



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF  
M/s UNOAP FOODS FACTORY PRIVATE LIMITED**

**REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

**Opinion**

We have audited the accompanying Standalone financial statements of "M/s. UNOAP Foods Factory Private Limited" which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the period then ended, Changes in equity 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 standalone 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 March 31, 2025, and *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 there under, 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

**Responsibility of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards 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 implementation and maintenance of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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

The Board of Directors are also responsible for overseeing the company's financial reporting process

### **Auditor's Responsibility 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 standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Conclude on the appropriateness of Board of Directors 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 appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 (Revised 2022), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company, we give in the "Annexure A" statement on the matters specified in the paragraph 3 and 4 of the order, to the extent applicable.
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, the Statement of Profit and Loss, Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;
  - d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e. On the basis of the written representations received from the directors for period 31<sup>st</sup> March, 2025 taken on record by the Board of Directors, none of the directors is disqualified for the period 31<sup>st</sup> March, 2025 from being appointed as a director in terms of Section 164(2) of the Act; and
  - f. With respect to unfavourable or qualified audit report of the company, refer to our separate report in "Annexure A",
  - g. With respect to adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
  - 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:





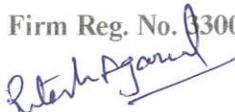
# AGARWAL KHETAN & CO.

Chartered Accountants

- 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. (i) The management has represented that to the best of its knowledge and belief, 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 entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries;  
  
(ii) The management has represented that to the best of its knowledge and belief no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties" with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries; and  
  
(iii) Based on the audit procedures performed, nothing has come to our notice that has caused us to believe that the above representations given by the management contain any material mis-statement.
- v. No dividend declared or paid during the year by the Company as per section 123 of Companies Act 2013.

For Agarwal Khetan & Co  
Chartered Accountants

Firm Reg. No. 330054E

  
FCA Ritesh Agarwal  
(Partner)

M. No. 311866

Place: Kolkata

Date: 29-05-2025

UDIN: 25311866BMIJZJ4477





**ANNEXURE(A) as per Paragraph 3 TO THE AUDITORS' REPORT**

The Auditors' Report on the accounts of a company to which this Order applies to the member of the Company on the financial statement of the year ended 31<sup>st</sup> March 2025, we report that:

- i) (a) (A) According to the information and explanation given to us, the company does not have Property, Plant and Equipment's. Hence, the provisions stated in paragraph 3(i) (a) to (d) of the Order are not applicable to the Company.
- (e) No proceedings have been initiated or are not pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.
- ii) (a) According to the information and explanation given to us, there is no inventory purchased during the year. Accordingly, the provisions stated in paragraph 3(ii) (a) of the Order are not applicable to the Company.
- (b) According to the information explanation provided to us, the company has not sanctioned any working capital limits. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.
- iii) According to the information explanation provided to us, the company has made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (A) The details of such loans or advances and guarantees or security to subsidiaries, Joint Ventures, Associates and Others are as follows: -

(Amount of Rs. In Lacs)

Particulars	Guarantees	Investment	Loans Given (Incl. Interest)	Advances Given
Aggregate amount granted/provided during the year	Nil	NIL	Nil	Rs.92
- Subsidiaries/Associates	Nil	Nil	Nil	NIL
- Others	Nil	Nil	Nil	Rs .92
- Fixed Deposit	Nil	NIL	Nil	Nil
- Property	Nil	NIL	Nil	Nil
Balance Outstanding as at balance sheet date in respect of above cases	Nil	NIL	NIL	Rs.92
- Subsidiaries/Associates	Nil	NIL	Nil	Rs.Nil
- Others	Nil	Nil	NIL	Rs.92
- Fixed Deposit	Nil	NIL	NIL	Rs.Nil
- Property	Nil	NIL	NIL	Rs.Nil





- (B) According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the terms and conditions in relation to investments made, guarantees provided, securities given and / or grant of all loans and advances in the nature of loans and guarantees are not prejudicial to the interest of the Company.
- (C) According to the information and explanations given to us and on the basis of our examination of the records of the Company, we are of the opinion that the terms and condition in case of the loans and advances in the nature of loan, schedule of repayment of principal and payment of interest have been stipulated.
- (D) There are no amounts overdue for more than ninety days in respect of the loan granted to Company/Firm/LLP/Other Parties.
- (E) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan or advance in the nature of loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties. Hence, the requirements under paragraph 3(iii) (e) of the Order are not applicable to the Company.
- (F) According to the information explanation provided to us, the Company has not any granted loans and / or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Hence, the requirements under paragraph 3(iii)(f) of the Order are not applicable to the Company.
- iv) In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of sections 73, 74, 75 and 76 of the Act, the rules framed thereunder and the Circulars, notifications issued from time to time with regard to the deposits accepted. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal in this respect;
- vi) The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the Company;
- vii (a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, goods and service tax (GST), cess and other material statutory dues have been generally regularly deposited during the year by the Company with the appropriate authorities;  
According to the information and explanations given to us, no undisputed amounts payable in respect of employees' state insurance, income-tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, goods and service tax (GST), cess and other material





statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable

- (b) According to the information and explanations given to us, the following dues of income tax, sales tax, service tax, duty of customs, duty of excise and value added tax have not been deposited by the Company on account of disputes;

Name of the Statute	Nature of the dues	Amount (Rs)	Period to which the amount relates	Forum where dispute is pending	Remarks if any
Nil	Nil	Nil	Nil	Nil	Nil

- viii) According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company;
- ix (a) According to the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Hence, the provision stated in paragraph 3(ix)(a) of the Order is not applicable to the Company;
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority;
- (c) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not raised fund on short term basis Hence, the provision stated in paragraph 3(ix)(d) of the Order is not applicable to the Company;
- (e) According to the information explanation given to us and on an overall examination of the standalone financial statements of the Company, we report that the company has not taken any funds from an any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, the provision stated in paragraph 3(ix)(e) of the Order is not applicable to the Company
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its securities, joint ventures or associate companies. Accordingly, the provision stated in paragraph 3(ix)(f) of the Order is not applicable to the Company;
- x (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company;
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year





Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company;

- xi (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company;
- (b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone financial statement for the year ended March 31, 2025, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company;
- (c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company;
- xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company;
- xiii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into transactions with the related parties as stated in the provisions of the sections 177 and 188 of the Act. Accordingly, provisions stated in paragraph 3(xiii) of the Order are not applicable to the Company;
- xiv (a) The company does not have an internal audit system commensurate with the size and nature of its business;
- (b) The requirement of internal auditor of the companies act, under section 138 is not applicable to the companies.
- xv) According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company;
- xvi (a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company;
- (b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration (COR) from Reserve Bank of India Act, 1934. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company;
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company;
- (d) The Company does not have more than one CIC as a part of its group. Hence, the provisions stated in paragraph clause 3 (xvi)(d) of the Order are not applicable to the Company;





- xvii) Based on the overall review of the standalone financial statements, the Company has incurred cash losses in the current financial year and in the immediately preceding financial year;
- xviii) There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company;
- xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.;
- xx) According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to(b) of the Order are not applicable to the Company;
- xxi) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements. Hence, the provisions of paragraph (xxi)(a) of the Order are not applicable to the Company;

For Agarwal Khetan & Co  
Chartered Accountants  
Firm Reg. No. 330054E

  
FCA Ritesh Agarwal  
(Partner)



M. No. 311866  
Place: Kolkata  
Date: 29-05-2025  
UDIN: 25311866BMIJZJ4477



**ANNEXURE B TO THE AUDITORS' REPORT**

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

We have audited the internal financial controls over financial reporting of **M/s UNOAP FOODS FACTORY PRIVATE LIMITED** as of 31st March, 2025 in conjunction with our audit of the standalone financial statements of the Company for the period ended on that date. "

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on, "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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





### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

### **Opinion**

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

For Agarwal Khetan & Co

Chartered Accountants

Firm Reg. No. 330054E

FCA Ritesh Agarwal

(Partner)

M. No. 311866

Place: Kolkata

Date: 29-05-2025

UDIN: 25311866BMIJZJ4477



**UNOAP FOODS FACTORY PRIVATE LIMITED**

Regd. Office: Chatterjee International Building, 13th Floor, Unit No A01 &amp; A02

33A, Jawaharlal Nehru Road, Kolkata - 700 071 (W.B.)

CIN - U56290WB2023PTC266824

**BALANCE SHEET AS AT 31ST MARCH, 2025**

(Rs. in Lakhs except otherwise stated)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
<b>EQUITY &amp; LIABILITIES</b>			
<b>1. Shareholder's Fund</b>			
(a) Share Capital	3	100.00	100.00
b) Share warrant		-	-
(c) Reserves & Surplus	4	(3.25)	(2.82)
		<u>96.75</u>	<u>97.18</u>
Share Application Money pending Allotment		-	-
<b>2. Non Current Liabilities</b>			
(a) Long Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
		<u>-</u>	<u>-</u>
<b>3. Current Liabilities</b>			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(i) total outstanding dues of MSME		-	-
(ii) total outstanding dues of creditors other than MSME		-	-
(c) Other Current Liabilities	5	0.40	0.30
(d) Short Term Provisions		-	-
		<u>0.40</u>	<u>0.30</u>
<b>Total Equity &amp; Liabilities</b>		<u><u>97.15</u></u>	<u><u>97.48</u></u>
<b>ASSETS</b>			
<b>1. Non-Current Assets</b>			
(a) Property, Plant & Equipments and Intangible Assets			
i) Property, Plant and Equipment		-	-
ii) Intangible Assets	9	-	-
iii) Capital Work in Progress		0.40	-
(b) Long Term Loans & Advances		-	-
(c) Non-current investments		-	-
		<u>0.40</u>	<u>-</u>
<b>2. Current Assets</b>			
(a) Inventories		-	-
(b) Trade Receivable		-	-
(c) Cash & Cash Equivalents	6	4.64	97.48
(d) Short Term Loans & Advances	7	92.00	-
(e) Other Current Assets	8	0.12	-
		<u>96.75</u>	<u>97.48</u>
<b>Total Assets</b>		<u><u>97.15</u></u>	<u><u>97.48</u></u>
Significant Accounting Policies	2		
The accompanying notes form an integral part of the Financial Statements			

As per our report of even date attached

for Agarwal Khetan & Co.  
Chartered Accountants  
Firm Registration No.: 330054E

*Ritesh Agarwal*  
Ritesh Agarwal

Partner

Membership No:- 311866

UDIN: 25311866BMIJZJ4477



For and on behalf of Unoap Foods factory Pvt. Ltd

*Shreeram Bagla*

Shreeram Bagla  
DIN: 01895499  
Director

*Sumit Sengupta*  
Sumit Sengupta  
DIN: 09184493  
Director

Date: May 29, 2025

Place:- Kolkata

**UNOAP FOODS FACTORY PRIVATE LIMITED**

Regd. Office: Chatterjee International Building, 13th Floor, Unit No A01 &amp; A02

33A, Jawaharlal Nehru Road, Kolkata - 700 071 (W.B.)

Website: www.annapurnasnacks.in, Email: info@annapurnasnacks.in

CIN - U56290WB2023PTC266824

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025**

(Rs. in Lakhs except otherwise stated)

Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<b>Income:</b>			
Revenue From Operation		-	-
Other Income		-	-
<b>Total Revenue (I)</b>		<b>-</b>	<b>-</b>
<b>Expenses:</b>			
Cost of Materials Consumed		-	-
(Increase) / Decrease in Inventories		-	-
Employee Benefit Expenses		-	-
Finance Cost		-	-
Depreciation and Amortization Expense		-	-
Other Expenses	10	0.43	2.82
<b>Total (II)</b>		<b>0.43</b>	<b>2.82</b>
<b>Profit Before Exceptional &amp; Extraordinary Items &amp; Tax (I-II)</b>		<b>(0.43)</b>	<b>(2.82)</b>
Exceptional / Prior Period Items		-	-
<b>Profit Before Extraordinary Items &amp; Tax</b>		<b>(0.43)</b>	<b>(2.82)</b>
Extraordinary Items		-	-
<b>Profit Before Tax</b>		<b>(0.43)</b>	<b>(2.82)</b>
<b>Tax Expense</b>			
- Current Tax		-	-
- Earier Years		-	-
- Deferred Tax		-	-
<b>Total Tax Expense</b>		<b>-</b>	<b>-</b>
<b>Profit / (Loss) for the year</b>		<b>(0.43)</b>	<b>(2.82)</b>
<b>Earning per equity share of face value of Rs. 10 each</b>			
<b>Basic &amp; Diluted</b>	11	(0.04)	(0.28)
Significant Accounting Policies	2		
The accompanying notes form an integral part of the Financial Statements			

As per our report of even date attached

for Agarwal Khetan &amp; Co.

Chartered Accountants

Firm Registration No:- 330054E


**Ritesh Agarwal**

Partner

Membership No:- 311866

UDIN: 25311866BMIJZJ4477



For and on behalf of Unoap Foods factory Pvt. Ltd


**Shreeram Bagla**

DIN: 01895499

Director


**Sunjit Sengupta**

DIN: 09184493

Director

Date: May 29, 2025

Place:- Kolkata

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

**1 CORPORATE INFORMATION**

The Company "Unoap Foods Factory Pvt Ltd" was incorporated on Decemeber 15, 2023 as a 100% subsidiary of Annapurna Swadisht Ltd.

The Company is engaged in the business of **Manufacturing of Food Products**.

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation of Financials Statements**

The Financial Statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material aspects with the accounting standards notified under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared under the historical cost convention on an accrual basis.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

**(b) Use of Estimates**

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements which in management's opinion are prudent and reasonable. Actual results may differ from the estimates used in preparing the accompanying financial statements. However, accounting estimates could change from period to period. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Any revision to accounting estimates is recognised prospectively in current and future periods and, if material, their effects are disclosed in the notes to the Standalone financial statements.

**(c) Functional and Presentation Currency**

These financial statements are presented in Indian Rupees (Rs.), the company's functional currency. All Financial information presented in Indian Rupee has been rounded off to the nearest lakh as per the requirements of Schedule III of "the Act" unless otherwise stated.

**(d) Current-Non-Current Classification**

All assets and liabilities are classified into current and non-current

**Assets**

An asset is classified as current when it satisfies any of the following criteria:

- i) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- ii) It is held primarily for the purpose of being traded;
- iii) It is expected to be realized within 12 months after the reporting date; or
- iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

**Liabilities**

A liability is classified as current when it satisfies any of the following criteria:

- i) It is expected to be settled in the Company's normal operating cycle;
- ii) It is held primarily for the purpose of being traded;
- iii) It is due to be settled within 12 months after the reporting date;
- iv) The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.



**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

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**(e) Operating Cycle**

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the above definition and nature of business, the company has ascertained its operating cycle as less than 12 months for the purpose of current / non current classification of assets and liabilities.

**(f) Property, Plant and Equipment Intangible Assets**

**(i) Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost less accumulated depreciation. The total cost of assets comprises its purchase price, freight, duties, taxes and any other incidental expenses directly attributable to bringing the asset to the working condition for its intended use and interest on loans attributable to the acquisition of assets up to the date of commissioning of assets.

Subsequent costs related to an item of property, plant and equipment are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are recognized in statement of profit and loss during the reporting period when they are incurred.

An item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from de-recognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

**(ii) Intangible Assets**

Intangible assets are recognized if it is probable that the future economic benefits that are attributable to the assets will flow to the Company and cost of the assets can be measured reliably. The cost of intangible assets comprises its purchase price, including any duties and other taxes and any directly attributable expenditure on making the asset ready for its intended use.

An item of an intangible asset is de-recognized on disposal or when no future economic benefits are expected from its use or disposal. The gains or losses arising from de-recognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent costs related to intangible assets are recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

**(g) Depreciation and Amortisation**

Depreciation on Property, Plant and Equipment is provided on written down value method at the rates arrived at on the basis of the estimated economic useful life of the assets. The useful life for building, plant & machinery & leasehold improvements is considered as prescribed in Schedule II of the Companies Act, 2013, representing the management's estimate of the useful life of these assets and following consistency with previous year.

Amortization of the intangible asset begins when the asset is acquired and is available for use. It is amortized over the period of expected future benefit. Amortization expense is recognized in the statement of profit and loss unless such expenditure forms part of the carrying value of another asset. The estimated useful life of the intangible assets, amortization method and the amortization period are reviewed at the end of each financial year. Intangible assets are amortized with a finite useful life using the Written down value method.

**(h) Revenue Recognition**

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.

**Sale of Goods**

Revenue from sale of goods is recognized on transfer of all significant risks and rewards related to the ownership of such goods to the buyer. Sales are stated net of trade discount, sales return, duties and GST. Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection



**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

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**Sale of Services**

Revenue is recognized based on contractual terms and ratably over the period in which services are rendered. Revenue from the end of the last billing to the Balance Sheet date is recognized as unbilled revenues. Revenue from fixed-price and fixed-timeframe contracts, where there is no uncertainty as to measurement or collectability of consideration, is recognized based upon the percentage-of-completion method.

**Interest income**

Interest income is recognized on time proportion basis on interest rates implicit in the transaction.

**Dividend Income**

Dividend income is recognised on receipt basis.

**Other Income**

Other income is recognized based on the contractual obligations on accrual basis.

Lease rentals are recognised on a straight line basis over the period of lease.

**Other Operating Revenue**

Export incentives, production linked incentives and subsidies are recognized when there is reasonable assurance that the Company is complying with the conditions and the incentive will be received.

**(i) Inventories**

Inventories are valued at cost or net realisable value, whichever is lower. Cost comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition and is determined on First in First Out (FIFO) method. Net Realizable Value is the estimated selling price in the ordinary course of business less estimated cost of completion and the estimated cost necessary to make the sale.

Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on First in First Out (FIFO) basis.

Work in progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct material and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on First in First Out (FIFO) basis.

**(j) Foreign Currency Transactions**

**Initial recognition**

Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**Conversion**

Monetary assets and liabilities in foreign currency, which are outstanding as at the year-end, are revalued at the year-end at the closing exchange rate and the resultant exchange differences are recognized in the Statement of Profit and Loss at the year end.

**Exchange Differences**

All exchange differences are recognized as income or as expenses in the period in which they arise.

**(k) Taxation**

Income-tax expense comprises current tax and deferred tax.

**Current tax**

Provision for current tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws. The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's current tax is calculated using the tax rates as prescribed in the section 115BAA of the Income Tax Act, 1961.



**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

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**Deferred tax**

Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income tax and profits/losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future. However, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset on such losses is recognized only if there is a virtual certainty of their realization. Deferred tax assets and liabilities are reviewed at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax relates to the same taxable entity and the same taxation authority.

**(l) Borrowing Cost**

Borrowing costs to the extent related / attributable to the acquisition / construction of assets that takes substantial period of time to get ready for their intended use are capitalized along with the respective Property, Plant and Equipment up to the date such asset is ready for use. Other borrowing costs are recognised as expense in the Statement of Profit and Loss in the period in which they are incurred.

**(m) Earning Per Share**

**Basic EPS**

In determining earnings per share, the Company considers the net profit / (loss) after tax and includes the effect of extraordinary items in the profit and loss account. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue and issue of fresh equity shares under IPO that have changed the number of equity shares outstanding at the year end.

**Diluted EPS**

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

**(n) Investment**

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

**(o) Provisions, Contingent Liabilities and Contingent Assets**

**Provisions**

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on management estimates of the obligation required to settle at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

**Provision for warranties:**

The estimated liability for product warranties is recognised when products are sold. These estimates are established using historical information based on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidence based on corrective actions on product failures. The timing of outflows will vary as and when warranty claim will arise. The company accounts for the provision for warranties on the basis of information available to the management duly taking into account the current and past technical estimates.

**Contingent Liabilities:**

Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of future events not wholly within the control of the Company. When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

**Contingent assets:**

Contingent assets are not disclosed in the financial statement unless an inflow of economic benefit is probable.



**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

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**(p) Cash and Cash Equivalents**

Cash and Cash Equivalents in the balance sheet comprise cash at banks, cash in hand, term deposits, and fixed deposits kept as security / margin money for more than 3 months but less than 12 months. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash in hand, bank balances in current accounts and bank deposits, as defined above, as they are considered an integral part of the Company's cash management. The deposits maintained by the Company with banks comprise of deposits, which can be withdrawn by the Company at any point without prior notice or penalty on the principal.

**(q) Government Grants and Production Linked Incentives**

**Government grants:**

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Where the grant relates to an asset the cost of the asset is shown at gross value and grant thereon is treated as capital grant. The capital grant will be recognised as income in the statement of profit and loss over the period and in proportion in which depreciation is charged. Revenue grants are recognised in the statement of profit and loss in the same period as the related cost, which they are intended to compensate are accounted for.

**Production Linked Incentive:**

Production Linked Incentives are recognised as income when, on the basis of the judgment of the management and based on the supporting data with respect to the eligibility conditions, the Company fulfils the eligibility conditions as per the approval letter. The management applies its judgement for the recognition of incentive income based on the management's assessment for likelihood of recoverability.

**(r) Impairment of Assets**

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price or value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

**(s) Research and Development Expenditure**

Research and development expenditure that do not meet the criteria for the recognition of intangible assets are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

**(t) Subsequent Expenditure**

Subsequent expenditure is recognised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

**(u) Cash Flow Statement**

Cash flows are reported using the indirect method as per Accounting Standard 3, Cash Flow Statements, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from the operating, investing and financing activities of the company are segregated. The company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.



**UNOAP FOODS FACTORY PRIVATE LIMITED**

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33A, Jawaharlal Nehru Road, Kolkata - 700 071 (W.B.)

CIN - U56290WB2023PTC266824

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

(Rs. in Lakhs except otherwise stated)

Particulars	As At 31st March 2025		As At 31st March 2024	
	Qty (Nos)	Amount in Lakhs	Qty (Nos)	Amount in Lakhs
<b>3. SHARE CAPITAL</b>				
<b>(A) Authorised Share Capital</b>				
Equity Shares of Rs 10/- each fully paid	16,00,000	160.00	16,00,000	160.00
	<u>16,00,000</u>	<u>160.00</u>	<u>16,00,000</u>	<u>160.00</u>
<b>(B) Issued, Subscribed &amp; Fully Paid Up Capital</b>				
Equity Shares of Rs 10/- each fully paid	10,00,000	100.00	10,00,000	100.00
	<u>10,00,000</u>	<u>100.00</u>	<u>10,00,000</u>	<u>100.00</u>

**During the FY 2023-24, the Company has newly incorporated with 10,00,000 Equity Shares as under:**

(a) Company incorporated with 10,00,000 Equity Shares at Rs. 10 each (being Rs. 10 of Face Value)

**(C) Reconciliation of Equity Shares outstanding at the beginning and at the end of the reporting period:**

Particulars	As At 31st March 2025		As At 31st March 2024	
	Qty (Nos)	Amount in Lakhs	Qty (Nos)	Amount in Lakhs
Equity Shares as at the beginning of the Financial Year	10,00,000	100.00	-	-
Add:- Number of Shares issued during the period	-	-	10,00,000	100.00
Equity Shares as at the end of the Financial Year	<u>10,00,000</u>	<u>100.00</u>	<u>10,00,000</u>	<u>100.00</u>

**D) Terms, Rights, Preference and Restrictions attached to Equity Shares:**

The company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by the Board of Directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts and external liabilities. However, no such preferential amount exists currently. The distributions of such remaining assets will be in proportion to the numbers of equity shares held by the shareholders.

**(E) List of Shareholders holding more than 5% of Equity Shares of the Company**

Equity Shares of Rs. 10/- Each Fully paid	As At 31st March 2025		As At 31st March 2024	
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares
Annapurna Swadisht Ltd	9,99,999	99.99%	9,99,999	99.99%

**(F) Details of Promoters holding Equity Shares of the Company (Equity Shares of Rs. 10/- Each Fully paid)**

Particulars	As At 31st March 2025		
	No. of Shares	% of Total Shares	% change
Annapurna Swadisht Ltd	9,99,999	0.00%	0.00%
Shreeram Bagla (Nominee share holder)	1	0.00%	0.00%
Particulars	As At 31st March 2024		
	No. of Shares	% of Total Shares	% change
Annapurna Swadisht Ltd	9,99,999	100.00%	100.00%
Shreeram Bagla (Nominee share holder)	1	0.00%	0.00%

Change in percentage in current financial year is due to Issue of Fresh Equity Shares through Preferential issue to public & Share warrants by promoters in individual capacity



**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

	As At 31st March 2025	As At 31st March 2024
<b>4. RESERVES &amp; SURPLUS</b>		
<b>(a) Securities Premium</b>		
Balance as at the beginning of the year	-	-
Add: Addition during the year	-	-
Balance as at the end of the year	<u>-</u>	<u>-</u>
<b>(b) Surplus / (Deficit) in the Statement of Profit &amp; Loss</b>		
Balance as at the beginning of the year	(2.82)	-
Add:- Profit / (Loss) for the year	(0.43)	(2.820048)
Balance as at the end of the year	<u>(3.25)</u>	<u>(2.82)</u>
	<u>(3.25)</u>	<u>(2.82)</u>

	As At 31st March 2025	As At 31st March 2024
<b>5. OTHER CURRENT LIABILITIES</b>		
Sundry Creditors - Expenses	0.12	0.05
TDS Payable	0.03	-
Audit Fees Payable	0.25	0.25
	<u>0.40</u>	<u>0.30</u>

	As At 31st March 2025	As At 31st March 2024
<b>6. CASH &amp; CASH EQUIVALENTS</b>		
<b>Balances with Banks:</b>		
On Current Account	4.64	97.48
<b>Cash on Hand</b> (As certified by Management)	0.00	0.00
	<u>4.64</u>	<u>97.48</u>

The deposits maintained by the Company with banks and financial institutions comprise of time deposits, which can be withdrawn by the Company at any time

	As At 31st March 2025	As At 31st March 2024
<b>7. SHORT TERM LOANS &amp; ADVANCES</b>		
<b><u>Advances recoverable in cash or kind or for value to be received</u></b>		
Advance against Capital Goods	-	-
Advance against Purchase of goods & services	-	-
Advance against Expenses	-	-
Advance Tax Paid (FY 2023-24)	-	-
Advance Tax Paid (FY 2022-23)	-	-
TCS Receivable (FY 2023-24)	-	-
TCS Receivable (FY 2023-24)	-	-
TCS Receivable (FY 2022-23)	-	-
TDS Receivable (FY 2022-23)	-	-
Other Advances	92.00	-
	<u>92.00</u>	<u>-</u>

	As At 31st March 2025	As At 31st March 2024
<b>8. OTHER CURRENT ASSETS</b>		
GST Input / Credit Ledger Balance	0.12	-
Stock of Gift Items	-	-
Salary Advances & Imprest Account	-	-
	<u>0.12</u>	<u>-</u>



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**9. Property, Plant & Equipment Chart as at 31st March, 2025 (As per Companies Act, 2013)**

(Rs. in Lakhs except otherwise stated)

Particulars	Dep Rate	Gross Block			Accumulated Depreciation / Amortisation			Net Block		
		As at 01-04-24	Addition during the Year	Deduction during the Year	Balance as at 31-03-25	Up to 31-03-24	For the Year	Adjustment	Up to 31-03-25	As at 31-03-24
<b>Tangible Assets (Owned)</b>										
Computers, Laptop & Printers	39.30%	-	-	-	-	-	-	-	-	-
Electrical Fittings	11.29%	-	-	-	-	-	-	-	-	-
Factory Shed	9.50%	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	25.89%	-	-	-	-	-	-	-	-	-
Mobile Phone	25.89%	-	-	-	-	-	-	-	-	-
Motor Car & Bike	25.89%	-	-	-	-	-	-	-	-	-
Office Building	9.50%	-	-	-	-	-	-	-	-	-
Office Equipments	25.89%	-	-	-	-	-	-	-	-	-
Plant & Machinery	11.29%	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-	-	-	-

Particulars	Dep Rate	Gross Block			Accumulated Depreciation / Amortisation			Net Block		
		As at 01-04-24	Addition during the Year	Deduction during the Year	Balance as at 31-03-25	Up to 31-03-24	For the Year	Adjustment	Up to 31-03-25	As at 31-03-24
<b>Intangible Assets</b>										
Software & License	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-	-	-	-

Particulars	Dep Rate	Gross Block			Accumulated Depreciation / Amortisation			Net Block		
		As at 01-04-24	Addition during the Year	Deduction during the Year	Balance as at 31-03-25	Up to 31-03-24	For the Year	Adjustment	Up to 31-03-25	As at 31-03-24
<b>Capital Work in Progress</b>										
Capital Work in Progress	-	-	0.40	-	0.40	-	-	-	-	-
<b>Total Capital Work in Progress</b>		-	0.40	-	0.40	-	-	-	0.40	0.40



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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

	For the year ended 31st March,2025	For the year ended 31st March, 2024
<b>10. OTHER EXPENSES</b>		
<b>(a) Administrative Expenses</b>		
Audit Fees	0.25	0.25
Rates & Taxes	0.08	-
Filing Fees	0.10	2.57
	<b>0.43</b>	<b>2.82</b>
	<b>0.43</b>	<b>2.82</b>

	For the year ended 31st March,2025	For the year ended 31st March, 2024
<b>11. EARNING PER SHARE (EPS)</b>		
Net Profit / (Loss) attributable to Equity Shareholders (Rs. In Lakhs)	(0.43)	(2.82)
Weighted average number of Equity Shares in calculating Basic EPS	10,00,000	10,00,000
Weighted average number of Equity Shares in calculating Diluted EPS	10,00,000	10,00,000
Face Value per Equity Shares (Rs.)	10.00	10.00
<b>Basic Earings per Share (Rs.)</b>	<b>(0.04)</b>	<b>(0.28)</b>
<b>Diluted Earings per Share (Rs.)</b>	<b>(0.04)</b>	<b>(0.28)</b>



**UNOAP FOODS FACTORY PRIVATE LIMITED**

Regd. Office: Chatterjee International Building, 13th Floor, Unit No A01 &amp; A02

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Website: www.annapurnasnacks.in, Email: info@annapurnasnacks.in

CIN - U56290WB2023PTC266824

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

(Rs. in Lakhs)

**12. There are no such Immovable Property whose Title Deeds not held in name of the Company.****13. Details of share warrant & preferential issue and Fund Utilisation**

A. During this year, the Company does not issue any shares.

Particulars	Amount
Equity capital raised (A)	-
<b>Utilization of Funds:</b>	-
<b>Setting up of Manufacturing Facilities –</b>	
- Civil and Structural Works	
- Electricals Fittings	
- Machinery	
General Corporate Purposes/working capital	-
Investment in Subsidiary & others	-
<b>Total utilization (B)</b>	-
<b>Funds yet to be Utilised (A-B)</b>	-

**14. Expenditure in Foreign Currency (accrual basis)**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Advertisement Expenses	-	-
Purchase of goods	-	-
	-	-

**15. Segment Reporting**

As the Company collectively operates only in one business segment i.e. 'Manufacturing of Food Products'. There is no other Business or Geographical segment which fulfils the criteria of 10% or more of combined Revenue, thus Segment Reporting under Accounting Standard 17 'Segment Reporting' is not applicable to the Company.

**16. Contingent Liabilities and Commitments**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<b>Contingent Liabilities</b>		
a) Claims against the company not acknowledged as debt;	-	-
b) Guarantees;	-	-
c) Other money for which the company is contingently liable	-	-
	-	-
<b>Commitments</b>		
a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
b) Uncalled liability on shares and other investments partly paid	-	-
c) Other commitments *	-	-
	-	-

\* No amount was required to be transferred to Investor Education and Protection Fund by the company during the year. The Company did not have any long-term contracts including derivative contracts for which material foreseeable losses may occur in future.



**17. Other Statutory Compliance**

- (i) No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- (ii) There are no transactions with the companies whose names are struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended 31 March 2025.
- (iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- (vi) The company is not declared as a wilful defaulter by any bank or financial institution or any other lender.
- (vii) The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- (viii) The Company has utilised the borrowed funds for the purposes for which the fund is obtained.
- (ix) 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 entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries;
- (x) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.
- (xi) The Current Assets, Loans & Advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.
- (xii) There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

**18. Previous year Figures**

No transaction in Previous year due to company incorporated in Current year.

**19. Subsequent Event**

Based on the evaluation, the Company is not aware of any subsequent events or transactions, that would require recognition or disclosure in the financial statements.

**20. Related Party Transactions**

Related Party relationships / transactions warranting disclosures under Accounting Standard - 18 on "Related Party Disclosures" prescribed under The Companies (Accounting Standards) Rules, 2006 are as under:

Nature of Relationship	Name of Related Party
<b>A. Key Management Personnel (KMP)</b>	Mr. Sumit Sengupta, Director (w.e.f. 15-12-2023) Mr. Shreeram Bagla, Director (w.e.f. 15-12-2023)
<b>B. Enterprise with Common Director</b>	Darsh Advisory Pvt Ltd Annapurna Swadisht Ltd Annapurna Snacks Pvt Ltd Unocureka Food Factory Pvt Ltd



Note : Related Parties have been identified by the management

**20.1 Related Party Transactions**

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Particulars	For the year ended	
	31st March, 2025	31st March, 2024
Investment		
Annapurna Swadisht Pvt Ltd	-	100.00

**20.2 Closing Balances with Related Parties**

The following table provides the closing balances of the related parties for the relevant financial year:

Particulars	For the year ended	
	31st March, 2025	31st March, 2024
Annapurna Swadisht Pvt Ltd	-	-

**21. Consumption of Imported and Indigenous Raw Materials, Stores and Spares**

Particulars	For the year ended		For the year ended	
	31st March, 2025		31st March, 2024	
	% of total consumption	Value	% of total consumption	Value
Raw Materials				
Imported				
Indigenous				
Stores & Consumables				
Imported				
Indigenous				



## 22. Following are Analytical Ratios for the Year ended 31st March 2025 and 31st March 2024

Particulars (Numerator / Denominator)	As at 31st March, 2025	As at 31st March, 2024	Variance
<b>Current Ratio</b> (Current Assets / Current liabilities)	1.00	1.00	
<b>Debt-Equity Ratio</b> (Total Debt / Shareholder's Equity)	-	-	
<b>Debt Service Coverage Ratio</b> (Earnings Available for Debt Service / Debt Service)	-	-	
<b>Return on Equity (%)</b> (Net Profit after Taxes / Average Shareholder's Equity)	-	-	
<b>Inventory Turnover Ratio</b> (Cost of Goods Sold or Sales / Average Inventory)	-	-	
<b>Trade Receivables Turnover Ratio</b> (Net Credit Sales / Average Trade Receivables) - Refer Note 1	-	-	
<b>Trade Payables Turnover Ratio</b> (Net Credit Purchases / Average Trade Payables) - Refer Note 2	-	-	
<b>Net Capital Turnover Ratio</b> (Average Working Capital / Net Sales)	-	-	
<b>Net Profit Ratio (%)</b> (Net Profit / Net Sales)	-	-	
<b>Return on Capital Employed (ROCE) (%)</b> (Earnings before Interest and Taxes / Capital Employed)	-	-	

**Note:**

1. Net Sales instead of Credit Sales have been considered for the purpose of computation of this ratio
2. Net Purchase instead of Credit Purchase have been considered for the purpose of computation of this ratio

**22.1 Reasons for variations more than 25% as compared to previous year:**

- 1) Maximum ratios are nil due to no such business transaction in new company.

