AVI LIFESTYLES LIMITED
BALANCE SHEET AS AT 31.03.2025
CIN - U18100RJ2021PLC075491

(Amount in Lacs)

Particulars	Notes	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
A. EQUITY AND LIABILITIES			
1. Shareholders' funds			
a. Shares Capital	**3**	1.02	1.00
b. Reserves and Surplus	**4**	563.17	122.03
c. Money Received against share warrents		-	-
		564.19	**123.03**
2. Share application money pending allotments		**-**	**-**
3. Non-current liabilities			
b. Deferred Tax Liability	**5**	-1.05	-0.87
c. Other Long-Term Liability	**6**	7.33	15.05
		6.28	**14.19**
4. Current Liabilities			
a. Short-term borrowings	**7**	853.50	71.97
b. Trade Payables	**8**		
(A) total outstanding dues of micro enterprises and small enterprises		75.08	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		39.57	65.69
c. Other Current Liabilities	**9**	3.63	1.70
d. Short-term Provisions	**10**	76.40	28.16
		1,048.19	**167.51**
		1,618.66	**304.72**
B. ASSETS			
1. Non-current Assets			
(i) Property, plant and equipment	**11**	115.46	45.24
(ii) Intangible assets		0.04	0.05
		115.50	**45.29**
b. Non-current Investments	**12**	-	-
c. Long-term Loans and Advances	**13**	-	-
		115.50	**45.29**
2. Current Assets			
b. Inventories	**14**	887.40	168.04
c. Trade Receivables	**15**	357.63	52.14
d. Cash and Cash Equivalents	**16**	19.86	10.33
e. Short-term Loans and Advances	**17**	238.27	28.92
		1,503.16	**259.43**
		1,618.66	**304.72**

Significant Accounting Policies and notes to the financial statements. **1 - 39**

As per our report of even date
For Mittal & Associates
Chartered Accountants
FRN: 106456W

MUKESH KUMAR SHARMA Digitally signed by MUKESH KUMAR SHARMA Date: 2025.09.05 17:23:05 +05'30'

CA Mukesh Kumar Sharma
Partner
M.No. 134020

Place: Jaipur
Date: 05.09.2025

For and on behalf of the Board of Directors

AMIT SHARMA Digitally signed by AMIT SHARMA Date: 2025.09.05 21:08:07 +05'30'

Amit Sharma
Director
DIN : 09213542

Place: Jaipur
Date: 05.09.2025

ANIL SHARMA Digitally signed by ANIL SHARMA Date: 2025.09.05 21:09:05 +05'30'

Anil Sharma
Director
DIN : 11022475

Place: Jaipur
Date: 05.09.2025

AVI LIFESTYLES LIMITED
Profit & Loss for the year ended 31 March 2025
CIN - U18100RJ2021PLC075491

(Amount in Lacs)

Particulars	Notes	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
CONTINUING OPERATIONS			
1. Revenue from Operations	**18**	3,182.95	990.99
2. Other Income	**19**	7.56	3.46
		3,190.51	**994.45**
3. Expenses			
a. Cost of Material Consumed	**20**	2,422.47	663.56
b. Change in Inventories	**21**	(244.87)	(117.86)
c. Manufacturing Expense	**22**	251.22	155.61
d. Employee Benefits Expense	**23**	135.80	81.51
e. Finance Costs	**24**	26.07	23.24
f. Depreciation and Amortization Expense	**11**	15.29	13.41
g. Other Expenses	**25**	225.88	67.85
		2,831.86	**887.32**
4. Profit before tax		**358.65**	**107.12**
Less: Tax Expenses			
a. Current Tax		64.50	19.10
b. Deferred Tax		(0.18)	(0.44)
c. Earlier Year Tax		0.00	
d. MAT Credit Entitlement		0.00	
5. Profit for the year		**294.34**	**88.46**
6. Earning Per Share (Basic & Diluted)		**2,880.86**	**884.64**

Significant Accounting Policies and notes to the financial statements. **1 - 39**

As per our report of even date
For Mittal & Associates
Chartered Accountants
FRN: 106456W

MUKESH KUMAR SHARMA Digitally signed by MUKESH KUMAR SHARMA Date: 2025.09.05 17:23:32 +05'30'

CA Mukesh Kumar Sharma
Partner
M.No. 134020

Place: Jaipur
Date: 05.09.2025

For and on behalf of the Board of Directors

AMIT SHARMA Digitally signed by AMIT SHARMA Date: 2025.09.05 21:08:19 +05'30'

Amit Sharma
Director
DIN : 09213542

Place: Jaipur
Date: 05.09.2025

ANIL SHARMA Digitally signed by ANIL SHARMA Date: 2025.09.05 21:09:16 +05'30'

Anil Sharma
Director
DIN : 11022475

Place: Jaipur
Date: 05.09.2025

AVI LIFESTYLES LIMITED

Notes to Financial Statements for the year ended 31 March 2025.

1 Corporate information

Avi Lifestyles Limited is a Limited company indulged in manufacturing of home furnishing, bath and bed materials. The Company has manufacturing facility at Viskwakarma Industrial Area, Jaipur district in Rajasthan and sells primarily in all over india region and on many online portal to corporate and non corporate entities.

2 Significant accounting policies

2.i Basis of accounting and preparation of financial statements

a)The Financial accounts are prepared under the historical cost convention as a going concerns and generally in accordance with the requirements of Companies Act, 2013 read with Rule 7 of the companies (accounts) Rule 14, other pronouncement of ICAI and Provisions of Companies Act as applicable. The accounting policies not specifically mentioned are otherwise consistent with generally accepted accounting principles.

b) All assets and liabilities are classified as current and non-current and other criteria set-out in revised Schedule III to the Companies Act 2013.

2.ii Revenue Recognition

Sales are recognised as soon as the goods are dispatched from the Company premises as the ownership of the goods are transferred to the buyer and sales are recorded net of discounts, rebates, sales tax, excise duty and GST.

Interest on Investments is booked on time proportion basis taking into account the amount invested and the rate of interest.

Dividend income on investment is accounted at the time of receipt.

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

2.iii Expenses

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

2.iv Fixed Assets

Fixed assets, are stated at cost less accumulated depreciation and accumulated impairment losses if any. Subsequent expenditure related to an item of fixed assets are added to its book value only if they increase the future benefit.

Gains or losses arising from disposal of fixed assets which are carried at cost are recognised in Profit & Loss Account.

Depreciation in respect of tangible assets is provided on the Written Down Value method as per the useful life, at the rate as prescribed under Schedule II of the Companies Act, 2013. However provision for depreciation is not made as the remaining value of assets is less than 5% of its face value.

2.v Impairment losses

Impairment losses, if any, are recognized in accordance with the accounting standard issued in this regard by the Institute of Chartered Accountants of India.

2.vi Investments

Investments are classified as current and non-current investments and are stated at cost.

Investments that are readily realisable and are intended to be held for not more than one year are classified as current investments and others are classified as non-classified investments.

Investments in Land that are not intended to be occupied substantially by the Company have been classified under fixed assets at cost.

2.vii Inventory

Inventories (Raw Materials and Work in process) are valued at lower of cost after providing for cost of obsolescence and other anticipated losses wherever considered necessary. Finished goods are valued at cost or net realisable value whichever is less. Cost of the finished goods is arrived by reducing margin of Profit from the sale value.

2.viii Trade Receivable and Loans and Advances
Trade Receivable and Loans and Advances are stated after making adequate provision if any for doubtful balances.

2.ix Provisions and Contingent Liabilities
Contingent Liability, if any, are generally not provided for in the accounts and are shown separately as a note to the accounts.

2.x Retirement / Post Retirement Benefits
Contribution to Employees Provident Fund are charged to Profit & Loss Account as incurred in respect of certain employees. The Company does not provide for retirement benefits except gratuity in any form, however termination/retirement benefits are recognised as an expense as and when incurred.

2.xi Excise Duty, and GST
Goods and Service Tax payable on finished goods is accounted for on clearance of Goods. Goods and Service Tax input tax credit availed on Raw material on receipt of such goods in the factory premises.

GST credit on raw material (including processing materials, consumable stores and packing materials) and capital goods is accounted on purchase and actual receipt of the same.

2.xi Current and deferred tax
Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax is recognised on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Where there is unabsorbed depreciation and carry forward losses, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Other deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future.

2.xiii Foreign Exchange Transaction
Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the time of the transaction. Foreign currency transactions remaining unsettled till the finalisation of accounts of the year are translated at contracted rates, when covered by forward exchange contracts and at year end rates in all other cases.

2.xiv Cash and Cash Equivalents
Cash and Cash Equivalents includes cash in hand and balance with banks.

2.xv Earning per Share
Basic earning per share is calculated by dividing the net profit for the period by the number of equity shares,

3. Share Capital

Particulars	As at 31 March 2025(Audited)		As at 31 March 2024(Aud	
	Number of Shares	Amount (Rs.)	Number of Shares	Amount (Rs.)
a. Authorised				
Equity Shares of Rs. 10 each with voting rights	1,00,00,000	**10,00,00,000**	10,000	**1,00,000**
b. Issued, Subscribed & Fully paid up				
Equity Shares of Rs. 10 each with voting rights	10,217	**1,02,170**	10,000	**1,00,000**

A. Details of Shareholders holding more than 5% Shares in the Company

Particulars	As at 31 March 2025(Audited)		As at 31 March 2024 (Audited)	
	No. of Shares	% holding in the Class	No. of Shares	% holding in the Cl
Equity Shares with voting rights				
Amit Sharma	7,152	**70.00%**	4,900	**49.00%**
Namrata Sharma	1,530	**14.98%**	5,100	**51.00%**
Amit Sharma HUF	715	**7.00%**		

B. Details of Shares held by Promotors

Current Reporting Period [As At 31st March 2025]

S.No.	Promotor's Name	No. of Shares	% of total shares	% change during the year
1	Amit Sharma	7,152	**70.00%**	**42.86%**
2	Namrata Sharma	1,530	**14.98%**	**-70.64%**
3	Amit Sharma HUF	715	**7.00%**	**7.00%**
4	Om Prakash Sharma	205	**2.01%**	**2.01%**
5	Vimla Devi Sharma	205	**2.01%**	**2.01%**
6	Anil Sharma	205	**2.01%**	**2.01%**
7	Anil Sharma HUF	205	**2.01%**	**2.01%**

Previous Reporting Period [As At 31st March 2024]

S.No.	Promotor's Name	No. of Shares	% of total shares	% change during the year
1	Amit Sharma	4,900	**49.00%**	**0.00%**
2	Namrata Sharma	5,100	**51.00%**	**0.00%**

C. Statements of Changes in Equity

Particulars	As at 31 March 2025(Audited)		As at 31 March 2024(Aud	
	No. of Shares	**Rs.**	**No. of Shares**	**Rs.**
Equity Shares with voting rights				
At the beginning of the period	**10,000**	**1.00**	**10,000**	**1.00**
Issued during the period (Against BTA Considerati	**217**	**0.02**	**-**	**-**
Outstanding at the end of the period	**10,217**	**1.02**	**10,000**	**1.00**

D. Terms / rights attached to the Equity Shares

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. In the liquidation of the company, the holders of the equity shares will be entitled to receive the remaining assets of the company, after distribution of all preferential amounts.

4. Reserves and Surplus (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Capital Reserve		
Opening Balance	-	-
Balance at the end of the year	-	-
Securities Premium		
Opening Balance	-	-
Add:- During the Year	146.80	-
Balance at the end of the year	**146.80**	-
Surplus in Statement of Profit and Loss		
Opening Balance	122.03	33.56
Add: Profit for the year	294.34	88.46
	416.36	122.03
Balance at the end of the year	**563.17**	**122.03**

5. Deferred Tax Liability (Net) (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Tax effect of items constituting deferred tax liability		
Related to difference between Depreciation on Companies Act and Income Tax Act	1.05	0.87
Tax effect of items constituting deferred tax liability		
Disallowed Expenses under Income Tax Act		
Net deferred tax liability	**1.05**	**0.87**

6. Long Term Borrowing 0

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
ICIC Bank Car Loans	-	15.05
Total Long Term Borrowing	**-**	**15.05**
NCL Gratuity Provision	7.33	
	7.33	**15.05**

Deferred Sales tax amount is payable in instalments in over a period of time and hence considered as long term liability.

7. Short-term Borrowings (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Secured		
IOB CC A/c	425.40	71.97
Axis Bank OD (AVI Sales)	430.82	
Axis Bank Od New Ac	(2.72)	
	853.50	**71.97**
Unsecured		
a. Loans and advances from related parties	-	-
	-	**-**
Total	**853.50**	**71.97**

These Loans have been borrowed from share holders and Directors of the Company at 12% rate without any stipulation of repayment schedule but payable on demand by the parties as loans have been received and repaid during the year.
During the year, Company Have not reveived any Borrowing from Directors and Shareholders

8. Trade Payables (Amount in Lacs)

Figures For the Current Reporting Period [As At 31st March 2025]					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	75.08	-	-	-	**75.08**
Others	39.57	-	-	-	**39.57**
Dispute dues-MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	**114.66**	**-**	**-**	**-**	**114.66**

(Amount in Lacs)

Figures For the Previous Reporting Period [As At 31st March 2024]					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	65.69	-	-	-	**65.69**
Dispute dues-MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	**65.69**	**-**	**-**	**-**	**65.69**

9. Other Current Liabilities (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Statutory Dues and Taxes		
TDS Payable	3.63	0.57
OTHERS		
Other Payable	-	1.13
TOTAL	**3.63**	**1.70**

10. Short Term Provisions (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
(a) Provision for employee benefits		
ESI PAYABLE	0.02	**0.03**
PF Employers Contribution Payable	0.31	**0.31**
Salary Payable	9.80	6.64
CL Gratuity Provision	0.02	**-**
(b) Provision - for TAX		
Provision of Income Tax	64.50	19.10
(c) Provision - Others		
Provision for Audit Fees	1.20	0.25
Provision for Elecricity Exp.	0.54	1.20
Provision for Rent	-	0.63
Total	**76.40**	**28.16**

12. Non-current investments

(Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Investment in equity instruments valued at cost		
a. Quoted		
	-	-
b. Unquoted		
c. In Equity Shares - Quoted	-	
	-	-
In Mutual Funds - Quoted	-	-
In Bonds	-	-
	-	-
Total	**-**	**-**

13. Long Term Loans and Advances

(Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
a. Capital Advances	-	-
b. Security Deposits		
With Government Agencies		
With Others		
c. Advances recoverable in cash or kind		-
Deposits	-	-
Total	**-**	**-**

14. Inventories

(Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Raw Material	474.49	-
Work-in progress	85.27	-
Finished Goods (Including Branch Stock)	325.74	168.04
Packing Materials	1.90	
Total	**887.40**	**168.04**

15. Trade Receivables (Unsecured considered good) **(Amount in Lacs)**

Particulars	Outstanding for following periods from due date of payment					
Figures For the Current Reporting Period [As At 31st March 2025]						
	Less than 6 Months	6 Months - 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	353.78	2.01	1.85	-	-	357.63
Undisputed Trade Receivables- Considered Doubtful					-	-
Disputed Trade Receivables- Considered Goods						
Disputed Trade Receivables- Considered Doubtful						-
Others						
Total						**357.63**

Particulars	Outstanding for following periods from due date of payment					
Figures For the Previous Reporting Period [As At 31st March 2024]						
	Less than 6 Months	6 Months - 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	52.14			-		52.14
Undisputed Trade Receivables- Considered Doubtful						
Disputed Trade Receivables- Considered Goods						
Disputed Trade Receivables- Considered Doubtful						
Others						
Total	52.14	-	-	-	-	**52.14**

16. Cash and Cash Equivalents (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Cash on Hand	7.08	7.42
Balances with Banks:	8.63	2.92
Bank FDR	4.15	
Total	**19.86**	**10.33**

17. Short Term Loans & Advances (Unsecured considered good) (Amount in Lacs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
Loan to Staff	0.70	-
Security Deposit for Electricity	0.49	0.49
Balance with Revenue Authorities - GST Excess	156.98	24.59
Security Deposit for container	0.15	
Advance Tax, TCS and TDS	52.30	3.84
IPO Expenses	26.35	
Prepaid Insurance	1.03	
Prepaid Software Exp.	0.24	
Advance to Service Providers	0.03	
Total	238.27	28.92
*** Loans and Advances to Others includes Loans & Advances to Directors amounting to**		

18. Revenue from Operations (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
<u>Sale of Product</u>		
Domestic Sales	3,173.41	932.79
<u>Sale of Service</u>		
Job Work Sales	9.54	58.19
Total	**3,182.95**	**990.99**

19. Other Income (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Subsidy	1.80	-
Interest Income		
From Income Tax	-	-
Interest on FDR	0.29	-
Discount Received	3.62	
Forex Gain/Loss	1.40	1.32
Frieght on Sales	0.46	0.53
Other Income	-	1.61
Total	**7.56**	**3.46**

20. Cost of Material Consumed (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Inventories at the beginning of the Year	-	-
Add : Purchases during the year	2,879.18	641.03
Add : Import Expenses	17.78	22.53
Less: Inventory at the End of the Year	474.49	-
Cost of Material Consumed	**2,422.47**	**663.56**

21. Change in Inventories (Amount in Lacs)

Particulars		For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Inventory at the beginning of the year			
	Finished Goods	168.04	50.18
	Work-in-progress	-	-
Less : Inventory at the end of the year			
	Finished Goods	325.74	168.04
	Work-in-progress	85.27	-
	Packing Materials	1.90	
		(244.87)	**(117.86)**

22. Manufactirung Expense (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Salary & Wages (Production)	-	-
Power & Fuel (Factory)	8.56	5.67
Consumption of Stores, Spares & Packing Material	2.13	-
Labour Charges	218.45	144.34
Freight, Octroi and Forwarding Expenses	22.07	5.60
	251.22	**155.61**

23. Employee Benefit Expenses (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Salaries & Wages	106.26	77.98
Bonus to Emloyees	3.29	1.78
Contribution to Employee Provident Fund, ESIC & Labour Welfare Fund	2.04	1.75
Directors Remunaration	16.00	-
Incentive	0.85	-
Gratuity	3.54	-
Prior Period Gratuity	3.81	-
Leave Encashment	-	-
Total	**135.80**	**81.51**

24. Finance Costs (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Interest on Borrowings	21.34	11.35
Other Borrowing Cost	-	11.12
Bank Charges & Processing Charges	2.85	0.77
Other Interest	1.88	
Total	**26.07**	**23.24**

25. Other Expenses (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Advertisement	0.89	-
Business Promotion	1.56	9.70
Commission	0.77	-
E-Commerce Selling Exp	168.55	30.23
Discount	-	0.49
Donations	0.11	-
Exibition Expenses	19.16	6.48
Insurance Charges	0.87	0.85
Legal and Professional Fees	1.61	0.50
Web Expenses	1.35	-
Repairs and Maintanance		-
Building	-	-
Plant & Machinery (Repairs)	-	-
Other	5.64	0.58
Sales Promotion Expense	3.05	
Telephone Expenses	0.24	-
Office Expenses	4.16	3.35
Printing & Stationery	0.55	-
Travelling	1.64	-
Postage & Courier Expenses	0.55	-
Others	1.68	4.15
Conveyance Expenses	4.81	3.43
Payment to Auditors (Refer Note 25)	1.00	0.25
Rent	7.70	7.83
Round off	-	(0.00)
Total	**225.88**	**67.85**

25. Payment to Auditors

(Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Audit Fees (Excluding GST)	1	0
Total	**1**	**0**

26. Related Party Transactions

Details of Related Parties with whom Transaction have taken place during the year

Description of Relationship	Name of Related Parties
Key Management Personnel (KMP)	1) Amit Sharma 2) Smt. Namrata Sharma 3) Anil Sharma
Proprietorship Firm (Director is a Proprietor)	1) Avi Sales 2) Daksh Enterprises

Note: Related Parties have been identified by the Management and relied upon by the Auditors.

Transactions with Related Parties:

(Amount in Lacs)

Na	Relation	Current year	Previous year
Salary paid	KMP	**16.00**	**-**
Interest paid	KMP	**-**	**-**
Loan taken	KMP	**-**	**-**
Loan repaid	KMP	**-**	**-**
Rent Paid	Proprietor)	**7.70**	**-**
Sales to Daksh Enterpr	Proprietor)	**32.83**	**72.80**
Related Parties Loan Liabiliy Oustanding at the end of the year			
Amit Sharma	KMP	**-**	**-**
Namrata Sharma	KMP	**-**	**-**

27. Earnings per Share (Amount in Lacs)

Particulars	For the year ended 31 March 2025 (Audited)	For the year ended 31 March 2024 (Audited)
Basic & Diluted		
Continuing Operations:		
Net Profit/(Loss) for the year from continuing operations attributable to the equity shareholders	**294.34**	**88.46**
Weighted average number of Equity Shares	**0.10**	**0.10**
Earnings per share from continuing operations - Basic & Diiluted	**2,880.86**	**884.64**

28. Provision for Employees Gratuity other than Leave Encashment Benefits have been made in the Accounts, as required by Accounting Standard – 15, as the management intends to account for the same as and when actual liability is arises in this respect.

29. The inventories are shown on the basis of physical stock as at the end of the year as certified by the Management.

30. Balances of Sundry Creditors, Sundry Debtors, Loans and Advances are subject to confirmation and reconciliation, if any.

31. In the opinion of the Board of Directors, current assets, loans and advances are approximately of the value at which these are stated in the Balance-sheet, if realized in the ordinary course of business and all known liabilities are provided for.

32. In the absence of any information with the company about the Micro, Small & Medium Enterprises status of the Suppliers, the details regarding the dues owed by the company to them have not been given.

33. Contingent liabilities not provided for :

34. Estimated amount of contracts remaining to be executed on capital account not provided for Rs. Nil (Previous year Rs. Nil).

35 The management of the company has, during the year. Caried out technological evaluation for identification of impairment of assets, if any, in accordance with the Accounting Standard AS-28 issued by the institute of Chartered Accountants of India. Based on the judgment of the managment and certified by the Directors, no provision for impairment is found to be necessary in respect of any assets.

36 As the Company's business activity, in the opinion of the management, falls within a single primary segment subject to the same risks and returns, the disclosure requirements as per Accounting Standard AS-17 "Segment Reporting" issued by the Institute of Chartered Accountants of India are not applicable.

As per our report of even date
For Mittal & Associates
Chartered Accountants
FRN: 106456W

MUKESH KUMAR SHARMA Digitally signed by MUKESH KUMAR SHARMA Date: 2025.09.05 17:24:06 +05'30'

CA Mukesh Kumar Sharma
Partner
M.No. 134020

Place: Jaipur
Date: 05.09.2025

For and on behalf of the Board of Directors

AMIT SHARMA Digitally signed by AMIT SHARMA Date: 2025.09.05 21:08:37 +05'30'

Amit Sharma
Director
DIN : 09213542

Place: Jaipur
Date: 05.09.2025

ANIL SHARMA Digitally signed by ANIL SHARMA Date: 2025.09.05 21:09:35 +05'30'

Anil Sharma
Director
DIN : 11022475

Place: Jaipur
Date: 05.09.2025

AVI LIFESTYLES LIMITED

Cash Flow Statement for the year ended 31 March 2025

Particulars	For the year ended 31 March 2025(Audited) Rs.		For the year ended 31 March 2024(Audited) Rs.	
A.Cash Flows from Operating Activities				
Net Profit/(Loss) before Extraordinary Items and tax		358.65		107.12
Adjustments for:				
Depreciation	15.29		13.41	
Interest Paid	23.21		22.48	
Gain on Sale of Fixed Assets			(1.61)	
Interest Income	(0.29)	38.21	-	34.28
Operating Profit before Working Capital Changes		396.86		141.40
Changes in Working Capital:				
Adjustments for (increase) / decrease in operating assets:				
Short-term Loans & Advances	(209.35)		(18.97)	
Other Current Assets	-		-	
Trade Receivables	(305.50)		(15.22)	
Inventories	(719.36)	(1,234.20)	(117.86)	(152.05)
Adjustments for Increase/(decrease) in operating liability				
Other current liabilities	1.94		4.01	
Short-term provisions	48.24		16.15	
Trade Payables	48.97		(5.96)	
Short - terms borrowings		99.15		14.21
Cash Generated from Operations		(738.19)		3.56
Net Income Tax Paid (Net of Refund) Net		(64.50)		(19.10)
Net cash flow from operating activities (A)		(802.69)		(15.54)
B. Cash Flow from Investing Activities				
Purchase of Fixed Assets	(85.49)		(25.32)	
Sale of Fixed Assets	-		3.14	
Gain on Sale of Fixed Assets	-		1.61	
Interest Income	0.29		-	
Cash from Investing Activities (B)		(85.20)		(20.58)
C. Cash from Financing Activities				
Proceeds from issue of shares	0.02		-	
Proceeds from Securities Premium on shares	146.80			
(Repayments) / proceeds from Long Term Borrowings (net)	(7.72)		15.05	
Banks and Financial Institutions (net)	781.53		50.07	
Finance Cost Paid	(23.21)		(22.48)	
Cash from Financing Activities (C)		897.42		42.65
D Net Increase/ Decrease in Cash and Cash Equivalents (A + B + C)		9.53		6.54
Cash and Cash Equivalents as at the beginning of the year		10.33		3.80
Cash and Cash Equivalents as at the end of the year		19.86		10.33

As per our report of even date
For Mittal & Associates
Chartered Accountants
FRN: 106456W

For and on behalf of the Board of Directors

MUKESH KUMAR SHARMA Digitally signed by MUKESH KUMAR SHARMA Date: 2025.09.05 17:24:31 +05'30'

AMIT SHARMA Digitally signed by AMIT SHARMA Date: 2025.09.05 21:08:46 +05'30'

ANIL SHARMA Digitally signed by ANIL SHARMA Date: 2025.09.05 21:09:45 +05'30'

CA Mukesh Kumar Sharma
Partner
M.No. 134020

Place: Jaipur
Date: 05.09.2025

Amit Sharma
Director
DIN : 09213542

Place: Jaipur
Date: 05.09.2025

Anil Sharma
Director
DIN : 11022475

Place: Jaipur
Date: 05.09.2025

Avi Lifestyles Limited

Notes forming part of the Balance Sheet

NOTE 11

FIXED ASSETS

(i) TANGIBLE ASSETS

Amount in Rs.

Description	%	Gross Block				Depreciation				Net Block	
		As at 1st April, 2024	Additions	Deductions/ Adjustments	As at 31st March 2025	Upto 31st March, 2024	For the period	Deductions/ Adjustments	Upto 31st March 2025	As at 31st March 2025	As at 1st April, 2024
Own Assets:											
Freehold Land											
Land	0.00%	-	-	-	-	-	-	-	-	-	-
Buildings											
Building - Office Premises	4.87%	-	-	-	-	-	-	-	-	-	-
Plant and Equipment											
Plant and Machinery	18.10%	43.86	33.03	-	76.89	15.82	6.10	-	21.92	54.97	28.04
Electrical Installation	25.89%	-	4.16	-	4.16	-	0.39	-	0.39	3.77	-
Office Equipments											
Office Equipments	45.07%	0.46	11.31	-	11.77	0.29	1.34	-	1.63	10.14	0.18
Furniture and Fixtures	25.89%	-	19.53	-	19.53	-	0.93	-	0.93	18.60	-
Vehicles											
Motor Car / Bike	31.23%	23.44	12.03	-	35.47	6.42	6.02	-	12.44	23.04	17.02
Motor Cycle	25.89%	-	2.58		2.58	-	0.12	-	0.12	2.46	-
Computers	63.16%	-	2.85	-	2.85	-	0.37	-	0.37	2.48	-
Sub-Total		67.77	85.49	-	153.26	22.52	15.27	-	37.80	115.46	45.24
Leased Assets:											
Leasehold Land		-	-	-	-	-	-	-	-	-	-
Leasehold Plant and Machinery		-	-	-	-	-	-	-	-	-	-
Sub-Total		-	-	-	-	-	-	-	-	-	-
Total		67.77	85.49	-	153.26	22.52	15.27	-	37.80	115.46	45.24

(ii) INTANGIBLE ASSETS

Description		Gross Block				Depreciation				Net Block	
		As at 1st April, 2024	Additions	Deductions/ Adjustments	As at 31st March 2025	Upto 31st March, 2024	For the period	Adjustments	Upto 31st March 2025	As at 31st March 2025	As at 1st April, 2024
Trademark	25.89%	0.09	-	-	0.09	0.04	0.01	-	0.05	0.04	0.05
		-	-	-	-	-	-	-	-	-	-
Total		0.09	-	-	0.09	0.04	0.01	-	0.05	0.04	0.05

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	1.51	0.58	0.93
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	1.43	1.55	-0.11
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.52	0.72	-0.20
Inventory Turnover Ratio	COGS	Average Inventory	0.17	0.20	-0.03
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0.11	0.05	0.06
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.05	0.10	-0.05
Net capital turnover ratio	Sales	Workimg capital (CA-CL)	0.14	0.09	0.05
Net profit ratio	Net Profit	Sales	0.11	0.11	0.00
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.63	0.78	-0.15