Mohini Active Life Private Limited



Standalone Audited Financial Statements

F.Y. 2024-25

Mahesh C. Solanki & Co.

Chartered Accountants

Independent Auditor's Report

Independent Auditor's Report

To the Board of Directors of Mohini Active Life Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying audited financial statements of **Mohini Active Life Private Limited** ('the Company'), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the period then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profits and its cash flows for the period ended on that date.

Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act and other pronouncements issued by the Institute of Chartered Accountants of India ('ICAI') 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 the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the 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 audit opinion on the financial statements.

Key Audit Matters

We have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

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

MAHESH C. SOLANKI & CO. Chartered Accountants

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

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance 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 Financial Statements

The accompanying financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the AS specified under section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are 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 the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SA's issued by ICAI, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 section 143(11) of the Act we give in the Annexure I 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, based on our audit 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 purpose of our audit of the accompanying financial statements;



b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss and Statement of Cash Flows are in agreement with the books of account of the Company;

d) In our opinion, the aforesaid financial statements comply with Accounting Standard specified under section 133 of the Act;

e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of section 164(2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure II". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's Internal Financial Controls with reference to financial statements;

g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

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 does not have any pending litigation as at 31st March 2025;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31st March 2025;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the period ended 31st March 2025.

iv.

a. The management has represented that, to the best of its knowledge and belief , no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person or entity, including foreign entities ('the 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 ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

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

c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the

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management 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 neither declared nor paid any dividends during the period ended 31st March 2025.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1st, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the period ended 31st March 2025.

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Registration No: 006228C



CA. Rajat Jain
Partner
M No. 413515
Place: Indore
Date: 29th May, 2025
UDIN: 25413515BMJEZV6231

Annexure-I to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section in our report of even date, to the members of Mohini Active Life Private Limited, for the period ended 31st March 2025)

To the best of our information and according to the explanations provided to us by the Company and The books of account and records examined by us in the normal course of audit, we state 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 has maintained proper records showing full particulars of intangible assets.

(b) The property, plant, and equipment of the Company have not been physically verified by the management during the year. Still, there is a regular program of verification, which in our opinion is reasonable considering the size of the Company and the nature of its property, plant, and equipment. According to the information and explanations given to us, no material discrepancies have been noticed on such verification during the year of verification.

(c) According to the information and explanations provided to us and on the basis of our examination of the records of the Company we report that the title deeds in respect of immovable properties are held in the name of the Company. In respect of immovable properties taken on lease and disclosed as right-of-use-assets in the standalone financial statements, the lease agreements are in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or intangible assets or both during the year.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii)

(a) The Company does not carry any inventory and hence, the reporting under clause 3(ii) (a) of the order is not applicable.

(b) The Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence the reporting under clause 3(ii)(b) of the order is not applicable.

(iii) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the reporting under clause 3(iii) of the order is not applicable.

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(iv) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not advanced any loans to directors / to a Company in which the director is interested to which the provisions of section 185 of the Act apply and has not made any investments to which the provisions of section 186 of the Act apply. Hence the reporting under clause 3(iv) of the order is not applicable.

(v) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits. Hence the reporting under clause 3(v) of the order is not applicable.

(vi) The maintenance of the cost records specified by the Central Government under sub-section (1) of section 148 of the Act are not applicable to the Company and hence reporting under clause 3(vi) of the order is not applicable.

(vii)

(a) In our opinion, and according to the information and explanations given to us and based on our examination of the books of the Company, the Company is regular in depositing undisputed statutory dues including, provident fund, employee's state insurance, Goods and Service Tax, income-tax, and any other material statutory dues to the appropriate authorities.

Nature of the statute	Nature of dues	Period to which the amount relates	Amount including interest (Rs)	Amount paid/ pre-deposited (Rs)
The Income Tax Act, 1961	Tax Deducted at Source	2023-24	8,77,040	-
		2024-25	3,35,350	-

(b) There are no undisputed amounts payable in respect of Goods and Services Tax, Provident Fund, employee's state insurance, income-tax, and any other material statutory dues in arrears as at 31st March 2025.

(viii) In our opinion and according to the information and explanations given to us, there are no transactions relating to previously unrecorded income that has been surrendered or disclosed as income during the period in the tax assessment under the Income Tax Act, 1961.

(ix)

(a) According to the information and explanations given to us and as per the books of accounts and records examined by us, in our opinion, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the period and there are no outstanding term loans at the beginning of the period and hence, reporting under clause 3(ix) (c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, in our opinion, no funds raised on short term basis have been prima-facie being used for long term purpose during the period.

(e) The Company does not have any subsidiary, joint venture, or associate and hence the reporting

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under clause 3(ix) (e) of the order is not applicable.

(f) The Company has not raised any loans during the period and hence reporting on clause 3(ix) (f) of the Order is not applicable.

(x)

(a) According to the information and explanations provided to us and based on our examination of the books of accounts and other records, we report that the Company has not raised any money raised by the way of initial public offer or further public offer (including debt instruments) during the period. Hence the reporting under clause 3(x) (a) of the order is not applicable.

(b) According to the information and explanation provided to us and based on our examination of the books of accounts and other records, we report that the Company has not made any preferential allotment of private placement of shares. Hence the reporting under clause 3(x) (b) of the order is not applicable.

(xi)

(a) Based on the audit procedures performed by us for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given to us by the management, we report that we have neither come across any instance of fraud by the Company or on the Company by its officers or employees, noticed or reported during the period, nor have we been informed of any such case by the management.

(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) Rule, 2014 with the Central Government during the period and till the date of this report.

(c) According to the information and explanations provided to us, no whistle blower complaints have been received during the period and upto the date of this report.

(xii) The Company is not a Nidhi Company and hence the reporting under clause 3 (xii) of the Order is not applicable.

(xiii) According to the information and explanations given to us, all transactions entered into by the Company with related parties are in compliance with section 177 and 188 of the Act where applicable and the details thereof have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) The provisions of internal audit are not applicable to the Company and hence the reporting under clause 3 (xiv) of the Order is not applicable.

(xv) As per the information and explanations provided to us, the Company has not entered into any non-cash transactions with directors or persons connected with them and hence the provisions of section 192 of the Act are not applicable to the Company.

(xvi)

(a) In our opinion and according to the information and explanations given to us, the Company is

MAHESH D. SOLANKI & CO. Chartered Accountants

not required to be registered under Section 45-IA of the Reserve Bank of India, 1934. Hence, the reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.

(b) According to the information and explanation given to us by the management, in our opinion, there is no Core Investment Company as part of the Group. Hence, the reporting under clause 3(xvi) (d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial period covered by our audit and immediately preceding financial period.

(xviii) There has been no resignation of the statutory auditors during the period.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of assets and payment of financial liabilities, other than information accompanying the financial statements and 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 exits as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of section 135 of the Act are not applicable to the Company for the period under audit and hence the reporting under clause 3(xx) (a) & (b) of the order is not applicable.

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Registration No: 006228C



CA. Rajat Jain
Partner
M No. 413515
Place: Indore
Date: 29th May 2025
UDIN: 25413515BMJEZV6231

MOHINI ACTIVE LIFE PRIVATE LIMITED

Annexure-II to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section in our report of even date, to the members of Mohini Active Life Private Limited for the period ended 31st March 2025)

We have audited the internal financial controls over financial reporting of Mohini Active Life Private Limited ("the Company") as of March 31, 2025 in conjunction with our audit of financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to the financial statements based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial control with reference to the financial statements based on our audit. We conducted audit in accordance with the Guidance Note on Audit of Internal Financial control over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Company's Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Control and, both issued by Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial control over financial reporting was established and maintained end of such controls operate effectively in all material respects.

Our audit involves performing procedure to obtain audit evidence about the adequacy of the internal financial control systems over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statement for external purpose in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

i. Pertains to maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the asset of the Company;

ii. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with the generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

iii. Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's asset that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material statement due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subjected to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and search internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Registration No: 006228C

MAHESH C. SOLANKI & CO. Chartered Accountants

CA. Rajat Jain
Partner
M No. 413515
Place: Indore
Date: 29th May 2025
UDIN: 25413515BMJEZV6231

Financial Statement

Mohini Active Life Private Limited
CIN: U24100MP2022PTC061630
Standalone Balance Sheet as at 31st March, 2025

(All amounts in Rs. 000', unless otherwise stated)

Particulars	Notes	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves and Surplus	4	89.11	56.86
(2) Current Liabilities			
(a) Short-term borrowings	5	82,094.88	17,392.88
(b) Other current liabilities	6	46,410.01	47,360.72
(c) Short-term provisions	7	7.91	54.29
Total		**1,29,601.91**	**65,864.75**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	8	45,776.76	45,776.76
(ii) Capital Work-In-progress	8	44,704.45	9,766.56
(b) Deferred Tax Asset	9	-	-
(c) Other non-current assets	10	932.05	939.25
(2) Current assets			
(b) Trade receivables	11	1,901.53	543.25
(c) Cash and cash equivalents	12	533.35	471.48
(d) Short-term loans and advances	13	32,800.00	1,500.00
(e) Other current assets	14	2,953.77	6,867.46
Total		**1,29,601.91**	**65,864.76**

Significant Accounting Policies And Notes to Accounts are an integral part of these financial statements.

As per our report of even date annexed **2**

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Reg. No. 006228C

MAHESH C. SOLANKI & CO. Chartered Accountants

CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2025

For and on behalf of the Board of Directors
Mohini Active Life Private Limited

MOHINI ACTIVE LIFE PRIVATE LIMITED

Viral Patel
Director
DIN : 09662042
Place: Pithampur
Date: 29th May 2025

Avnish Bansal
Director
DIN : 02666814
Place: Pithampur
Date: 29th May 2025

Mohini Active Life Private Limited
CIN: U24100MP2022PTC061630
Standalone Statement of Profit & Loss for the year ended 31st March, 2025

(All amounts in Rs. 000', unless otherwise stated)

Particulars	Notes	Year ended 31st March, 2025	Year ended 31st March, 2024
Income			
I. Revenue from operations		-	-
II. Other Income	15	699.51	171.73
III. Total Income (I +II)		**699.51**	**171.73**
Expenses:			
Finance costs	16	0.14	0.13
Other Expenses	17	661.23	134.74
IV. Total Expenses		**661.36**	**134.87**
V. Profit Before Tax (III-IV)		**38.14**	**36.86**
VI. Tax expense:			
(1) Current Tax		5.88	9.58
(2) Deferred Tax		-	10.32
Total Tax Expenses		**5.88**	**19.90**
VII. Profit/(Loss) for the year (V-VI)		**32.26**	**16.96**
VIII. Earning per Equity Share (In Rs.):	18		
(1) Basic		**0.32**	**0.32**
(2) Diluted		**0.32**	**0.32**

Significant Accounting Policies And Notes to Accounts are an integral part of these financial statements.

As per our report of even date annexed **2**

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Reg. No. 006228C

CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2025

For and on behalf of the Board of Directors
Mohini Active Life Private Limited

Viral Patel
Director
DIN : 09662042
Place: Pithampur
Date: 29th May 2025

Avnish Bansal
Director
DIN : 02666814
Place: Pithampur
Date: 29th May 2025

Mohini Active Life Private Limited
CIN: U24100MP2022PTC061630
Standalone Cash Flow Statement for the year ended on 31st March, 2024

(All amounts in Rs. 000', unless otherwise stated)

		Year ended 31st March, 2025	Year ended 31st March, 2024
A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit before Tax & Extra ordinary items	38.14	36.86
	Adjustment for -		
	Add : Finance Cost	0.14	0.13
	Less : Interest Income	(7.16)	(39.23)
	Operating profit before working capital changes	**31.12**	**(2.24)**
	Movements in working capital		
	Decrease/(Increase) in Trade Receivables	(1,358.28)	(136.15)
	Decrease/(Increase) in Other Current Assets	3,913.69	(6,867.46)
	Increase/(Decrease) in Other Current Liabilities	(950.72)	1,494.02
	Increase/(Decrease) in Short term Provisions	(46.38)	18.45
	Decrease/(Increase) in Other Non-Current Assets	7.20	(939.25)
	Decrease/(Increase) in Short Term Loans & Advances	(31,300.00)	-
	Cash Flows from Operating Activities post Working Capital Changes	**(29,703.37)**	**(6,432.63)**
	Income Tax Payable	(5.88)	(9.58)
	Net cash from operating activities (A)	**(29,709.25)**	**(6,442.21)**
B)	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Interest Income	7.16	39.23
	Purchase of Fixed Assets including CWIP (Net of Subsidy Received)	(34,937.90)	(9,612.98)
	Net cash from in Investing activities (B)	**(34,930.74)**	**(9,573.75)**
C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from/(repayments of) Short Term Borrowings	64,702.00	15,288.76
	Finance Cost	(0.14)	(0.13)
	Proceeds from issue share capital	-	-
	Net Cash from Financing Activities (C)	**64,701.86**	**15,288.63**
D)	**Net (Decrease)/Increase in Cash & Cash Equivalents (A+B+C)**	**61.87**	**(727.33)**
	Cash & Cash Equivalents at the Beginning of the Year	471.48	1,198.80
	Cash & Cash Equivalents at the End of the Year	**533.35**	**471.47**
	Components of Cash & Cash Equivalents		
	Cash In Hand	5.52	3.94
	Balances with scheduled banks	527.83	467.54
E)	**Total Cash & Cash Equivalents at the End**	**533.35**	**471.48**

The cash flow is prepared under indirect method as set out in Accounting Standard-3

For Mahesh C Solanki & Co.
Chartered Accountants
Firm Reg. No. 006228C

MAHESH C. SOLANKI & CO. Chartered Accountants

CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2025

MOHINI ACTIVE LIFE PRIVATE LIMITED

For and on behalf of the Board of Directors
Mohini Active Life Private Limited

Viral Patel
Director
DIN : 09662042
Place: Pithampur
Date: 29th May 2025

Avnish Bansal
Director
DIN : 02666814
Place: Pithampur
Date: 29th May 2025

Schedules

Mohini Active life Private Limited
CIN: U24100MP2022PTC061630
Notes to the financial statements for the period ended 31st March, 2025

(All amounts in Rs. Thousands, unless otherwise stated)

1 Corporate Information

Mohini Active Life Private Limited is incorporated in the year 2022 under the provisions of the Companies Act, 2013. The Company has its registered office at Madhya Pradesh, India. Currently, Company has not started its operation of business and it is planning to engaged in the manufacturing :

- Pharmaceutical, Veterinary and Sanitary preparations;
- Dietetic substances adapted for medical use, food for babies;
- Plaster material for dressings and others similar products.

2 Material Accounting Policies and Notes to Accounts

2.1 Basis of Accounting and preparation of Financial Statement

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis of accounting and accounting standards specified by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013. Accounting polices not referred to otherwise be consistent with generally accepted accounting principles.

2.2 Use of Estimates

The preparation and presentation of the financial statements require estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reported period. The difference between actual results and estimates are recognized in the period in which the results are known / materialized.

2.3 Property, Plant and Equipment (As per AS-10)

i. Fixed assets are carried at cost, net of tax credit entitlement availed less accumulated depreciation. The cost includes cost of acquisition/construction, installation and preoperative expenditure including trial run expenses (net of revenue) and borrowing costs incurred during pre-operation period. Expenses incurred on capital assets are carried forward as capital work in progress at cost till the same are put to use.

ii. When an asset is scrapped or otherwise disposed off, the cost and related depreciation are removed from the books of account and resultant profit or loss, if any, is reflected in the Statement of Profit and Loss.

iii. Pre-operative expenses including interest on borrowings for the capital goods, wherever applicable and any other cost incurred which is directly attributable to bringing the assets to its working condition for its intended use are treated as part of the cost of capital goods, hence capitalized.

2.4 Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any the cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

2.5 Depreciation

Depreciation is provided on the straight line method over the estimated useful lives of the assets as per the rates prescribed under Schedule II of the Company Act, 2013 or re-assessed useful life based on technical evaluation as under:

Plant & Machinery – 6.33%
Building – 3.17%
Site Development – 1.58%
Computer – 31.67%
Other Admin Assets – 9.50%
Vehicles – 11.88%
Intangibles – 10%

Depreciation is provided pro-rata for the number of day's availability for use. Depreciation on sale / disposal of assets is provided pro rata up to the end of the month of sale/disposal.

2.6 Leases (As Per AS-19)

A finance lease is a lease that transfers substantially all the risks and awards incident to ownership of assets . Lease Expense for lease payment is recognised on straight line basis over the lease term .

MAHESH C. SOLANKI & CO. CHARTERED ACCOUNTANTS

MOHINI ACTIVE LIFE PRIVATE LIMITED

2.7 Government Subsidy (As per AS-12)

Government subsidies as received from the government are recorded in the books of accounts on receipt basis.

2.8 Investments (As per AS-13)

Investments, which are not readily realizable and intended to be held for more than one year from the date on which such investments are made, are classified as Non-current Investments. All other investments are classified as short-term investments. On initial recognition, all Long-term investments are measured at cost subject to any permanent diminution. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are valued at lower of cost and fair value determined on an individual investment basis. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

2.9 Provision and Contingent Liabilities (As per AS-29)

A provision is recognized when there is a present obligation as a result of a past event. It is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. A provision is not discounted to its present value and is determined based on the best estimate required to settle the obligation at the end date. These provisions are reviewed at each year end date and adjusted to reflect the best current estimate.

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 company 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 or a reliable estimate of the amount cannot be made.

2.10 Inventories (As per AS-2)

(i) Raw Material, Stores & Spares, Packing Material etc are valued at cost including the cost incurred in bringing the inventories to their present location and condition.

(ii) Finish goods are valued at cost or net realizable value whichever is lower. Cost includes cost of conversion and other costs incurred in bringing the inventory to their present location and condition.

(iii) Scraps are valued at Net estimated realizable value.

2.11 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and Bank Balance.

2.12 Borrowing Cost (As per AS-16)

Borrowing cost include interest, amortization of ancillary cost incurred, exchange differences. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of loan.

Borrowing cost that is directly attributable to the acquisitions and construction of qualifying assets are capitalized as part of those assets up to the date of capitalization of such assets.

2.13 Revenue Recognition (As per AS-9)

Sale of goods is recognized, net of returns, trade discounts and GST, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Revenue from services is recognized when the services are completed. Other income is accounted on received and accrual basis.

2.14 Taxes on Income (As per AS-22)

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and deferred tax liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an Intention to settle the assets and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

MAHESH C. SOLANKI & CO. CHARTERED ACCOUNTANTS

MOHINI ACTIVE LIFE PRIVATE LIMITED

2.15 Earnings per Share (As per AS-20)

Basic Earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.16 Segment Reporting (As per AS-17)

As evidenced by internal Management Information System (MIS), there are no reportable segments in the company. Therefore, the disclosure requirements of "Accounting Standard 17 (AS- 17) - Segment Reporting are not furnished.

2.17 Cash Flows Statement (As per AS-3)

Cash Flows are reported using indirect method, whereby Profit (loss) before extraordinary items and tax is adjusted for the effect of transactions of non cash nature and any deferrals or accruals of the past or future cash receipts or payments. The Cash Flow from operating, investing and financial activities of the Company is segregated based on the available information.

2.18 Preliminary Expenses

Preliminary expenses are written off during the preious year.

MAHESH C. SOLANKI & CO. CHARTERED ACCOUNTANTS

MOHINI ACTIVE LIFE PRIVATE LIMITED

(All amounts in Rs. 000', unless otherwise stated)

NOTE 3 : SHARE CAPITAL

	As at 31st March, 2025	As at 31st March, 2024
Authorised Share Capital:		
1,00,00,000 (31 March 2024: 10,00,000) Equity Shares of Rs. 10/- each	1,00,000.00	1,00,000.00
	1,00,000.00	**1,00,000.00**
Issued,Subscribed and Paid up:		
1,00,000 (31 March 2024: 1,00,000) Equity Shares of Rs.10/- each	1,000.00	1,000.00
	1,000.00	**1,000.00**

3.1 The Reconciliation of the number of shares and amount outstanding is set out below

	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares at Beginning of the year	1,00,000	10,00,000	1,00,000	10,00,000
Add: Shares issued during the year	-	-	-	-
Equity Shares at end of the year	**1,00,000**	**10,00,000**	1,00,000	10,00,000

3.2 Terms/Right attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share .

3.3 The details of shareholders holding more than 5% shares:-

	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	% of holding	No. of shares	% of holding
Mohini Health & Hygiene Limited	1,00,000	100.00	1,00,000	100.00
	1,00,000	**100.00**	1,00,000	100.00

Shares held by the Promoters at the end of the year

Shareholder's Name	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	% of total share of company	No. of Shares	% of total share of company
Mohini Health & Hygiene Limited	1,00,000	100.00	1,00,000	100.00
	1,00,000	**100.00**	1,00,000	100.00

NOTE 4 : RESERVES & SURPLUS

		As at 31st March, 2025	As at 31st March, 2024
a)	**Profit & Loss Account**		
	Balance as at the beginning of the period	56.85	39.90
	Add: Profit for the year	32.26	16.96
	Total Reserves and Surplus	**89.11**	**56.86**

NOTE 5 : SHORT TERM BORROWINGS

	As at 31st March, 2025	As at 31st March, 2024
From Related Party		
-Unsecured Loan	82,094.88	17,392.88
	82,094.88	**17,392.88**

MAHESH C. SOLANKI & CO. Chartered Accountants

MOHINI ACTIVE LIFE PRIVATE LIMITED

(All amounts in Rs. 000', unless otherwise stated)

NOTE 6 : OTHER CURRENT LIABILITIES

	As at 31st March, 2025	As at 31st March, 2024
Payables for Capital Assets	45,777.76	46,357.36
Payables for Expenses	44.05	72.51
Duties and Taxes	(713.21)	104.36
Other Payables	1,301.41	826.49
	46,410.01	**47,360.72**

NOTE 7: SHORT-TERM PROVISIONS

	As at 31st March, 2025	As at 31st March, 2024
Provision for employee benefit	-	39.00
Provision for Tax	**5.65**	9.58
Provision for expenses	**2.26**	5.71
Other Provision	-	-
	7.91	**54.29**

NOTE 8: PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant and Equipment

Tangible Assets	**Leasehold Land**
Gross Block	
As at 31st March, 2024	45,776.76
Additions	-
Disposals	-
Reclassification	-
As at 31st March, 2025	**45,776.76**
Depreciation	
As at 31st March, 2024	-
Charge for the year	-
Disposals	-
Reclassification	-
As at 31st March, 2025	-
Net Block	
As at 31st March, 2024	**45,776.76**
As at 31st March, 2025	**45,776.76**

(ii) Capital Work-In-progress

	As at 31st March, 2025		As at 31st March, 2024	
Amount in CWIP for the period of	**Project In progress**	**Project on Hold**	**Project In progress**	**Project on Hold**
Less than 1 Year	34,937.90	-	9,612.97	-
1-2 Year	9,612.97	-	153.58	-
2-3 Year	153.58	-	-	-
More than 3 year	-	-	-	-
Total	**44,704.45**	-	9,766.56	-

MAHESH C. SOLANKI & CO. Chartered Accountants

MOHINI ACTIVE LIFE PRIVATE LIMITED

(All amounts in Rs. 000', unless otherwise stated)

NOTE 9 : DEFERRED TAX ASSET

	As at 31st March, 2025	As at 31st March, 2024
Deferred Tax Assest (net)	-	-
	-	-

NOTE 10: OTHER NON CURRENT ASSETS

	As at 31st March, 2025	As at 31st March, 2024
Deposits	932.05	939.25
	932.05	**939.25**

NOTE 11 : TRADE RECEIVABLES

	As at 31st March, 2025	As at 31st March, 2024
Unsecured & considered good		
-Outstanding for a period of less than Six Months	1,364.78	153.40
-Outstanding for a period of more than Six Months	536.75	389.85
	1,901.53	**543.25**

Trade Receivable Ageing Schedule	As at 31st March, 2025		As at 31st March, 2024	
Particulars	**Undisputed Trade-Receivable**	**Disputed Trade-Receivable**	**Undisputed Trade-Receivable**	**Disputed Trade-Receivable**
Less than 6 months	1,364.78	-	153.40	-
6 month - 1 year	-	-	-	-
1 year - 2 years	153.40	-	389.85	-
2 years - 3 years	383.35	-	-	-
More than 3 years	-	-	-	-
Total	**1,901.53**	-	**543.25**	-

NOTE 12 : CASH & CASH EQUIVALENTS

	As at 31st March, 2025	As at 31st March, 2024
Cash In Hand	5.52	3.94
Balances with scheduled banks	527.83	467.54
	533.35	**471.48**

NOTE 13: SHORT TERM LOANS & ADVANCES

	As at 31st March, 2025	As at 31st March, 2024
Advance to parties	32,800.00	1,500.00
	32,800.00	**1,500.00**

NOTE 14 :OTHER CURRENT ASSETS

	As at 31st March, 2025	As at 31st March, 2024
Balances with Government Authories	18.34	676.06
Advances to creditors	2,935.43	6,191.40
	2,953.77	**6,867.46**

MAHESH C. SOLANKI & CO. Chartered Accountants

MOHINI ACTIVE LIFE PRIVATE LIMITED

(All amounts in Rs. 000', unless otherwise stated)

NOTE 15 : OTHER INCOME

	Year ended 31st March, 2025	Year ended 31st March, 2024
Interest Income-		
Banks	7.16	39.23
Other Income	0.35	2.50
Commission Income	1,172.00	130.00
Other Expenses	(480.00)	-
	699.51	**171.73**

NOTE 16 : FINANCE COST

	Year ended 31st March, 2025	Year ended 31st March, 2024
Interest to Banks & Others	0.14	0.13
	0.14	**0.13**

NOTE 17 : OTHER EXPENSES

	Year ended 31st March, 2025	Year ended 31st March, 2024
Payment to Auditors	25.00	25.00
Legal fees	1.22	23.91
Statutory Dues	2.50	2.50
Electricity Expense	101.33	22.63
Security Services	470.49	
Others	60.69	60.70
	661.23	**134.74**

NOTE 18 : EARNING PER EQUITY SHARE

	Year ended 31st March, 2025	Year ended 31st March, 2024
The following reflects the profit and share data used in the basic and diluted EPS computations:		
Total operations for the year		
Net Profit after tax for calculation of basic and diluted EPS	32.26	16.96
Weighted average number of equity shares in calculating basic EPS (in numbers)	100.00	100.00
Paid up value(in Rs.)	10.00	10.00
Earnings per share (Basic) (in Rs.)	**0.32**	0.17
Weighted average number of equity shares in calculating basic EPS	100.00	100.00
Earnings per share (Diluted) (in Rs.)	**0.32**	0 17

NOTE 19 : RELATED PARTY DISCLOSURE

a. List of related parties and relationship (as identified by the management)

I. Key management personnel

- Avnish Bansal
- Viral Patel
- Parul Bansal

II. Enterprises over which key management personnel have significant influence

- Mohini Health & Hygiene Limited
- Vedant Kotton Private Limited

MAHESH C. SOLANKI & CO. Chartered Accountants

MOHINI ACTIVE LIFE PRIVATE LIMITED

(All amounts in Rs. 000', unless otherwise stated)

b. Transactions with enterprises over which key management personnel have significant influence

Related Party	Nature of Transaction	Year ended 31st March, 2025	Year ended 31st March, 2024
Mohini Health & Hygiene Limited	Loan	64,702.00	15,235.66
Mohini Health & Hygiene Limited	Reimbursement of Expenses	-	745.61
Mohini Health & Hygiene Limited	Interest on Loan	-	749.79
Vedant Kotton Private Limited	Commission Income	1,172.00	130.00
Mohini Health & Hygiene Limited	Rent Expenses	60.00	-
Mohini Health & Hygiene Limited	Lease Hold Land	-	45,776.76

c. Amount Due to/from Related Party as on

Related Party		As at 31st March, 2025	As at 31st March, 2024
Mohini Health & Hygiene Limited - Loan		(82,094.88)	(17,392.88)
Mohini Health & Hygiene Limited - Land Transfer		(45,776.76)	(45,776.76)
Mohini Health & Hygiene Limited		(816.41)	(745.61)
Vedant Kotton Private Limited		1,901.53	543.25

NOTE 20 : CONTINGENT LIABILITY

Name of Statute	Nature of Dues	As at 31st March, 2025	As at 31st March, 2024
The Income Tax Act, 1961	Income Tax	1,212.39	-

NOTE 21 : ADDITIONAL REGULATORY REQUIREMENT

a Borrowings from banks and financial institutions
The company has not borrowings from the banks .

b Details of Benami Property held
The company does not hold any Benami Property and no proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

c Title deeds of Immovable Property
The company does not have any Immovable Property held in the name of Company.

d Intangible assets under development
The Company does not hold any Intangible assets under development.

e. Loans or Advances
The Company has not given any Loans or Advances in the nature of loans granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

f. Details of Revalued Property
The Company has not Revalued its Property, Plant and Equipment during the year.

g. Wilful Defaulter by any Bank/ Financial Institution/ Other Lender
The company is not declared as wilful defaulter by any bank / Financial institution / other lender.

h. Relationship with struck off companies
The company has no such transaction with any Struck off Company.

i. Registration of Charges or satisfaction with Registrar of Companies(ROC)
There are no Charges pending for Registeration with Registrar of Companies (ROC).

MAHESH C. SOLANKI & CO. Chartered Accountants

MOHINI ACTIVE LIFE PRIVATE LIMITED

(All amounts in Rs. 000', unless otherwise stated)

j Compliance with number of layers of companies

The company does not have any Subsidiary or layers of companies.

k. Compliance with approved Scheme(s) of Arrangements

The Company has not entered into any Scheme of arrangement approved by Competent Authority.

l. Utillization of Borrowed Fund and Share Premium

i. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies).

ii. The company has not recived any funds from any other person(s) or entity(ies).

m. Undisclosed Income

There are no transactions which are not recorded in books of accounts i.e. there is no undisclosed income.

n. Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto Currency or Virtual Currency.

The Accompanying notes are an integral part of the standalone financial statements.

For Mahesh C. Solanki & Co.
Chartered Accountants
Firm Reg. No. 006228C

MAHESH C. SOLANKI & CO. Chartered Accountants

CA. Rajat Jain
Partner
M.No. 413515
Place: Indore
Date: 29th May 2025

For and on behalf of the Board of Directors
Mohini Active Life Private Limited

MOHINI ACTIVE LIFE PRIVATE LIMITED

Viral Patel
Director
DIN : 09662042
Place: Pithampur
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