

<b>KIMAYA SHOPPE LIMITED</b>			
<b>Balance Sheet as at 31st March 2025</b>			
			(in ₹ '000)
Particulars	Notes	As at 31/03/2025	As at 31/03/2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property Plant and Equipment		-	-
Capital work-in-progress		-	-
Goodwill		-	-
Other Intangible assets		-	-
Financial Assets			
Investments	2	792.00	792.00
Loans		-	-
Other Financial Assets		-	-
		<b>792.00</b>	<b>792.00</b>
Deferred tax assets (net)			
Non-current Tax Assets (Net)		-	-
Other non-current assets		-	-
<b>Total Non-Current assets</b>		<b>792.00</b>	<b>792.00</b>
<b>Current assets</b>			
Inventories		-	-
Financial Assets		-	-
Investments			
Trade receivables	3	6,994.69	7,099.80
Cash and cash equivalents	4	0.87	0.87
Loans		-	-
Other Financial Assets	5	95.00	95.00
Other current assets			
<b>Total Current assets</b>		<b>7,090.56</b>	<b>7,195.66</b>
<b>Total Assets</b>		<b>7,882.56</b>	<b>7,987.66</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share capital	6	8,102.00	8,102.00
Other Equity	7	-220.62	-129.88
<b>Total Equity</b>		<b>7,881.38</b>	<b>7,972.12</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Financial Liabilities		-	-
Borrowings		-	-
Other financial liabilities		-	-
Provisions		-	-
Deferred tax liabilities (net)		-	-
Other non-current liabilities		-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Current liabilities</b>			
Financial Liabilities			
Borrowings		-	-
Trade Payables	8	1.18	15.54
Other Financial Liabilities		-	-
Other current liabilities		-	-
Provisions		-	-
Current Tax Liabilities (Net)		-	-
<b>Total Current Liabilities</b>		<b>1.18</b>	<b>15.54</b>
<b>Total Equity and Liabilities</b>		<b>7,882.56</b>	<b>7,987.66</b>
Summary of significant accounting policies			

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

In terms of our Report attached		-	-
<b>For and on behalf of the board</b>			
<b>For Hemraj Chheda &amp; Co.</b>	<b>For and on behalf of the board</b>		
Chartered Accountants			
FRN No. 103664W			
<b>sd/</b>	<b>sd/</b>	<b>sd/</b>	
Proprietor	<b>Director</b>	<b>Director</b>	
Membership No. : 033187	Vikram Doshi	Sanjay Nimbalkar	
Place : Mumbai	00063455	03298937	
<b>Date : 29/05/2025</b>			
<b>UDIN : 25033187BMOOPH9816</b>			

<b>KIMAYA SHOPPE LIMITED</b>			
<b>Statement Of Profit and Loss for the Year Ended 31st March, 2025</b>			
			(in ₹ '000)
Particulars	Notes	As at 31/03/2025	As at 31/03/2024
<b>INCOME</b>			
Revenue from operations	9	-	-
Other income		-	-
<b>TOTAL INCOME</b>		-	-
<b>EXPENSES</b>			
Cost of materials consumed		-	-
Purchases of Stock in trade		-	-
Changes in inventories of finished goods, work in progress and stock in trade		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense	10	-	-
Other expenses		90.74	2.38
<b>TOTAL EXPENSES</b>		<b>90.74</b>	<b>2.38</b>
<b>Profit/(loss) before exceptional items and tax</b>		<b>-90.74</b>	<b>-2.38</b>
Exceptional Items		-	-
<b>Profit/(loss) before tax</b>		<b>-90.74</b>	<b>-2.38</b>
<b>Tax expense:</b>			
Current tax		-	-
Deferred tax		-	-
<b>Profit (Loss) for the period from continuing operations</b>		<b>-90.74</b>	<b>-2.38</b>
Profit/(loss) from discontinued operations		-	-
Tax expense of discontinued operations		-	-
<b>Profit/(loss) from Discontinued operations (after tax)</b>		<b>-</b>	<b>-</b>
<b>Profit/(loss) for the period</b>		<b>-90.74</b>	<b>-2.38</b>
<b>Other Comprehensive Income</b>			
A. Items that will not be reclassified to profit or loss			
Re-measurement gain / (loss) on defined benefit plans		-	-
Income tax effect on above		-	-
B. Items that will be reclassified to profit or loss			
Income tax relating to items that will be reclassified to profit or loss		-	-
<b>Total Comprehensive Income for the period</b>		<b>-90.74</b>	<b>-2.38</b>
<b>Earnings per equity share (for continuing operation)</b>			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
<b>Earnings per equity share (for discontinued operation)</b>			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
<b>Earnings per equity share (for continuing &amp; discontinued operation)</b>			
Basic		-0.00	-0.00
Diluted		-0.00	-0.00
Summary of significant accounting policies			
The accompanying notes are an integral part of the financial statements			
In terms of our Report attached			
<b>For Hemraj Chheda &amp; Co.</b>		<b>For and on behalf of the board</b>	
Chartered Accountants			
FRN No. 103664W			
<b>sd/</b>		<b>sd/</b>	
Proprietor		<b>Director</b>	
Membership No. : 033187		Vikram Doshi	
Place : Mumbai		00063455	
<b>Date : 29/05/2025</b>			
<b>UDIN : 25033187BMOOPH9816</b>			
		<b>sd/</b>	
		<b>Director</b>	
		Sanjay Nimbalkar	
		03298937	

KIMAYA SHOPPE LIMITED				
CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31ST MARCH, 2025				
				(in ₹ '000)
Particulars		Year Ended 31/03/2025	Year Ended 31/03/2024	
<b>A:</b>	<b>Cash from Operating Activities :</b>			
	Net Profit before Taxation	-90.74		-2.38
	Adjustment For :			
	Re-measurement gain / (loss) on defined benefit plans			
	Depreciation			
	Prior Period Expenses / (Income)			
	Write off of Asset in books	-		
	Write back of liability in books	-		
	Interest Paid			
	Preliminary Expenses written off			
	Dividend Income			
	Operating Profit Before Working Capital changes :	<b>-90.74</b>		<b>-2.38</b>
	Adjustment For :			
	Inventory			-
	Trade Receivables	105.10		1.20
	Long Term Loans and Advances			-
	Other Non Current Tax Assets	-		
	Non current Assets	-		
	Trade Payables	-14.36		1.18
	Other Long Term Liabilities			
	Other Current Liability	-		-
	Cash Generated From Operations	-		-
	Income Tax Paid			
	<b>Cash from Operating Activity</b>		-	-
<b>B:</b>	<b>Cash Flow From Investment Activities :</b>			
	Purchase of Fixed Assets			
	Sale of Fixed Assets			-
	Purchase of Investments	-		
	Sale of Investments	-		
	Dividend Received			
	Purchase of Investments			
	<b>Net Cash from Investment Activities</b>		-	-
<b>C:</b>	<b>Cash Flow From Financing Activities :</b>			
	Proceeds from Issue of Equity Capital			
	Share Application Money Received			
	Repayment of Long Term Borrowings	-		
	Proceeds From Short Term Borrowings (Net)			
	Interest Paid			
	Dividend Paid			
	<b>Net Cash from Financing Activities</b>		-	-
	<b>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</b>		-	-
	Cash & Cash Equivalents at the Beginning	868.00		868.00
	Cash & Cash Equivalents at the End	868.00	-	868.00

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

In terms of our Report attached

**For Hemraj Chheda & Co.**

Chartered Accountants

FRN No. 103664W

**For and on behalf of the board**

**sd/**

Proprietor

Membership No. : 033187

Place : Mumbai

Date : 29/05/2025

UDIN : 25033187BMOOPH9816

**sd/**

Director

Vikram Doshi

00063455

**sd/**

Director

Sanjay Nimbalkar

03298937

**KIMAYA SHOPPE LIMITED**
**Statement of changes in equity for the year ended on March 31, 2025**

		(in ₹ '000)
<b>A. Equity share capital</b>		
Particulars		<b>Amount</b>
Balance as at April 1, 2023		8,102
Changes in Equity share capital during the year		-
<b>Balance as at March 31, 2024</b>		<b>8,102</b>
Balance as at March 31, 2024		8,102
Changes in Equity share capital during the year		-
<b>Balance as at March 31, 2025</b>		<b>8,102</b>

**B. Other equity**

Particulars	Attributable to the equity holders of the Company					Total
	Reserve and Surplus					
	Security premium	Debenture Redemption Reserve	Capital Reserves Account	Capital Redemption Reserves	Profit and Loss Account	
<b>Balance as at April 1, 2023</b>	-	-	-	-	-127.50	-127.50
Changes in accounting policy or prior period errors						
Profit for the year					-2.38	-2.38
Items of OCI, net of tax						
<b>Balance as at March 31, 2024</b>	-	-	-	-	-129.88	-129.88
<b>Balance as at April 1, 2024</b>	-	-	-	-	-129.88	-129.88
Changes in accounting policy or prior period errors						
Profit for the year					-90.74	-90.74
Difference adjusted					-	
Items of OCI, net of tax						
<b>Balance as at March 31, 2025</b>	-	-	-	-	-220.62	-220.62

**Refer Note 1 for Summary of significant accounting policies**

The accompanying notes are an integral part of the financial statements

In terms of our Report attached

**For and on behalf of the board**
**For Hemraj Chheda & Co.**

Chartered Accountants

FRN No. 103664W

sd/

Proprietor

Membership No. : 033187

Place : Mumbai

Date : 29/05/2025

UDIN : 25033187BMOOPH9816

sd/

**Director**

Vikram Doshi

00063455

sd/

**Director**

Sanjay Nimbalkar

03298937

**KIMAYA SHOPPE LIMITED**

**Notes Forming part of Financial Statements for the year ended 31st March, 2025**

**NOTE: 2 NON-CURRENT FINANCIAL ASSETS - INVESTMENTS**

Particulars	As at 31/03/2025	As at 31/03/2024
Investment (Quoted)	792.00	792.00
Vaarad Ventures Limited		
26,76,000 equity shares of Rs. 1 each		
<b>Unquoted</b>		
	-	-
<b>Total</b>	<b>792.00</b>	<b>792.00</b>

**NOTE: 3 TRADE RECEIVABLE**

Particulars	As at 31/03/2025	As at 31/03/2024
Trade receivables outstanding for a period exceeding six months from the date they were due for payment ( Trade Advance )	6,994.69	7,099.80
<b>Total</b>	<b>6,994.69</b>	<b>7,099.80</b>

**Trade Receivable ageing schedule**

<u>Particulars</u>	<u>Outstanding</u>			<u>Total</u>
	<u>Less than 6 months</u>	<u>More than 1 to 2 years</u>	<u>More than 3 years</u>	
(i) Undisputed Trade Receivables considered good	-		88.36	<b>88.36</b>
(ii) Undisputed Trade Receivables considered doubtful	1.20	4.00	6,901.13	<b>6,906.33</b>

**NOTE: 4 CASH AND BANK BALANCES**

Particulars	As at 31/03/2025	As at 31/03/2024
Balances with banks		
In Current Account	-	-
Cash on hand	0.87	0.87
<b>Total</b>	<b>0.87</b>	<b>0.87</b>

**NOTE: 5 OTHERS FINANCIAL ASSETS**

Particulars	As at 31/03/2025	As at 31/03/2024
Security Deposit	95.00	95.00
Other Loan & Advance	-	-
<b>Total</b>	<b>95.00</b>	<b>95.00</b>

**KIMAYA SHOPPE LIMITED**

**Notes Forming part of Financial Statements for the year ended 31st March, 2025**

**NOTE: 6 SHARE CAPITAL**

Particulars	As at 31/03/2025		As at 31/03/2024	
	No.	Amount in rupees	No.	Amount in rupees
<b>AUTHORISED CAPITAL</b>				
Equity shares of Rs.10/- each	1,000	10,000	1,000	10,000
<b>ISSUED, SUBSCRIBED AND FULLY PAID UP</b>				
At the beginning of the year	810	8,102	810	8,102
Add: Shares issued during the year	-	-	-	-
Less: Shares extinguished on buyback	-	-	-	-
<b>Equity shares at the end of the year</b>	<b>810</b>	<b>8,102</b>	<b>810</b>	<b>8,102</b>

Shares held by promoters at the end of the year			% Change during the year
Promoter Name	No of Shares	% of total Share	
Mr. Nalin A. Desai	1.00	0.01	0
Mr. Pralhad P. Khedekar	0.05	0.01	0
Mr. Vikram A. Doshi	0.01	0.00	0
Mr. Vineet A. Doshi	0.01	0.00	0
Mr. Sharad A. Doshi	0.01	0.00	0
Mr.Sanjay J. Shah	0.01	0.00	0
Mr. Malay S. Doshi	0.01	0.00	0
Mrs. Leena V. Doshi	1.10	0.14	0
Mrs. Mita Vineet Doshi,	9.80	1.21	0
Vikram A. Doshi HUF	0.10	0.01	0
Vineet A. Doshi, HUF	5.00	0.62	0
Ms. Tanvi Vikram Doshi	0.10	0.01	0
Mr. Harsh Vikram Doshi	0.10	0.01	0
Kimaya Wellness Ltd.	396.90	48.99	0
Vaarad Ventures Limited	396.90	48.99	0

**6.1 Rights, Preferences 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 held and is entitled to dividend, if declared at the Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the 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 shareholders.

**6.2 The Associate company of Vaarad Ventures Limited**

**KIMAYA SHOPPE LIMITED**

**Notes Forming part of Financial Statements for the year ended 31st March, 2025**

**NOTE: 7 OTHER EQUITY**

Particulars	As at 31/03/2025	As at 31/03/2024
<b>(a) Profit &amp; Loss</b>		
At the beginning of the year	-129.88	-127.50
Add: Addition during the year	-90.74	-2.38
Less : Transferred to General Reserve	-220.62	-129.88
Less : Difference Adjusted	-	-
<b>Balance at the end of the year</b>	<b>-220.62</b>	<b>-129.88</b>
<b>Total</b>	<b>-220.62</b>	<b>-129.88</b>

**NOTE: 8 TRADE PAYABLES**

Particulars	As at 31/03/2025	As at 31/03/2024
Micro, Small and Medium Enterprises	-	-
Others	1.18	15.54
<b>Total</b>	<b>1.18</b>	<b>15.54</b>

**Trade Payables ageing schedule**

<u>Particulars</u>	<u>Outstanding for following periods from due date of payment</u>			
	<u>Not due</u>	<u>2-3 years</u>	<u>More than 3 years</u>	<u>Total</u>
(i) MSME	-	-	1.18	1.18
(ii) Others	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-
				1.18

**Includes payables to related parties**

- -

As at March 31, 2024 and March 31, 2025, there are no outstanding dues to Micro, Small and Medium Enterprises.

**NOTE: 9 OTHER INCOME**

Particulars	As at 31/03/2025	As at 31/03/2024
Sundry balance written back	-	-
Tenancy Sale	-	-
Rent received	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE: 10 OTHER EXPENSES**

Particulars	As at 31/03/2025	As at 31/03/2024
Fees, Rates and Taxes	1.20	1.20
Professional Fees	-	-
Audit Fees	1.18	1.18
Sundry Balance Written off	88.36	-
	-	-
<b>Total</b>	<b>90.74</b>	<b>2.38</b>

**Payment to Auditors**

Particulars	As at 31/03/2025	As at 31/03/2024
Audit Fees	1.18	1.18

**KIMAYA SHOPPE LIMITED**

Ratios	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	7,091	1	6008.95	463.04	1198	NA
Debt-Equity Ratio	-	7,881	0.00	-	#DIV/0!	NA
Return on Equity Ratio	(91)	7,881	-1.15%	-0.03%	3756.63	Increase in Net Loss
Inventory turnover ratio	-	-	#DIV/0!	#DIV/0!	#DIV/0!	NA
Trade Receivables turnover ratio	-	6,995	0.00	0.00	#DIV/0!	NA
Trade payables turnover ratio	-	1	0.00	-	#DIV/0!	NA
Net capital turnover ratio	-	7,089	0.00	-	#DIV/0!	NA
Net profit ratio	(91)	-	#DIV/0!	#DIV/0!	#DIV/0!	NA
Return on Capital employed	(91)	7,881	-1.15%	-0.03%	3756.63	NA