



# UDAY PASAD & ASSOCIATES

## • CHARTERED ACCOUNTANTS •

301, Savitri Sadan, Pl. Malviya Road, Dombivli (East) - 421 201, Mob. : 9820147475

Independent Auditor's Report on Audited Standalone Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of  
Relic Technologies Limited

Report on the audit of the Standalone Financial Results

### Opinion

We have audited the accompanying standalone financial results of Relic Technologies Limited ("the Company") for the quarter and year ended 31<sup>st</sup> March 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March 2025.

### 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 Standalone Financial Results 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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



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.

#### Other Matters

The statement includes the results for the quarter ended 31st March 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

For Uday Pasad and Associates  
Chartered Accountants  
Firm Registration No. 113230W

*U. P. Pasad*

Uday Premji Pasad  
Proprietor  
Membership No. 046581  
UDIN: 25046581BMGSQQ3274

Place: Mumbai  
Date: 27<sup>th</sup> May 2025





**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

( ₹ in Lakhs )

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	December 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
	<b>Income</b>					
I	Revenue From operations	15.50	46.92	38.20	166.32	153.31
II	Other Income	1.28	2.91	2.71	10.03	11.12
III	<b>Total Income (I+II)</b>	<b>16.78</b>	<b>49.83</b>	<b>40.91</b>	<b>176.35</b>	<b>164.43</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-
	(d) Employee benefit expenses	30.25	7.33	11.98	52.98	47.70
	(e) Finance cost	0.71	0.67	0.79	2.84	2.41
	(f) Depreciation and amortisation expenses	4.97	5.57	4.17	21.20	18.31
	(g) Other expenses	3.50	187.49	90.25	269.47	184.68
	<b>Total expenses (IV)</b>	<b>39.43</b>	<b>201.06</b>	<b>107.19</b>	<b>346.49</b>	<b>253.10</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>(22.64)</b>	<b>(151.23)</b>	<b>(66.28)</b>	<b>(170.13)</b>	<b>(88.67)</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit after exceptional items and before tax (V+VI)</b>	<b>(22.64)</b>	<b>(151.23)</b>	<b>(66.28)</b>	<b>(170.13)</b>	<b>(88.67)</b>
VIII	Tax expense					
	- Current year	-	-	-	-	-
	- Deferred tax	1.74	-	(1.42)	1.74	(1.42)
	- Short / Excess Provisions	-	-	1.99	-	1.99
	<b>Total Tax Expense</b>	<b>1.74</b>	<b>-</b>	<b>0.57</b>	<b>1.74</b>	<b>0.57</b>
IX	<b>Net Profit for the period/year (VII - VIII)</b>	<b>(24.38)</b>	<b>(151.23)</b>	<b>(66.85)</b>	<b>(171.87)</b>	<b>(89.24)</b>
X	<b>Other Comprehensive Income/(Loss)</b>					
	A (i) Items that will not be reclassified to profit or loss	-	-	2.20	(2.31)	2.20
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income/(loss), net of taxes</b>	<b>-</b>	<b>-</b>	<b>2.20</b>	<b>(2.31)</b>	<b>2.20</b>
XI	<b>Total comprehensive income for the period (IX+X)</b>	<b>(24.38)</b>	<b>(151.23)</b>	<b>(64.65)</b>	<b>(174.18)</b>	<b>(87.04)</b>
XII	Paid up equity share capital (Face value of ₹ 10 each)	360.00	360.00	360.00	360.00	360.00
XIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet.	-	-	-	642.85	199.28
XIV	Earnings Per Share (of ₹ 1 each) (not annualised):					
	(a) Basic ( ₹ )	(0.68)	(4.20)	(1.86)	(4.77)	(2.48)
	(b) Diluted ( ₹ )	(0.68)	(4.20)	(1.86)	(4.77)	(2.48)

**Notes:**

- The above audited financials results were approved in the meeting of the board of directors held on 27th May 2025, reviewed and recommended by the Audit Committee
- The company has acquired 69.5% of Truhealthy Wellness Private limited in Mar 25 and it became subsidiary of Relic Technologies Ltd. Hence previous period quarters are not comparable.
- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published
- Previous periods' figures have been regrouped and reclassified wherever necessary for the purpose of comparison.
- Pursuant to approval of Shareholders of the Company at their meeting held on 18th March 2025, The Company has issued 15,50,000 equity shares of Rs. 10 each at a price of Rs. 85 each. However, the allotment of the said shares was completed on 5th April 2025 and hence the same is not reflected as on 31st March 2025.
- The Company is engaged in single business segment.

For and on behalf of the Board of Directors of  
RELIC TECHNOLOGIES LTD

*Baijoo Raval*  
Baijoo Raval  
Wholtime Director  
DIN: 00429398



Place: Mumbai  
Date: 27th May 2025

## STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

( ₹ In Lakhs )

Sr. No.	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
I.	<b>ASSETS</b>		
(1)	<b>Non - current assets</b>		
	(a) Property, plant and equipment	16.26	98.98
	(b) Right-of-use assets	-	-
	(c) Capital work - in - progress	-	-
	(d) Intangible assets	-	-
	(e) Financial assets	-	-
	(i) Investments	2.20	101.55
	(ii) Loan	-	-
	(iii) Others	-	-
	(f) Deferred tax assets (net)	6.30	8.04
	(g) Income tax assets (net)	-	-
	(h) Other non - current assets	-	-
		<b>24.76</b>	<b>208.58</b>
(2)	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	6.71
	(iii) Cash and cash equivalents	703.76	136.07
	(iv) Bank balances other than (iii) above	26.72	180.29
	(v) Loans	202.97	-
	(vi) Other Financial Assets	-	9.49
	(c) Current Tax Asset	0.95	1.13
	(d) Other current assets	53.96	66.41
		<b>988.36</b>	<b>400.10</b>
	<b>TOTAL ASSETS</b>	<b>1,013.12</b>	<b>608.67</b>
II.	<b>Equity and liabilities</b>		
(1)	<b>Equity</b>		
	(a) Equity share capital	360.00	360.00
	(b) Other equity	642.85	199.28
		<b>1,002.85</b>	<b>559.28</b>
(2)	<b>Liabilities</b>		
	<b>(I) Non - current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Other non-current liabilities	-	-
	(d) Deferred tax liability (net)	-	-
		-	-
	<b>(II) Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	34.85
	(ii) Lease Liabilities	-	-
	(iii) Trade payables	-	-
	(a) Total outstanding dues of the Micro, Small Enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprise	-	-
	(iv) Other financial liabilities	-	-
	(b) Other current liabilities	9.09	13.49014
	(c) Provisions	1.18	1.06
	(d) Current tax liabilities (net)	-	-
		<b>10.27</b>	<b>49.39</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,013.12</b>	<b>608.67</b>





## STATEMENT OF CASH FLOW FOR YEAR ENDED MARCH 31, 2025

( ₹ In Lakhs )

Particulars	31st March 2025	31st March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax	(170.13)	(88.67)
Adjustments for :		
Depreciation and amortization expenses	21.20	18.31
Impairment	126.50	2.20
Loss/(profit) on sale of property, plant and equipment (net)	8.10	-
Finance costs	2.56	2.28
Interest income on bank deposit & income tax refund	(6.69)	(11.09)
Other Income	(6.75)	-
Dividend Received	(0.04)	(0.03)
Operating profit before working capital changes	(25.26)	(77.00)
Adjustments for changes in Working Capital :		
Increase/Decrease in :-		
Inventories	-	-
Changes in trade and other receivables	6.71	24.69
Changes in other non current and current financial asset	(193.48)	69.11
Changes in other non current and other current assets	12.46	23.78
Changes in trade and other payables	-	0.81
Changes in other non-current and other current financial liabilities	-	-
Changes in other non-current and other current liabilities	(4.40)	5.63
Changes in long term and short term provision	0.12	(21.80)
Cash generated from operations	(203.85)	25.22
Direct taxes (paid)/refund (net)	0.18	(1.98)
Net cash from operating activities	(203.67)	23.24
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment & intangible assets and capital work in progress (including capital advances)	(1.79)	(55.56)
Investment made during the year	(0.69)	(2.20)
Proceeds from sale of property, plant and equipment	0.04	0.03
Dividend received	153.57	-
Changes in fixed deposit & Others balances with bank (Net)	6.69	11.09
Interest received	6.69	11.09
Net cash used in investing activities	157.81	(46.64)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from long term borrowings		
(Repayment) /Proceed of borrowings from financial institutions/Others	(6.08)	34.85
Interest paid	(2.56)	(2.28)
Proceeds from Share Application	622.19	-
Net cash used in financing activities	613.55	32.57
Net increase/(decrease) in cash and cash equivalents (A+B+C)	567.69	9.17
Cash and cash equivalents at the beginning of the year	136.07	126.90
Cash and cash equivalents at the end of the period	703.76	136.07





# UDAY PASAD & ASSOCIATES

• CHARTERED ACCOUNTANTS •

301, Savitri Sadan, Pt. Malviya Road, Dombivli (East) - 421 201. Mob. : 9820147475

Independent Auditors' Report on Consolidated Quarterly and Year to Date Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To The Board of Directors of  
Relic Technologies Limited

## Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Relic Technologies Limited ("the Parent" or "the Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter and year ended 31st March 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and other financial information of subsidiaries, referred to in Other Matters Paragraph, the Statement:

- a. includes the results of the following entities:  
**Subsidiaries**
  - i) Relic Pharma Limited
  - ii) Truhealthy Wellness Private Limited
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter and year ended 31st March 2025.

## 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 Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## Management's Responsibilities for the Consolidated Financial Results





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

( ₹ In Lakhs )

Sr. No.	Particulars	Quarter ended		Year ended	
		March 31, 2025 Audited	December 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited
	<b>Income</b>				
I	Revenue From operations	46.77	46.92	38.20	197.59
II	Other Income	(1.83)	2.91	2.71	6.92
III	<b>Total Income (I+II)</b>	<b>44.94</b>	<b>49.83</b>	<b>40.91</b>	<b>204.51</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	45.90	-	-	45.90
	(c) Changes in inventories	(28.30)	-	-	(28.30)
	(d) Employee benefit expenses	42.88	7.33	11.98	65.61
	(e) Finance cost	4.93	0.67	0.79	7.06
	(f) Depreciation and amortisation expenses	13.48	5.57	4.17	29.71
	(g) Other expenses	16.97	136.08	90.58	231.53
	<b>Total expenses (IV)</b>	<b>95.86</b>	<b>149.65</b>	<b>107.52</b>	<b>351.51</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>(50.92)</b>	<b>(99.82)</b>	<b>(66.61)</b>	<b>(147.00)</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit after exceptional items and before tax (V+VI)</b>	<b>(50.92)</b>	<b>(99.82)</b>	<b>(66.61)</b>	<b>(147.00)</b>
VIII	Tax expense				
	- Current year	-	-	-	-
	- Deferred tax	1.74	-	(1.42)	1.74
	- Short / Excess Provisions	-	-	1.99	-
	<b>Total Tax Expense</b>	<b>1.74</b>	<b>-</b>	<b>0.57</b>	<b>1.74</b>
IX	<b>Net Profit for the period/year (VII - VIII)</b>	<b>(52.66)</b>	<b>(99.82)</b>	<b>(67.18)</b>	<b>(148.74)</b>
X	<b>Other Comprehensive Income/(Loss)</b>				
	A (i) Items that will not be reclassified to profit or loss	(2.31)	-	2.20	(2.31)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income/(loss), net of taxes</b>	<b>(2.31)</b>	<b>-</b>	<b>2.20</b>	<b>(2.31)</b>
XI	<b>Total comprehensive income for the period (IX+X)</b>	<b>(54.97)</b>	<b>(99.82)</b>	<b>(64.98)</b>	<b>(151.05)</b>
	<b>Attributable to:</b>				
	Owners of the Parent	(46.35)	(99.82)	(64.98)	(142.43)
	Non Controlling Interest	(8.63)	-	-	(8.63)
XII	Paid up equity share capital (Face value of ₹ 10 each)	360.00	360.00	360.00	360.00
XIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet.				624.14
XIV	Earnings Per Share				
	(of ₹ 1 each) (not annualised):				
	(a) Basic ( ₹ )	(1.46)	(2.77)	(1.87)	(4.13)
	(b) Diluted ( ₹ )	(1.46)	(2.77)	(1.87)	(4.13)

**Notes:**

- The above audited financials results were approved in the meeting of the board of directors held on 27th May 2025, reviewed and recommended by the Audit Committee
- The company has acquired 69.5% of Truhealthy Wellness Private limited in Mar 25 and it became subsidiary of Relic Technologies Ltd. Hence previous period quarters are not comparable.
- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year
- Previous periods' figures have been regrouped and reclassified wherever necessary for the purpose of comparison.
- Pursuant to approval of Shareholders of the Company at their meeting held on 18th March 2025, The Company has issued 15,50,000 equity shares of Rs. 10 each at a price of Rs. 85 each. However, the allotment of the said shares was completed on 5th April 2025 and hence the same is not reflected as on 31st March 2025.

For and on behalf of the Board of Directors of  
RELIC TECHNOLOGIES LTD

  
Baljoo Raval  
Wholtime Director



Place: Mumbai  
Date: 27th May 2025

DIN: 00429398



## STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2025

( ₹ In Lakhs )

Sr. No.	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
I.	<b>ASSETS</b>		
(1)	<b>Non - current assets</b>		
	(a) Property, plant and equipment	16.26	98.98
	(b) Goodwill	232.12	-
	(c) Right-of-use assets	94.79	-
	(d) Capital work - in - progress	-	-
	(e) Intangible assets	10.00	-
	(f) Financial assets		
	(i) Investments	1.50	1.55
	(ii) Loan	-	-
	(iii) Others	-	-
	(g) Deferred tax assets (net)	6.24	7.98
	(h) Income tax assets (net)	-	-
	(i) Other non - current assets	-	-
		<b>360.91</b>	<b>108.52</b>
(2)	<b>Current assets</b>		
	(a) Inventories	41.63	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	38.28	47.62
	(iii) Cash and cash equivalents	709.79	137.15
	(iv) Bank balances other than (iii) above	26.72	180.29
	(v) Loans	2.97	-
	(vi) Other Financial Assets	-	17.17
	(c) Current Tax Asset	0.95	1.13
	(d) Other current assets	75.79	66.41
		<b>896.13</b>	<b>449.77</b>
	<b>TOTAL ASSETS</b>	<b>1,257.04</b>	<b>558.29</b>
II.	<b>Equity and liabilities</b>		
(1)	<b>(I) Equity</b>		
	(a) Equity share capital	360.00	360.00
	(b) Other equity	624.14	148.82
		<b>984.14</b>	<b>508.82</b>
	<b>(II) Non Controlling Interest</b>	<b>(110.12)</b>	<b>0.07</b>
		<b>874.03</b>	<b>508.89</b>
(2)	<b>Liabilities</b>		
	<b>(I) Non - current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	86.93	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	1.29	-
	(c) Other non-current liabilities	-	-
	(d) Deferred tax liability (net)	-	-
		<b>88.23</b>	<b>-</b>
	<b>(II) Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	150.50	34.85
	(ii) Lease Liabilities	8.33	-
	(iii) Trade payables		
	(a) Total outstanding dues of the Micro, Small Enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprise	18.02	-
	(iv) Other financial liabilities	101.01	-
	(b) Other current liabilities	15.30	13.49
	(c) Provisions	1.64	1.06
	(d) Current tax liabilities (net)	-	-
		<b>294.79</b>	<b>49.39</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,257.04</b>	<b>558.29</b>



## STATEMENT OF CONSOLIDATED CASH FLOW FOR YEAR ENDED MARCH 31, 2025

( ₹ In Lakhs )

Particulars	31st March 2025	31st March 2024
<b>A] Cash Flow from Operating Activities</b>		
Net profit before tax	(147.00)	(89.00)
Adjustments for :		
Depreciation and Amortisation Expenses	29.71	18.31
Impairment	26.50	-
Interest Income	(3.57)	(11.09)
Other Income	(6.75)	-
Dividend Income	(0.04)	(0.03)
Interest Expenses	6.80	2.28
Loss on sale of Asset	8.10	-
Other Comprehensive Income	-	2.20
Operating profit before working capital changes	<b>(86.27)</b>	<b>(77.34)</b>
<b>Operating Profit before Working Capital Changes</b>		
<b>Movements in Working Capital</b>		
Decrease/ (Increase) in Trade Receivables and Other Advances	40.93	24.69
Decrease/ (Increase) in Inventory	(28.30)	-
Decrease/ (Increase) in Non Current and current Financial Assets	3.55	69.11
Decrease/ (Increase) in Non Current and current Assets	25.82	2.31
Increase/ (Decrease) in Trade Payables	4.04	6.44
Increase/ (Decrease) in non current and current liabilities	7.31	-
Increase/ (Decrease) in non current and current financial liabilities	(5.77)	-
Increase/ (Decrease) in non current and current provisions	1.87	-
	<b>49.45</b>	<b>102.55</b>
<b>Cash Generated from Operations Activities</b>	<b>(36.82)</b>	<b>25.21</b>
Income taxes paid (net of refunds)	0.18	(1.98)
<b>Net Cash Generated from Operating Activities</b> [A]	<b>(36.64)</b>	<b>23.23</b>
<b>B] Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment	(11.79)	(57.76)
Increase/(Decrease) in Fixed Deposits	153.57	-
(Purchase)/ Sale of Investments (net)	(0.69)	-
Dividend Received	0.04	0.03
Interest Received	3.57	11.09
<b>Net Cash Generated from Investing Activities</b> [B]	<b>144.70</b>	<b>(46.64)</b>
<b>C] Cash Flow from Financing Activities</b>		
Lease Liability	(16.36)	-
(Repayment) /Proceed of borrowings	(156.08)	34.85
Share Application Money	622.19	-
Interest Paid	(6.80)	(2.28)
<b>Net Cash Used in from Financing Activities</b> [C]	<b>442.95</b>	<b>32.57</b>
<b>Net Increase In Cash and Cash Equivalents</b> [ A+B+C ]	<b>551.00</b>	<b>9.17</b>
Cash and Cash Equivalents at beginning of year	137.16	127.99
Cash Balance of Subsidiary	21.63	-
<b>Cash and Cash Equivalents at end of year</b>	<b>709.79</b>	<b>137.15</b>

