

PURAMIO INDIA PRIVATE LIMITED

Registered Office: 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 **4th Annual Report** on the business and operations of your company together with the audited financial statements for the financial year ended on 31st March, 2025.

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, 2025	Year ended 31st March, 2024
Total Income	2,20,562.62	2,18,890.87
Total Expenses	2,18,750.60	2,11,111.50
Profit/ (Loss) before Finance Cost, Depreciation/ Amortization Expenses and Tax Expense	5,127.29	10325.40
Less: Finance Cost	1,139.73	1,230.01
Profit/ (Loss) before Depreciation/ Amortization Expenses and Tax Expense	3,987.56	9095.39
Less: Depreciation/Amortization Expenses	2,175.54	1,316.02
Profit/(Loss) before Tax	1,812.02	7,779.37
Less : Current Tax	0.00	1,680.83
Add/(Less): Deferred Tax	483.45	277.05
Profit/(Loss) after tax	1,328.57	5,821.49

2. OPERATIONS AND STATE OF COMPANY'S AFFAIRS

During the year under review, the Company's total income is Rs. 2,20,56,262/-. The company has earned profit of Rs. 1,32,857/- 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, 2025.

4. DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March, 2025.

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, 2025 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 all the contracts/arrangements entered with the related parties as referred in sub-section (1) to the section 188 of the Companies Act, 2013, were in the Ordinary Course of Business.

The particulars of said contracts or arrangements with related parties in the form AOC-2 is annexed as **Annexure- 'A'**.

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

4(Four) 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.	10/05/2024	02	02	100%
2.	07/08/2024	02	02	100%
3.	29/11/2024	02	02	100%
4.	25/02/2025	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 policy for prevention of sexual harassment at the workplace, An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace. During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder.

Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	NIL
b.	Number of Complaints disposed off during the year	NIL
c.	Number of cases pending for more than ninety days	NIL

23. DISCLOSURE UNDER MATERNITY BENEFIT ACT, 1961

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

24. DETAILS OF NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR

Female	7
Male	8
Transgender	0

25. 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.

26. 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.

27. 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 31.03.2025.

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, 2025, 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, 2025 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

PLACE: Indore
DATE: 03.09.2025

For and on behalf of the Board
Puramio India Private Limited
For PURAMIO INDIA PVT. LTD.

Director
Vikas Mogra
Director
(DIN: 08446125)

Director
Swati Mogra
Director
(DIN: 07461245)

PURAMIO INDIA PRIVATE LIMITED

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Annexure – “A” FORM AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8 (2) of the Companies (Accounts) Rules, 2014)

Details of Contracts or Arrangement or Transaction not at Arm’s Length Basis as Under;

(a) Name (s) of the related party and nature of relationship:	Nil
(b) Nature of the contracts or arrangement or transaction:	Nil
(c) duration of the contracts or arrangement or transaction:	Nil
(d) Salient terms of contracts or arrangement or transaction including the value, if any:	Nil
(e) Justification for entering into such contract or arrangements or transactions:	Nil
(f) Date of approval by the Board, if any;	Nil
(g) Amount paid as advance, if any:	Nil
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	Nil

Details of Material Contracts or Arrangement or Transaction at Arm’s Length Basis as Under;

a) Name of the related party and nature of relationship:	Marvellous Overseas Private Limited Enterprises over which KMP or their relative exercise significant influence	Marvellous Overseas Private Limited Enterprises over which KMP or their relative exercise significant influence	Marvellous Overseas Private Limited Enterprises over which KMP or their relative exercise significant influence
b) Nature of the contracts or arrangement or transaction:	Purchase of goods/materials	Sales of goods/materials	Rent Paid
c) Duration of the contracts:	Transactions perpetual and ongoing in nature		
d) Salient terms of contracts or arrangement or transaction including the value, if any:	During the year aggregate value of such transactions was Rs. 2,54,8094/-	During the year aggregate value of such transactions was Rs. 14,230/-	During the year aggregate value of such transactions was Rs. 3,36,960/-
e) Date of approval by the Board, if any;	the transactions entered are in the ordinary course of business and on arm’s length basis, *10.05.2024		
f) Amount paid as advance, if any:	NIL	NIL	NIL

Details of Material Contracts or Arrangement or Transaction at Arm’s Length Basis as Under;

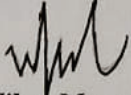
a) Name of the related party and nature of relationship:	ANKITA MEHTA Relative of Director	
b) Nature of the contracts or arrangement or transaction:	Sale of goods/materials	
c) Duration of the	Transactions perpetual and ongoing in nature	


contracts:	
d) Salient terms of contracts or arrangement or transaction including the value, if any:	During the year aggregate value of such transactions was Rs. 9,526/-
e) Date of approval by the Board, if any;	the transactions entered are in the ordinary course of business and on arm's length basis, *10.05.2024
f) Amount paid as advance, if any:	NIL

**The Board of Directors has taken note of the transaction in the meeting held on 10th May, 2024*

Place: Indore
Date: 03.09.2025

For: Puramio India Private Limited


Vikas Mogra
Director
(DIN: 08446125)


Swati Mogra
Director
(DIN: 07461245)



Patwa PMART And Co.

Chartered Accountants

'Intalee House'

16, Ratanlek 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 2025, 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, 2025 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.

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 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 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.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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 Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. 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 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, 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) 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. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account 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 audit trail feature being tampered with.

**For PATWA PMART AND CO.
Chartered Accountants
FRN: 0012488C**



**Sd/-
DISHA RAI
(PARTNER)
Membership No. 477937**

**Place:-Indore
Date: 03/09/2025
UDIN:
25477937BNINIP9249**

PURAMIO INDIA PRIVATE LIMITED
 WA-3/4, S.K. 1 COMPOUND, GRAM LASUDIA MORI, DEWAS NAKA,
 INDORE-452010
 CIN : U16490MP2021PTC057799

(F.Y. 2024-2025)

Balance Sheet as at 31st March 2025

Particulars	Note No.	₹ in hundred	
		As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital			
Reserves and surplus	1		
Money received against share warrants	2	1,000.00	1,000.00
		9,308.43	7,977.86
Share application money pending allotment		10,308.43	8,977.86
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3	6,472.23	15,555.75
Other long term liabilities	4	778.85	295.40
Long-term provisions	5		
Current liabilities			
Short-term borrowings		7,261.08	16,861.15
Trade payables			
(A) Micro enterprises and small enterprises	6		
(B) Others			
Other current liabilities		7,106.04	5,903.66
Short-term provisions	7	867.57	60,422.48
		3,123.26	24,490.99
		45,752.82	16,531.36
TOTAL		56,849.69	1,07,348.49
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment			
Intangible assets		28,110.60	28,610.22
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances	9		
Other non-current assets	10		
		28,110.60	28,610.22
Current assets			
Current investments	11	7,650.00	1,794.64
Inventories	12	28,012.16	23,781.29
Trade receivables	13	3,694.76	69,459.11
Cash and cash equivalents	14	1,419.99	1,038.36
Short-term loans and advances		918.23	7,493.88
Other current assets		4,601.46	
		46,296.60	1,03,567.28
TOTAL		74,407.20	1,32,177.50

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)

Disha Rai
 DISHA RAI
 PARTNER
 Membership No.: 477937
 Place: Indore
 Date: 03/09/2025



PURAMIO INDIA PVT. LTD.
 For and on behalf of the Board of Directors

Swati Mogra
 SWATI MOGRA
 Director
 DIN: 07461245

Vikas Mogra
 VIKAS MOGRA
 Director
 DIN: 08446126

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

(F.Y. 2024-2025)

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

Particulars	Note No.	₹ In hundred	
		31st March 2025	31st March 2024
Revenue			
Revenue from operations	15	2,16,395.66	2,16,890.67
Other income	16	4,166.97	
Total Income		2,20,562.62	2,16,890.67
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		27,804.77	77,637.30
Changes in inventories	17	(4,230.87)	(414.95)
Employee benefit expenses	18	36,023.07	46,869.36
Finance costs	19	1,139.73	1,230.01
Depreciation and amortization expenses	20	2,175.54	1,316.02
Other expenses	21	1,55,838.36	84,463.78
Total expenses		2,18,750.60	2,11,111.90
Profit before exceptional, extraordinary and prior period items and tax		1,812.02	7,779.37
Exceptional items			
Profit before extraordinary and prior period items and tax		1,812.02	7,779.37
Extraordinary items			
Prior period item			
Profit before tax		1,812.02	7,779.37
Tax expenses			
Current tax	22		1,680.83
Deferred tax	23	483.45	277.05
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		1,328.57	5,821.49
Earning per share-in			
Basic	24		
Before extraordinary Items		13.29	58.21
After extraordinary Adjustment		13.29	58.21
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)

Disha Rai
 DISHA RAI
 PARTNER
 Membership No.: 477937
 Place: Indore
 Date: 03/09/2025



For PURAMIO INDIA PVT. LTD.

For PURAMIO INDIA PVT. LTD.

For and on behalf of the Board of Directors

Swati Mogra
 Director
 SWATI MOGRA
 Director
 DIN: 07461245

Vikas Mogra
 Director
 VIKAS MOGRA
 Director
 DIN: 08446125

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

(F.Y. 2024-2025)

Notes to Financial statements for the year ended 31st March 2025
 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 2025	As at 31st March 2024
Authorised :		
150000 (31/03/2024:150000) Equity shares of Rs. 10.00/- par value	15,000.00	15,000.00
Issued :		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
10000 (31/03/2024:10000) 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 2025		As at 31st March 2024	
	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 2025		As at 31st March 2024	
		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
	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
MANISHA MURDIA	Equity [NV: 10.00]		0.00		0.00	0	3000	30.00	3000	30.00	0
SWATI MOGRA	Equity [NV: 10.00]	3000	30.00	3000	30.00	0	0	0.00	0	0.00	0
Total		10000		10000			10000		10000		



Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	7,977.86	2,156.37
Add: Profit for the year	1,328.57	5,821.49
Less : Deletion during the year		
Closing Balance	9,306.43	7,977.86
Balance carried to balance sheet	9,306.43	7,977.86

Note No. 3 Long-term borrowings

₹ In hundred

Particulars	As at 31st March 2025			As at 31st March 2024		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From Others						
MAHINDRA AND MAHINDRA FINANCIAL SERVICES	6,472.23		6,472.23	15,555.75		15,555.75
	6,472.23		6,472.23	15,555.75		15,555.75
The Above Amount Includes						
Unsecured Borrowings	6,472.23		6,472.23	15,555.75		15,555.75
Net Amount	6,472.23	0	6,472.23	15,555.75	0	15,555.75

Note No. 4 Deferred Tax

₹ In hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Deferred tax liability		
Deferred Tax Liability	778.85	295.40
Gross deferred tax liability	778.85	295.40
Net deferred tax liability	778.85	295.40

Note No. 5 Provisions

₹ in hundred

Particulars	As at 31st March 2025			As at 31st March 2024		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Namrata Patwa		265.00	265.00		175.00	175.00
ND Patwa		278.00	278.00		100.00	100.00
PATWA PMART and CO.		348.00	348.00		324.00	324.00
Salary Payble		17,286.78	17,286.78		12,128.77	12,128.77
TDS Payable		1,500.40	1,500.40		3,595.83	3,595.83
Interest on TDS Payable		13.86	13.86			
ISHAN PATWA		160.00	160.00		100.00	100.00
Directors Salary Payable		25,765.17	25,765.17			
ESIC PAYABLE		28.47	28.47		27.36	27.36
Pf Payable		107.14	107.14		80.40	80.40
		45,752.82	45,752.82		16,531.36	16,531.36
Total		45,752.82	45,752.82		16,531.36	16,531.36

Note No. 6 Trade payables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(A) Micro enterprises and small enterprises		
Sundry Creditors	7,106.04	5,903.66
	7,106.04	5,903.66
(B) Others		
Sundry Creditors	867.57	60,422.48
	867.57	60,422.48
Total	7,973.61	66,326.14



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

(F.Y. 2024-2025)

Trade Payables Ageing Schedule

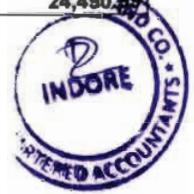
₹ in hundred

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	2370.48	4735.56			7106.04	5903.66				5903.66
Others	750.06	117.51			867.57	60422.48				60422.48
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 2025	As at 31st March 2024
Others payables		
Advance from customer	2,780.99	23,666.52
Get Paybale		824.47
OTHER CURRENT LIABILITY	342.27	
	3,123.26	24,490.99
Total	3,123.26	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. 2024-20:

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2025

₹ in hundred

Assets	Useful Life (in Years)	Gross Block					Accumulated Depreciation/ Amortisation				Net Block			
		Balance as at 1st April 2024	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 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2025	Balance as at 31st March 2024
A Tangible assets														
Own Assets														
Computer and Printer	3.00	239.83	611.86				851.69	111.73	167.15			278.88	572.81	128.1
Plant and Machinery	15.00	27,502.78	794.06				28,296.84	1,074.23	1,775.56			2,849.79	25,447.04	26,428.5
Electronic	10.00	2,281.68	270.00				2,551.68	228.11	232.83			480.94	2,090.75	2,053.5
Total (A)		30,024.29	1,675.92				31,700.22	1,414.07	2,175.54			3,569.61	28,110.60	28,610.2
P.Y Total		1,632.14	28,492.15				30,024.29	98.05	1,316.02			1,414.07	28,610.22	1,434.0

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.
- 3.A.R.T. 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.



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Computer and Printer Computers and data processing units	Useful Life (In Years) Shift Type	3.00 Single									
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2024)	Remaining useful life as on 31.3.2024 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)	
1	2	3	4	5	6	7	8	9	10	11	12	
COMPUTER	12/10/2022	239.83	11.99	128.10		1095.00	537.00	558.00	365.00	31.67	75.95	
COMPUTER HDMI CABLE	18/12/2024	1.69	0.08			1095.00	0.00	1095.00	104.00	8.85	0.15	
LAPTOP DELL	11/10/2024	610.17	30.51			1095.00	0.00	1095.00	172.00	14.92	91.05	
Total		851.69	42.58	128.10							167.15	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Plant and Machinery Plant and Machinery	Useful Life (In Years) Shift Type	15.00 Single									
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2024)	Remaining useful life as on 31.3.2024 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)	
1	2	3	4	5	6	7	8	9	10	11	12	
MACHINERY	30/12/2022	26.00	1.30	23.93		5475.00	458.00	5017.00	365.00	6.35	1.65	
MACHINERY	25/03/2023	80.36	4.02	75.16		5475.00	373.00	5102.00	365.00	6.33	5.09	
MACHINERY	24/09/2022	366.49	18.32	331.20		5475.00	555.00	4920.00	365.00	6.33	23.21	
MACHINERY	23/03/2023	72.03	3.60	67.35		5475.00	375.00	5100.00	365.00	6.33	4.56	
MACHINERY	24/09/2022	57.62	2.88	52.07		5475.00	555.00	4920.00	365.00	6.33	3.65	
Machinery A/c	20/07/2023	14,328.38	716.42	13,691.91		5475.00	256.00	5219.00	365.00	6.33	907.46	
Machinery A/c	31/05/2023	108.25	5.41	102.50		5475.00	306.00	5169.00	365.00	6.34	6.86	
Machinery A/c	17/04/2023	128.89	6.44	121.06		5475.00	350.00	5125.00	365.00	6.33	8.16	
Machinery A/c	31/05/2023	74.46	3.72	70.51		5475.00	306.00	5169.00	365.00	6.34	4.72	
Machinery A/c	02/05/2023	72.03	3.60	67.84		5475.00	335.00	5140.00	365.00	6.33	4.56	
Machinery A/c	21/03/2024	21.61	1.08	21.57		5475.00	11.00	5464.00	365.00	6.34	1.37	
Machinery A/c	05/05/2023	84.82	4.24	79.93		5475.00	332.00	5143.00	365.00	6.33	5.37	
Machinery A/c	23/11/2023	84.74	4.24	82.83		5475.00	130.00	5345.00	365.00	6.34	5.37	
Machinery A/c	08/07/2023	31.50	1.58	30.04		5475.00	268.00	5207.00	365.00	6.35	2.00	



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

(F.Y. 2024-2025)

Machinery A/c	12/07/2023	25.20	1.26	24.05	5475.00	264.00	5211.00	365.00	6.35	1.60
Machinery A/c	07/05/2023	99.14	4.96	93.46	5475.00	330.00	5145.00	365.00	6.33	6.28
Machinery A/c	27/05/2023	500.00	25.00	473.10	5475.00	310.00	5165.00	365.00	6.33	31.67
Machinery A/c	20/07/2023	632.29	31.61	604.20	5475.00	256.00	5219.00	365.00	6.33	40.04
Machinery A/c	20/07/2023	186.43	9.32	178.15	5475.00	256.00	5219.00	365.00	6.33	11.81
Machinery A/c	20/07/2023	3,460.89	173.04	3,307.16	5475.00	256.00	5219.00	365.00	6.33	219.19
Machinery A/c	20/07/2023	20.21	1.01	19.31	5475.00	256.00	5219.00	365.00	6.33	1.28
Machinery A/c	20/07/2023	2,865.68	143.28	2,738.39	5475.00	256.00	5219.00	365.00	6.33	181.49
Machinery A/c	31/03/2024	4,125.76	206.29	4,125.04	5475.00	1.00	5474.00	365.00	6.33	261.30
Machinery A/c	20/07/2023	50.00	2.50	47.78	5475.00	256.00	5219.00	365.00	6.34	3.17
Samsung galaxy S23	21/07/2024	644.06	32.20		5475.00	0.00	5475.00	254.00	4.41	28.39
LT 130 FILLING MACHINE	09/09/2024	150.00	7.50		5475.00	0.00	5475.00	204.00	3.54	5.31
Total		28,296.84	1,414.84	26,428.54						1,776.56

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Electronic Furniture and fittings	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Useful Life (In Years)		Life elapsed (In Days) (difference between date of purchase to 31.3.2024)	Remaining useful life as on 31.3.2024 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col6 - col4 / Col9 * col10)
						Shift Type	10.00					
1		2	3	4	5	6	7	8	9	10	11	12
SONY LED		08/07/2022	689.81	34.49	576.16		3650.00	633.00	3017.00	365.00	9.50	65.53
Furniture and Fixture		05/06/2023	38.10	1.91	35.12		3650.00	301.00	3349.00	365.00	9.50	3.62
Furniture and Fixture		05/06/2023	334.80	16.74	308.57		3650.00	301.00	3349.00	365.00	9.50	31.81
Furniture and Fixture		08/07/2023	324.00	16.20	301.40		3650.00	268.00	3382.00	365.00	9.50	30.78
Furniture and Fixture		12/07/2023	262.20	13.11	244.18		3650.00	264.00	3386.00	365.00	9.50	24.91
Furniture and Fixture		05/07/2023	632.78	31.64	588.15		3650.00	271.00	3379.00	365.00	9.50	60.11
OFFICE TABLE		31/10/2024	170.00	8.50			3650.00	0.00	3650.00	152.00	3.96	6.73
SS304 TABLE		07/04/2024	100.00	5.00			3650.00	0.00	3650.00	359.00	9.34	9.34
Total			2,551.68	127.58	2,063.58							232.83

* Depreciation rate = ((Depreciation / Amount of purchase) * 100) / Shift



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 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Advance Salary		175.75		897.50
Other Loans and Advances				367.50
Advance to Supplier		742.48		2,305.66
Bangalore Branch Gst Credit				1,147.83
TDS NBFC				115.59
TCS OF GST				2,605.80
Unclaimed ITC				54.00
		918.23		7,493.88
Total		918.23		7,493.88

Note No. 11 Current investments

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Investment Properties		
In Others		
FDR with Kotak Bank (Lower of cost and Market value)	7,650.00	
Other current investments (Unquoted)		
In Others		
Gold coins (Lower of cost and Market value)		1,794.64
Gross Investment	7,650.00	1,794.64
Net Investment	7,650.00	1,794.64
Aggregate amount of unquoted investments	7,650.00	1,794.64

Note No. 12 Inventories

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(Valued at cost or NRV unless otherwise stated)		
Traded goods	28,012.16	23,781.29
Total	28,012.16	23,781.29

Note No. 13 Trade receivables

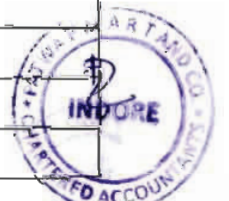
₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good		
Unsecured, Considered Good	3,694.76	69,459.11
Doubtful		
Allowance for doubtful receivables		
Total	3,694.76	69,459.11

(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)	3,668.97	25.79				3,694.76
(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)	69,459.11					69,459.11
(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. 14 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks		
HDFC Bank	346.18	300.18
Kotak Mahindra Bank Ltd	1,069.80	734.20
Total	1,415.98	1,034.36
Cash in hand		
Cash in hand	4.01	4.00
Total	4.01	4.00
Total	1,419.99	1,038.36

Note No. Other current assets

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Other Assets		
TDS RECEIVABLE NBFC	44.48	
Prepaid insurance	57.08	
UNCLAIMED CGST	31.50	
UNCLAIMED SGST	31.50	
INCOME TAX RECEIVABLE	1,206.04	
GST RECEIVABLE	3,230.86	
Total	4,601.46	

Note No. 15 Revenue from operations

₹ in hundred

Particulars	31st March 2025	31st March 2024
Sale of products	1,95,723.66	2,17,960.98
Other operating revenues		
Other operating revenue		929.90
Commission charges	9,722.59	
Shipping charges puramio	10,949.40	
	20,671.99	929.90
Revenue from operations	2,16,395.65	2,18,890.88
Less: Excise duty		
Net revenue from operations	2,16,395.65	2,18,890.88

Note No. 16 Other income

₹ in hundred

Particulars	31st March 2025	31st March 2024
Interest Income		
Interest on FDR	43.37	
	43.37	
Other non-operating income		
Round off	0.40	
Packing charges	3.58	



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

Inter branch adjustment income	4,119.62	
	4,123.60	
Total	4,166.97	

Note No. 17 Changes In Inventories

₹ in hundred

Particulars	31st March 2025	31st March 2024
Inventory at the end of the year		
Finished Goods	28,012.16	23,781.29
	28,012.16	23,781.29
Inventory at the beginning of the year		
Finished Goods	23,781.29	20,394.54
	23,781.29	20,394.54
(Increase)/decrease in inventories		
Finished Goods	(4,230.87)	(414.96)
	(4,230.87)	(414.96)
Adjustments:		
Purchase finished goods		2,971.79
		2,971.79

Note No. 18 Employee benefit expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Salary and wages	32,007.29	46,617.82
Referral bonus	15.00	
Bonus	2,360.00	
Leave encashment	384.00	
	34,766.29	46,617.82
Contribution to provident and other fund		
Contribution to PF	562.02	
Contribution to ESIC	202.22	
Contribution to group insurance	21.20	
	785.44	
Staff welfare Expenses	471.34	271.54
Total	36,023.07	46,889.36

Note No. 19 Finance costs

₹ in hundred

Particulars	31st March 2025	31st March 2024
Interest	1,116.47	1,169.96
Other Borrowing costs		
Bank charges	23.26	19.04
Loan Processing Charges		41.01
	23.26	60.05
Total	1,139.73	1,230.01

Note No. 20 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	2,175.54	1,316.02
Total	2,175.54	1,316.02

Note No. 21 Other expenses

₹ in hundred

Particulars	31st March 2025	31st March 2024
Adevertisement Exp		10,444.61
Audit fees	350.00	300.00
Freight & Transportation Charges		6,986.58
Commission on Sales		19,528.50
Interest on TDS	123.29	



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

Legal Fees	1,337.00	1,181.00
Round Off		3.63
Shipping Charges		34,196.76
Stationary & Printing Exp.	215.55	112.95
Other expense		575.19
Director Salary	36,000.00	
Rent	3,120.00	3,120.00
Recipe Expenses		960.00
Office Expenses	314.11	
Postage & Courier Charges	723.85	540.21
Travelling Expenses	1,437.43	3,597.70
Discount	30.72	
Repair & mAintenance	54.72	132.48
Service Charges		65.39
Freight & Transportation Expenses	992.78	756.80
Online Sales Expenses	1,05,907.08	
Factory Expenses	581.28	18.79
Computer repair and maintainence	29.07	71.22
Blocked Credit	81.58	132.49
Office Expenses		196.90
Telephone expenses		29.99
Marketing expense	1,794.64	500.00
Miscellaneous Expenses		15.55
Account Written Off		294.56
Electrical Expenses	2.70	5.12
Vehicle running expenses	568.96	619.50
Pf Expenses	60.00	67.85
Development charges	40.00	
Hammali chagres	15.99	
FSSAI licence renewal fees	75.00	
Written off expense	31.09	
Car insurance expense	171.25	
GST DIFFRENCES	1,780.27	
Total	1,55,838.36	84,453.78

Note No. 22 Current tax

₹ in hundred

Particulars	31st March 2025	31st March 2024
Current tax pertaining to current year		1,680.83
Total		1,680.83

Note No. 23 Deferred tax

₹ in hundred

Particulars	31st March 2025	31st March 2024
DEFERED TAX EXPENSE	483.45	277.05
Total	483.45	277.05

Note No. 24 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Basic				
Profit after tax (A)	1,328.57	5,821.49	1,328.57	5,821.49
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	13.29	58.21	13.29	58.21
Diluted				
Profit after tax (A)	1,328.57	5,821.49	1,328.57	5,821.49
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	13.29	58.21	13.29	58.21
Face value per share		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	0.81	0.96	-15.63	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.63	1.73	-63.58	
(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	0.14	0.96	-85.42	
(e) Inventory turnover ratio	Turnover	Average Inventory	8.36	9.20	-9.13	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	5.92	6.08	-2.63	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.75	2.09	-64.11	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-20.51	-57.89	-64.57	
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.03	-66.67	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.17	0.36	-52.78	
(k) Return on Investment			0.00	0.00	0.00	

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

₹ In hundred

Particulars	31st March 2025	31st March 2024
SUNDRY CREDITORS	7,106.04	5,903.66
Total	7,106.04	5,903.66

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

₹ In hundred

Particulars	31st March 2025	31st March 2024
Sundry creditors	867.57	60,422.48
Total	867.57	60,422.48

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

₹ In hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
ADVANCE TO EMPLOYEES		175.75		897.50
Total		175.75		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 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
TDS				367.50
Total				367.50



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

Note No. 9(c) (c) Loans and advances : Other loans and advances:

₹ in hundred

Advance to Supplier

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Advance to Supplier		742.48		1,246.50
CREDITORS DEBIT BALANCE				1,059.16
Total		742.48		2,305.66

Note No. (a) Other current assets:Other Assets:GST RECEIVABLE

₹ in hundred

Particulars	31st March 2025
CGST MP CASH LEDGER	17.60
SGST MP CASH LEDGER	17.60
SGST MP CREDIT LEDGER	85.96
SGST MP CREDIT LEDGER	200.38
IGST HR CASH LEDGER	13.89
CGST KA CREDIT LEDGER	22.55
SGST MH CASH LEDGER	22.55
IGST MH CREDIT LEDGER	120.73
CGST MH CREDIT LEDGER	105.55
SGST MH CREDIT LEDGER	105.55
IGST WB CREDIT LEDGER	123.69
CGST WB CREDIT LEDGER	1.99
SGST WB CREDIT LEDGER	1.99
CGST KA CASH LEDGER	46.13
SGST KA CASH LEDGER	46.13
IGST KA CASH LEDGER	466.17
CGST KA CREDIT LEDGER	101.83
CGST KA CREDIT LEDGER	1,014.37
IGST HR CASH LEDGER	20.96
CGST HR CASH LEDGER	6.01
SGST HR CASH LEDGER	6.01
IGST HR CREDIT LEDGER	555.15
CGST HR CREDIT LEDGER	59.47
SGST HR CREDIT LEDGER	68.60
Total	3,230.86



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.



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 Rs3600000. /- (Previous Year 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: IN HUNDREDS

Auditors Remuneration	2024-2025	2023-2024
Audit Fees	350	300
Company Law Matters	100	100
Total	450	400

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:



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

8.

9. 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. VIKAS MOGRA
2. SWATI MOGRA

(II) Relative of Key Management Personnel

- 1.

(III) TRANSACTION WITH RELATED PARTIES IN HUNDRED

NAME OF RELATED PARTY	RELATION	AMOUNT	NAME OF TRANSACTION	PAN OF RELATED
MARVELLOUS OVERSEAS PVT.LTD.	SISTER CONCERN	142.3	SALE	AAICM7060R
MARVELLOUS OVERSEAS PVT.LTD.	SISTER CONCERN	25480.94	PURCHASE	AAICM7060R
MARVELLOUS OVERSEAS PVT.LTD.	SISTER CONCERN	3369.6	RENT PAYMENT	AAICM7060R
VIKAS MOGRA (SALARY A/C)	DIRECTOR	13500	SALARY	AKBPM2805L
SWATI MOGRA (SALARY A/C)	DIRECTOR	16000	SALARY	AETPT2437B
ANKITA MEHTA (Debtors A/c)	RELATIVE OF DIRECTOR	95.26	SALE	AOJPM6690P
ANKITA MEHTA (SALARY A/C))	RELATIVE OF DIRECTOR	6960	SALARY	AOJPM6690P
DIMPI BHANAWAT (SALARY A/C)	RELATIVE OF DIRECTOR	3000	SALARY	AKEPC0758K
SNEHLATA MOGRA (SALARY A/C)	RELATIVE OF DIRECTOR	960	SALARY	ABHPM2956R



10. 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.

11. % of imported & indigenous raw material & consumables IN HUNDREDS

Particulars	2025		2024	
	%	Amount	%	Amount
Imported	0	0.00	0	0.00
Indigenous	100	109564.83.	100	77222.34

12. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

13. Expenditure in Foreign Currency Nil Nil

14. Earning in Foreign Exchange Nil Nil

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

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



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

24. Relationship with Struck off Companies : NA

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 ____

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

For PATWA PMART AND CO.
Chartered Accountants


For PURAMIO INDIA PRIVATE LIMITED



Sd/-
(DISHA RAI)
PARTNER
Membership No. 477937
Registration No. 0012488C



Place:- Indore

Date: - 03/09/2025
UDIN: - 25477937BNINIO4670

For PURAMIO INDIA PVT. LTD. 
Sd/-
SWATI MOGRA
Director
DIN : 07461245

For PURAMIO INDIA PVT. LTD. 
Sd/-
VIKAS MOGRA
Director
DIN : 08446125