

INDEPENDENT AUDITOR'S REPORT

To The Members of Better & Brighter Homecare Private Limited

Report on the Audit of the Ind AS financial statements

Opinion

We have audited the accompanying Ind AS financial statements of Better & Brighter Homecare Private Limited (the "Company"), which comprise the Balance Sheet as at 31st March, 2025 the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to Ind AS 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 Ind AS financial statements give the information required by the Companies Act, 2013, as amended (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (the "Ind AS"), of the state of affairs of the Company as at 31 March, 2025, its profit including other comprehensive Income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of Ind AS 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Ind AS financial statements.

Information other than the Ind AS financial statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Director's Report, Chairman's statement, but does not include the Ind AS financial statements and our auditor's report thereon.

Our opinion on Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Registered office: 2nd Floor, B-27 Soami Nagar, New Delhi-110017 Delhi 110017

Corporate Office: 001-005, Emaar Digital Greens Tower - A 10th Floor, Golf Course Extension Road, Sector 61, Gurugram - 122102

Ph: +91 124 4301 551, email: info@nangia.com, website: www.nangia.com

LLP Registration NO. AAI-13791 (registered with limited liability)

Noida - New Delhi - Gurugram - Mumbai - Bengaluru - Chennai - Pune - Dehradun



In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with Ind AS financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS 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 Ind AS financial statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 a 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 Ind AS 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 Ind AS 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 Act, 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 the 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 Ind AS 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Act, 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 including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 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) Reporting on the adequacy of Internal Financial Control Over Financial Reporting of the Company and the operating effectiveness of such controls, under section 143(3)(i) of the Act is not applicable in view of the exemption available to the company in terms of the notification no. G.S.R. 583(E) dated June 13, 2017 issued by the Ministry of Corporate Affairs, Government of India, read with general circular No. 08/2017 dated July 25, 2017.
- g) In our opinion, the managerial remuneration for the year ended March 31, 2025 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
- 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed any other pending litigations which would impact its financial position- Refer Note B34 to the Ind AS financial statements.
 - 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 its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 its knowledge and belief, no funds (which are material either individually or in the aggregate)



have been received by the Company from any person or entity, including foreign entity ("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;

c) Based on the 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 misstatement.

- v. The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.
- vi. Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with. Further, the audit trail, to the extent maintained in the prior year, has been preserved by the Company as per the statutory requirements for record retention.

For Nangia & Co. LLP
Chartered Accountants
ICAI FRN 002391C/N500069

Prateek Agrawal

Prateek Agrawal
Partner
Membership No. 402826



Signed at Gurugram on May 22, 2025
UDIN: 25402826BMJBCJ9041

Annexure 'A' to the Independent Auditors Report

*[Refer to in paragraph 1 of the section on "Report on other legal and regulatory requirements" contained in the report issued to the members of **Better & Brighter Homecare Private Limited**]*

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, we report that:

I. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not own any intangible assets hence, reporting under clause 3(i)(a)(B) of the order is not applicable.
- (b) The Company has a program of physical verification of Property, Plant and Equipment in a phased periodical manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, the Company does not have any immovable properties of freehold or leasehold and building and hence, reporting under clause 3(i)(c) of the order is not applicable.
- (d) The Company has not revalued any of its Property, Plant and intangible assets during the year.
- (e) As confirmed by the management, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

II. In respect of Inventory:

- (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- (b) As confirmed by the management, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate or otherwise, from banks on the basis of security of current assets and accordingly quarterly returns or statements were not required to be filed by the Company with such banks. Hence, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.



- III. According to the information and explanations given to us and on the basis of examination of records of the Company. The Company has not made any investments provided guarantee or security or granted any advance in the nature of loan, secured or unsecured to Company, Firm, limited liability partnership or any other parties during the year. Accordingly, the requirement to report on clause 3(iii)(a), (b), (c), (d), (e) and (f) of the Order is not applicable to the Company.
- IV. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of Section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of Section 186 of the Act. Accordingly, reporting under clause 3(iv) of the Order is not applicable to the Company.
- V. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- VI. The maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- VII. In respect of statutory dues:
- (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities except for slight delay on some occasions.

According to the information and explanations given to us, there are no undisputed amounts payable in respect of Provident Fund, Goods and Service tax, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

- (b) According to the information and explanation given to us, there are no amounts in respect of Income Tax, Goods and Services tax, Sales Tax, Value Added Tax, Employee state Insurance, Duty of Excise, Duty of Custom, Cess and Service Tax etc. that have not been deposited with the appropriate authority on account of any dispute except for disputes pending regarding Indirect Tax, the details of which are given below:



Name of the Statute	Nature of the Dues	Amount (Rs. in millions)	Period to which the amount relates	Amount paid under Protest/ Adjusted against refund (Rs. in millions)	Forum where dispute is pending
CGST Act, 2017	Input Tax Credit Reversal	0.08	Mar-2018 Mar-2019 Mar-2022	-	Superintendent, CGST & CX Range-VI, Central Division Kolkata North Commissionerate

- VIII. As confirmed by the management, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- IX. (a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the company has not borrowed funds from any lender. Accordingly, the provisions of clause 3(ix)(a) of the Order are not applicable to the Company.
- (b) As confirmed by the management, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) The Company did not raise any term loans during the year hence, the requirement to report on clause 3(ix)(c) of the Order is not applicable to the Company.
- (d) The Company did not raise any short term funds during the year hence, the requirement to report on clause 3(ix)(d) of the Order is not applicable to the Company.
- (e) The Company did not raise any money from any person or entity for the account of or to pay the obligations of its subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.
- (f) The Company did not raise any loans during the year by pledging securities held in their subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix)(f) of the Order is not applicable to the Company.
- X. (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) The Company has not made preferential allotment or private placement of shares or convertible debentures during the year and hence reporting under clause 3(x)(b) of the Order is not applicable.



- XI. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- XII. As explained, the Company is not a Nidhi company. Therefore, the provisions of para 3(xii) of the Order are not applicable to the Company.
- XIII. In our opinion, transactions with the related parties are in compliance with sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.
- XIV. In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013. Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.
- XV. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- XVI. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) (c) and (d) of the Order is not applicable.
- XVII. The Company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.
- XVIII. There has been no resignation of the statutory auditors of the Company during the year.
- XIX. On the basis of the financial ratios disclosed in note 33 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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



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CHARTERED ACCOUNTANTS

a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

XX. The provisions related to Corporate Social Responsibility (CSR) is not applicable to the Company as per section 135 of the Companies Act, 2013. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

XXI. The Company does not has a subsidiary, associate or a joint venture and as a result is not required to prepare consolidated financial statements. Accordingly, reporting under clause 3(xxi) of the Order is not applicable to the Company.

For Nangia & Co. LLP
Chartered Accountants
ICAI FRN 002391C/N500069

Prateek Agrawal

Prateek Agrawal
Partner
Membership No. 402826



Signed at Gurugram on May 22, 2025
UDIN: 25402826BMJBCJ9041

Better & Brighter Home Care Private Limited
Balance Sheet as at March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

	Notes	As on March 31, 2025	As on March 31, 2024
ASSETS			
1. Non current assets			
(a) Property, plant and equipment	B1	1.02	1.46
(b) Non-current tax assets	B2	0.90	0.59
(c) Deferred tax assets (net)	B3	1.00	0.99
Total non-current assets		2.92	3.04
2. Current assets			
(a) Inventories	B4	0.60	23.50
(b) Financial assets			
i. Trade receivables	B5	72.36	25.60
ii. Cash and cash equivalents	B6	4.25	3.20
iii. Other financial assets	B7	0.02	1.38
(c) Other current assets	B8	0.64	4.01
Total current assets		77.87	57.69
TOTAL ASSETS (1+2)		80.79	60.73
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	B9	0.80	0.80
(b) Other equity	B10	69.82	50.02
Total equity		70.62	50.82
2. Liabilities			
Non-current liabilities			
(a) Provisions	B12	1.39	1.33
Total non-current liabilities		1.39	1.33
3. Current Liabilities			
(a) Financial liabilities			
i. Borrowings	B11	-	0.16
ii. Trade payables	B13		
Total outstanding dues of micro enterprises and small enterprises		0.93	0.68
Total outstanding dues of creditors other than micro enterprises and small enterprises		0.87	3.82
iii. Other financial liabilities	B14	6.16	3.10
(b) Other current liabilities	B15	0.32	0.36
(c) Provisions	B12	0.50	0.46
Total current liabilities		8.78	8.58
TOTAL EQUITY AND LIABILITIES (1+2+3)		80.79	60.73

Summary of material accounting policies

A

The accompanying notes are an integral part of the Standalone Financial Statements

In terms of our report attached
For Nangia & Co LLP
Chartered Accountants
Firm Regn No. 002391C/N500069

Prateek Agrawal
Prateek Agrawal
Partner
Membership No. 402826



For and on behalf of the Board of Directors
Better & Brighter Home Care Private Limited
CIN - U24139WB2009PTC135807

Prabhav Sharda
Prabhav Sharda
Director
DIN - 02649089

Rohit Goyal
Rohit Goyal
Director
DIN - 10558167

Place : New Delhi
Date : 22 May 2025

Better & Brighter Home Care Private Limited
Statement of Profit and loss for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

	Notes	for the year ended March 31, 2025	for the year ended March 31, 2024
1. INCOME			
Revenue from operations	B16	143.80	100.41
Other income	B17	0.55	0.46
Total income		144.35	100.87
2. EXPENSES			
(a) Purchases of traded goods	B18	52.73	37.10
(b) Changes in inventories of stock in trade	B19	23.30	1.79
(c) Employee benefits expense	B20	13.59	11.74
(d) Finance costs	B21	0.00	0.07
(e) Depreciation and amortisation expense	B22	0.52	0.73
(f) Other expenses	B23	27.80	30.72
Total expenses		117.94	82.15
3. Profit/(Loss) before tax		26.41	18.72
4. Tax expense:			
(a) Current tax expense		6.68	4.11
(b) Deferred tax		(0.01)	(1.00)
(c) Earlier year taxes		0.02	-
Total		6.69	3.11
5. Net profit for the year (3 - 4)		19.72	15.61
6. Other comprehensive income			
I			
I. Items that will not be reclassified to profit or loss			
a. Remeasurements of the defined benefit plans		0.08	0.30
ii. Income tax relating to items not reclassified		-	-
II			
I. Items that may be reclassified to profit or loss			
a. Current year gains (losses)		-	-
ii. Income tax relating to items not reclassified		-	-
Other comprehensive income (I + II)		0.08	0.30
Total comprehensive income for the year (5 + 6)		19.80	15.91
Earning per share	B24		
Basic		246.48	195.15
Diluted		246.48	195.15

Summary of material accounting policies

A

The accompanying notes are an integral part of the Standalone Financial Statements

In terms of our report attached

For Nangia & Co LLP

Chartered Accountants

Firm Regn No. 002391C/N500069

Prateek Agrawal

Partner

Membership No. 402826

Place : New Delhi

Date : 22 May 2025



For and on behalf of the Board of Directors
 Better & Brighter Home Care Private Limited
 CIN - U24139W/R2000PTC135807

Rishabh Sharda
 Director
 DIN - 02649089

Rohit Goyal
 Director
 DIN - 02558167

Better & Brighter Home Care Private Limited
Cash Flow Statement for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

		for the year ended March 31, 2025	for the year ended March 31, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES	26.41	18.72
	Net profit before tax		
Add	Adjustments for:		
	Depreciation and amortisation expenses	0.52	0.73
	Finance costs	0.00	0.07
	Loss on sale of fixed assets	0.00	-
	Operating profit before working capital changes	26.93	19.52
	Changes in working capital		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	22.90	1.97
	Trade receivables	(46.75)	(24.76)
	Other financial assets	1.36	(0.02)
	Other current assets	3.37	4.97
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade payables	(2.70)	0.74
	Other financial liabilities (current)	3.05	2.21
	Other liabilities (current)	(0.04)	(6.17)
	Provisions	0.18	0.33
	Cash generated from operations		
Less:	Direct taxes paid (net of refund)	(7.03)	(2.79)
	Net cash generated from operating activities	1.27	(4.00)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment	(0.13)	-
	Proceeds from sale of property, plant and equipment	0.05	-
	Net cash used in investing activities	(0.08)	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of non-current borrowings (net)	-	(0.16)
	Repayment of current borrowings (net)	(0.15)	(0.74)
	Finance charges paid	(0.00)	(0.07)
	Net cash generated from financing activities	(0.15)	(0.97)
	Net (decrease) / increase in cash and cash equivalents A+B+C	1.04	(4.97)
	Cash and cash equivalents at the beginning	3.20	8.17
	Cash and cash equivalents as at the end of the year	4.25	3.20
	COMPONENTS OF CASH AND CASH EQUIVALENTS		
	Cash in hand	0.00	0.04
	With banks		
	- In current account	4.25	3.16
	Total	4.25	3.20

Summary of material accounting policies

A

The accompanying notes are an integral part of the Standalone Financial Statements

In terms of our report attached

For Nangia & Co LLP

Chartered Accountants

Firm Regn No. 002391C/N500069

Prateek Agrawal

Prateek Agrawal

Partner

Membership No. 402826



For and on behalf of the Board of Directors
Better & Brighter Home Care Private Limited
 CIN - U24139WB2009PTC135807

Prabhav Sharda
Prabhav Sharda
 Director
 DIN - 02649089

Rohit Goyal
Rohit Goyal
 Director
 DIN - 10558167

Place: New Delhi

Date: 22 May 2025

Better & Brighter Home Care Private Limited
Statement of changes in equity for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

	Equity Share Capital
Balance as at April 01, 2023	0.80
Change in share capital	-
Balance as at March 31, 2024	0.80
Change in share capital	-
Balance as at March 31, 2025	0.80

Other Equity

Particulars	Reserves and surplus		Other comprehensive income	Total
	Securities premium account	Retained earnings	Remeasurement of net defined benefit liability	
Balance as on April 01, 2023	20.70	14.82	(1.41)	34.11
Profit for the year	-	15.61	0.30	15.91
Security premium on issue of shares, net	-	-	-	-
Balance as on March 31, 2024	20.70	30.43	(1.11)	50.02
Profit for the year	-	19.72	0.08	19.80
Security premium on issue of shares, net	-	-	-	-
Balance as at March 31, 2025	20.70	50.15	(1.03)	69.82

Securities premium account : This reserve represents the premium on the issue of shares (net) and can be utilized in accordance with the provisions of the Companies Act, 2013.

Retained earnings : This reserve represents the cumulative profits of the company. This reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

Remeasurement of net defined benefit liability : This reserve represents changes in the liabilities over the year due to changes in actuarial assumptions or experience adjustments recognized in Other comprehensive income and subsequently not reclassified to the Statement of profit and loss.

In terms of our report attached
For Nangia & Co LLP
Chartered Accountants
Firm Regn No. 002391C/N500069

Prateek Agrawal
Prateek Agrawal
Partner
Membership No. 402826



For and on behalf of the Board of Directors
Better & Brighter Home Care Private Limited
CIN - U24139WB2009PTC135807

Prabhav Sharda *Rohit Goyal*
Prabhav Sharda **Rohit Goyal**
Director Director
DIN - 02649089 DIN - 10558167

Place : New Delhi
Date : 22 May 2025

A NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 Corporate Information

Better & Brighter Home Care Pvt. Ltd. ("Company") was incorporated as a private limited company in India under the Companies Act, 2013, in 2017. The Company's registered office is situated in Kolkata. The Company is into trading of home and personal care products under the name of "Absorbia". The material is imported and the supply of material is through On-line Channel partners and others.

2 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the "Act") read with Rule 3 & 4A of Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013.

2.2 Basis of preparation and presentation

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('Act'). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.

The Company has adopted all the Ind AS standards and Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Functional and presentation currency

These financial statements are presented in Indian Rupees (INR) millions, which is also the Company's functional currency. All amounts have been rounded-off to the nearest INR million, unless otherwise indicated.

Historical cost convention

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Significant accounting judgments, estimates and assumptions

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and the accompanying disclosures. Uncertainty about the assumptions and estimates could result in outcomes that require in material adjustment to the carrying value of assets or liabilities affected in future periods.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is expected to be realized within 12 months after the reporting date; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the Company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is due to be settled within 12 months after the reporting date; or
- the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets/liabilities include current portion of non-current financial assets/liabilities respectively. All other assets/ liabilities are classified as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle

Based on the nature of the operations and the time between the acquisition of assets for processing and their realization in cash or cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current non-current classification of assets and liabilities.



The material accounting policies are set out below:

2.3 Revenue recognition

Revenue from contracts with customers is recognised upon transfer of control of promised goods/ services to customers at an amount that reflects the consideration to which the Company expect to be entitled for those goods/ services.

To recognize revenues, the Company applies the following five-step approach:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognise revenues when a performance obligation is satisfied.

Revenue from Sale of goods

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The various discounts and schemes offered by the Company as part of the contract.

Goods and Service Tax (GST) is not received by the Company in its own account. Rather, it is tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it is excluded from revenue.

Contract balances

The Policy for Contract balances i.e. contract assets, trade receivables and contract liabilities is as follows:

a. Contract assets and trade receivables

The Company classifies its right to consideration in exchange for deliverables as either a receivable or as unbilled revenue. A receivable is a right to consideration that is unconditional upon passage of time. Revenues in excess of billings is recorded as unbilled revenue and is classified as a financial asset where the right to consideration is unconditional upon passage of time. Unbilled revenue which is conditional is classified as other current asset. Trade receivables and unbilled revenue is presented net of impairment. Refer to accounting policies of financial assets in financial instruments – initial recognition and subsequent measurement.

b. Contract liabilities

A contract liability is the obligation to deliver services to a customer for which the Company has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Interest Income-

Recognition of interest income or expense

Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

2.4 Property, plant and equipment ('PPE')

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by management. Other incidental expenditure attributable to bringing the fixed assets to their working condition for intended use are capitalized. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. The Company depreciates property, plant and equipment over their estimated useful lives using the written-down method.

Depreciation is recognised so as to write off the cost less their residual values over their useful lives, using the written-down method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used



The estimated useful life considered for the assets are as under:

Category of assets	Number of years
Office equipments	3-8
Vehicles	8
Furniture and fixtures	10

2.5 Intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. Amortization methods and useful lives are reviewed periodically including at each financial year end.

2.6 Financial instruments

I Initial recognition

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

II Subsequent measurement

a. Non-derivative financial instruments

i. Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii. Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model. Further in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

iii. Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

iv. Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

III Derecognition of financial instruments

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

IV Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

2.7 Impairment

I Financial assets

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in profit or loss.



II Non-financial assets

a Intangible assets and property, plant and equipment

Intangible assets and property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit to which the asset belongs.

If such assets are considered to be impaired, the impairment to be recognized in the statement of profit and loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the statement of profit and loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

2.8 Provisions

A provision is recognized when the Company has a present obligation (legal / constructive) as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

2.9 Foreign currency transactions and translations

Foreign currency transactions are recorded at rates of exchange prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled. Revenue, expense and cash-flow items denominated in foreign currencies are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

2.10 Earnings per share

Basic earnings per share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period

Diluted earnings per share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

2.11 Taxation

Income tax expense recognised in Standalone Statement of Profit and Loss comprised the sum of deferred tax and current tax except the ones recognised in other comprehensive income or directly in equity.

Current Tax

Current income tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax assets and liabilities are recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Deferred tax

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Deferred income taxes are not provided on the undistributed earnings of subsidiaries and branches where it is expected that the earnings of the subsidiary or branch will not be distributed in the foreseeable future. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.



2.12 Employee benefits

Employee benefits include wages and salaries, provident fund, employee state insurance scheme, gratuity fund and compensated absences.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Defined Benefit Plans

For defined benefit retirement plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the Balance Sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. The re-measurements of the net defined benefit liability are recognised directly in the other comprehensive income in the period in which they arise. Past service cost is recognised in the Statement of Profit and Loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

- a. service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- b. net interest expense or income; and
- c. re-measurement

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

The company is provides the following as defined benefits plan as -

a Gratuity

The Company provides for gratuity, a defined benefit retirement plan (the Gratuity Plan) covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company.

Liabilities with regard to the Gratuity Plan are determined by actuarial valuation, performed by an independent actuary, at each balance sheet date using the projected unit credit method. The Company recognizes the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains and losses through re-measurements of the net defined benefit liability/(asset) are recognized in other comprehensive income. The actual return of the portfolio of plan assets, in excess of the yields computed by applying the discount rate used to measure the defined benefit obligation is recognized other comprehensive income. The effect of any plan amendments are recognized in net profits in the statement of Profit and Loss.

b Short term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under Payable to employee, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

c Provident fund

Eligible employees of the Company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company's contribution is recognized as an expense in the statement of profit and loss during the period in which the employee renders the related services.

d Compensated absences

The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each balance sheet date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the balance sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

2.13 Employee share based payments

The Company recognizes compensation expense relating to share-based payments in net profit using fair-value in accordance with Ind AS 102, Share-Based Payment. The estimated fair value of awards is charged to income on a straight-line basis over the requisite service period for each separately vesting portion of the award as if the award was in-substance, multiple awards with a corresponding increase to share options outstanding account.

2.14 Inventories

Inventories are valued at the lower of cost and estimated net realizable value (net of allowances) after providing for obsolescence and other losses, where considered necessary. The cost of inventories is based on the first-in first-out formula, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their present location and condition. The cost comprises cost of purchase, cost of conversion and other costs including appropriate production overheads in the case of finished goods and work in progress, incurred in bringing such inventories to their present location and condition. Discounts or rebates are deducted in determining the costs of purchase. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.



2.15 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.16 Other Income

Other income is comprised primarily of interest income, exchange gain/loss on translation of other assets and liabilities. Interest income is recognized using the effective interest method.

2.17 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a lessee:

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

I. Right-of-use assets (ROU asset)

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Right of use for Properties 3 to 5 years

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (c) Impairment of non-financial assets.

II. Lease liabilities:

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

III. Short term leases and leases of low value assets: The Company applies the short-term lease recognition exemption to its short-term leases of property (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases where the underlying asset is considered to be low value.

Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

2.18 Cash and cash equivalents

Cash comprises cash on hand and balances with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term balances, as defined above. The cash flow statement is prepared using indirect method.

2.19 Rounding off amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest million as per the requirements of Schedule III of the Act unless otherwise stated.



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Better & Brighter Home Care Private Limited
Notes forming part of the financial statements for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

BI. Property, plant and equipment

	Furniture & Fixtures	IT Equipments	Vehicles #	Office Equipment	Total
GROSS BLOCK					
As at April 1, 2023	0.10	0.04	4.25	1.15	5.53
Additions	-	-	-	-	-
Deductions	-	-	-	-	-
As at March 31, 2024	0.10	0.04	4.25	1.15	5.53
Additions	-	0.13	-	-	0.13
Deductions	-	-	0.88	-	0.88
As at March 31, 2025	0.10	0.17	3.38	1.15	4.79
ACCUMULATED DEPRECIATION					
As at April 1, 2023	0.05	0.02	2.41	0.87	3.34
Additions	0.01	0.01	0.58	0.13	0.73
Deductions	-	-	-	-	-
As at March 31, 2024	0.06	0.03	2.99	1.00	4.07
Additions	0.01	0.07	0.39	0.05	0.52
Deductions	-	-	0.82	-	0.82
As at March 31, 2025	0.07	0.10	2.55	1.05	3.77
NET BLOCK					
As at March 31, 2024	0.04	0.01	1.27	0.15	1.46
As at March 31, 2025	0.03	0.07	0.82	0.10	1.02



B2 Non-current tax assets

	As on March 31, 2025	As on March 31, 2024
Non-current tax assets	0.90	0.59
	0.90	0.59

B3 Deferred tax asset/liabilities

Movement in deferred tax asset/liability	Opening balance	Recognised in other comprehensive income	Recognised in statement of profit and loss	Closing balance
For the year ended March 31, 2025				
Particulars				
Liabilities				
Provision for Gratuity	0.45	-	0.03	0.48
Provision for Doubtful Debts	0.08	-	(0.01)	0.07
Assets				
Depreciation on fixed assets	0.46	-	(0.01)	0.45
Total	0.99	-	0.01	1.00
For the year ended 31st March 2024				
Particulars				
Liabilities				
Provision for Gratuity	-	-	0.45	0.45
Provision for Doubtful Debts	-	-	0.08	0.08
Assets				
Depreciation on fixed assets	-	-	0.46	0.46
Total	-	-	0.99	0.99

	for the year ended March 31, 2025	for the year ended March 31, 2024
Effective Tax Reconciliation		
Profit/(Loss) as per Statement of Profit and loss	26.41	18.72
Applicable tax rate	25.17%	25.17%
Tax on above	6.67	4.71
Adjustments:		
Permanent differences	0.00	(0.07)
DTA not recognised in earlier year	-	(1.53)
Adjusted tax expense	6.66	3.11
Tax as per profit and loss		
Current tax	6.68	4.11
Deferred tax	(0.01)	(1.00)
Total	6.67	3.11

B4 Inventories

	As on March 31, 2025	As on March 31, 2024
Traded Goods	0.57	22.48
Less: Provision for slow moving inventories (valued at cost or net realisable value whichever is lower)	-	(0.41)
Goods in transit	0.03	1.43
	0.60	23.50



B5 Trade receivables

	As on March 31, 2025	As on March 31, 2024
Considered good - unsecured	72.36	25.60
Trade receivable which have significant increase in credit risk	0.29	0.34
Trade receivable - credit impaired	-	-
	72.65	25.94
Impairment allowance (allowance for bad and doubtful debt)		
Less: Trade receivable which have significant increase in credit risk	(0.29)	(0.34)
Less: Trade receivable - credit impaired	-	-
	72.36	25.60

No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

Trade receivables are non-interest bearing and are generally on terms of 30 to 60 days.

Trade receivables ageing schedule as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 year - 2 year	2 year - 3 year	More than 3 years	
Undisputed trade receivables - considered good	72.02	0.34	-	-	-	72.36
Undisputed trade receivables - which have significant increase in credit risk	0.02	0.06	0.16	0.05	-	0.29
Undisputed trade receivables - credit impaired	-	-	-	-	-	-
Disputed trade receivables - considered good	-	-	-	-	-	-
Disputed trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed trade receivables - credit impaired	-	-	-	-	-	-
Total	72.04	0.41	0.16	0.05	-	72.65

Trade receivables ageing schedule as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 year - 2 year	2 year - 3 year	More than 3 years	
Undisputed trade receivables - considered good	23.01	2.59	-	-	-	25.60
Undisputed trade receivables - which have significant increase in credit risk	0.04	0.06	0.24	0.00	-	0.34
Undisputed trade receivables - credit impaired	-	-	-	-	-	-
Disputed trade receivables - considered good	-	-	-	-	-	-
Disputed trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed trade receivables - credit impaired	-	-	-	-	-	-
Total	23.05	2.65	0.24	0.00	-	25.94

B6 Cash and cash equivalents

For the purpose of statement of cash flows, cash and cash equivalents include cash on hand and in bank. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in balance sheet as follows:

	As on March 31, 2025	As on March 31, 2024
Cash in hand	0.00	0.04
Balances with banks :		
On current accounts	4.25	3.16
Cash and cash equivalents as per balance sheet	4.25	3.20
Cash and cash equivalents as per statement of cash flows	4.25	3.20



B7 Other financial assets

Unbilled revenue
 Security deposit - considered good

	As on March 31, 2025	As on March 31, 2024
	-	1.36
	0.02	0.02
	0.02	1.38

B8 Other current assets

Balance with government authorities
 Advance to employees
 Prepayments

 Advances to suppliers
 Unsecured, considered good unless stated otherwise

 Less: Provision for doubtful advances

I

 II
 I+II

	As on March 31, 2025	As on March 31, 2024
	0.16	3.37
	0.00	0.00
	0.39	0.34
	0.55	3.91
	0.08	0.10
	0.08	0.10
	-	-
	0.08	0.10
	0.64	4.01



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B9 Share Capital**a Authorised shares****i Equity share capital of Rs 10 each**

As at the beginning of the reporting year

Increase/(decrease) during the year

As at the end of the reporting year

	As on March 31, 2025	As on March 31, 2025	As on March 31, 2024	As on March 31, 2024
	Nos.		Nos.	
	3,100,000	31.00	3,100,000	31.00
	-	-	-	-
	3,100,000	31.00	3,100,000	31.00

Issued, subscribed and paid up

Equity share capital of Rs 10 each

As at the beginning of the reporting year

Add: Issued during the year

As at the end of the reporting year

	80,000	0.80	80,000	0.80
	-	-	-	-
	80,000	0.80	80,000	0.80

b Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of INR 10 per share. Each shareholder is entitled to one vote per share. Dividend if any declared is payable in Indian Rupees.

	As on March 31, 2025	As on March 31, 2025	As on March 31, 2024	As on March 31, 2024
	No. of Shares	% holding	No. of Shares	% holding

c Shares held by holding company

Globalbees Brands Private Limited

	As on March 31, 2025	As on March 31, 2025	As on March 31, 2024	As on March 31, 2024
	No. of Shares	% holding	No. of Shares	% holding

d Details of equity shareholding more than 5% shares in the company

Globalbees Brands Private Limited

Prabhav Sharda

46,400	58.00%	46,400	58.00%
33,100	41.38%	33,100	41.38%

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

	As at March 31, 2025		As at March 31, 2024		% of change during the year
	No. of Shares	% of total shares	No. of Shares	% of total shares	% Change
Globalbees Brands Private Limited	46,400	58.00%	46,400	58.00%	0.00%
Prabhav Sharda	33,100	41.38%	33,100	41.38%	0.00%
Anup Sharda	500	0.63%	500	0.63%	0.00%

e Details of equity shares held by promoters in the company

Globalbees Brands Private Limited

Prabhav Sharda

Anup Sharda

f The Company has not issued any bonus shares during the current year and immediately preceding current year.



B10 Other equity

	As on March 31, 2025	As on March 31, 2024
Securities premium	20.70	20.70
Opening balance	-	-
Add : Issue of equity shares	20.70	20.70
Closing balance		
Surplus as per statement of profit and loss	29.32	13.41
Opening balance	19.72	15.61
Add : Profit/(Loss) for the year	0.08	0.30
Add : Other comprehensive income/ (loss)	49.12	29.32
Total comprehensive income for the period		
	69.82	50.02
Balance as at year end		



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B11 Borrowings

**Non Current
Secured**

Term Loan
from banks
from others

Less: Current maturity of long term borrowings disclosed below (Refer note (i) below)

	As on March 31, 2025	As on March 31, 2024
	-	0.16
	-	-
	-	0.16
	-	0.16
	-	-

Short term borrowings

Current maturity of long term borrowings

	-	0.16
	-	0.16

	As on March 31, 2025	As on March 31, 2024
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B12 Provisions

Non-current

Provision for employee benefits
Provision for gratuity

	1.39	1.33
	1.39	1.33

Current

Provision for employee benefits
Provision for gratuity

	0.50	0.46
	0.50	0.46

	As on March 31, 2025	As on March 31, 2024
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B13 Trade payables

Trade payables

Outstanding dues to micro and small enterprises

Outstanding dues to creditors other than micro and small enterprises

	0.93	0.68
	0.87	3.82
	1.80	4.50

Trade payable ageing as at March 31, 2025

	Unbilled	Outstanding for following period from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.60	0.32	0.01	-	-	0.93
(ii) Others	0.20	0.55	0.09	-	-	0.87
(iii) Disputed- MSME	-	-	-	-	-	-
(iv) Disputed- Others	-	-	-	-	-	-
Total	0.80	0.90	0.10	-	-	1.80

Trade payable ageing as at March 31, 2024

	Unbilled	Outstanding for following period from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.55	0.13	-	-	-	0.68
(ii) Others	0.76	3.04	0.02	-	-	3.82
(iii) Disputed- MSME	-	-	-	-	-	-
(iv) Disputed- Others	-	-	-	-	-	-
Total	1.31	3.17	0.02	-	-	4.50



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Better & Brighter Home Care Private Limited
Notes forming part of the financial statements for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

B14 Other financial liabilities

Payable to employees

As on March 31, 2025	As on March 31, 2024
6.16	3.10
6.16	3.10

B15 Other current liabilities

Statutory dues

Advances from customers

As on March 31, 2025	As on March 31, 2024
0.32	0.35
-	0.01
0.32	0.36



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Better & Brighter Home Care Private Limited
Notes forming part of the financial statements for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

	for the year ended March 31, 2025	for the year ended March 31, 2024
B16 Revenue from operations		
Sale of goods and services	86.74	92.08
Other operating income		
Business enablement fees	56.93	8.33
Business support service	0.13	-
	143.80	100.41

i Disaggregated Revenue Information

Set out below is the disaggregation of the Company's revenue from contracts with customers by timing of transfer of goods/ services:

	for the year ended March 31, 2025	for the year ended March 31, 2024
Revenue from contracts with customers		
Revenue from sale of goods and services		
-Recognised at a point in time	86.74	92.08
	86.74	92.08

ii Contract Balances

	for the year ended March 31, 2025	for the year ended March 31, 2024
Trade receivables [refer note B5]	72.36	25.60
Contract assets		
-Unbilled revenue [refer note B7]	-	1.36
Contract liabilities		
-Advance from customers [refer note B15]	-	0.01

a Trade receivables generally have average credit period of 30 days in respect of sales of goods and services from the date of demand as per contract, except for cases, where credit terms are based on specific arrangement with the other party.

b Contract assets are initially recognised for revenue earned on account of contracts where revenue is recognised over the period of time as receipt of consideration is conditional on successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milestones for invoicing are achieved, contract assets are classified to trade receivables.

c Contract liabilities include amount received from customers to deliver goods and services.

iii Performance Obligation

	for the year ended March 31, 2025	for the year ended March 31, 2024
Aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied as of the end of the current year*	-	0.01

*The entity expects to satisfy the performance obligations when (or as) the underlying goods to which such performance obligations relate are completed.

iv Assets Recognised from the Costs to obtain or fulfil Contract with Customers

	for the year ended March 31, 2025	for the year ended March 31, 2024
Inventories	0.60	23.50



Better & Brighter Home Care Private Limited
Notes forming part of the financial statements for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

B17 Other income

	for the year ended March 31, 2025	for the year ended March 31, 2024
Interest on		
- Income tax refund	0.02	0.07
Liabilities Written Back	-	0.29
Provision for bad debts no longer required	0.05	-
Miscellaneous income	0.48	0.10
	<u>0.55</u>	<u>0.46</u>

B18 Purchases of traded goods

	for the year ended March 31, 2025	for the year ended March 31, 2024
Purchases	52.73	37.10
	<u>52.73</u>	<u>37.10</u>

B19 Changes in inventories of stock in trade

	for the year ended March 31, 2025	for the year ended March 31, 2024
Opening stock	23.91	25.70
Less: Closing stock	0.61	23.91
	<u>23.30</u>	<u>1.79</u>

B20 Employee benefits expense

	for the year ended March 31, 2025	for the year ended March 31, 2024
Salaries and bonus	13.49	11.71
Contribution to provident and other funds	0.01	0.01
Staff welfare expenses	0.09	0.02
	<u>13.59</u>	<u>11.74</u>

B21 Finance costs

	for the year ended March 31, 2025	for the year ended March 31, 2024
Interest expenses	0.00	0.07
Interest on term loans	0.00	0.07

B22 Depreciation and amortization expenses

	for the year ended March 31, 2025	for the year ended March 31, 2024
Depreciation on property, plant and equipment	0.52	0.73
	<u>0.52</u>	<u>0.73</u>



Better & Brighter Home Care Private Limited
Notes forming part of the financial statements for the year ended March 31, 2025
(All amounts in INR Millions, unless otherwise stated)

B23 Other expenses

	for the year ended March 31, 2025	for the year ended March 31, 2024
Rent	0.07	0.08
- on building	2.75	2.35
Legal and professional expenses	0.12	0.04
Information technology expenses	0.81	0.31
Travelling and conveyance expenses	0.15	0.35
Fee and subscription	0.12	0.18
Rates & taxes		
Repairs and maintenance	0.26	0.08
- to plant and machinery	0.14	0.07
Insurance	1.16	0.05
Advertisement Expense	2.68	3.19
Warehousing Cost	0.03	0.02
Telephone and communication expenses	0.01	0.01
Printing and stationery	0.07	0.08
Office expenses	0.09	0.11
Power and fuel expenses	0.00	-
Loss on sale of fixed assets	0.07	0.02
Bad debts	9.89	9.92
Business promotion, marketing and event expenses	2.81	0.67
LRD fees	1.25	2.91
Sales commission	4.26	9.60
Shipping charges- outward	0.81	0.15
Foreign exchange fluctuation expense		
Interest expenses		
Interest on statutory dues	0.01	0.00
Bank and other charges	0.02	0.01
Miscellaneous expenses	0.01	0.00
Auditor's remuneration		
- Statutory Audit fees	0.21	0.20
- Tax Audit fees	-	0.07
- Other services	-	0.24
- Reimbursement of expenses	0.00	0.01
	27.80	30.72

B24 Earning per share (EPS)

The Company's Earnings per Share ("EPS") is determined based on the net profit attributable to the shareholders of the company. Basic earnings per share is computed using the weighted average number of shares outstanding during the year.

	for the year ended March 31, 2025	for the year ended March 31, 2024
Profit/ (loss) attributable to equity holders of the company	19.72	15.61
Calculation of weighted average number of equity shares		
Number of share at the beginning of the year	80,000	80,000
Total equity shares outstanding at the end of the year	80,000	80,000
Weighted average number of equity shares in calculating basic EPS	80,000	80,000
Weighted average number of shares for basic and diluted EPS	80,000	80,000
Basic earnings per share (in INR)	246.48	195.15
Diluted earnings per share (in INR)	246.48	195.15
Nominal value of equity shares (in INR)	10	10



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B25 Disclosure for Short-term Leases:

The Company entered into operating lease arrangements for its office premises. There is no escalation clause or lock-in period. The lease is renewable beyond the term of the lease agreement with mutual consent of the parties.

A Lease payments recognized in the statement of Profit and Loss for the period:

a Lease payments recognized in the statement of Profit and Loss for the period

	for the year ended March 31, 2025	for the year ended March 31, 2024
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Minimum lease payments

0.07	0.0
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B26 Fair value

- a. Set out below, is a comparison by class of the carrying amounts and fair value of the company's financial instruments, other than those with carrying amounts that are reasonable approximation of fair values.

The following table details the carrying amount and fair values of financial instruments:

Particulars	FVTPL	Amortised cost	FVOCI	Total carrying value	March 31, 20
					Fair val
Financial assets					
Trade receivables	-	72.36	-	72.36	72.3
Cash and cash equivalents	-	4.25	-	4.25	4.2
Other financial assets	-	0.02	-	0.02	0.0
Total	-	76.63	-	76.63	76.6
Financial liabilities					
Borrowings					
- Short term	-	-	-	-	-
Trade payable	-	1.80	-	1.80	1.8
Other financial liabilities	-	6.16	-	6.16	6.1
Total	-	7.96	-	7.96	7.5

Particulars	FVTPL	Amortised cost	FVOCI	Total carrying value	March 31, 20
					Fair val
Financial assets					
Trade receivables	-	25.60	-	25.60	25.6
Cash and cash equivalents	-	3.20	-	3.20	3.2
Other financial assets	-	1.38	-	1.38	1.2
Total	-	30.18	-	30.18	30.1
Financial liabilities					
Borrowings					
- Short term	-	0.16	-	0.16	0
Trade payable	-	4.50	-	4.50	4.2
Other financial liabilities	-	3.10	-	3.10	3.1
Total	-	7.76	-	7.76	7.2

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale.

b. Fair value hierarchy

The table shown below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined below:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The following table shows the Levels within the hierarchy of financial and non-financial assets and liabilities measured at fair value on a recurring basis at March 31, 2025 and March 31, 2024

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2025:

Particulars	Date of valuation	Total	Fair value measure using		
			Quoted prices in active markets	Significant observable inputs	Significant unobservable inputs
			(Level 1)	(Level 2)	(Level 3)
Assets measured at fair value:					
FVTPL financial investments					
Quoted mutual funds	31-Mar-25	-	-	-	-



Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2024:

Particulars	Date of valuation	Total	Fair value measure using		
			Quoted prices in active markets	Significant observable inputs	Significant unobservable inputs
			(Level 1)	(Level 2)	(Level 3)
Assets measured at fair value: FVTPL financial investments Quoted mutual funds	31-Mar-24	-	-	-	-

There have been no transfers between Level 1 and Level 2 during the current financial year

B27 Financial risk management objectives and policies

Risk management objectives and policies

The company is exposed to various risks in relation to financial instruments. The main types of risks are market risk, credit risk and liquidity risk. The company's activities expose it to liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

Risk	Credit risk	Liquidity risk
Exposure arising from	Cash and cash equivalents, trade receivables, financial assets measured at amortised cost	Borrowings, trade payables and other financial liabilities
Measurement	Aging analysis	Rolling cash flow
Management	Bank deposits, diversification of asset base and credit limits	Availability of sources of funds

a. Credit risk

Credit risk arises from cash and cash equivalents, trade receivables, investments carried at amortised cost and deposits with banks and financial institutions.

Credit risk exposure

Provision for expected credit losses

In respect to other financial assets, the company follows a 12-months expected credit loss approach. The company's management does not foresee a material loss on account of credit risk due to the nature and credit worthiness of these financial assets. Further, the company has not observed any material defaults in recovering such financial assets. Therefore, the company has not provided for any expected credit loss on these financial assets except for trade receivables.

March 31, 2025				
Particulars	Estimated gross carrying amount at default	Expected probability of default	Expected credit losses	Carrying amount net of impairment provision
Cash deposits with banks	4.25	0.00%	-	4.25
Trade and other receivables	72.65	0.40%	0.29	72.36
Other financial assets	0.02	0.00%	-	0.02

March 31, 2024				
Particulars	Estimated gross carrying amount at default	Expected probability of default	Expected credit losses	Carrying amount net of impairment provision
Cash deposits with banks	3.20	0.00%	-	3.20
Trade and other receivables	25.94	1.30%	0.34	25.60
Other financial assets	1.38	0.00%	-	1.38

Expected credit loss for trade receivables under simplified approach

As at March 31, the company has certain trade receivables that have not been settled by the contractual due date but are not considered to be impaired. The amounts as at March 31, analysed by the length of time past due, are:

March 31, 2025				
Particulars	Estimated gross carrying amount at default	Expected probability of default	Expected credit losses	Carrying amount net of impairment provision
Not due	-	0.00%	-	-
Not more than 6 months	72.04	0.02%	0.02	72.02
More than 6 months	0.61	42.57%	0.27	0.34

March 31, 2024				
Particulars	Estimated gross carrying amount at default	Expected probability of default	Expected credit losses	Carrying amount net of impairment provision
Not due	-	0.00%	-	-
Not more than 6 months	23.05	0.00%	-	23.05
More than 6 months	2.90	11.61%	0.34	2.56

In respect of trade and other receivables, the company is exposed to significant credit exposure to a group of counterparties having similar characteristics. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due to be good.

The credit risk for cash and cash equivalents is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Other financial assets being investments are also due from several counter parties and based on historical information about defaults from the counter parties, management considers the quality of such assets that are not past due to be good.



b. Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the company maintains flexibility in funding by maintaining availability under committed facilities. Management monitors rolling forecasts of the company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The company takes into account the liquidity of the market in which the entity operates. In addition, the company's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans.

Maturities of financial liabilities

The tables below analyse the company's financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities, and

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant

March 31, 2025					
Particulars	Carrying Amount	Less than 1 year	1 - 3 year	Above 3 years	Total
Borrowings	-	-	-	-	-
Trade payable	1.80	1.80	-	-	1.80
Other financial liabilities	6.16	6.16	-	-	6.16
Total	7.96	7.96	-	-	7.96

March 31, 2024					
Particulars	Carrying Amount	Less than 1 year	1 - 3 year	Above 3 years	Total
Borrowings	0.16	0.16	-	-	0.16
Trade payable	4.50	4.50	-	-	4.50
Other financial liabilities	3.10	3.10	-	-	3.10
Total	7.76	7.76	-	-	7.76

B28 Capital management policies and procedures

The company's capital management objectives are to ensure the company's ability to continue as a going concern as well as to provide a balance between financial flexibility and balance sheet efficiency. In determining its capital structure, company considers the robustness of future cash flows, potential funding requirements for growth opportunities and acquisitions, the cost of capital and ease of access to funding sources.

Management assesses the company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the company's various classes of debt. The company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to shareholders, return capital to shareholders issue new shares, or sell assets to reduce debt.

The amounts managed as capital by the group for the reporting periods under review are summarized as follows:

Particulars	As on March 31, 2025	As on March 31, 2024
Total borrowings	-	0.16
Less: Cash and cash equivalents	4.25	3.20
Net debt	(4.25)	(3.04)
Total equity	70.62	50.82
Total Capital	66.37	47.78
Gearing ratio	0%	0%

B29 Related party disclosures

Names of the related parties and related party relationship

Related parties where control exists

a) Key Management Personnel

Prabhav Sharda

Rohit Goyal

Rahul Chaudhary

Director (w.e.f. June 11, 2009)

Director (w.e.f. March 26, 2024)

Director (w.e.f. March 26, 2024)

b) Enterprise having control over the company

Globalbees Brands Private Limited

Holding Company

c) Enterprises over which key management personnel or their relatives and/or holding company has significant influence.

Methuli Foods & Nutrition Pvt. Ltd.

DI Pharmacy Limited

Healthhy Foods LLP



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Related party relationships are as identified by the company and relied upon by the auditors -

	Key Management Personnel		Enterprise having control over the company		Enterprises over which key management personnel or their relatives and holding company has significant influence	
	As on March 31, 2025	As on March 31, 2024	As on March 31, 2025	As on March 31, 2024	As on March 31, 2025	As on March 31, 2024
Remuneration paid	11.16	9.51	-	-	-	-
Prabhav Sharda	11.16	9.51	-	-	-	-
Sale of products and services	-	-	-	-	65.71	13.62
Merhaki Foods & Nutrition Pvt. Ltd.	-	-	-	-	48.33	13.62
Healthyhey Foods LLP	-	-	-	-	17.38	-
Business support service-Income	-	-	0.13	-	-	-
Globalbees Brands Private Limited	-	-	0.13	-	-	-
Purchase of products and services	-	-	-	-	0.31	0.22
Busybees Logistics Solutions	-	-	-	-	0.16	-
Merhaki Foods & Nutrition Pvt. Ltd.	-	-	-	-	0.15	0.22
Business Enablement Fees-Income	-	-	-	-	56.93	8.33
Merhaki Foods & Nutrition Pvt. Ltd.	-	-	-	-	56.93	8.33
LRD fees-Expense	-	-	-	-	2.81	0.67
Merhaki Foods & Nutrition Pvt. Ltd.	-	-	-	-	2.81	0.67
Unbilled Revenue	-	-	-	-	-	1.36
Merhaki Foods & Nutrition Pvt. Ltd.	-	-	-	-	-	1.36
Payables Balance	-	-	-	-	0.03	-
Busybees Logistics Solutions	-	-	-	-	0.03	-
Receivables Balance	-	-	-	0.19	71.55	17.95
Globalbees Brands Private Limited	-	-	-	0.19	-	-
Healthyhey Foods LLP	-	-	-	-	0.10	-
Merhaki Foods & Nutrition Pvt. Ltd.	-	-	-	-	71.45	17.95

B30 Disclosures under Micro Small and Medium Enterprise Development Act, 2006

Particulars	As on March 31, 2025	As on March 31, 2024
a) The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year. Interest amount is Nil (P.Y. Nil)	0.93	0.65
b) The amount of interest paid by the buyer in terms of Section 16 of the Micro Small and Medium Enterprise Development Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
c) The amount of interest due and payable for the period of delay in making payment (which have been but beyond the appointed day during the year) but without adding the interest specified under Micro Small and Medium Enterprise Development Act, 2006.	-	-
d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance As a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006.	-	-

The ministry of Micro, Small and Medium enterprises has issued an office memorandum dated 26/05/2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information available with the management, there are no over dues outstanding to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Further, the company has not received any claim for interest from any supplier under the said act.

B31 Employee benefit obligations

Disclosure of gratuity (non-funded)

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

Movement in the liability recognised in the balance sheet is as under:

Description	As on March 31, 2025	As on March 31, 2024
Present value of defined benefit obligation as at the start of the year	-	-
Current service cost	1.79	1.76
Interest cost	0.05	0.20
Actuarial loss/(gain) recognized during the year -	0.13	0.13
Changes in financial assumptions	-	-
Changes in demographic assumptions	0.04	0.01
Experience variance	-	-
Benefits paid	(0.12)	(0.31)
Past service cost	-	-
Present value of defined benefit obligation as at the end of the year	1.89	1.79



Changes in the Fair Value of Plan Assets

Description	As on March 31, 2025	As on March 31, 2024
Fair Value of Plan Assets as at the beginning	-	-
Investment Income	-	-
Employer's Contribution	-	-
Benefits Paid	-	-
Return on plan assets, excluding amount recognised in net interest expense	-	-
Fair Value of Plan Assets as at the end	-	-

Amount recognised in the statement of profit and loss is as under:

Description	As on March 31, 2025	As on March 31, 2024
Current service cost	0.05	0.20
Interest cost	0.13	0.13
Past service cost	-	-
Actuarial loss/(gain)	-	-
Amount recognised in the statement of profit and loss	0.18	0.33

Current / Non-current bifurcation

Description	As on March 31, 2025	As on March 31, 2024
Current Benefit Obligation	0.50	0.46
Non - current Benefit Obligation	1.39	1.33
Liability recognised in Balance Sheet	1.89	1.79

Amount recognised in other comprehensive income:

Description	As on March 31, 2025	As on March 31, 2024
Amount recognised in OCI, beginning of the year	-	1.42
Actuarial loss/(gain):		
change in financial assumptions	0.04	0.00
change in demographic assumptions	-	-
experience variance (i.e. Actual experience vs assumptions)	(0.12)	(0.51)
Return on plan assets, excluding amount recognised in net interest expense	-	-
Amount recognised in OCI, end of the year	(0.08)	1.11

Total Defined Benefit Cost/(Income) included in Profit & Loss and Other Comprehensive Income

Description	As on March 31, 2025	As on March 31, 2024
Amount recognised in Profit and loss, End of Period	0.18	0.33
Amount recognized in Other Comprehensive Income, End of Period	(0.08)	1.11
Total Net Defined Benefit Cost/(Income) Recognized at Period-End	0.10	1.44

Actuarial assumptions

Description	As on March 31, 2025	As on March 31, 2024
Discount rate	6.60%	7.20%
Future salary increase	10.00%	10.00%

Demographic assumptions

Mortality	IALM (2012-2014)	IALM (2012-2014)
	Ultimate	Ultimate
Employee turnover / Withdrawal rate	20.00%	20.00%
Retirement age	58 years	58 years

Expected Cash flow for next ten years

	As on March 31, 2025
Year-2026	0.50
Year-2027	0.39
Year-2028	0.32
Year-2029	0.34
Year-2030	0.21
Year-2031 to Year 2035	0.14

Defined Benefit Obligation by Participant Status

	As on March 31, 2025
Actives	-
Vested Deferreds	-
Retirees	-
Total Defined Benefit Obligation	-

Sensitivity analysis

	As on March 31, 2025
Defined benefit obligation - Discount rate + 100 basis points	1.83
Defined benefit obligation - Discount rate - 100 basis points	1.97
Defined benefit obligation - Salary escalation rate + 100 basis points	1.91
Defined benefit obligation - Salary escalation rate - 100 basis points	1.88
Defined benefit obligation - Withdrawal rate + 100 basis points	1.91
Defined benefit obligation - Withdrawal rate - 100 basis points	1.88



Average Duration

Weighted average duration of the plan is 3.80 years.

B32 Segment reporting

The Company is primarily engaged in the business of manufacturing and trading of home and personal care products, which as per Indian Accounting Standard - 108 on 'Operating Segments' is considered to be the only reportable segment.

B33 Key Financial Ratios

Particulars	for the year ended March 31, 2025	for the year ended March 31, 2024	Change in %	Reason for change more than 25%
Current ratio	8.87	6.72	32%	Primarily due to increase in current assets of the company during the year.
Debt Equity ratio	-	0.00	-100%	Primarily due to repayment of loan and increased equity as at year end.
Debt service coverage ratio	12,739.55	19.96	63723%	Primarily due to increase in the profitability of the company and reduction in the debt expenses.
Return on Equity (%)	0.32	0.36	-11%	-
Inventory Turnover ratio	6.31	4.10	54%	Primarily due to decrease in inventory as at year end.
Trade Receivables Turnover ratio	3.93	7.63	-48%	Primarily due to increased trade receivable as at year end.
Trade Payables Turnover ratio	25.54	16.40	56%	Due to increased purchases during the current year.
Net Capital Turnover Ratio	2.08	2.04	2%	-
Net profit margin (%)	13.71%	15.55%	-12%	-
Return on Capital Employed (%)	37.40%	36.72%	2%	-
Return on Investment	0.00%	0.00%	0%	-

Detailed explanation of ratios

Current Ratio

The Current Ratio is a liquidity ratio that measures a Company's ability to pay short-term obligations or those due within one year. It is calculated by dividing the current assets by current liabilities.

Debt Equity Ratio

The ratio is used to evaluate a Company's financial leverage. It is a measure of the degree to which a Company is financing its operations through debt versus wholly owned funds. It is calculated by dividing a Company's total debt by its shareholder's equity.

Debt service coverage ratio

The Debt Service Coverage Ratio (DSCR) measures the ability of a company to use its operating income to repay all its debt obligations, including repayment of principal and interest on both short-term and long-term debt. It is calculated by dividing the earnings before interest, non-cash operating expenditure and tax by finance cost plus principal repayment of debt.

Return on Equity

Return on Equity (RoE) is a measure of profitability of a Company expressed in percentage. It is calculated by dividing profit/loss after tax for the period by average Equity funds employed during the period.

Inventory Turnover ratio

Inventory Turnover is the number of times a Company sells and replaces its inventory during a period. It is calculated by dividing turnover by average inventory.

Trade Receivables Turnover ratio

The above ratio is used to quantify a Company's effectiveness in collecting its receivables or money owed by customers. The ratio shows how well a Company uses and manages the credit it extends to customers and how quickly that short-term debt is collected or is paid. It is calculated by dividing Net Credit sales by average trade receivables.

Trade Payables Turnover ratio

The accounts payable turnover ratio shows investors how many times per period a company pays its accounts payable. In other words, the ratio measures the speed at which a company pays its suppliers. It is calculated by dividing net credit purchases by average trade payables.

Net Capital Turnover ratio

It measures the entity's ability to generate sales per rupee of long-term investment. A higher ratio indicates better utilization of long-term funds of owners and the lenders. It is calculated by dividing turnover by Working capital.

Net Profit Margin (%)

The net profit margin is equal to how much net income or profit is generated as a percentage of total income. It is calculated by dividing the profit for the year by total income.

Return on Capital Employed

Return on Capital Employed (RoCE) is a financial ratio that measures a Company's profitability and the efficiency with which its capital is used. In other words, the ratio measures how well Company is generating profits from its capital. It is calculated by dividing profit before exceptional items, finance cost and tax by capital employed during the period.



Return on Investment

Return on investment (ROI) is a financial ratio used to calculate the benefit an investor will receive in relation to their investment cost. It is most commonly measured as net income divided by the original capital cost of the investment. The higher the ratio, the greater the benefit earned.

B34 Commitments and contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the firm or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Claims against the firm not acknowledged as debts
Indirect tax matters

As on March 31, 2025	As on March 31, 2024
0.08	0.08

(i) It is not practicable for the firm to estimate the timings of the cash flows, if any, in respect of the above pending resolution of the respective proceedings as it is determinable only on receipt of judgements/decisions pending with various forums/authorities.

(ii) The firm have reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required or disclosed as contingent liabilities where applicable, in its financial statements. The firm does not expect the outcome of these proceedings to have a materially adverse effect on its financial statements.

B35 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.

B36 Other statutory information

- i The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- iii The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) 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
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vi The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) 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
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vii The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- viii The Company is not declared wilful defaulter by any bank or financial institution or government or any government authority.
- ix Compliance with number of layer of companies as per Companies Act, 2013 -
The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- x The Company has not entered into any scheme of arrangement which has an accounting impact on current financial year.
- xi The Company has not revalued its Property, Plant and Equipment during the current financial year.
- xii The company has used the borrowings from financial institutions for the specific purpose for which it was taken at the balance sheet date.

In terms of our report attached
For Nangia & Co LLP
Chartered Accountants
Firm Regn No. 002391C/N500069



Prateek Agrawal

Prateek Agrawal
Partner
Membership No. 402626

Place : New Delhi
Date : 22 May 2025

For and on behalf of the Board of Directors
Better & Brighter Home Care Private Limited
CIN - U24139WB2009PTC135807

Prathav Sharda
Director
DIN - 02638039

Kobir Goyal
Director
DIN - 10558167