON AUDITORS' REPORT

The Auditor's Report on the audited financial statement of the company for the year ended 31st March, 2024 do not contain any qualifications, reservations, adverse remarks or disclaimers so need not require any explanation or comment.

Company do not required to appoint any Secretarial Auditors for the year.

10. DISCLOSURE OF RELATED PARTY TRANSACTION

During the period under review, No contracts or arrangements as specified u/s 188 of the Companies Act, 2013 were made with related parties as referred under Section 188.

11. DECLARATION OF INDEPENDENT DIRECTORS

The provision of Section 149 pertaining to the appointment of Independent Directors is not applicable to the Company.

12. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company, therefore, the company has not developed and implemented any Corporate Social Responsibility initiatives

13. NUMBER OF BOARD MEETING

5(Five) meetings of Board of Directors were held during the year under review which are as follow;

S. No.	Date of Meeting	Total No. of Directors on the date of Meeting	No. of Directors attended	Percentage of Attendance
1.	28/04/2023	02	02	100%
2.	21/07/2023	02	02	66%

3.	02/09/2023	02	02	100%
4.	20/12/2023	02	02	100%
5.	23/03/2024	02	02	100%

14. SHARE CAPITAL

During the year under review, there has been no change in the share capital of the Company.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT 2013

During the year under review, company has not given any loans, guarantees or made any investments covered under the provisions of Section 186 of the Companies Act, 2013.

16. CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Conservation of energy and technology absorption pursuant to provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 : Nil

Foreign Exchange earned - Nil

Foreign Exchange used - Nil

17. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

18. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There were no significant and material orders passed by the regulators or courts or tribunal impacting the going concern status and Company's operations in future.

19. FRAUD

During the year under review, no frauds are reported by the auditors of the company under sub-section (12) of Section 143 of the Companies Act, 2013.

20. RISK MANAGEMENT POLICY AND INTERNAL ADEQUACY

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives and the Company's internal control systems are commensurate with the nature of its business and the size and complexity.

21. INTERNAL FINANCIAL CONTROL

Your Company has in place adequate internal financial controls with reference to the financial statement.

22. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has adopted a Sexual Harassment Policy for women to ensure healthy working

environment without fear of prejudice, gender bias and sexual harassment. During the financial year ended 31st March, 2024, no cases in the nature of sexual harassment were reported at any workplace of the company.

23. ANNUAL RETURN

As per section 92 (3) of the Companies Act, 2013, the company is required to place its annual return on website of the company, if any. However, there is no website of the company, therefore, no web-link is mentioned in this report as required in Section 134 (3) (a) of the Companies Act, 2013.

24. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not applicable to the Company.

25. INFORMATION PURSUANT TO RULE 5(2) OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The Company has not appointed any employee(s) in receipt of remuneration exceeding the limits specified under Rule 5(2) of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

27. PARTICULARS OF MONEY RECEIVED FROM DIRECTORS AND THEIR RELATIVES

Details of Money/unsecured loans received from directors and their relatives are disclosed in the Financial Statements for the year ended 31.03.2024.

28. COST RECORDS

The provisions of section 148 (1) of the companies act, 2013 and other applicable rules and provisions is not applicable on the company. Therefore, no cost records has been maintained by the company.

29. RVISION OF ANNUAL FINANCIAL STATEMENTS

There was no case of revision in financial statements during the year

30. SCRETARIAL STANDARDS

The company in is compliance with the secretarial standards i.e., SS-1 and SS-2, relating to meetings of the Board of Directors and General Meetings, respectively.

31. DETAIL OF DIFFRENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTELMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINACIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

During the year under review, there were no instances where the company required the valuation for one time settlement or while taking the loan from the bank or financial institutions.

32. INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, there are no proceedings initiated/pending against the company under the insolvency and bankruptcy code 2016 which materially impact the business of the company.

33. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

34. DIRECTORS RESPONSIBILITY STATEMENT PURSUANT TO SECTION 134(5) OF THE COMPANIES ACT, 2013

The Directors hereby confirm that: -

1. In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on March 31, 2024 and Profit & Loss Account of the Company for the year ended on that date;
3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
4. The Directors had prepared the Annual accounts on a going concern basis;
5. The directors had devised proper system to ensure compliance with the provisions of all Applicable laws and that such system were adequate and operating effectively.

35. ACKNOWLEDGEMENT

Your Directors place on record their appreciation of assistance and support extended by Banks, Shareholders, Customers and Advisors of the Company, your Directors convey their appreciation to the employees at all levels for their enormous personal efforts as well as collective contribution to the growth of the Company.

For and on behalf of the Board
Puramio India Private Limited

PLACE: Indore
DATE: 07.08.2024

Vikas Mogra
Director
(DIN: 08446125)

Swati Mogra
Director
(DIN: 07461245)

For PURAMIO INDIA PVT. LTD.


Director

For PURAMIO INDIA PVT. LTD.


Director



Patwa PMART And Co.

Chartered Accountants

'Intalee House'

16, Ratanlok Colony, Scheme No. 53, Behind Vijay Nagar, Indore-452010

Mob. Off.: 94259 11192 • Mob.: 98260-33021

E-mail : patwapmartandco@gmail.com

Independent Auditor's Report

To the Members of PURAMIO INDIA PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of PURAMIO INDIA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 and its profit/loss 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 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 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.



Our Presence : Maheshwar, Satna

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain



- 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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- 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 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



(c) Based on such 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 mis-statement.

v. No dividend have been declared or paid during the year by the company.

- vi. During the course of our audit, it was observed that the current accounting software being used by the organization does not have the functionality to maintain an audit trail. This limitation is due to the inherent design of the software, and it is not possible to configure this feature within the existing system.
- vii. Given the limited number of transactions processed by the organization, it was not deemed feasible to migrate to more advanced accounting software that offers audit trail functionality. The costs associated with implementing such software would be disproportionately high compared to the organization's transaction volume.
- viii. Management has been informed of this limitation, and alternative controls have been implemented to ensure the integrity and accuracy of financial data. These alternative controls include manual reviews, approvals



For PATWA PMART AND CO
Chartered Accountants
FRN: 0012488C

A handwritten signature in black ink, appearing to read "Raja Sahu".

Sd/-

RAJA SAHU
(PARTNER)

Membership No. 446268

Place:-indore

Date: 07/08/2024

UDIN:24446268BKGYUK9565

PURAMIO INDIA PRIVATE LIMITED
 WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA,
 INDORE-452010
 CIN : U15490MP2021PTC057799

(F.Y. 2023-2024)

Balance Sheet as at 31st March 2024

₹ in hundred

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,000.00	1,000.00
Reserves and surplus	2	7,977.86	2,156.37
Money received against share warrants			
		8,977.86	3,156.37
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	15,555.75	
Deferred tax liabilities (Net)	4	295.40	18.35
Other long term liabilities			
Long-term provisions	5		
		15,851.15	18.35
Current liabilities			
Short-term borrowings			
Trade payables	6		
(A) Micro enterprises and small enterprises		5,903.66	5,932.11
(B) Others		60,422.48	1,998.32
Other current liabilities	7	24,490.99	
Short-term provisions	5	16,531.36	23,052.19
		1,07,348.49	30,982.62
TOTAL		1,32,177.50	34,167.34
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	8		
Property,Plant and Equipment		28,610.22	1,434.09
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	4		
Long-term loans and advances	9		
Other non-current assets	10		20,394.54
		28,610.22	21,828.63
Current assets			
Current investments	11	1,794.64	4,070.29
Inventories	12	23,781.29	
Trade receivables	13	69,459.11	2,588.67
Cash and cash equivalents	14	1,038.36	1,015.52
Short-term loans and advances	9	7,493.88	4,654.23
Other current assets			
		1,03,567.28	12,328.71
TOTAL		1,32,177.50	34,167.34

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For PATWA PMART AND CO
 Chartered Accountant
 (FRN: 0012488C)

RAJA SAHU
 PARTNER
 Membership No.: 448288
 Place: Indore
 Date: 07/08/2024



For and on behalf of the Board of Directors

SWATI MOGRA
 Director
 DIN: 07461245

VIKAS MOGRA
 Director
 DIN: 08448125

For PURAMIO INDIA PVT. LTD.

For PURAMIO INDIA PVT. LTD.

Director

Director

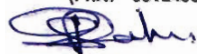
Statement of Profit and loss for the year ended 31st March 2024

₹ in hundred

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	15	2,18,890.87	1,51,290.12
Less: Excise duty			
Net Sales		2,18,890.87	1,51,290.12
Other income	16		69.63
Total Income		2,18,890.87	1,51,359.76
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		77,637.30	57,597.29
Changes in inventories	17	(414.96)	(9,081.38)
Employee benefit expenses	18	46,889.36	24,424.09
Finance costs	19	1,230.01	
Depreciation and amortization expenses	20	1,316.02	98.05
Other expenses	21	84,453.78	76,265.22
Total expenses		2,11,111.50	1,49,303.27
Profit before exceptional, extraordinary and prior period items and tax		7,779.37	2,056.48
Exceptional items			
Profit before extraordinary and prior period items and tax		7,779.37	2,056.48
Extraordinary items			
Prior period item			
Profit before tax		7,779.37	2,056.48
Tax expenses			
Current tax	22	1,680.83	499.23
Deferred tax	23	277.05	18.35
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		5,821.49	1,538.90
Earning per share-in ₹			
Basic	24		
Before extraordinary items		58.21	15.39
After extraordinary Adjustment		58.21	15.39
Diluted			
Before extraordinary items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For PATWA PMART AND CO
 Chartered Accountant
 (FRN: 0012488C)



RAJA SAHU
 PARTNER
 Membership No.: 448288
 Place: Indore
 Date: 07/08/2024



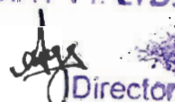
For and on behalf of the Board of Directors

SWATI MOGRA
 Director
 DIN: 07461245

VIKAS MOGRA
 Director
 DIN: 08446125

For PURAMIO INDIA PVT. LTD.

For PURAMIO INDIA PVT. LTD.


 Director

Director



Notes to Financial statements for the year ended 31st March 2024

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
150000 (31/03/2023:150000) Equity shares of Rs. 10.00/- par value	15,000.00	15,000.00
Issued :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Total	1,000.00	1,000.00

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

Equity shares

₹ in hundred

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,000.00	10,000	1,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,000.00	10,000	1,000.00

Right, Preferences and Restriction attached to shares

Equity shares

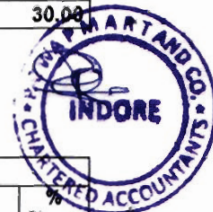
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	VIKAS MOGRA	7,000	70.00	7,000	70.00
	Total :	7,000	70.00	7,000	70.00
Equity	SWATI MOGRA	3,000	30.00	3,000	30.00
Equity	Manisha mudia				
	Total :	3,000	30.00	3,000	30.00

Details of shares held by Promoters

Promoter name	Particulars	Current Year						Previous Year					
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change		
		Number	%	Number	%		Number	%	Number	%			
VIKAS MOGRA	Equity [NV: 10.00]	7000	70.00	7000	70.00	0	7000	70.00	7000	70.00	0.00		
MANISHA MURDIA	Equity [NV: 10.00]	3000	30.00	3000	30.00	0	3000	30.00			0.00 -30.00		
SWATI MOGRA	Equity [NV: 10.00]	0	0.00	0	0.00	0	0	0.00	3000	30.00			
Total		10000		10000			10000		10000				



Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	2,156.37	617.46
Add: Profit for the year	5,821.49	1,538.90
Less : Deletion during the year		
Closing Balance	7,977.86	2,156.36
Balance carried to balance sheet	7,977.86	2,156.36

Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From Others						
MAHINDRA AND MAHINDRA FINANCIAL SERVICES	15,555.75		15,555.75			
	15,555.75		15,555.75			
The Above Amount Includes						
Unsecured Borrowings	15,555.75		15,555.75			
Net Amount	15,555.75	0	15,555.75	0	0	

Note No. 4 Deferred Tax

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Deferred tax liability		
Deffered Tax Liability	295.40	18.35
Gross deferred tax liability	295.40	18.35
Net deferred tax liability	295.40	18.35

Note No. 5 Provisions

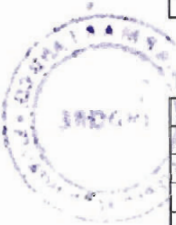
₹ in hundred

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Namrata Patwa		175.00	175.00		120.00	120.00
ND Patwa		100.00	100.00		100.00	100.00
PATWA PMART and CO.		324.00	324.00		373.50	373.50
Salary Payble		12,128.77	12,128.77		10,874.09	10,874.09
TDS Payable		3,595.83	3,595.83		2,447.10	2,447.10
ISHAN PATWA		100.00	100.00		75.00	75.00
Directors Salary Payable					9,060.00	9,060.00
Sunder Dezire Pvt Ltd					2.50	2.50
ESIC PAYABLE		27.36	27.36			
Pf Payable		80.40	80.40			
		16,531.36	16,531.36		23,052.19	23,052.19
Total		16,531.36	16,531.36		23,052.19	23,052.19

Note No. 6 Trade payables

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
(A) Micro enterprises and small enterprises		
Sundry Creditors	5,903.66	5,932.11
	5,903.66	5,932.11
(B) Others		
Sundry Creditors	60,422.48	1,998.32
	60,422.48	1,998.32
Total	66,326.14	7,930.43



PURAMIO INDIA PRIVATE LIMITED
 WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA,
 INDORE-452010
 CIN : U15490MP2021PTC057799

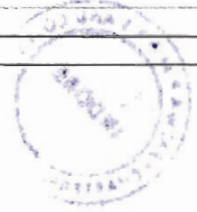
(F.Y. 2023-2024)

Trade Payables Ageing Schedule ₹ in hundred
Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	5903.66				5903.66	5932.11				5932.11
Others	60422.48				60422.48	1998.32				1998.32
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

Note No. 7 Other current liabilities ₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
Advance from customer	23,666.52	
Gst Payable	824.47	
	24,490.99	
Total	24,490.99	



PURAMIO INDIA PRIVATE LIMITED
 WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
 CIN : U15490MP2021PTC057799

(F.Y. 2023-2024)

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2024

₹ In hundred

Assets	Useful Lifs (in Years)	Gross Block						Accumulated Depreciation/ Amortisation				Net Block		
		Balance as at 1st April 2023	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustment s during the year	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March 2023
A Tangible assets														
Own Assets														
Computer and Printer	3.00	239.83					239.83	35.58	76.15		111.73	128.10	204.25	
Plant and Machinery	15.00	602.50	26,900.28				27,502.78	14.53	1,059.70		1,074.23	26,428.54	587.97	
Electronic	10.00	689.81	1,591.88				2,281.68	47.94	180.17		228.11	2,053.58	641.87	
Total (A)		1,532.14	28,492.16				30,024.29	98.05	1,316.02		1,414.07	28,610.22	1,434.09	
P.Y Total			1,532.14				1,532.14		98.06		98.05	1,434.09		

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
- In case of leap year, depreciation is calculated on the basis of 366 days in a year.



PURAMIO INDIA PRIVATE LIMITED
 WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
 CIN : U15490MP2021PTC057799

Note No. 9 () Loans and advances ₹ in hundred

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Advance Salary		897.50		
Other Loans and Advances		367.50		1,429.08
GST Receivable				2,965.48
Advance to Supplier		2,305.66		259.67
Bangalore Branch Gst Credit		1,147.83		
TDS NBFC		115.59		
TCS OF GST		2,605.80		
Unclaimed Itc		54.00		
		7,493.88		4,654.23
Total		7,493.88		4,654.23

Note No. 10 Other non-current assets ₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
Closing Inventories		20,394.54
Total		20,394.54

Note No. 11 Current investments ₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Investment Properties		
In Others		
FDR with Kotak Bank (Lower of cost and Market value)		4,070.29
Other current investments (Unquoted)		
In Others		
Gold coins (Lower of cost and Market value)	1,794.64	
Gross Investment	1,794.64	4,070.29
Net Investment	1,794.64	4,070.29
Aggregate amount of unquoted investments	1,794.64	4,070.29

Note No. 12 Inventories ₹ in hundred

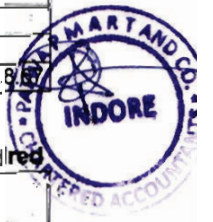
Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
Traded goods	23,781.29	
Total	23,781.29	

Note No. 13 Trade receivables ₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Secured, Considered good		2,588.67
Unsecured, Considered Good	69,459.11	
Doubtful		
Allowance for doubtful receivables		
Total	69,459.11	2,588.67

(Current Year) ₹ in hundred

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	69,459.11					69,459.11



PURAMIO INDIA PRIVATE LIMITED
WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
CIN : U15490MP2021PTC057799

(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

₹ in hundred

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	2,588.67					2,588.67
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 13(a) (a) Trade receivables:Less than six months:Secured, Considered good, Undisputed

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
AMAZON.IN KARNATKA		970.54
FASHNEAR TECHNOLOGIES PVT LTD/ MEESHO		485.09
PURAMIO ONLINE		13.28
SNAPDEAL PVT LTD		346.33
Bakersville India Pvt Ltd		3.13
FLIPKART INTERNET PVT LTD		737.53
JIO Mart		22.08
Rinky Chaajed		10.69
Total		2,588.67

Note No. 14 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
HDFC Bank	300.16	
Kotak Mahindra Bank Ltd	734.20	1,011.52
Total	1,034.36	1,011.52
Cash in hand		
Cash in hand	4.00	4.00
Total	4.00	4.00
Total	1,038.36	1,015.52

Note No. 15 Revenue from operations

₹ in hundred

Particulars	31st March 2024	31st March 2023
Sale of products	2,17,960.98	1,50,427.60
Other operating revenues	929.90	862.52
Net revenue from operations	2,18,890.88	1,51,290.12

Note No. 16 Other income

₹ in hundred

Particulars	31st March 2024	31st March 2023
-------------	-----------------	-----------------



PURAMIO INDIA PRIVATE LIMITED
WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
CIN : U15490MP2021PTC057799

Interest Income		
Interest on FDR		61.92
		61.92
Other non-operating income		7.71
Total		69.63

Note No. 17 Changes in inventories

₹ in hundred

Particulars	31st March 2024	31st March 2023
Inventory at the end of the year		
Finished Goods	23,781.29	20,394.54
Purchase finished goods	2,971.79	
	23,781.29	20,394.54
Inventory at the beginning of the year		
Finished Goods	20,394.54	11,313.16
	20,394.54	11,313.16
(Increase)/decrease in inventories		
Finished Goods	(414.96)	(9,081.38)
	(414.96)	(9,081.38)

Note No. 18 Employee benefit expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary and wages	46,617.82	24,386.78
	46,617.82	24,386.78
Staff welfare Expenses	271.54	37.31
Total	46,889.36	24,424.09

Note No. 19 Finance costs

₹ in hundred

Particulars	31st March 2024	31st March 2023
Interest	1,169.96	
Other Borrowing costs		
Bank charges	19.04	
Loan Processing Charges	41.01	
	60.05	
Total	1,230.01	

Note No. 20 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	1,316.02	98.05
Total	1,316.02	98.05

Note No. 21 Other expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Advertisement Exp	10,444.61	15,895.52
Audit fees	300.00	300.00
Branch Expenses (Banglore)		5,802.66
Bank charges		6.33
Freight & Transportation Charges	6,986.58	
Commission on Sales	19,528.50	
Interest on TDS		7.66
Legal Fees	1,181.00	635.08
Round Off	3.63	
ROC Fees		75.00
Shipping Charges	34,196.76	
Stationary & Printing Exp.	112.95	117.30
50097	575.19	



PURAMIO INDIA PRIVATE LIMITED
WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
CIN : U15490MP2021PTC057799

Director Salary		10,500.00
Rent	3,120.00	3,000.00
Recipe Expenses	960.00	1,800.00
Office Expenses		426.81
Postage & Courier Charges	540.21	462.00
Nagar Nigam Expenses		23.10
Travelling Expenses	3,597.70	403.64
Discount		5.13
Repair & mAintenance	132.48	393.33
Late Fees on GST		2.00
Catering Charges		7.50
Electonic expenses		5.00
Service Charges	65.39	22.41
Freight & Transportation Expenses	756.80	312.33
Online Sales Expenses		36,038.16
Packing Charges		2.00
Transaction Charges		22.26
Factory Expenses	18.79	
Compueteer repair and maintain	71.22	
Blocked Credit	132.49	
Office Expenses	196.90	
Telephone expenses	29.99	
Digital Marketing	500.00	
Miscelleaneous Expenses	15.55	
Account Written Off	294.56	
Electrical Expenses	5.12	
Vehicle running expenses	619.50	
Pf Expenses	67.85	
Total	84,453.78	76,265.22

Note No. 22 Current tax

₹ in hundred

Particulars	31st March 2024	31st March 2023
Current tax pertaining to current year	1,680.83	499.23
Total	1,680.83	499.23

Note No. 23 Deferred tax

₹ in hundred

Particulars	31st March 2024	31st March 2023
DEFERED TAX EXPENSE	277.05	18.35
Total	277.05	18.35



PURAMIO INDIA PRIVATE LIMITED
 WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
 CIN : U15490MP2021PTC057799

Note No. 6(a)(a) Trade payables:(A) Micro enterprises and small enterprises:Sundry Creditors ₹ in hundred

Particulars	31st March 2024	31st March 2023
Bakersville Global		751.17
Bansri Botcap Industries		833.67
Marvellous Overseas India Pvt Ltd		2,865.84
Mayur Corporation Indore		302.29
S R Enterprises		2.00
Vijayshri Pacakging		1,033.71
BAkersville Ingredient Pvt Ltd		65.44
Bakersville Specialities Pvt Ltd		77.99
SUNDRY CREDITORS	5,903.66	
Total	5,903.66	5,932.11

Note No. 6(b)(a) Trade payables:(B) Others:Sundry Creditors ₹ in hundred

Particulars	31st March 2024	31st March 2023
Choggalal Mogra		900.00
Samkin Traders Modular Pvt Ltd		1,073.32
Swati Mogra		25.00
Sundry creditors	60,422.48	
Total	60,422.48	1,998.32

Note No. 9(a) (a) Loans and advances : Other loans and advances: Advance Salary ₹ in hundred

Particulars	As at 31st March 2024	
	Long-term	Short-term
ADVANCE TO EMPLOYEES		897.50
Total		897.50

Note No. 9(b) (b) Loans and advances : Other loans and advances: Other Loans and Advances ₹ in hundred

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
VIKAS MOGRA				630.41
INCOME TAX REFUNDABLE				798.67
TDS		367.50		
Total		367.50		1,429.08

Note No. 9(c) (c) Loans and advances : Other loans and advances: GST Receivable ₹ in hundred

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
GST RECEIVABLE				573.15
GST CASH LEDGER				1,078.44
BRANCH GST RECEIVABLE				1,313.90
Total				2,965.49

Note No. 9(d) (d) Loans and advances : Other loans and advances: Advance to Supplier ₹ in hundred

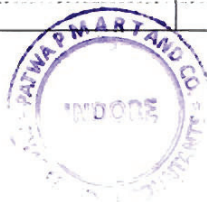
Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Google India Pvt Ltd				143.24
Nimbuspost Private Limited				116.42
Advance to Supplier		1,246.50		
CREDITORS DEBOT BALANCE		1,059.16		
Total		2,305.66		259.66



Note No. 24 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	5,821.49	1,538.90	5,821.49	1,538.90
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	58.21	15.39	58.21	15.39
Diluted				
Profit after tax (A)	5,821.49	1,538.90	5,821.49	1,538.90
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	58.21	15.39	58.21	15.39
Face value per share	10.00	10.00	10.00	10.00



PURAMIO INDIA PRIVATE LIMITED
 WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
 CIN : U15490MP2021PTC057799

Note number: Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.96	0.40	140.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.73	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.96	0.64	50.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	9.20	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	6.08	68.24	-91.09	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	2.09	4.44	-52.93	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-57.89	-8.11	613.81	
(i) Net profit ratio	Net Profit	Net Sales	0.03	0.01	200.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.36	0.65	-44.62	
(k) Return on investment			0.00	0.00	0.00	



PURAMIO INDIA PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : ____

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

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

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

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

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

6. Foreign currency Transactions: -



Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

8. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
2. Scrap : At net realizable value.

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

10. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.



PURAMIO INDIA PRIVATE LIMITED
WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
CIN : U15490MP2021PTC057799

11. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

12. General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The classification of creditors as micro and small enterprise has been given for the parties from whom the confirmation has been received regarding their classification as per MSMED Act. The interest on delayed payment to such parties, if any, has neither been determined nor has been paid as per verbal mutual understanding with the such parties.
2. Salaries includes directors remuneration on account of salary Rs.1500000/-
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	2023-2024	2022-2023
Audit Fees	300	300
Company Law Matters	100	75
GST		
Total	400	375



5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 10. The impact of the same on Profit & Loss is not determined.
7. Advance to others includes advances to concerns in which directors are interested:

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

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. SWATI MOGRA
2. VIKAS MOGRA

Transactions with Related parties

(Figures in Hundreds)

S.no.	Name of the transacting related party	2023-24	2022-23
1	Vikas Mogra	5495.00	0
2	Swati Mogra	7980	0..00

9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10. % of imported & indigenous raw material & consumables

Particulars	2024		2023	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

11. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

12. Expenditure in Foreign Currency Nil Nil

13. Earning in Foreign Exchange Nil Nil

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



PURAMIO INDIA PRIVATE LIMITED
WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
CIN : U15490MP2021PTC057799

15. Earnings per Share (EPS) computed in accordance with Accounting Standard 20” – Earning per Share (IN HUNDREDS EXCEPT EPS)

		2023-24	2022-23
	No. of Shares issued of Rs. 10/-each	10000	10000
	Basic and Diluted EPS		
(a)	Profit\Loss for the period after tax excluding Extraordinary items	5821.49	1538.9
(b)	Profit\Loss for the period after tax including Extraordinary items	5821.49	1538.9
(c)	Earnings per share (Basic & Diluted) excluding Extraordinary items including Extraordinary items	58.21RS PER SHARE	15.39 RS PER SHARE

16. Borrowed fund are not used for other than specific purpose Details of the property not in the name of company : Nil

17. Revalued of assets by registered valuer : NA

18. Loans or Advances granted to promoters, directors, KMPs and the related parties (as defined under Companies Act,2013) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment : NIL

19. Capital Work in Progress (CWIP) details of project for less than 1 year, 1-2 years, 2-3 years, more than 3 years or projects temporarily suspended and all the amount shall be match with balance sheet : NA

20. Intangible Assets under development : Nil

21. Details of Benami Property held : Nil

22. Where the Company has borrowing from banks or financial institutions on the basis of security of current assets, it shall disclose the following : Nil

23. Wilful Defaulter : NA

24. Relationship with Struck off Companies : NA



PURAMIO INDIA PRIVATE LIMITED
WA- 3/4,, S.K. 1 COMPOUND,GRAM LASUDIA MORI,DEWAS NAKA, INDORE-452010
CIN : U15490MP2021PTC057799

- 25. Registration of Charges or satisfaction with Registrar of Companies : Nil
- 26. Compliance with number of layers of companies : NA
- 27. Compliance with approved Scheme(s) of Arrangements : NA
- 28. Utilization of Borrowed Funds and Share Premium : NA

Signature to notes 1 to 28

In terms of Our Separate Audit Report of Even Date Attached.

**For PATWA PMART AND CO
Chartered Accountants**

Sd/ 

**(RAJA SAHU)
PARTNER
Membership No. 446268
Registration No. 0012488C**

Place:- indore

Date: - 07/08/2024

UDIN: -

For PURAMIO INDIA PRIVATE LIMITED

Sd/- Sd/-
SWATI MOGRA VIKAS MOGRA

Director Director

DIN : 07461245 DIN : 08446125

For PURAMIO INDIA PVT. LTD.


Director

For PURAMIO INDIA PVT. LTD.


Director



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

₹ in hundred

PARTICULARS		31st March 2024	31st March 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	7,779.37	2,056.48
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,316.02	98.06
	Finance Cost	1,230.01	
	Interest received		(61.92)
	Operating profits before Working Capital Changes Adjusted For:	10,325.40	2,092.61
	(Increase) / Decrease in trade receivables	(66,870.44)	(743.35)
	Increase / (Decrease) in trade payables	58,395.71	(10,110.22)
	(Increase) / Decrease in inventories	(23,781.29)	
	Increase / (Decrease) in other current liabilities	17,970.16	21,403.29
	(Increase) / Decrease in Short Term Loans & Advances	(2,839.65)	(1,755.24)
	Cash generated from Operations	(6,800.12)	10,887.10
	Net Cash flow from Operating Activities(A)	(6,800.12)	10,887.10
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(28,492.15)	(1,532.14)
	Current Investments / (Purchased) sold	2,275.65	29.71
	Interest Received		61.92
	Other Inflow / (Outflows) of cash	20,394.54	(9,081.38)
	Net Cash used in Investing Activities(B)	(5,821.96)	(10,521.90)
C.	Cash Flow From Financing Activities		
	Finance Cost	(1,230.01)	
	Increase in / (Repayment) of Long term borrowings	15,555.75	(600.00)
	Other Inflows / (Outflows) of cash	(1,680.83)	(499.23)
	Net Cash used in Financing Activities(C)	12,644.91	(1,099.23)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	22.84	(734.03)
E.	Cash & Cash Equivalents at Beginning of period	1,015.51	1,749.54
F.	Cash & Cash Equivalents at End of period	1,038.35	1,015.51
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	22.84	(734.03)
H.	Difference (F-(D+E))		

The accompanying notes are an Integral part of the financial statements.

As per our report of even date
 For PATWA PMART AND CO
 Chartered Accountant
 (FRN: 0012488C)

For and on behalf of the Board of Directors

RAJA SAHU
 PARTNER
 Membership No.: 446268
 Place: Indore
 Date: 07/08/2024



SWATI MOGRA
 Director
 DIN: 07461245

VIKAS MOGRA
 Director
 DIN: 08446125

For PURAMIO INDIA PVT. LTD. or PURAMIO INDIA PVT. LTD.

[Signature]
 Director

[Signature]
 Director

Note:

- The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
- Figures of previous year have been rearranged/regrouped wherever necessary
- Figures in brackets are outflow/deductions