

# **NENIMEMI FOOD PRIVATE LIMITED**

**Financial Statement for FY 2024-25**



## **Shri Kumar & Associates**

Chartered Accountants

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# Shri Kumar & Associates

Chartered Accountants

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Near Sood Dharam Kanta, Prem Nagar,  
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## Independent Auditor's Report

To the Members of **NENIMEMI FOOD PRIVATE LIMITED**  
(Formally Known as Neni Memi Foods Private Limited)

### Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the financial statements of NENIMEMI FOOD PRIVATE LIMITED (Formally Known as Neni Memi Foods Private Limited) ("the Company"), which comprise the balance sheet as at 31st 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 31st March, 2025, its 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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 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 and the Cash Flow Statement 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 as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
  - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Place:-Bareilly  
Date: 25/08/2025  
UDIN: 25072591BMUKIN5326



For Shri Kumar & Associates  
Chartered Accountants  
FRN: 0003588C

CA. Shri Kumar Agarwal  
(Partner )  
Membership No. 072591

**The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".**

We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments;
    - (B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) 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 examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
  - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company,
  - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
  - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
  - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor 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 during the



year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 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 and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except following:

Name of the Statute	Nature of the Dues	Amount (Rs. In Lacs)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
Income Tax Act, 1961	Income Tax	17.81	AY 2019-20	CIT (A)	NA

- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.



- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.



- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (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 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) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.



For Shri Kumar & Associates  
Chartered Accountants  
FRN: 0003588C

CA. Shri Kumar Agarwal  
(Partner )  
Membership No. 072591

Place:-Bareilly  
Date: 25/08/2025  
UDIN:25072591BMUKIN5326

**Report on Internal Financial Controls with reference to financial statements**

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**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 NENIMEMI FOOD PRIVATE LIMITED (Formally Known as Neni Memi Foods Private Limited) ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year 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 authorisations 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 March 31, 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.

Place:-Bareilly  
Date: 25/08/2025  
UDIN:24072591BKHIZU8178



For Shri Kumar & Associates  
Chartered Accountants  
FRN: 0003588C

CA. Shri Kumar Agarwal  
(Partner )  
Membership No. 072591

## Shri Kumar & Associates

Chartered Accountants  
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### NENIMEMI FOOD PRIVATE LIMITED

(Formally Known as Neni Memi Foods Private Limited)

HATHORA BUZARG SHAHJAHANPUR  
CIN-U15412UP2005PTC030930

Balance Sheet as on 31st MARCH 2025

(Rs. In Lacs)

PARTICULARS	Note No.	Amount as on 31st March 2025	Amount as on 31st March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	1	920.00	920.00
(b) Reserves and surplus	2	-892.76	-914.26
		<b>27.24</b>	<b>5.74</b>
<b>2 Non-Current Liabilities</b>			
(a) Long-term borrowings	3	3193.56	2871.92
(b) Deferred tax liabilities (Net)	4	69.57	50.31
		<b>3263.13</b>	<b>2922.23</b>
<b>3 Current Liabilities</b>			
(a) Short- Term Borrowings	5	1060.76	988.40
(b) Trade payables	6	605.13	502.29
(c) Other current liabilities	7	25.82	29.66
(d) Short-term provisions	8	101.13	98.03
		<b>1792.84</b>	<b>1618.38</b>
<b>TOTAL</b>		<b>5083.21</b>	<b>4546.35</b>
<b>II. ASSETS</b>			
<b>1 Non-Current assets</b>			
(a) Property, Plant & Equipments and Intangible Assets			
(i) Property Plant & Equipments	9	3121.59	2892.96
(ii) Capital Work-in-Progress		155.30	0.00
(b) Long-Term Investments	10	0.00	0.00
(b) Long-term loans and advances	11	0.00	0.00
		<b>3276.89</b>	<b>2892.96</b>
<b>2 Current Assets</b>			
(a) Inventories	12	1092.92	1056.83
(b) Trade receivables	13	439.58	414.56
(c) Cash and cash equivalents	14	16.60	5.74
(d) Short-term loans and advances	15	257.23	176.26
		<b>1806.32</b>	<b>1653.39</b>
<b>TOTAL</b>		<b>5083.21</b>	<b>4546.35</b>

Corporate information and significant accounting policies : Note 25  
See accompanying notes forming part of the financial statements

As per our report of even date annexed  
For SHRI KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ICAI FRN - 003588C

(CA Shri Kumar Agarwal)  
Partner  
M. No. 072591  
Place: Bareilly  
Date: 25-08-2025  
UDIN: 25072591BMUKIN5326



For On Behalf of Board of Directors of  
M/s Nenimemi Food Private Limited

Ghanshaym Das Agarwal  
Director  
DIN: 00554522

Saumya Agarwal  
Director  
DIN: 01144282

*Saumya Agarwal*

## Shri Kumar & Associates

Chartered Accountants

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Near Sood Dharam Kanta, Prem Nagar,  
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### NENIMEMI FOOD PRIVATE LIMITED

(Formally Known as Neni Memi Foods Private Limited)

HATHORA BUZARG SHAHJAHANPUR

CIN-U15412UP2005PTC030930

#### Profit and Loss Statement for the year ended on 31st March 2025

(Rs. In Lacs)

PARTICULARS	Note No.	Amount as on 31st March 2025	Amount as on 31st March 2024
I. Revenue from operations	16	11091.66	8585.67
Other Income	17	89.49	99.17
Changes in inventories of finished goods	(+)	2.53 (+)	8.66
<b>II. Total Revenue (I + II)</b>		<b>11183.67</b>	<b>8693.50</b>
III. Expenses:			
Cost of Materials Consumed	18	8694.02	6559.75
Employee benefits expenses	19	575.29	462.42
Finance costs	20	177.59	156.88
Depreciation and amortization expense	9	270.88	242.13
Manufacturing Expenses	21	479.52	406.63
Other expenses	22	940.28	819.81
<b>Total Expenses</b>		<b>11137.58</b>	<b>8647.61</b>
IV. Net Gain (+)/Loss (-) on sale of Fixed Assets	(-)	5.33	25.27
V. Profit Before Tax (III- IV)	(+)	40.77	20.61
VI. Tax expense:			
(1) Current tax	23	0.00	0.00
(2) Deferred tax		19.26	0.00
Less: Income Tax of Earlier Year Adjustment		0.00	0.00
Less: MAT credit Entitlement		0.00	0.00
VII. Profit (Loss) for the period (VI-VII)		<b>21.51</b>	<b>20.61</b>
VIII. Earnings per equity share:			
(1) Basic	24	0.23	0.22
(2) Diluted			

Corporate information and significant accounting policies : Note 25  
See accompanying notes forming part of the financial statements

As per our report of even date annexed

For SHRI KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ICAI FRN - 003588C

(CA Shri Kumar Agarwal)

Partner

M. No. 072591

Place: Bareilly

Date: 25-08-2025

UDIN: 25072591BMUKIN5326



For On Behalf of Board of Directors of  
M/s NeniMemi Food Private Limited

Ghanshaym Das Agarwal

Director

DIN: 00554522

*Saumya Agarwal*

Saumya Agarwal

Director

DIN: 01144282

# Shri Kumar & Associates

Chartered Accountants

385/1-D, Bagh Lala Shiv Prasad,  
Near Sood Dharam Kanta, Prem Nagar,  
Bareilly (Uttar Pradesh)  
Contact No.: +91-9639321000  
Mail: shrikumar\_ca@yahoo.co.in



## NENIMEMI FOOD PRIVATE LIMITED

(Formally Known as Neni Memi Foods Private Limited)

HATHORA BUZARG SHAHJAHANPUR

### Provisional CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

(In Lacs)

PARTICULARS	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
<b>A Cash Flow from Operating Activities :</b>		
Net (Loss)/Profit before tax but after extraordinary items	40.77	20.61
<b>Adjustments for :</b>		
Depreciation	270.88	242.13
Income Tax of Current Year	0.00	0.00
MAT of Current Year	0.00	0.00
Profit/Loss on Sale of Fixed Assets	-5.33	25.27
Other Income	-89.49	-99.17
Interest & Financial Charges	177.59	156.88
<b>Operating Profit before working capital changes</b>	<b>394.42</b>	<b>345.72</b>
Adjustments for changes in working capital :		
(Increase)/Decrease in Sundry Debtors	-25.01	-38.24
(Increase)/Decrease in Other Receivables	-80.97	-29.72
(Increase)/Decrease in Inventories	-36.09	-412.19
Increase/(Decrease) in Trade & other Payables	102.84	142.22
Increase/(Decrease) in Other Current Liabilities	-3.84	-0.54
Increase/(Decrease) in Short Term Provisions	3.10	9.12
	<b>-39.97</b>	<b>-329.35</b>
<b>Cash Generated from Operations</b>	<b>354.46</b>	<b>16.36</b>
Cash flow from Extra ordinary operating activity	0.00	0.00
<b>Net Cash from Operating activities</b>	<b>354.46</b>	<b>16.36</b>
<b>B Cash flow from Investing activities :</b>		
Adjustments for changes in :		
Purchase of Fixed Assets	-665.70	-444.28
Proceeds from Sale of Fixed Assets	16.21	34.16
Other Income	89.49	99.17
Purchase of Investments	0.00	0.21
Increase in Loans & Advances	0.00	-9.22
<b>Net cash used in investing activities</b>	<b>-560.00</b>	<b>-319.96</b>
<b>C Cash flow from Financing activities :</b>		
Increase in Share Capital	0.00	0.00
Increase/Decrease in Unsecured Loan	216.57	147.00
(Repayment)/Receipt of/from Long & Short Term Borrowings	177.43	305.41
Interest & Financial Charges	-177.59	-156.88
<b>Net cash used in Financing activities</b>	<b>216.41</b>	<b>295.53</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>10.86</b>	<b>-8.07</b>
Cash & Cash equivalents as at 31.03.2024/ 31.03.2023	5.74	13.81
Cash & Cash equivalents as at 31.03.2025/ 31.03.2024	16.60	5.74

Corporate information and significant accounting policies : Note 25

See accompanying notes forming part of the financial statements

As per our report of even date annexed  
For SHRI KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ICAI FRN - 003588C

(CA Shri Kumar Agarwal)  
Partner  
M. No. 072591  
Place: Bareilly  
Date: 25-08-2025  
UDIN: 25072591BMUKIN5326



For On Behalf of Board of Directors of  
M/s Neni Memi Foods Private Limited

Ghanshaym Das Agarwal  
Director  
DIN: 00554522

Saumya Agarwal  
Director  
DIN: 01144282

*Saumya Agarwal*

**NENIMEMI FOOD PRIVATE LIMITED**

(Formally Known as Neni Memi Foods Private Limited)

CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	(Rs. In lacs)	(Rs. In lacs)
<b>Note No. 1- Share Capital</b>		(Rs. In Lacs)
<b>Share Capital</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
<b>Authorised</b> 10000000 Equity Share of Rs. 10 Each	1000.00	1000.00
<b>Issued, Subscribed and Fully Paid Up</b> 9200000 Equity Shares of Rs 10 Each	920.00	920.00
<b>Total</b>	<b>920.00</b>	<b>920.00</b>

**Note No. 1 A- Reconciliation of Number of Shares**

Share Detail	Equity Shares			
	As on 31st MARCH. 2025		As on 31st March 2024	
	No. of Shares	Amount in Rs.	No. of Shares	Amount in Rs.
<b>Reconciliation of Number of Shares</b>				
Shares outstanding as at the beginning of the year	9,200,000.00	920.00	9,200,000.00	920.00
Shares issued during the year	0.00	0.00	0.00	0.00
Shares outstanding as at the end of the year	9,200,000.00	920.00	9,200,000.00	920.00

**Note No. 1 B****Rights, preferences and restrictions attached to the Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Note No. 1 C - List of Shareholders holding more than 5% of the total number of Shares issued by the company:**

Name of Shareholders	Equity Shares			
	As on 31st MARCH. 2025		As on 31st March 2024	
	No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
Mr. Ghanshyam Das Agarwal	3,092,141.00	33.61	3,092,141.00	33.61
Mrs. Renu Agarwal	1,872,682.00	20.36	1,872,682.00	20.36
Mr. Saumya Agarwal	3,362,111.00	36.54	3,362,111.00	36.54
Mrs. Lavanya Agarwal	573,839.00	6.24	573,839.00	6.24

**Note No. 1 D- Details of shares held by promoters as at 31st MARCH 2025.**

S. No.	Name of Promoter	SHARES HELD BY PROMOTERS AT THE END OF THE YEAR		% Change During the Year
		No. of Shares	% of Holding	
1	Mr. Ghanshyam Das Agarwal	3,092,141.00	33.61	-
2	Mrs. Renu Agarwal	1,872,682.00	20.36	-
3	Mr. Saumya Agarwal	3,362,111.00	36.54	-
4	Mrs. Lavanya Agarwal	573,839.00	6.24	-
5	Mr. Vinamra Agarwal	90,000.00	0.98	-
6	Mrs. Rishu Agarwal	90,000.00	0.98	-
7	M/s G. Surgiwear Limited	119,227.00	1.30	-
<b>Total</b>		<b>9,200,000.00</b>	<b>100.00</b>	

**Note No. 1 E- Details of shares held by promoters as at 31st March 2024**

S. No.	Name of Promoter	SHARES HELD BY PROMOTERS AT THE END OF THE YEAR		% Change During the Year
		No. of Shares	% of Holding	
1	Mr. Ghanshyam Das Agarwal	3,092,141.00	33.61	Nil
2	Mrs. Renu Agarwal	1,872,682.00	20.36	Nil
3	Mr. Saumya Agarwal	3,362,111.00	36.54	Nil
4	Mrs. Lavanya Agarwal	573,839.00	6.24	Nil
5	Mr. Vinamra Agarwal	90,000.00	0.98	Nil
6	Mrs. Rishu Agarwal	90,000.00	0.98	Nil
7	M/s G. Surgiwear Limited	119,227.00	1.30	Nil
<b>Total</b>		<b>9,200,000.00</b>	<b>100.00</b>	

NENIMEMI FOOD PRIVATE LIMITED

DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

Saumya Agrawal  
DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

(Formally Known as Neni Memi Foods Private Limited)

CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS**

(Rs. In lacs)

(Rs. In lacs)

		(Rs. In Lacs)	
<b>Reserves &amp; Surplus</b>		As at 31st March, 2025	As at 31st March, 2024
			(Rs. In Lacs)
<b>a. Securities Premium Account</b>			
Opening Balance			
Add : Premium Received During the Year		70.00	70.00
Closing Balance		0.00	0.00
		<b>70.00</b>	<b>70.00</b>
<b>b. Surplus</b>			
Opening balance			
(+) Net Profit/(Net Loss) For the current year		-984.26	-1004.87
(-) Depreciation on Assets whose Life has been completed		21.51	20.61
Closing Balance		0.00	0.00
		<b>-962.76</b>	<b>-984.26</b>
<b>Total Reserves &amp; Surplus</b>		<b>-892.76</b>	<b>-914.26</b>

		(Rs. In Lacs)	
<b>Long Term Borrowings</b>		As at 31st March, 2025	As at 31st March, 2024
<b>Secured Loans</b>			
<b>(a) Secured Loans From Banks</b>			
<b>Vehicles Loans From HDFC Bank</b>			
<i>(Vehicles Loan has been availed from HDFC Bank and is secured against Hypothecation of Motor Vehicles owned by the company, repayment terms and conditions as per sanction letter of bank)</i>		278.97	285.56
<b>(b) Vehicles Loans From State Bank of India</b>			
<i>(Vehicles Loan has been availed from State bank of India and is secured against Hypothecation of Motor Vehicles owned by the company, repayment terms and conditions as per sanction letter of bank)</i>		53.05	29.02
<b>(c) Term Loan from State Bank of India</b>			
<i>(Term Loan has been availed from State Bank of India and is secured against Hypothecation of Plant &amp; Machinery owned by the company, details of which enclosed below)</i>		758.63	774.99
Less: Current Maturities of Long Term Borrowings		-160.55	-264.55
		<b>930.10</b>	<b>825.02</b>
<b>Unsecured Loans</b>			
<b>(a) From Directors and Members</b>		2263.47	2046.90
<b>Total Long Term Borrowings</b>		<b>3193.56</b>	<b>2871.92</b>

Term Loans alongwith working capital loan taken from State bank of India is secured by way of first charge / parri-passu on land, Building , Plant & Machinery & other fixed assets of the company situated at Shahjahanpur both present and future, ( except vehicles financed by other Bank(s) ) and also equitable mortgage of leasehold land apart from hypothecation of stocks and Book Debts of the company. These facilities is also secured by way of Personal guarantee of

Car Loan has been availed from Bank and is secured against Hypothecation of Motor Vehicles owned by the company, repayment terms and conditions as per sanction letter of bank

**Charges yet to be registered with ROC beyond the statutory period**

Description of Charge	Location of the registrar	Date - charge had to be registered	Reason for delay in registration
NIL			

**Company has been declared as wilful defaulter in the following cases:**

Date of declaration as wilful defaulter	Amount of default	Nature of Default
NIL		

		(Rs. In Lacs)	
<b>Deferred Tax Liabilities</b>		As at 31st March, 2025	As at 31st March, 2024
<b>Deferred Tax Liabilities</b>			
Opening Balance			
Timing Difference During the Year		50.31	50.31
Closing Balance		19.26	0.00
		<b>69.57</b>	<b>50.31</b>
<b>Total Deferred Tax Liabilities</b>		<b>69.57</b>	<b>50.31</b>

		(Rs. In Lacs)	
<b>Short Term Borrowings</b>		As at 31st March, 2025	As at 31st March, 2024
<b>Secured Loans From Banks</b>			
<b>Cash Credit Account with State Bank of India</b>			
<i>(Secured against hypothecation of Stock and book debts of the company, details as enclosed under the schedule)</i>		900.21	723.85
Current Maturities of Long Term Borrowings		160.55	264.55
<b>Total Short Term Borrowings</b>		<b>1060.76</b>	<b>988.40</b>

**NENIMEMI FOOD PRIVATE LIMITED**

DIRECTOR


**NENIMEMI FOOD PRIVATE LIMITED**

 Saumya Agrawal  
 DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

(Formally Known as Neni Memi Foods Private Limited)

CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS**

(Rs. In lacs)

(Rs. In lacs)

Working capital loans from banks are secured by hypothecation and first pari-pasu charge of the stock and book debts with Margin of 25% on Stock and 40% on Book Debts of age upto 45 days.; Collaterally secured by Equitable mortgage on properties standing in the name of the company situated at Village Hathora Bujurg, Shahjahanpur.

Further, the Working Capital loan is secured by extension of equitable mortgage of Residential Property situated at Durga Enclave Colony, Old Sitapur Road, The. Sadar, Shahjahanpur, property is in the name of M/s G. Surgiwear Limited.

Further, the Working Capital loan is secured by extension of equitable mortgage of Residential Property situated at situated at Gardenia (City Park), City Park, Lodhipur, Shahjahanpur, property is in the name of Mr. Saumya Agarwal S/o Shri Ghanshyam Das Agarwal.

Further, the Working Capital loan is secured by extension of equitable mortgage of Residential flats owned by the M/s G. Surgiwear Limited, situated at City park, Lodhipur, Shahjahanpur.

Further, the loan has been guaranteed by the director of the Co.

Further, the loan has been secured by the corporate guarantee given by the M/s G. Surgiwear Limited.

**Charges yet to be registered with ROC beyond the statutory period**

Description of Charge	Location of the registrar	Date - charge had to be registered	Reason for delay in registration
Nil			

**Material discrepancies in quarterly statements of current assets filed with banks**

Quarter	Bank Name	Security (Item of Current Assets)	Amount as per Books	Quarterly statement	Amount of Difference	Reason for Material discrepancies
Nil						

**Company has been declared as wilful defaulter in the following cases:**

Date of declaration as wilful defaulter	Amount of default	Nature of Default
Nil		

Trade Payables		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
<b>Trade Payables</b>			
(a) MSME		48.96	0.00
(b) Other Than MSME		556.17	502.29
<b>Total Trade Payables</b>		<b>605.13</b>	<b>502.29</b>

**Trade Payable Ageing Schedule as on 31st March 2025**

(Rs. In Lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	48.96	0.00	0.00	0.00	48.96
(ii) Others	554.46	0.04	0.00	1.68	556.17
(iii) Disputed Dues- MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues- Others	0.00	0.00	0.00	0.00	0.00

**Trade Payable Ageing Schedule as on 31st March 2024**

(Rs. In Lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	500.61	0.00	1.68	0.00	502.29
(iii) Disputed Dues- MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues- Others	0.00	0.00	0.00	0.00	0.00

Other Current Liabilities		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
<b>Advances Received from Customers</b>		24.48	29.52
Director'S Current A/c		1.33	0.13
<b>Total Other Current Liabilities</b>		<b>25.82</b>	<b>29.66</b>

NENIMEMI FOOD PRIVATE LIMITED

DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**  
(Formally Known as Neni Memi Foods Private Limited)  
HATHORA BUZARG SHAHJAHANPUR

Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st MARCH 2025

(In Lacs)

Fixed Assets	USEFUL LIFE (IN YEARS)	Gross Block			Accumulated Depreciation				Net Block		
		Balance as at 1st April 2024	Additions	Sale	Balance as at 31st MARCH 2025	Balance as at 1st April 2024	Adjustments on Disposals	Provided for the year	Balance as at 31st MARCH 2025	Balance as at 31st MARCH 2025	Balance as at 31st March 2024
<b>Tangible Assets</b>											
1 Land	0.00	65.63	0.00	0.00	65.63	0.00	0.00	0.00	0.00	65.63	65.63
2 Building	60.00	857.16	0.00	0.00	857.16	166.30	0.00	27.02	193.32	663.84	690.86
3 Plant & Machinery	15.00	2721.19	436.89	12.41	3145.67	984.68	3.08	173.26	1154.85	1990.82	1736.51
4 Furniture & fixture	10.00	9.86	0.20	0.00	10.06	2.76	0.00	0.92	3.67	6.39	7.11
5 Computer & Accessories	3.00	25.61	6.93	0.00	32.54	17.25	0.00	4.58	21.82	10.71	8.36
6 Weight Measurement	15.00	7.34	0.91	0.00	8.25	1.09	0.00	0.50	1.59	6.66	6.25
7 Vehicles	8.00	516.07	65.47	4.68	576.86	137.85	3.13	64.61	199.33	377.53	378.23
<b>Total (A)</b>		<b>4202.87</b>	<b>510.40</b>	<b>17.09</b>	<b>4696.18</b>	<b>1309.91</b>	<b>6.21</b>	<b>270.88</b>	<b>1574.59</b>	<b>3121.59</b>	<b>2892.96</b>
1 Capital Work in Progress		0.00	8.25	0.00	8.25	0.00	0.00	0.00	0.00	8.25	0.00
2 Building Work in Progress		0.00	147.05	0.00	147.05	0.00	0.00	0.00	0.00	147.05	0.00
<b>Total (B)</b>		<b>0.00</b>	<b>155.30</b>	<b>0.00</b>	<b>155.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>155.30</b>	<b>0.00</b>
		<b>4202.87</b>	<b>665.70</b>	<b>17.09</b>	<b>4851.48</b>	<b>1309.91</b>	<b>6.21</b>	<b>270.88</b>	<b>1574.59</b>	<b>3276.89</b>	<b>2892.96</b>

- General Notes :
- 1 No depreciation if remaining useful life is negative or zero.
  - 2 Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
  - 3 If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

**NENIMEMI FOOD PRIVATE LIMITED**

*[Signature]*

DIRECTOR



**NENIMEMI FOOD PRIVATE LIMITED**

*[Signature: Saumya Agrawal]*

DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

(Formerly Known as Neni Meml Foods Private Limited)

CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS** (Rs. In lacs) (Rs. In lacs)

		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
8	<b>Short Term Provisions</b>		
	(a) <b>Provision for Employee Benefits</b>		
	Bonus Payable	25.35	17.82
	E.S.I Payable	1.13	1.06
	Employee Provident Fund Payable	3.03	2.84
	Company Provident Fund Payable	3.03	2.84
	Salary Payable	34.11	30.52
	Provident Fund Exp.Payable	0.25	0.24
	(b) <b>Others (Specify Nature)</b>		
	Audit Fees Payable	1.13	1.08
	Income Tax Payable	0.00	0.00
	TDS Payable	1.94	3.73
	Goods & Service Tax Payable	30.76	37.59
	TCS Payable	0.39	0.30
	<b>Total Short Term Provisions</b>	<b>101.13</b>	<b>98.03</b>

		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
10	<b>Long Term Investment</b>		
	Long Term Investments	0.00	0.00
	<b>Total Long Term Investment</b>	<b>0.00</b>	<b>0.00</b>

		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
11	<b>Long Term Loans &amp; Advances</b>		
	<b>Total Long Term Loans &amp; Advances</b>	<b>0.00</b>	<b>0.00</b>

		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
12	<b>Inventory</b>		
	(As Valued taken and verified by the Management)		
	a.Finished Goods	115.78	113.25
	b.Raw Material & Components including semi finished	977.14	943.58
	<b>Total Inventory</b>	<b>1092.92</b>	<b>1056.83</b>

		(Rs. In Lacs)	
		As at 31st March, 2025	As at 31st March, 2024
13	<b>Trade Receivables</b>		
	Trade Receivables (Unsecured, considered good)	439.58	414.56
	<b>Total Trade Receivables</b>	<b>439.58</b>	<b>414.56</b>

**Trade Receivables Ageing Schedule as on 31st March 2025**

		(Rs. In Lacs)					
		Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i)	<b>Undisputed Trade receivables - considered goods</b>	344.24	7.62	13.05	9.32	34.67	408.90
	Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
	Undisputed Trade receivables - considered goods(Net of provision)	344.24	7.62	13.05	9.32	34.67	408.90
(ii)	<b>Undisputed Trade Receivables - considered doubtful</b>	0.00	0.00	0.00	0.00	0.00	0.00
	Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
	Undisputed Trade Receivables - considered doubtful(Net of provision)	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	<b>Disputed Trade Receivables- considered goods</b>	0.00	0.00	0.00	0.00	30.68	30.68
	Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- considered goods(Net of provision)	0.00	0.00	0.00	0.00	30.68	30.68
(iv)	<b>Disputed Trade Receivables - considered doubtful</b>	0.00	0.00	0.00	0.00	0.00	0.00
	Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables - considered doubtful(Net of provision)	0.00	0.00	0.00	0.00	0.00	0.00

**NENIMEMI FOOD PRIVATE LIMITED**

DIRECTOR



**NENIMEMI FOOD PRIVATE LIMITED**

Saunja Agrawal  
DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

(Formerly Known as Neni Memi Foods Private Limited)

CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS**

(Rs. In lacs)

(Rs. In lacs)

**Trade Receivables Ageing Schedule as on 31st March 2024**

(Rs. In Lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) <b>Undisputed Trade receivables - considered goods</b>	312.19	10.76	17.53	8.06	36.18	384.72
Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade receivables - considered goods(Net of provision)	312.19	10.76	17.53	8.06	36.18	384.72
(ii) <b>Undisputed Trade Receivables - considered doubtful</b>	0.00	0.00	0.00	0.00	0.00	0.00
Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade Receivables - considered doubtful(Net of provision)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) <b>Disputed Trade Receivables- considered goods</b>	0.00	0.00	0.00	0.00	29.84	29.84
Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables- considered goods(Net of provision)	0.00	0.00	0.00	0.00	29.84	29.84
(iv) <b>Disputed Trade Receivables - considered doubtful</b>	0.00	0.00	0.00	0.00	0.00	0.00
Provision for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables - considered doubtful(Net of provision)	0.00	0.00	0.00	0.00	0.00	0.00

(Rs. In Lacs)

Cash and Cash equivalents		As at 31st March, 2025	As at 31st March, 2024
a.	Balances With SBI Bank A/C No. 42243452119	3.57	1.15
b.	Balances With SBI Bank A/C No. 42362642966	0.06	0.07
c.	Balances With SBI Bank A/C No. 42365139253	0.28	0.21
d.	Cash in Hand	12.69	4.30
<b>Total Cash and Cash equivalents</b>		<b>16.60</b>	<b>5.74</b>

(Rs. In Lacs)

Short Term Loans & Advances		As at 31st March, 2025	As at 31st March, 2024
(a)	<b>Other Loans &amp; Advances:</b>		
	Advance to Supplier (Raw Material)	6.48	26.07
	Advance to Supplier (Machines)	53.76	8.36
	Advance to Supplier (Other)	21.55	7.55
	MAT Credit	32.13	32.13
	Advance to Employees & Other	43.41	36.43
	Advance IGST Refundable	1.43	1.43
	GST Deposited Against Appeal (17-18)	0.00	2.80
	GST Deposited Against Appeal (18-19)	0.11	0.00
	Balance in GST E-Cash Ledger	0.00	0.02
	GST Receivable	3.02	1.83
	Security Deposits	78.47	45.01
	CST Receivable	2.27	2.27
	Advance Income Tax (2024-2025)	2.20	0.00
	Income Tax Refund Receivable (2023-24)	2.91	2.91
	Income Tax Refund Receivable (2017-18)	0.95	0.95
	Income Tax Refund Receivable (2021-22)	2.65	2.65
	Income Tax Refund Receivable (2020-21)	5.88	5.88
<b>Total Short Term Loans &amp; Advances</b>		<b>257.23</b>	<b>176.26</b>

**NENIMEMI FOOD PRIVATE LIMITED**

DIRECTOR



**NENIMEMI FOOD PRIVATE LIMITED**

*Saumya Agrawal*

DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

(Formally Known as Neni Memi Foods Private Limited)

CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS		(Rs. In lacs)	(Rs. In lacs)
		(Rs. In Lacs)	
16	<b>Revenue from Operations</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	<b>Sales:</b>		
	Domestic Sales	11086.90	8578.11
	Export Sales	4.75	7.56
	<b>Total</b>	<b>11091.66</b>	<b>8585.67</b>
		(Rs. In Lacs)	
17	<b>Other Income</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Freight Income Received	62.38	58.62
	Incentive & Interest Income	1.29	3.42
	Discount Received	25.81	37.12
	<b>Total</b>	<b>89.49</b>	<b>99.17</b>
		(Rs. In Lacs)	
18	<b>Cost of Materials Consumed</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	<b>Raw Material &amp; Packing Material:</b>		
	Opening Stock Including Semi Finished	943.58	540.05
	Add: Purchases	8727.58	6963.29
	Less: Closing Stock Including Semi Finished	977.14	943.58
	<b>Total</b>	<b>8694.02</b>	<b>6559.75</b>
		(Rs. In Lacs)	
19	<b>Employee Benefit Expenses</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Directors Remuneration	18.00	18.00
	Salary & Wages	484.28	394.32
	Bonus to Employees	25.35	17.82
	P F Expenses	3.16	2.36
	Provident Fund	37.69	27.90
	Staff Welfare	6.81	2.01
	<b>Total</b>	<b>575.29</b>	<b>462.42</b>
		(Rs. In Lacs)	
20	<b>Finance Cost</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Interest on Term Loans	77.32	86.49
	Interest on Working Capital	67.45	44.75
	Bank Charges & Processing Fees	4.49	4.38
	Interest on Others	28.33	21.26
	<b>Total</b>	<b>177.59</b>	<b>156.88</b>

NENIMEMI FOOD PRIVATE LIMITED

DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

Saumya Agrawal

DIRECTOR

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CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	(Rs. In lacs)		
	(Rs. In Lacs)	(Rs. In Lacs)	
21	<b>Manufacturing Expenses:</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Freight & Cartage	85.42	93.99
	Machine Repair & Maintenance	77.38	57.00
	Manufacturing Expenses	13.80	11.98
	Packing Expenses	2.78	5.70
	Electricity Expenses	300.14	237.97
	<b>Total</b>	<b>479.52</b>	<b>406.63</b>

PARTICULARS	(Rs. In Lacs)		
	(Rs. In Lacs)	(Rs. In Lacs)	
22	<b>Other Expenses</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Annual Maintenance Fees	2.59	4.58
	Audit Fees	1.25	1.00
	Business Promotion	64.86	58.97
	Building Repair & Maintenance	14.41	20.55
	Commission	85.38	73.46
	Computer Expenses	2.90	2.25
	Freight Outwards	267.36	241.00
	Insurance	24.19	20.64
	Legal & Technical Professional Fees	33.28	27.60
	Misc Expenses	4.02	3.97
	Printing & Stationery	3.28	2.99
	Publicity & Advertisement.	4.24	14.95
	Pujan Expenses	0.65	0.86
	Postage	0.06	0.08
	Telephone Expenses	3.81	2.58
	Travelling & Conveyance	72.95	65.38
	Technical & Maintenance Service	4.18	4.94
	Vehicle Running & Maintenance Expenses	350.85	274.01
	<b>Total</b>	<b>940.28</b>	<b>819.81</b>
	<b>Auditor's Remuneration</b>		
	For Statutory Audit Fees	1.00	0.80
	For Taxation matter	0.25	0.20

PARTICULARS	(Rs. In Lacs)		
	(Rs. In Lacs)	(Rs. In Lacs)	
23	<b>Current Tax</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Current Tax	0.00	0.00
	Deferred Tax	19.26	0.00
	<b>Total</b>	<b>19.26</b>	<b>0.00</b>

PARTICULARS	(Rs. In Lacs)		
	(Rs. In Lacs)	(Rs. In Lacs)	
24	<b>Earning Per Share</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
	Earning After Tax (A)	21.51	20.61
	Weighted Average of Outstanding Equity Shares (B)	9200000.00	9200000.00
	EPS (A/B)	0.23	0.22

NENIMEMI FOOD PRIVATE LIMITED



DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

Saumya Agrawal

DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**  
**(Formally Known as Neni Memi Foods Private Limited)**  
CIN - U15412UP2005PTC030930  
HATHODA BUJURG, SHAHJAHANPUR  
**CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Note-25**

**CORPORATE INFORMATION:**

Nenimemi Food Private Limited (Formally Neni Memi Foods Private Limited) ("the company") is a company limited by shares domiciled in India and incorporated under the provisions of the Companies Act 2013 in the year 2005 having its registered office at HATHORA BUZURG, SHAHJAHANPUR, UTTAR PRADESH, UP.

**SIGNIFICANT ACCOUNTING POLICIES:**

**Basis of Accounting**

Financial Statements are prepared on historical cost and on accrual basis of accounting and in accordance with the generally accepted accounting principles in India, provisions of the Companies Act, 2013 and comply in material aspects with the accounting standards referred to in section 133 of the Companies Act, 2013.

**Fixed Assets**

- 1 Plant and Machinery under the head 'Fixed Assets' are recorded at cost net of GST Credit and Other Assets are recorded at cost. The cost includes all expenses incurred up to bringing the assets to their working condition for its intended use.
- 2 All project related expenditure viz. civil works, machinery under erection, construction and erection materials and expenses directly attributable to particular assets are charged to respective assets. The assets which have not been put to use during the year and are under erection / installation process, if any, are shown under the head capital work-in-progress.

**Depreciation**

Depreciation on fixed assets is charged up to the total cost of the assets on straight line method as per the useful life prescribed in Schedule II of the Companies Act 2013

- 1 Depreciation on the additions is charged on pro-rata basis.
- 2 Depreciation on additions to Fixed Assets is provided after deducting the GST Credit from the value of the Assets.

**Inventories**

Stock of finished goods and stock in process have been valued at estimated cost price and Raw Materials and stores etc. have been valued at cost or net realizable value whichever is lower.

**Employee Benefits**

Short term employee benefits are charged off at the un-discounted amount in the year in which the related service is rendered. Post-employment and other long term employee benefits have not been charged or provided in the books of accounts except contribution to PF and ESI.

**Borrowing Costs**

Interest and other costs in connection with the borrowing of funds to the extent related/attribution to the acquisition / consumption of qualifying fixed assets are capitalized up to the date when such

**NENIMEMI FOOD PRIVATE LIMITED**

*[Signature]*

DIRECTOR



**NENIMEMI FOOD PRIVATE LIMITED**

*[Signature: Saumya Agrawal]*

DIRECTOR

assets are ready for intended use and other borrowing costs are charged to Profit and Loss Account.

#### Revenue Recognition

Revenue is recognized at the time of transfer of all significant risk and reward of ownership to the buyer and company do not retain effective control of goods transferred to a degree usually associated with ownership, i.e. at the point of dispatch of finished goods to the customers. Revenue from operations has been taken as net of excise duty and taxes.

#### Foreign Currency

The foreign currency transactions involve Import of Plant & Machinery and spare parts etc. have been duly recorded in the books of accounts. The exports to Nepal were realized in Indian Currency only.

#### Accounting for Taxes on income

The provision for income tax if any has been made as per rates prevailing for the assessment year 2024-25 as prescribed under Income Tax Act, 1961.

#### Deferred Tax Liability / Assets

No provision for deferred tax liability has been made during the year, because there is no foreseeable situation of reversal of liability, as the company is regularly installing new machinery and the depreciation as per Income Tax Act, 1961 will always be greater than depreciation as per Companies Act, 2013.

#### Provisions and contingent liabilities

- a) Provisions are recognized for liabilities that can be measured by using substantial degree of estimation, if:
  - i) The company has a present obligation as a result of a past event.
  - ii) A probable outflow of resources is expected to settle the obligation.
  - iii) The amount of the obligation can be reliably estimated.
- b) Contingent liability is disclosed in the case of:
  - i) A present obligation arising from a past event when there is a remote possibility of outflow of resources required to settle that obligation.
  - ii) A possible obligation, unless the probability of outflow of resources is remote.
- c) Reimbursement expected in respect of expenditures required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

#### Impairment of Assets

Impairment is recognized to the extent that the recoverable amount of an asset is less than its carrying amount and is charged to the Profit and Loss Account as prescribed in Accounting Standard 28.

#### Segment Reporting

The company identifies primary segments based on the dominant source, nature of risks & returns, internal organization and management structure.

NENIMEMI FOOD PRIVATE LIMITED

DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

Saunhya Agrawal

DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

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CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS** (Rs. In lacs) (Rs. In lacs)**26 Contingent Liabilities & Other Commitments**

(Rs. In Lacs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Contingent liabilities</b>		
Claims against the company not acknowledged as debt	Nil	Nil
Claims by employees	Nil	Nil
Income tax matters	17.81	17.81
Indirect tax matters	Nil	2.41
Other Matters	Nil	Nil
Guarantees	Nil	Nil
Other money for which the company is contingently liable	Nil	Nil
<b>Commitments</b>		
Non-cancellable Lease commitments	Nil	Nil
Not later than one year	Nil	Nil
Later than one year and not later than five years	Nil	Nil
Later than five years	Nil	Nil
Estimated amount of contracts remaining to be executed on capital account and not provided for	Nil	Nil
Uncalled liability on investments partly paid	Nil	Nil
Other Commitments	Nil	Nil
<b>TOTAL</b>	<b>17.81</b>	<b>20.22</b>

27 In the opinion of the Board the Current Assets, Loans & Advances are realisable in the ordinary course of business atleast equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

28 Some of the sundry debtors, sundry creditors, Loans and advances are subject to confirmation and reconciliation. Consequential adjustment thereof, if any, will be given effect into the books of accounts in the year of such adjustment.

**29 DISCLOSURE WRT. THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006.**

Based on the information available there are certain vendors who has confirmed that they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. Disclosure as required by section 22 of the MSMED Act, 2006 are given below-

(Rs. In lacs)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Principal amount remaining unpaid to suppliers at the end of the year	48.96	0.00
Interest due thereon remaining unpaid to suppliers at the end of the year	0.00	0.00
The amount of Interest paid along with the amounts of the payment made to suppliers beyond the appointed date.	0.00	0.00
The amount of interest due and payable	0.00	0.00
The amount of interest accrued and remaining unpaid at the end of accounting year	0.00	0.00

NENIMEMI FOOD PRIVATE LIMITED

DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

Sauriya Agrawal

DIRECTOR

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CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS** (Rs. In lacs) (Rs. In lacs)

30	Ratios	31st March 2025	31st March 2024	Change	Explanation (if variance more than 25%)
	Current Ratio (in times)	1.01	1.02	-1.38%	NA
	Debt-Equity Ratio (in times)	156.16	672.77	-76.79%	Negative Reserves and Surplus
	Return on Equity Ratio (in times)	1.30	-4.51	-128.89%	Negative Reserves and Surplus
	Inventory Turnover Ratio (in times)	10.32	10.09	2.25%	NA
	Trade Receivable Turnover Ratio (in times)	25.97	21.71	19.62%	NA
	Trade Payable Turnover Ratio (in times)	15.76	16.15	-2.40%	NA
	Net Capital Turnover Ratio (in times)	822.44	245.25	235.35%	Increase in Turnover as compared to previous year
	Net Profit Ratio (in %)	0.19	0.24	-19.22%	NA
	Return On Capital Employed	0.05	0.05	11.09%	NA
	Return on Investments	4.30	3.90	10.03%	NA

**31 DETAILS OF CSR EXPENDITURE**

(Rs. In lacs)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Gross Amount required to be spend by the company during the year	NIL	NIL
Amount spend by the company during the year	NIL	NIL
Amount yet to be spend in cash	NIL	NIL

**32 Disclosure for Related Party Transactions****(I) Key Management Personnel**

1. Renu Agarwal
2. Ghanshyam Das Agarwal
3. Saumya Agarwal
4. Lavanya Agarwal
5. Sushil Kumar

**(II) Relative of Key Management Personnel**

1. Vinamra Agarwal
2. Rishu Agarwal
3. G. Surgiwear Limited
4. GSL Metal & Plastic Traders Private Limited
5. GDRA Foods Private Limited

NENIMEMI FOOD PRIVATE LIMITED



DIRECTOR



NENIMEMI FOOD PRIVATE LIMITED

Saumya Agrawal

DIRECTOR

**NENIMEMI FOOD PRIVATE LIMITED**

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CIN: U15412UP2005PTC030930

REGD OFFICE: HATHORA BUZARG SHAHJAHANPUR

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**PARTICULARS**

(Rs. In lacs)

(Rs. In lacs)

**Transactions with Related parties**

(Rs. In lacs)

Particulars	Transactions during the year			
	Current Year		Previous Year	
	Key Managerial Personnel	Relatives of Key Managerial Personnel	Key Managerial Personnel	Relatives of Key Managerial Personnel
<b>Remuneration Paid</b>				
Saumya Agarwal	13.20	NIL	13.20	NIL
Lavanya Manour Agarwal	4.80	NIL	4.80	NIL

**33 OTHER DISCLOSURES**

Disclosure requirements as notified by MCA pursuant to amended Schedule III:

- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- The Company does not have any Benami Property under Prohibition of Benami Property Transactions Act, 1988.
- The Company has not been declared a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter.
- The Company has no Scheme of Arrangement approved by the competent authority specified under Section 230 to 237 of the Companies Act, 2013.

Previous Period figures have been re-grouped / re-classified, wherever necessary, to make them comparable with Current Period's classification.

As per our report of even date annexed  
For SHRI KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ICAI FRN - 003588C




(CA Shri Kumar Agarwal)  
Partner  
M. No. 072591  
Place: Bareilly  
Date: 25-08-2025  
UDIN: 25072591BMUKIN5326

For On Behalf of Board of Directors of  
M/s Nenimemi Food Private Limited



Ghanshaym Das Agarwal  
Director  
DIN: 00554522



Saumya Agarwal  
Director  
DIN: 01144282