

**INDEPENDENT AUDITOR'S REPORT  
To the Members of Mayukh Trading Private Limited**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **Mayukh Trading Private Limited** ("the Company"), which comprise the balance sheet as at 31<sup>st</sup> March 2025, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 31<sup>st</sup> March 2025, and profit/loss and its cash flows for the year ended on that date.

**Basis for Opinion**

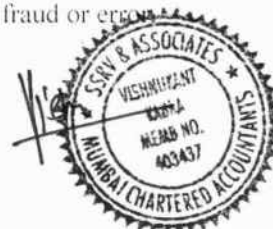
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements* section of our 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 Act 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 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.

**Responsibilities of Management for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

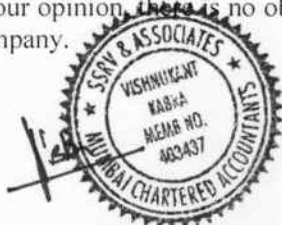
We conducted our audit accordance with the Standard's on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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

1. The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act is not applicable to the Company since the company does not have:
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 Company does not have branch, hence, this section is not applicable to the Company;
  - (d) The balance sheet, the statement of profit and loss dealt with by this Report are in agreement with the books of account;
  - (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rule issued thereunder;
  - (f) In our opinion, there is no observation and comment on financial transaction or functioning of the company.



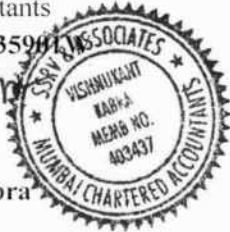
- (g) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on 31<sup>st</sup> March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- (h) In our opinion, there is no qualification, reservation, or adverse remark relating to the maintenance of accounts and other matter connected therewith.
- (i) The reporting of adequacy of the internal financial controls over financial reporting of the Company is not applicable to the company in terms of MCA notification dated 13th June, 2017.
- (j) 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;
- The Company does not have any pending litigations, which would impact its financial position.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund as on 31/03/2025.

**For S S R V and Associates**

Chartered Accountants

Firm Reg. No.: 135907

*Vishnu K Kabra*



**Vishnu Kant Kabra**

Partner

Membership No.: 403437

Place: Mumbai

Date: 05<sup>th</sup> May, 2025

UDIN: 25403437BMIQJH4696

Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)  
CIN: U52520MH2021PTC370631  
BALANCE SHEET AS AT 31ST MARCH, 2025

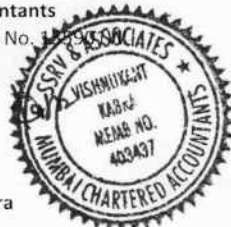
( Rs. in Lakhs)

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I.	<b>ASSETS</b>			
(1)	<u>Non - current assets</u>			
	(a) Property, Plant and Equipment	2	.00	.00
	(b) Intangible assets	3	.00	.00
	(c) Intangible under development	4	.00	.00
(2)	<u>Current assets</u>			
	(a) Inventories	5	1.36	1.36
	(b) Financial assets			
	(i) Trade receivables	6	.00	.00
	(ii) Cash and cash equivalents	7	2.53	2.63
	(c) Other current assets	8	.50	.33
	<b>Total Assets</b>		<b>4.38</b>	<b>4.31</b>
II.	<b>EQUITY AND LIABILITIES</b>			
(1)	<u>Equity</u>			
	(a) Equity Share capital	9	5.00	5.00
	(b) Other equity	10	-1.05	-.95
	<u>Liabilities</u>			
(2)	<u>Non - current liabilities</u>			
	(a) Financial liabilities	11		
	(i) Long Term Borrowings		.00	.00
	(ii) Other Financial Liabilities			
(3)	<u>Current liabilities</u>			
	(a) Financial liabilities			
	(i) Short Term Borrowings	12	.11	.11
	(ii) Trade payables	13	.00	.00
	a) Total outstanding dues of micro enterprises and small enterprises			
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises			
	(iii) Other financial liabilities	14	.00	.00
	(b) Provisions	15	.00	.00
	(c) Other current liabilities	16	.32	.15
	<b>Total Equity and Liabilities</b>		<b>4.38</b>	<b>4.31</b>
	Significant accounting policies and estimates	1		

As per our report of even date attached.

For S S R V & Associates  
Chartered Accountants  
Firm Registration No. 11111111

Vishnu Kant Kabra  
Partner  
Membership No. 403437  
Place: Mumbai  
Dated: 05th May, 2025  
UDIN: 25403437BMIQJH4696



For Mayukh Trading Private Limited

Mit Tarunkumar  
Brahmbhatt  
Director  
DIN: 06520600

Devanshi Mukul  
Mehta  
Director  
DIN: 09382611



Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)

CIN: U52520MH2021PTC370631

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

( Rs. in Lakhs)

Particulars		Note No.	Year ended 31st March, 2025	Year ended 31st March, 2024
I.	Revenue from operations	17	.00	.00
II.	Other income	18	.00	.00
III.	<b>Total Income ( I+II)</b>		<b>.00</b>	<b>.00</b>
IV.	<b>Expenses:</b>			
	Purchase of Traded Goods	19	.00	.00
	Changes in inventories of finished goods, by-products and work in progress	20	.00	.00
	Employee benefits expense	21	.00	.00
	Finance costs	22	.10	.14
	Depreciation and amortization expense	2	.00	.00
	Other expenses	23	.00	.06
	<b>Total expenses (IV)</b>		<b>.10</b>	<b>.21</b>
V.	<b>Profit before tax ( III-IV)</b>		<b>-10</b>	<b>-21</b>
VI.	<b>Tax expense :</b>			
	Current tax		.00	.00
	Deferred tax		.00	.00
			<b>.00</b>	<b>.00</b>
VII.	<b>Profit for the year</b>		<b>-10</b>	<b>-21</b>
VIII.	Other comprehensive income	24	.00	.00
IX.	<b>Total comprehensive (loss)/income for the year (VII + VIII)</b>		<b>-10</b>	<b>-21</b>
X.	<b>Earnings per equity share</b>			
	Basic and Diluted (in ₹)		<b>0.20</b>	<b>0.41</b>
	Face value per share		<b>10</b>	<b>10</b>
	Significant accounting policies and estimates	1		

As per our report of even date attached.

For S S R V & Associates  
Chartered Accountants

Firm Registration No. 13580

Vishnu Kant Kabra

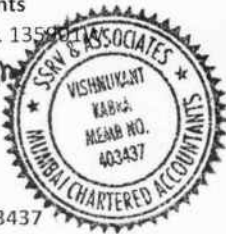
Partner

Membership No. 403437

Place: Mumbai

Dated: 05th May, 2025

UDIN:25403437BMIQJH4696



For Mayukh Trading Private Limited

Mit Tarunkumar

Brahmbhatt

Director

DIN: 06520600

Devanshi Mukul Menta

Director

DIN: 09382611



**Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)**  
**CASH FLOW STATEMENT AS AT 31ST MARCH, 2025**

( Rs. in Lakhs)

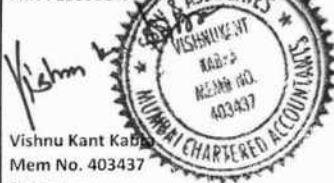
	As at March 31, 2025	As at March 31, 2024
<b>Particulars</b>		
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before tax	-10	-21
<b>Adjustment for :</b>		
(a) Depreciation	.00	.00
Provision	.00	
(b) Finance cost	.10	.14
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>.00</b>	<b>-06</b>
<b>Adjustment for :</b>		
(a) Inventories	.00	.00
(b) Trade and Other Receivables	.00	.00
(c) Trade Payables	.00	.00
(d) Short term Provision	.00	.00
(f) Other Financial Liabilities	.17	.00
(g) Increase / (Decrease) in deferred tax liabilities	.00	.00
(f) (Increase)/Decrease in other & non current Assets	-17	.00
(h) Increase/(Decrease) in Short Term Borrowings	.00	.00
(i) Increase/(Decrease) in Loans & Advances	.00	.00
<b>CASH GENERATED FROM OPERATING ACTIVITIES BEFORE EXTRAORDINARY ITEMS</b>	<b>.00</b>	<b>-06</b>
Extraordinary/ Prior Period Items	.00	.00
(a) Priorperiod Expenses/Income	.00	.00
(b) Income Tax	.00	.00
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>.00</b>	<b>-06</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Purchase/ sale of Fixed Assets	.00	.00
(b) Purchase of Investments	.00	.00
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>.00</b>	<b>.00</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Share Application Money Received	.00	.00
(b) Interest (Paid)/Received	-10	-14
(c) Increase/ Decrease in Loans and Advances	.00	.00
(d) Depreciation	.00	.00
(f) Issue Shares	.00	.00
(g) Unsecured Loan	.00	.00
	<b>-10</b>	<b>-14</b>
<b>Net Increase (Decrease) in Cash (A + B + C)</b>	<b>-10</b>	<b>-21</b>
<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>2.63</b>	<b>2.83</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>2.53</b>	<b>2.63</b>
<b>D. Cash and Cash equivalents comprise of</b>		
Cash on hand	2.53	2.53
<b>Balances with banks</b>		
HDFC Bank 8839	.00	.10
<b>Total</b>	<b>2.53</b>	<b>2.63</b>

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statement"

For SSRV AND ASSOCIATES

Chartered Accountants

FRN : 135901W



Vishnu Kant Kadam

Mem No. 403437

Partner

Place: Mumbai

Dated: 05th May, 2025

UDIN:25403437BMIQJH4696

For Mayukh Trading Private Limited



*Md*  
 Mit Tarunkumar  
 Brahmhatt  
 Director  
 DIN: 06520600

*Devanshi*  
 Devanshi Mukul  
 Mehta  
 Director  
 DIN: 09382611



Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)  
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 4

(Rs. in Lakhs)

Intangible under development				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
<b>Projects Work In Progress</b>				
- less than 6 months	.00		.00	
- 1 year to 2 years	.00		.00	
- 2 year to 3 years	.00		.00	
- More than 3 years	.00	.00	.00	.00
				.00
<b>Projects Temporarily Suspended</b>				
- less than 6 months	.00		.00	
- 1 year to 2 years	.00		.00	
- 2 year to 3 years	.00		.00	
- More than 3 years	.00	.00	.00	.00
				.00
				.00
		.00		.00

Note No : 5

Inventories				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Raw materials	.00		.00	
Raw materials in transit	.00		.00	
Packing materials	.00		.00	
Work-in-progress	.00		.00	
Finished goods	1.36	1.36	1.36	1.36
				1.36
		1.36		1.36

(At lower of cost and net realizable value, unless stated otherwise)

Note No : 6

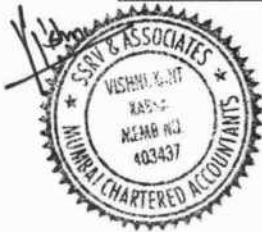
Trade receivables - Current				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
<b>Unsecured, considered good</b>				
Due from related parties	.00		.00	
Due from others	.00	.00	.00	.00
				.00
<b>TRADE RECEIVABLES AGEING SCHEDULE</b>				
<b>Undisputed, considered good</b>				
- not yet due		.00		.00
- less than 6 months		.00		.00
- 6 months to 1 year		.00		.00
- 1 year to 2 years		.00		.00
- 2 year to 3 years		.00		.00
- More than 3 years		.00		.00
		.00		.00
		.00		.00

Note No : 7

Cash and cash equivalents				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
<b>Balances with banks</b>				
HDFC Bank 8839	.00		.10	
Cash on hand	2.53	2.53	2.53	2.63
		2.53		2.63

Note No : 8

Other current assets				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
<b>(Unsecured, considered good)</b>				
<b>Other Loans &amp; Advances</b>				
Advance to Suppliers & Others	.00		.00	
GST Receivables	.50		.33	
VAT & Other Receivables	.00		.00	
Prepaid Expenses	.00		.00	
Export incentive receivable	.00	.50	.00	.33
		.50		.33



Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)  
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 9

( Rs. in Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
(a) <b>Authorised</b>				
Equity Shares of Amount in Rs.10/-each	1.00	10.00	1.00	10.00
	1.00	10.00	1.00	10.00
(b) <b>Issued, subscribed and fully paid up</b>				
Equity shares of par value Rs 10/- each at the beginning of the year	.50	5.00	.50	5.00
Changes during the year	.00	.00	.00	.00
<b>At the end of the year</b>	.50	5.00	.50	5.00

(c) The Company has only one class of equity shares having a par value of Rs/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of holding	No. of shares held	% of holding
MIT TARUNKUMAR BRAHMBHATT	.10	.00	.10	.00
DEVANSHI MUKUL MEHTA	.10	.00	.10	.00
Mayukh Dealtrade Ltd	.30	.00	.30	.00
	.00	.00	.00	.00
	.50	.00	.50	.00

(e) Shares held by the promoters at the end of the year

Name of Promoters	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of total shares	No. of shares held	% of total shares
	.00	.00	.00	.00
	.00			

Note No : 10

( Rs. in Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
(a) <b>Retained earnings</b>				
Balance as per Last Account	- .95		- .74	
Add : Surplus as per Statement of Profit and Loss	- .10		- .21	
Other Comprehensive Income(net of tax)	.00		.00	
Amount available for appropriation	- 1.05		- .95	
Less : Appropriations:				
Dividend on equity shares	.00		.00	
Tax on dividend	.00		.00	
Transfer to general reserve	.00		.00	
Balance at the end of the year		- 1.05		- .95
<b>Total other equity</b>		- 1.05		- .95



Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)  
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 11

( Rs. in Lakhs)

Non-Current Financial Liability				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Mayukh Dealtrade	.00		.00	
MITT	.00	.00	.00	.00
				.00
				.00

Note No : 12

Short - term borrowings				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Long Term Borrowings	.00		.00	.00
Mayukh Dealtrade	.11	.11	.11	.11
MITT				
				.11
				.11

Note No : 13

Trade Payables - Current				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
<b>Total outstanding dues of micro enterprises and small enterprises</b>				
Creditors for goods	.00		.00	
Creditors for services	.00	.00	.00	.00
<b>Total outstanding dues of creditors other than micro enterprises and small enterprises</b>				
Creditors for goods	.00		.00	
Creditors for services	.00	.00	.00	.00
<b>TRADE PAYABLES AGEING SCHEDULE(Outstanding for following periods from due date of payment)</b>				
<b>Micro and small enterprises</b>				
- less than 1 year		.00		.00
- 1 year to 2 years		.00		.00
- 2 year to 3 years		.00		.00
- More than 3 years		.00		.00
<b>OTHERS</b>		.00		.00
- less than 1 year		.00		.00
- 1 year to 2 years		.00		.00
- 2 year to 3 years		.00		.00
- More than 3 years		.00		.00
		.00		.00

Note No : 14

Other financial liabilities - Current				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
<b>Other payables</b>				
Payable to suppliers of capital goods	.00		.00	
Total outstanding dues of other than Micro and Small enterprises	.00		.00	
Outstanding Liabilities for Expenses	.00		.00	
		.00		.00
		.00		.00

Note No : 15

Non-Current provisions				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Provision for Income Tax	.00		.00	
		.00		.00
		.00		.00

Note No : 16

Other current liabilities				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Advance Received	.00		.00	
GST Payable	.32	.32	.15	.15
		.32		.15
				.15



**Mayukh Trading Private Limited ( previously known as Mayukh Medicare Private Limited)**  
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 17

Revenue From Operations		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Sale Of Goods	.00	.00
Sale Of Scrap	.00	.00
Other Operating Revenues	.00	.00
	<u>.00</u>	<u>.00</u>

Note No : 18

Other Income		
Particulars	As at 31st March, 2025	As at 31st March, 2024
<u>Interest Income</u>	.00	.00
Fixed Deposits With Banks	.00	.00
Income tax Refunds	.00	.00
Interest On Advances		
<u>Dividend Income</u>	.00	.00
Net Gain on Sale of Investments	.00	.00
<u>Other Non- Operating Income</u>		
Rent	.00	.00
Profit On Sale of Property, Plant & Equipment	.00	.00
Other Income	.00	.00
	<u>.00</u>	<u>.00</u>

Note No : 19

Purchase Of Traded Goods		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Purchases	.00	.00
	<u>.00</u>	<u>.00</u>

Note No : 20

Changes in Inventory of Finished goods, Work in Progress & Stock-in-Trade		
Particulars	As at 31st March, 2025	As at 31st March, 2024
(Increase)/ Decrease in Stocks	.00	.00
Stock at the end of the Year:		
Finished Goods	1.36	1.36
<b>TOTAL(A)</b>	<u>1.36</u>	<u>1.36</u>
Less: Stock at the Beginning of the year	1.36	1.36
Finished Goods	.00	.00
<b>TOTAL(B)</b>	<u>1.36</u>	<u>1.36</u>
<b>TOTAL (B-A)</b>	<u>.00</u>	<u>.00</u>



Note No : 21

Employee Benefit expenses		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Salaries & Wages	.00	.00
Contribution to Provident & Other Funds	.00	.00
Staff Welfare Expenses	.00	.00
	.00	.00

Note No : 22

Finance Costs		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Interest Expenses	.00	.00
Other Borrowing Costs	.00	.00
Bank Charges	.10	.14
	.10	.14

Note No : 23

Other Expenses		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Rent	.00	.00
Courier Charge	.00	.00
Electricity Bill	.00	.00
Medical Expenses	.00	.00
Office Expenses	.00	.06
Petrol Expenses	.00	.00
Rent House	.00	.00
Round Off	.00	.00
Transportation Expenses	.00	.00
Uttar Gujarat Vij Corporation	.00	.00
Discount	.00	.00
	.00	.06

Note No : 24

Earning Per Share		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Profit attributable to Equity shareholders	-.10	-.21
Weighted average number of Ordinary shares for comp	.50	.50
Nominal value per share (Rs.)		
Basic and Diluted (Rupees)	.00	.00



**NOTE: 25: Contingent Liability & Capital Commitments**

- a) Company do/ do not have any Contingent Liability for the year under review.
- b) Company do / do not have any Capital Commitments for the year under review.

**NOTE: 26: Segment Reporting**

The geographical segment of the company is the primary the reporting segment i.e. operating in India and the business segment is the secondary segment.

**NOTE: 27 : Corporate Social Responsibility**

Where Company falls under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision , then Auditor needs to give disclosure about its nature, amount spent or expenditure incurred etc in the Notes of Accounts.



**NOTE: 28 : Immovable Property Not Held In Company's Name**

The company shall provide the details of all the immovable property (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's

Relevant Line Item in the Balance Sheet	Description of Items Of Property	Gross Carrying Value	Title Deeds held in the name of	Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR employee of promoter/director	Property Held since which date	Reason for not being held in the name of the company

**Note: 29: Details Of Benami Property**

Where any proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions ( Prohibitions) Act, 1988 and the rules made thereunder, the company shall disclose the details, amount, of such property.

**Note : 30: Registration Of Charges or Satisfaction with Registrar of Companies**

Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons shall be disclosed by the Auditor in the Notes to Accounts


**Note : 31: Undisclosed Income**


The Company shall disclose of that transaction which were not recorded in the books of accounts or that has been surrendered or disclosed as income during the year in the tax assessments.


**Note : 32: Details of Crypto / Virtual Currency**

Where the company has traded or invested in Crypto currency or Virtual Currency during the financial year, then auditor need to disclose its profit or loss on transaction or amount of currency etc in the notes of accounts.

**As per Reports of even Date**

**For S S R V & Associates**  
Chartered Accountants  
Firm Registration No. 235907  
  
*Vishnu Kant Kabra*  
**Vishnu Kant Kabra**  
Partner  
Membership No. 403437  
Place: Mumbai  
Dated: 05th May, 2025  
UDIN: 25403437BMIQJH4696

**For Mayukh Trading Private Limited**  
  
*Mit Farunkumar Brahmbhatt*  
**Mit Farunkumar Brahmbhatt**  
Director  
DIN: 06520600

  
*Devanshi Mukul Mehta*  
**Devanshi Mukul Mehta**  
Director  
DIN: 09382611

**MAYUKH TRADING PRIVATE LIMITED**

**Notes to Financial Statements for the year ended 31st March, 2025**

**1. Significant Accounting Policies**

**Basis of Preparation:**

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rule, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

**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 expenses, assets and 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.

**Revenue Recognition:**

The company do not have any revenue for the financial year.

**Provisions:**

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

**Cash and Cash Equivalents:**

Cash and Cash Equivalents for the purposes of cash flow statement comprise cash at bank and in hand.

**Taxation:**

Since there is no revenue during the year, Current Tax is not determined.



**Employees Benefit:**

Employee benefits comprising contribution to PF, ESIC, Gratuity and leave encashment are not applicable to the Company and hence, no provision has been made.

**Foreign Currency Transactions:**

There are no Foreign Currency transactions during the year.

**Contingent Liabilities:**

A contingent liability is a possible obligation that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A recognized because it cannot be measured reliably.

As per our report of even date

For Mayukh Trading Private Limited

For S S R V & Associates

Chartered Accountants

Firm Reg. No.: 135901W



Vishnu Kant Kabra  
Partner

Membership No.: 403437

Place: Mumbai

Date: 05<sup>th</sup> May, 2025

UDIN: 25403437BMIQJH4696



Mit Tarunkumar  
Brahmbhatt  
Director  
DIN: 06520600



Devanshi Mukul  
Mehta  
Director  
DIN: 09382611