

**COMPLETE SPORTS & MANGEMENT (I) PRIVATE LIMITED**

**ASSESSMENT YEAR: 2025 – 2026**

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF COMPLETE SPORTS & MANAGEMENT (I) PRIVATE LIMITED**

**I. Report on the Audit of the Financial Statements**

**1. Opinion**

We have audited the accompanying Financial Statements of COMPLETE SPORTS & MANAGEMENT (I) PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the 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 Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit for the year ended on that date.

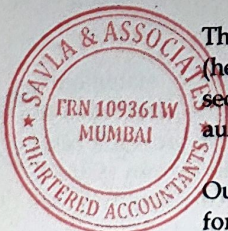
**2. Basis for Opinion**

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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.

**3. Other Information - Board of Directors' Report**

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

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



**Savla & Associates****CHARTERED ACCOUNTANTS**

8/196, Guru Sevak Kutir, Station Road

Wadala (W), MUMBAI - 400 031.

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

#### 4. Management's Responsibility for the 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 Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the AS 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### 5. 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

- i. 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.



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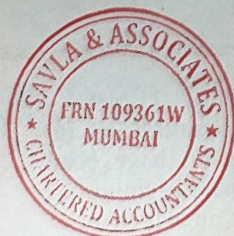
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- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. 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.



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## II. Report on Other Legal and Regulatory Requirements

### A. As required by Section 143(3) of the Act, based on our audit we report that:

- i. 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.
- ii. 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.
- iii. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.
- iv. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- v. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- vi. Our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
- vii. 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:
  - a. The Company has disclosed the impact of pending litigations on its financial position in its Financial Statements.
  - b. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2025
  - d. omitted
  - e. i) 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;



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ii) 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;

iii) 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.

f. The Company has not declared or paid any dividend during the year.

g. The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all transactions recorded in the software and we cannot say whether the audit trail feature has been tampered or not with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

B. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

For SAVLA & ASSOCIATES  
CHARTERED ACCOUNTANTS

DEEPAK G SAVLA  
(PARTNER)

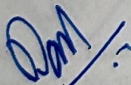
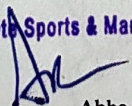
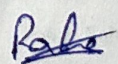
Membership No. : 043901

UDIN: 25043901BMIUCF1854

Date: 02-09-2025

Place: Mumbai



<b>COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED</b>				
CIN : U92410MH2002PTC138419				
Balance Sheet as at 31 <sup>st</sup> March 2025				
(Rs in Thousands)				
	Note		2024-25 (Rs.)	2023-24 (Rs.)
<b>Equity and Liabilities</b>				
<i>Shareholders' funds</i>				
Share Capital	2	100.00		100.00
Reserves & Surplus	3	2,52,804.09	2,52,904.09	1,40,606.10
<i>Non-current liabilities</i>				
Long-term borrowings	4	360.00		21,618.42
Deferred tax liabilities (Net)		373.44	733.44	-
<i>Current Liabilities</i>				
Trade payables	5	37,013.25		19,812.39
Short term borrowings	6	21,331.32		
Short-term provisions	7	62,902.53		59,047.17
Other Current Liabilities	8	3,36,266.83	4,57,513.92	2,46,424.58
			<b>7,11,151.45</b>	<b>4,87,608.66</b>
<b>Assets</b>				
<i>Non-current assets</i>				
Property, Plant and Equipment	9	23,627.85		27,591.48
Deferred tax assets (Net)		1,017.32		1,017.32
Loans and advances (long-term)	10	1,11,447.85	1,36,093.03	7,706.88
<i>Current assets</i>				
Inventories	11	2,41,016.87		1,47,574.98
Trade receivables	12	1,23,083.26		76,368.10
Cash and cash equivalents	13	47,895.84		91,327.42
Short term Loans & advances	14	53,125.67		38,521.99
Other Current Assets	15	1,09,936.79	5,75,058.42	97,500.50
			<b>7,11,151.45</b>	<b>4,87,608.66</b>
The significant accounting policies and notes form an integral part of these financial statements 1 to 29				
See accompanying Notes to Financial Statements As per our report of even date				
For Savla & Associates Chartered Accountants		For Complete Sports and Management India Private Limited		
				
Deepak G. Savla Partner, M.No.:043901 Firm reg No. 109361W		For Complete Sports & Management (I) Pvt Ltd Abha Rohit Mathur Director DIN: 00632949		
		For Complete Sports & Management (I) Pvt Ltd  Rohan Rohit Mathur Director DIN: 08481866		
Date: 02-09-2025 Place: Mumbai UDIN: 25043901BMIUCG5709		Date: 02-09-2025 Place: Mumbai		



## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Profit & Loss Statement for the year ended 31<sup>st</sup> March 2025

(Rs in Thousands)

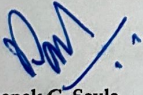
	Note	2024-25 (Rs.)	2023-24 (Rs.)
Revenue from operations	16	11,03,457.49	8,12,095.31
Other income	17	10,712.84	14,030.48
		<b>11,14,170.33</b>	<b>8,26,125.79</b>
<b>Expenses:</b>			
Cost of materials consumed	18	8,73,268.83	6,77,263.90
Purchases of Stock-in-trade	19	(93,441.89)	(1,04,529.11)
Direct Expenses	20	50,991.81	47,333.66
Employee benefits expense	21	50,182.21	43,983.78
Finance costs	22	5,100.06	2,950.52
Depreciation		244.55	672.01
Sales and distribution expenses	23	5,948.67	3,305.23
Other expenses	24	67,018.37	17,854.88
		<b>9,59,312.61</b>	<b>6,88,834.87</b>
Profit/(Loss) before Tax		<b>1,54,857.71</b>	<b>1,37,290.92</b>
<b>Tax expense</b>			
Current tax		42,286.29	37,488.92
Deferred tax		373.44	-
<b>Profit/(Loss) for the year after tax</b>		<b>1,12,197.98</b>	<b>99,801.99</b>
<b>Earnings per equity share - (Basic &amp; Diluted)</b>			
Number of shares used in computing earning per share (Basic & Diluted) (Equity share of par value Rs.10/- each)	25	11.22	9.98
The significant accounting policies and notes form an integral part of these financial statements 1 to 26			

See accompanying Notes to Financial Statements

As per our report of even date

For Savla &amp; Associates

Chartered Accountants

  
**Deepak G. Savla**  
 Partner, M.No.:043901  
 Firm reg No. 109361W

Date: 02-09-2025

Place: Mumbai

UDIN: 25043901BMIUCG5709

For Complete Sports and Management India Private Limited

For Complete Sports &amp; Management (I) Pvt Ltd

  
**Abha Rohit Mathur**  
 Director **Director**  
 DIN: 00632949

Date: 02-09-2025

Place: Mumbai

For Complete Sports &amp; Management (I) Pvt Ltd

  
**Rohan Rohit Mathur**  
 Director  
 DIN: 08481866

**Director**

COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Note 1: Significant Accounting Policies

1.1 Basis of preparation of financial statements

The Financial Statements have been prepared and presented under historical cost convention on accrual basis of accounting in accordance with the accounting principles generally accepted in India(GAAP) and comply with the mandatory accounting standards (AS) as specified under section 133 of the Companies Act, 2013, read Rule 7 of the Companies (Accounts) Rules, 2014.

1.2 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. The differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise. Any revision to accounting estimates is recognized prospectively in current and future periods.

1.3 Property, Plant & Equipment & Depreciation:

Property, Plant & Equipments are stated at cost less depreciation. The cost of fixed assets includes other incidental expenses incurred up to the date of commissioning of the assets. Depreciation is chargeable from date of put to use under written down value method in the manner specified in Schedule II of Companies Act 2013.

1.4 Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that any asset may be impaired. If any such indication exists, the carrying value of such asset is reduced to its recoverable amount and the impairment loss is charged to profit and loss account. If at the Balance Sheet date there is any deduction that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to that effect.

1.5 Investments

Long Term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments.

Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for fixed assets.

1.6 Inventories

Inventories are valued at lower of cost (on FIFO) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost of inventories includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods includes appropriate proportion of overheads and, where applicable, excise duty.



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

**Note 1: Significant Accounting Policies**

**1.7 Foreign currency transactions**

**Initial Recognition**

Transaction in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

**1.8 Cash and cash equivalents**

Cash comprises cash on hand and demand deposits 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.

**1.9 Offsetting financial instruments**

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable rights must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

**1.1 Revenue recognition**

**Sale of goods**

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

**Other income:**

Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

**1.10 Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares, if any.

**1.11 Taxation**

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961.

**1.12 Provisions, contingent assets and contingent liabilities**

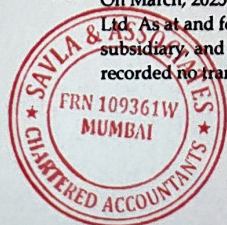
A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are not recognised but disclosed by way of notes to the accounts. Contingent assets are neither recognised nor disclosed in financial statements.

**1.13 Rounding of amounts**

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

**1.14** On March, 2025, the Company incorporated a wholly-owned subsidiary in Singapore, CSML Group Pte. Ltd. As at and for 31st March, 2025, the Company has not transferred the investment amount to the subsidiary, and the subsidiary has not commenced operations, has not opened a bank account, and recorded no transactions or balances.



## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Notes to Equity and Liabilities as at 31st March 2025

(Rs in Thousands)

Note	2024-25 (Rs.)		2023-24 (Rs.)	
	Number of shares	Rs.	Number of shares	Rs.
2	<b>Share Capital</b>			
(a) Authorised				
Equity shares of Rs.10/- each with voting rights	10,000	100.00	10,000	100.00
	10,000	100	10,000	100
(b) Issued, Subscribed & Paid up				
Equity shares of Rs.10/- each with voting rights	10,000	100.00	10,000	100.00
	10,000	100	10,000	100
<b>(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:</b>				
<b>Equity Shares of Rs. 10/- each fully paid-up</b>				
	Number of shares	Rs.	Number of shares	Rs.
Opening balance	10,000	100.00	10,000	100.00
Add / (Less) during the year				
Closing balance	10,000	100	10,000	100
<b>Terms and Rights attached to Equity Shares:</b>				
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. The Company declares and pays dividends in Indian rupees. No dividend is proposed by the Board of Directors for financial year 2024-25				
<b>(ii) Details of shares held by each shareholder holding more than 5% shares:</b>				
Name of the Shareholder	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Abha Mathur	5,000	50	5,000	50
Rohit Mathur	5,000	50	5,000	50
Total	10,000	100	10,000	100
<b>(iii) Shares Held By Promoters at the end of the year 2025</b>				
Promoter Name	Number of shares held	% holding in that class of shares	% Change During The Year	
Equity shares with voting rights				
Abha Mathur	5,000	50	-	
Rohit Mathur	5,000	50	-	
Total	10,000	100	-	



## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Notes to Equity and Liabilities as at 31<sup>st</sup> March 2025

(Rs in Thousands)

Note		2024-25 (Rs.)	2023-24 (Rs.)
3	<b>Reserves &amp; Surplus</b>		
	<b>Profit &amp; Loss Account</b>		
	Opening balance	1,40,606.10	40,804.11
	Add: Profit / (Loss) for the year	1,12,197.98	99,801.99
	Less - Earlier period tax provisions	-	-
	<b>Closing balance</b>	<b>2,52,804.09</b>	<b>1,40,606.10</b>
4	<b>Long-term borrowings</b>		
	<b>Loan from Banks &amp; NBFC</b>		
	Secured	-	-
	<b>Loan From Related Parties</b>		
	Unsecured	-	-
	<b>Deposit</b>		
	Unsecured	360.00	360.00
		<b>360.00</b>	<b>21,618.42</b>
5	<b>Trade payables</b>		
	Dues to MSME	-	-
	Other payables	37,013.25	19,812.39
		<b>37,013.25</b>	<b>19,812.39</b>
6	<b>Short-term borrowings</b>		
	<b>Loan from Bank</b>		
	Secured	21,151.32	21,078.42
	<b>Loan From Related Parties</b>		
	Unsecured	180.00	180.00
	<b>Deposit</b>		
	Unsecured	-	-
		<b>21,331.32</b>	<b>21,258.42</b>
7	<b>Short-term provisions</b>		
	Outstanding Statutory Payments	1,320.46	2,039.52
	Outstanding Expenses Payables	19,295.78	16,108.79
	Provision for Income Tax	42,286.29	40,898.87
		<b>62,902.53</b>	<b>59,047.17</b>
8	<b>Other Current Liabilities</b>		
	Inter-card Inc	373.61	13,958.85
	Advance from debtors	3,35,893.22	2,32,465.74
		<b>3,36,266.83</b>	<b>2,46,424.58</b>



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**  
**CIN : U92410MH2002PTC138419**  
**Notes to Assets as at 31st March 2025**

(Rs in Thousands)

**Note 9-Property, Plant and Equipment**

Particulars	Gross Block			As at 31-Mar-25	Depreciation			Net Block		
	As at 1-Apr-24	Additions	Deductions		Up to 31-Mar-24	Deductions	For the Year	Up to 31-Mar-25	As at 31-Mar-25	As at 31-Mar-24
Plant & Machinery	25,029.92	-	1,582.58	23,447.34	23,447.34	-	-	23,447.34	-	1,582.58
Office Equipments	418.62	82.64	6.81	494.45	363.45	-	29.76	393.21	101.23	55.17
Electricals Fittings	3,978.71	39.95	136.08	3,882.58	3,457.82	-	34.20	3,492.01	390.57	520.89
Furniture & Fixtures	5,877.07	136.86	2,572.91	3,441.02	3,170.09	-	23.19	3,193.29	247.74	2,706.98
Computers	2,153.99	400.95	81.09	2,473.86	2,038.99	-	157.40	2,196.40	277.46	115.00
Motor Car	1,592.98	-	-	1,592.98	1,592.98	-	-	1,592.98	-	-
Land & Building	22,610.86	-	-	22,610.86	-	-	-	-	22,610.86	22,610.86
<b>Total</b>	<b>6,16,62,153.55</b>	<b>660.40</b>	<b>4,379.47</b>	<b>57,943.08</b>	<b>3,40,70,672.95</b>	<b>-</b>	<b>244.55</b>	<b>34,315.23</b>	<b>23,627.85</b>	<b>27,591.48</b>



## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Notes to Assets as at 31<sup>st</sup> March 2025

(Rs in Thousands)

Note		2024-25 (Rs.)	2023-24 (Rs.)
10	<b>Loans and advances (long-term)</b>		
	<u>Security Deposit</u>		
	Secured, considered good	1,08,508.02	4,875.82
	<u>Loans and advances to employees</u>		
	Unsecured, considered good	2,939.82	2,831.06
		<b>1,11,447.85</b>	<b>7,706.88</b>
11	<b>Inventories</b>		
	Closing Stock	2,41,016.87	1,47,574.98
		<b>2,41,016.87</b>	<b>1,47,574.98</b>
12	<b>Trade receivables</b>		
	Over 6 months		-
	Others	1,23,083.26	76,368.10
		<b>1,23,083.26</b>	<b>76,368.10</b>
13	<b>Cash and cash equivalents</b>		
	Balances with Banks	5,737.35	5,438.08
	Fixed Deposits with Bank	40,216.94	84,518.00
	Cash on hand	1,941.55	1,371.34
		<b>47,895.84</b>	<b>91,327.42</b>
14	<b>Short term loans and advance</b>		
	<u>Advances</u>		
	Advance against property	35,295.18	26,843.47
	<u>Balance with Government Authorities</u>		
	Advance Tax	15,000.00	6,500.00
	Income Tax Refund	193.22	193.22
	TDS Receivable	2,631.27	4,985.30
	Advance with Govt Authorities	5.99	-
	Excess provision	-	-
		<b>53,125.67</b>	<b>38,521.99</b>
15	<b>Other Current Assets</b>		
	Advance to Sundry Creditors	1,06,806.88	91,889.17
	Amount Receivable From NBFC	-	60.25
	Accrued Interest on Fixed Deposits	799.14	656.15
	Insurance Prepaid Exp	381.70	272.47
	SA Tax Paid	-	4,608.63
	Reimbursement A/c	-	13.83
	GST Payable	1,925.72	-
	Foreign Currency	23.06	-
	Branch Divisions	0.29	0
		<b>1,09,936.79</b>	<b>97,500.50</b>



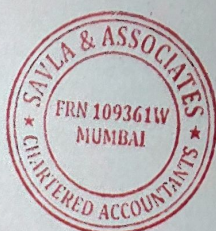
## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Notes to P&L Statement as on 31<sup>st</sup> March 2025

(Rs in Thousands)

Note	2024-25 (Rs.)	2023-24 (Rs.)
<b>16 Revenue from operations</b>		
Sales of Goods	10,74,197.80	8,12,095.31
Sales of Seervices	29,259.69	
	<b>11,03,457.49</b>	<b>8,12,095.31</b>
<b>17 Other income</b>		
Commission Received	699.61	604.52
Exchange Rate Diffrence A/c	5,802.39	7,792.63
Professional Fees Received	205.24	-
Interest On FD	2,643.37	1,669.30
Interest recd on Unsecured Loan	587.27	56.42
Discount received	5.00	-
Miscellaneous Income	1.02	0.47
Scrap Sale	-	3.00
Other Income	-	476.99
Round Off	0.65	0.52
Rent	744.00	480.00
Balance w/off	24.28	-
Rent Charges- Asset Leasing	-	2,946.63
	<b>10,712.84</b>	<b>14,030.48</b>
<b>18 Cost of materials consumed</b>		
Purchase	8,73,268.83	6,77,263.90
	<b>8,73,268.83</b>	<b>6,77,263.90</b>
<b>19 Purchases of Stock-in-trade</b>		
Closing stock		
Closing Stock	2,41,016.87	1,47,574.98
Opening stock		
Opening Stock	1,47,574.98	43,045.87
	<b>(93,441.89)</b>	<b>(1,04,529.11)</b>
<b>20 Direct Expenses</b>		
Courier Exp	373.04	256.54
Cousultancy Charges	-	5.00
Custom Duty	176.22	755.07
Freight Exp	-	227.99
Labour Charges	835.91	494.80
Packing Exp	119.55	136.88
Profession Tax Paid	-	2.50
Shipping & clearing Charges	42,437.46	39,965.79
Transport Charges	5,395.45	4,175.11
Income tax paid	-	8.92
IGST Paid	-	395.44
Warehousing Charges	1,654.17	909.62
	<b>50,991.81</b>	<b>47,333.66</b>
<b>21 Employee benefits expense</b>		
Director Remuneration	8,490.74	4,800.00
Salary & Wages	41,388.85	38,747.20
Staff Uniform Expenses	99.76	84.67
Staff Welfare Expenses	202.86	351.91
	<b>50,182.21</b>	<b>43,983.78</b>



## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Notes to P&L Statement as on 31<sup>st</sup> March 2025

(Rs in Thousands)

Note		2024-25 (Rs.)	2023-24 (Rs.)
<b>22</b>	<b>Finance costs</b>		
	Finance Cost	5,100.06	2,950.52
		<b>5,100.06</b>	<b>2,950.52</b>
<b>23</b>	<b>Sales and distribution expenses</b>		
	Sales Promotional Exp	5,948.67	3,305.23
		<b>5,948.67</b>	<b>3,305.23</b>
<b>24</b>	<b>Other expenses</b>		
	Conveyance Expenses	-	26.73
	Electricity Charges	-	458.22
	Govt Challan Fees paid	-	67.56
	Insurance Expenses	1,485.60	1,218.55
	Loss on assets w/off	4,379.46	-
	Membership Fees	357.53	97.57
	Misc Expenses	3,982.46	0.39
	Office Expenses	-	542.48
	Printing & Stationary Expenses	182.00	198.23
	Professional Fees	1,909.91	1,271.08
	Rent Expenses	31,130.23	7,278.94
	Repairs & Maintainance	661.32	325.32
	Society Maintenance Charges	-	269.38
	Other expenses	200.00	-
	Software Subscription Charges	6,191.31	156.85
	Telephone & Internet Expenses	-	361.77
	Travelling Expenses	9,959.68	5,161.91
	Property Tax paid	-	19.90
	Website Development Charges	-	400.00
	Income tax provision of prior period	6,578.86	-
		<b>67,018.37</b>	<b>17,854.88</b>
<b>25</b>	<b>Earnings Per Share</b>		
	Profit attributable to the Equity Shareholders (Rs.)	<b>1,12,198</b>	<b>99,802</b>
	Weighted average number of Equity Shares outstanding during the period	<b>10,000</b>	<b>10,000</b>
	Nominal value of Equity Shares (Rs.)	10	10
	<b>Basic/Diluted Earning per Share (Rs.)</b>	<b>11</b>	<b>10</b>



COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Note 26: Related Party transaction

(Rs in Thousands)

Related party relationships, transaction and balances

The table provides the information about the Group's structure including Key Management

A. Related parties and nature of relationship where control exist

Key Management Personnel :

Director	Rohan Rohit Mathur
Director	Abha Rohit Mathur
Director	Rohit Mathur

Details of transactions entered into with the related parties for the relevant financial year

Name of Related Party	Nature of Transaction	Transaction as on March 31,2025
Rohan Rohit Mathur	Remuneration	2,933.34
Abha Rohit Mathur	Remuneration	3,133.33
Rohit Mathur	Remuneration	2,424.07

Outstanding Balance

Name of Related Party	Nature of Transaction	For the year ended March 31,2025
Rohan Rohit Mathur	Unsecured Loan	-
Rohit Mathur	Unsecured Loan	180.00

Note 27. Events after the Reporting Period:

There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

Note 28. Segment Reporting

The Company has single operating segments i.e in service sector. Hence no disclosure is required as per AS - 17 "Segment Reporting",since there is single operating segment.

Note 29: Other Information

- i) The Company does not have any Benami property, where proceeding has been initiated or pending against the Company for holding any Benami Property.
- ii) The Company did not have any transactions with Companies struck off.
- 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 respective financial years / period.
- v) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (intermediaries) with the understanding that the intermediary shall.
- vi) 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 nay guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- vii) The Company has not received any fund from any persons or entities, including foreign entities(Funding Party) with the understanding(whether recorded in writing or otherwise) that the company shall.
- viii) 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 nay guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- ix) The Company does not have any 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 Act, 1961 (such as search or survey or any other relevant provisions of the Income Act, 1961).
- x) The Company has not been declared willful defaulter by any bank or financial institution or other lender.
- xi) The Company does not have any scheme of arrangements which has been approved by the competent authority in terms of section 230 to 237 of the Act.
- xii) The Company has complied with the numbers of layers prescribed under 2(87) of the Act read with the Companies (Restrictions on numbers of layers) Rules, 2017.
- xiii) The Company does not have any working capital limits or borrowings from any bank. Hence, no quarterly returns / statements are submitted to the banks.
- xiv) The Company has considered possible effects that may result from COVID - 19 pandemic in preparation of these Standalone Financial Statements and used relevant internal and external sources (if required) of information and expects that these events will not have any material implications on the operations of the Company in the near future.
- xv) This being the first year of the company, prior year figures are not disclosed as not applicable
- xvi) The Company does not have any scheme of arrangements which has been approved by the competent authority in terms of section 230 to 237 of the Act.
- xvii) The Company has complied with the numbers of layers prescribed under 2(87) of the Act read with the Companies (Restrictions on numbers of layers) Rules, 2017.
- xviii) The Company does not have any working capital limits or borrowings from any bank. Hence, no quarterly returns / statements are submitted to the banks.
- xix) Section 135 of the The Companies Act, 2013 relating to CSR is not applicable to company



## COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN: CIN : U92410MH2002PTC138419

Notes to Equity and Liabilities as at 31st March, 2025

## Note. 5 - Trade payables

(Rs in Thousands)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	36,143.50	8.54	-	861.20	37,013.25
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

1. Due date of payment has been consider from the date of transaction or Due date of payment has been consider from 90 days from the date of transaction

2. As per mutual understanding with MSME clients & as per normal trade practice of business trade credit period is allow which is more than the period sepecified in MSME act accordingly interest has not been provided in books of accounts.

## Note. 12 - Trade receivables

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	92,929.34	20,887.02	8,989.29	277.60	1,23,083.26
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

1. Due date of payment has been consider from the date of transaction or Due date of payment has been consider from 90 days from the date of transaction



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

**CIN : U92410MH2002PTC138419**

**Note 30: Ratios**

Particulars	Numerator	Denominator	31.03.2025
Current Ratio ( In Times)	Current assets	Current liabilities	5.76
Debt - Equity Ratio( In Times)	Total Debt	Shareholder's Equity	0.00
Debt Service Coverage Ratio ( In Times)	Earnings available for debt service	Debt Service	311.66
Return on Equity (ROE)	Net Profits after Taxes	Shareholders's Equity	44%
Trade receivables turnover ratio( In Times)	Revenue	Average Trade Receivables	18.10
Trade payables turnover ratio ( In Times)	Purchases and expenses	Average Trade Payables	59.63
Net Capital turnover ratio (In Times)	Revenue	Working Capital	1.94
Net Profit ratio	Net Profit	Revenue	10%
Return on capital employed (ROCE)	Earning before interest and taxes	Capital Employed	0.44
Inventory Turnover Ratio (In Times)	Cost of Goods Sold	Cost of Average Inventory	1.95

Since the company did not have any investments in the current year, ratios namely Return on investment has not been disclosed



FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of **M/s. COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**, 306, Challenger Tower-1, Thakur Village, Mumbai, Kandivali East S.O, Mumbai, Maharashtra, 400 101, India, PAN: AACCC3700C was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of our audit report dated 02-Sep-2025 along with a copy of each of :-

- (a) the audited Profit and loss account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025.
- (b) the audited balance sheet as at 31-Mar-2025; and
- (c) documents declared by the said Act to be part of, or annexed to, the profit & loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

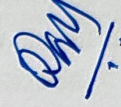
- 1 Debtors & creditors are subject to confirmation by the parties
- 2 Cash on Hand is as per books
- 3 The information details given in Form No. 3CD, are as per details & information complied & furnished by the assessee
- 4 We have relied on the statement for the persons covered by section 40A (2)(b) of the Income Tax Act, 1961, as furnished to us by the assessee
- 5 Previous year figures are regrouped whenever considered necessary
- 6 The financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion



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7 The accounting software used by the assessee which is widely used and standard and software is not configured to generate any report in respect of break-up of information required for reporting in the respective columns of clause 44. Further the information sought is statistical in nature and it has no bearing on the Computation of Income. It is also not possible to extract such information manually considering the volume of transactions and complexity involved. In view of the above, details in clause 44 are not compiled and not reported.

**For SAVLA & ASSOCIATES**



(Signature and stamp/seal of the signatory)

Place: **Mumbai**

Name of the signatory:

**DEEPAK G. SAVLA**

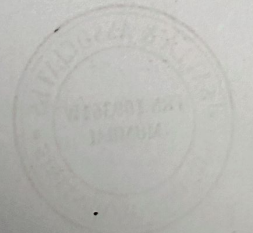
Date: **31-Oct-2025**

Partner, M. No. 043901

UDIN: 25043901BMTUCF1854

Firm reg. No. 109361W

Full Address: 8/196, Gurusevak Kutir, Station Road, Wadala (W), Mumbai, Wadala S.O, Mumbai, Mumbai, Maharashtra, 400 031, India



# FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

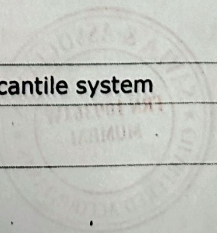
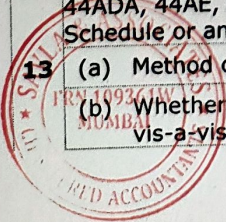
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## PART - A

<b>1</b>	Name of the assessee	M/s. COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED
<b>2</b>	Address	: 306, Challenger Tower-1, Thakur Village, Mumbai, Kandivali East S.O, Mumbai, Mumbai, Maharashtra, 400 101, India
<b>3</b>	Permanent Account Number or Aadhaar Number	: PAN: AACCC3700C
<b>4</b>	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	: Yes, As per sch.4
<b>5</b>	Status	: DOMESTIC COMPANY
<b>6</b>	Previous year	: 01-Apr-2024 to 31-Mar-2025
<b>7</b>	Assessment year	: 2025-26
<b>8</b>	Indicate the relevant clause of section 44AB under which the audit has been conducted	: 44AB Third proviso
<b>8a</b>	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD/115BAE?	: Yes - 115BAA

## PART - B

<b>9</b>	<p>(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?</p>	Not Applicable
	<p>(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.</p>	Not Applicable
<b>10</b>	<p>(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).</p> <p>(b) If there is any change in the nature of business or profession, the particulars of such change.</p>	} As per sch.10
<b>11</b>	<p>(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.</p>	No.
	<p>(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)</p>	As per sch.11b
	<p>(c) List of books of account and nature of relevant documents examined.</p>	As per sch.11c
<b>12</b>	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.)	No
<b>13</b>	<p>(a) Method of accounting employed in the previous year.</p>	Mercantile system
	<p>(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.</p>	No

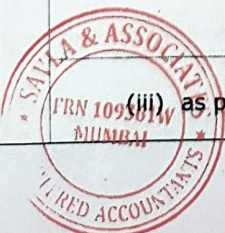


(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				Not Applicable
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2)				No
(e) If answer to (d) above is in the affirmative, give details of such adjustments				
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets				Not Applicable
(f) Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII - Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets				NIL
14	(a) Method of valuation of closing stock employed in the previous year.			Lower of Cost/Market rate
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish			No
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: - (a) Description of capital asset; (b) Date of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade.			NIL
16	Amounts not credited to the profit and loss account, being, -			
	(a) the items falling within the scope of section 28;			NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c) escalation claims accepted during the previous year;			NIL
	(d) any other item of income;			NIL
	(e) capital receipt, if any.			NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	

<p><b>18</b> Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-</p> <p>(a) Description of asset/block of assets.  (b) Rate of depreciation.  (c) Actual cost or written down value, as the case may be.  (cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession  (cc) Adjusted written down value  (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—  (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules,1944, in respect of assets acquired on or after 1st March, 1994,  (ii) change in rate of exchange of currency, and  (iii) subsidy or grant or reimbursement, by whatever name called.  (e) Depreciation allowable.  (f) Written down value at the end of the year.</p>	<p>As per sch.18</p>				
<p><b>19</b> Amounts admissible under sections-  (a) 33AB, (b) 33ABA, (c) 35(1)(i), (d) 35(1)(ii), (e) 35(1)(iia), (f) 35(1)(iii), (g) 35(1)(iv), (h) 35(2AA), (i) 35(2AB), (j) 35ABA, (k) 35ABB, (l) 35AD, (m) 35CCA, (n) 35CCC, (o) 35CCD, (p) 35D, (q) 35DD, (r) 35DDA, (s) 35E, (t) any other relevant section:  Amount debited to profit and loss account  Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.</p>	<p>NIL</p>				
<p><b>20</b> (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]</p>	<p>NIL</p>				
<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p>	<p>As per sch.20b</p>				
<p>Serial number</p>	<p>Nature of fund</p>	<p>Sum received from employees</p>	<p>Due date for payment</p>	<p>The actual Amount paid</p>	<p>The actual date of payment to the concerned authorities</p>

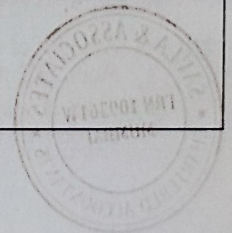
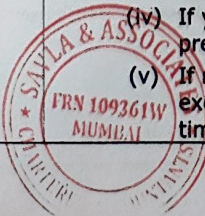


<p>21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure, etc. :-</p> <p>Capital expenditure</p> <p>Personal expenditure</p> <p>Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party</p> <p>Expenditure incurred at clubs being entrance fees and subscriptions</p> <p>Expenditure incurred at clubs being cost for club services and facilities used</p> <p>Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)</p> <p>Expenditure by way of any other penalty or fine not covered above</p> <p>Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India</p> <p>Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.</p> <p>Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf</p>	NIL
<p>(b) Amounts inadmissible under section 40(a):-</p> <p>(i) as payment to non-resident referred to in sub-clause (i)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p>	NIL
<p>(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p> <p>(V) amount of tax deducted</p>	NIL
<p>(ii) as payment referred to in sub-clause (ia)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p>	NIL
<p>(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p> <p>(V) amount of tax deducted</p> <p>(VI) amount out of (V) deposited, if any</p>	NIL
<p>(iii) as payment referred to in sub-clause (ib)</p>	

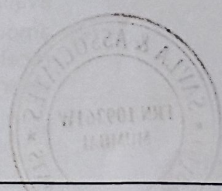
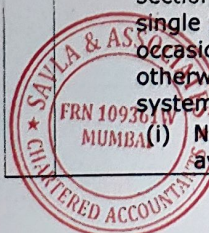


(A) Details of payment on which levy is not deducted:					NIL
(I) date of payment					
(II) amount of payment					
(III) nature of payment					
(IV) name and address of the payee					
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.					NIL
(I) date of payment					
(II) amount of payment					
(III) nature of payment					
(IV) name and address of the payer					
(V) amount of levy deducted					
(VI) amount out of (V) deposited, if any					
(iv) under sub-clause (ic) [Wherever applicable]					NIL
(v) under sub-clause (iia)					NIL
(vi) under sub-clause (iib)					NIL
(vii) under sub-clause (iii)					NIL
(A) date of payment					
(B) amount of payment					
(C) name and address of the payee					
(viii) under sub-clause (iv)					NIL
(ix) under sub-clause (v)					NIL
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;					Not Applicable
(d) Disallowance/deemed income under section 40A(3):					
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);					Yes
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available	
(e) provision for payment of gratuity not allowable under section 40A(7);					NIL
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);					NIL
(g) particulars of any liability of a contingent nature;					NIL
(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;					NIL
(i) amount inadmissible under the proviso to section 36(1)(iii) payable by account					NIL
(ii) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act); or					NIL
(iii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year;					Rs.10,01,18,461

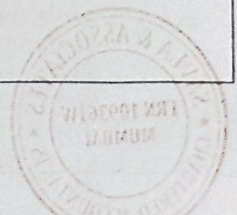
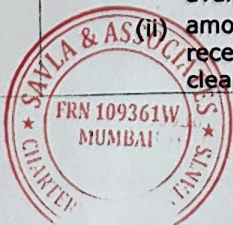
	(iii) Of amount referred to in (ii) above, amount - (a) paid up to time given under section 15 of the MSMED Act; (b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	Rs.9,24,56,079 Rs.76,62,381
23	Particulars of payments made to persons specified under section 40A (2)(b).	As per sch.23
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	In respect of any sum referred to in section 43B, the liability for which:- (A) pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was (a) paid during the previous year; (b) not paid during the previous year. (B) Was incurred in the previous year and (for clauses other than clause (h) of section 43B) was, (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); (b) not paid on or before the aforesaid date.	As per sch.26
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	No
27	(a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.	NIL
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28	Omitted w.e.f 01.04.2017	
29	Omitted w.e.f 01.04.2025	
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	NIL
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	



30B	<p>(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in section 94B(1)?</p> <p>(b) If yes, please furnish the following details:</p> <p>(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred</p> <p>(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)</p> <p>(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above</p> <p>(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B</p> <p>(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B</p>	No
30C	<p>(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?</p> <p>(b) If yes, please specify:-</p> <p>(i) Nature of the impermissible avoidance arrangement:</p> <p>(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:</p>	No
31	<p>(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor;</p> <p>(ii) Amount of each loan or deposit taken or accepted and code of the nature of such amount</p> <p>(iii) whether the loan or deposit was squared up during the previous year;</p> <p>(iv) maximum amount outstanding in the account at any time during the previous year;</p> <p>(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p>	NIL
	<p>(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) Amount of each loan or deposit taken or accepted and code of the nature of such amount</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
	<p>(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p>	NIL



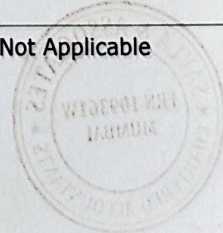
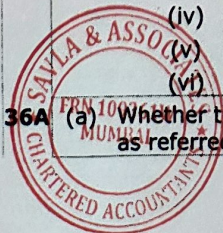
<p>(ii) Nature of transaction;          (iii) Amount of receipt (in Rs.);          (iv) Date of receipt;</p>	
<p>(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:          (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer,          (ii) Amount of receipt (in Rs.);</p>	NIL
<p>(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:          (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;          (ii) Nature of transaction;          (iii) Amount of payment (in Rs.);          (iv) Date of payment;</p>	NIL
<p>(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:          (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;          (ii) Amount of payment (in Rs.);</p> <p>(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3<sup>rd</sup> July, 2017)</p>	NIL
<p>(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year          (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;          (ii) Amount of each repayment of loan or deposit or any specified advance and code of the nature of such amount          (iii) maximum amount outstanding in the account at any time during the previous year;          (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;          (v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.</p>	NIL
<p>(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year          (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;          (ii) amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.</p>	NIL



		(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).					NIL
<b>32</b>		(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:					NIL
Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees) ^	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks
^ If the assessed depreciation is less and no appeal pending then take assessed.							
		(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79					No
		(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No
		(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					NIL
		(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					
<b>33</b>		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					NIL
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.						
<b>34</b>	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes, As per sch. 34a	

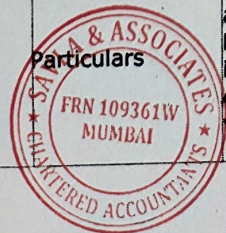


1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)					
(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:					Yes, As per sch. 34b
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.	
(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					No
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.		
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any.				As per sch.35a
	(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A Raw materials : (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any.				Not Applicable
	B Finished products/By-products : (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.				Not Applicable
36A	(a) Whether the assessee has received any amount in the nature of dividend, as referred to in section 2(22)(e)?				No

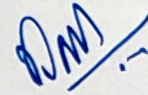


	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt						
36B	(a) Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? (b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Cost of acquisition of shares bought back	No					
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA					
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA					
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA					
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40					
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL					
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? (b) If yes, please furnish: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%;">Income-tax Department Reporting Entity Identification Number</td> <td style="width:10%;">Type of Form</td> <td style="width:10%;">Due date for furnishing</td> <td style="width:10%;">Date of furnishing, if furnished</td> <td style="width:50%;">Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</td> </tr> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.	No
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.			
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2) (b) if yes, please furnish the following details: (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity (ii) Name of parent entity (iii) Name of alternate reporting entity (if applicable) (iv) Date of furnishing of report (c) if not due, Expected date of filing	No					

44	Break-up of total expenditure of entities registered or not registered under the GST:					No
	Particulars	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	



**For SAVLA & ASSOCIATES**



(Signature and stamp/seal of the signatory)

**DEEPAK G. SAVLA**

Partner, M. No. 043901

Firm reg. No. 109361W

Full Address : 8/196, Gurusevak Kutir, Station Road, Wadala  
(W), Mumbai, Wadala S.O, Mumbai, Mumbai,  
Maharashtra, 400 031, India

Place : MUMBAI  
Date : **31-Oct-2025**  
Udin: 25043901BMIUCF1854

Name of the signatory:



**4: Indirect tax Reg. Numbers**

Indirect Tax law details	Reg. No.
GST Act- Maharashtra	27 AACCC3700C 1ZD
Other: IEC Number	0306048370

**10: Details of business / profession**

Sector	Sub-Sector	Code	Particulars of change
Wholesale / Retail Trade	Retail sale of other products	09028	No Change
Other Services	Other services	21008	No Change

**11b: Books maintained**

	Address
1 Bank book	306, Challenger Tower-1, Thakur Village, Mumbai, Mumbai-400 101, Maharashtra, India
2 Cash book	-do-
3 Journal	-do-
4 Ledger	-do-
5 Purchase register	-do-
6 Sales register	-do-
7 Stock register	-do-

**11c: Books / documents examined**

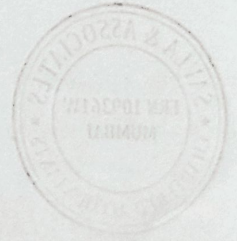
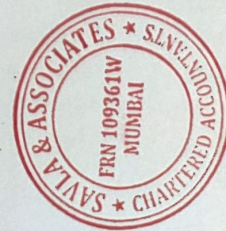
1 Bank book	
2 Cash book	
3 Journal	
4 Ledger	
5 Purchase register	
6 Sales register	
7 Stock register	

-do-



## 18 (1): Depreciation allowable under the Act

Block of Assets/ Class of Assets	Rate	Depreciation Method	Actual Cost / W.D.V. as on 01.04.24	Adjustment made to the W.D.V. under section 115BAC	Adjusted W.D.V. Additions Up to after 03.10.24	Additions after 03.10.24	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2025
1. Buildings - residential	5%	WDV	29,33,177		29,33,177	NIL	NIL	29,33,177	NIL	1,46,659	27,86,518
2. Buildings - office, factory...	10%	WDV	54,53,522		54,53,522	NIL	NIL	54,53,522	NIL	5,45,352	49,08,170
3. Buildings - temporary	40%	WDV	30,948		30,948	NIL	NIL	30,948	NIL	12,379	18,569
4. Furnitures/ fittings	10%	WDV	16,86,667		16,86,667	NIL	25,72,909	-8,86,242	NIL	NIL	NIL
5. Plant/ Machinery - not covered in other blocks, cars...	15%	WDV	73,40,844	NIL	73,40,844	25,169	17,25,470	58,74,819	NIL	8,63,652	50,11,167
7. Plant/ Machinery - as per proviso to Rule 5(1)	40%	WDV	1,06,070	NIL	1,06,070	1,13,133	81,088	4,25,929	NIL	1,12,809	3,13,120
Total			1,75,51,228	NIL	1,75,51,228	1,38,302	43,79,467	1,38,32,153	0	16,80,851	1,30,37,544



**18 (ii): Details of Additions to Fixed Assets**

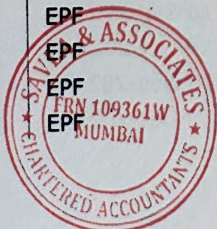
Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
5. Plant/ Machinery 15%	24,950	04-Mar-2025	04-Mar-2025	
5. Plant/ Machinery 15%	15,000	20-Jun-2024	20-Jun-2024	
5. Plant/ Machinery 15%	14,400	04-Mar-2024	04-Mar-2025	
5. Plant/ Machinery 15%	20,000	12-Dec-2024	12-Dec-2024	
5. Plant/ Machinery 15%	1,02,459	19-Oct-2024	19-Oct-2024	
5. Plant/ Machinery 15%	5,085	09-Sep-2024	09-Sep-2024	
5. Plant/ Machinery 15%	16,102	28-Mar-2024	28-Mar-2025	
5. Plant/ Machinery 15%	5,084	24-Sep-2024	24-Sep-2024	
5. Plant/ Machinery 15%	56,365	14-Mar-2024	14-Mar-2025	
Total of block 5	2,59,445			
7. Plant/ Machinery 40%	59,000	04-Feb-2025	04-Feb-2025	
7. Plant/ Machinery 40%	65,000	27-Jan-2025	27-Jan-2025	
7. Plant/ Machinery 40%	40,678	10-Jun-2024	10-Jun-2024	
7. Plant/ Machinery 40%	35,169	22-Jul-2024	22-Jul-2024	
7. Plant/ Machinery 40%	32,627	01-Mar-2025	01-Mar-2025	
7. Plant/ Machinery 40%	1,10,085	04-Mar-2025	04-Mar-2025	
7. Plant/ Machinery 40%	21,102	29-Oct-2024	29-Oct-2024	
7. Plant/ Machinery 40%	37,286	04-Sep-2024	04-Sep-2024	
Total of block 7	4,00,947			
Grand Total	6,60,392			

**18 (iii): Deletions**

Block of Assets	Amount	Date	Adjustments, if any
4. Furnitures/ fittings 10%	25,72,909	01-Apr-2024	
5. Plant/ Machinery 15%	17,25,470	01-Apr-2024	
7. Plant/ Machinery 40%	81,088	01-Apr-2024	
Grand Total	43,79,467		

**20b: Employees' contributions to welfare funds u/s 36(1)(va)**

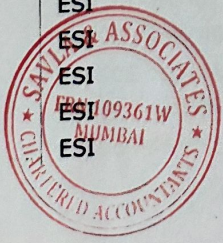
Nature of fund - EPF	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
EPF	44,178	15-May-2024	44,178	15-May-2024
EPF	46,318	15-Jun-2024	46,318	12-Jun-2024
EPF	49,212	15-Jul-2024	49,212	26-Jul-2024
EPF	50,147	15-Aug-2024	50,147	26-Aug-2024
EPF	51,468	15-Sep-2024	51,468	17-Sep-2024
EPF	52,734	15-Oct-2024	52,734	18-Oct-2024
EPF	53,503	15-Nov-2024	53,503	08-Nov-2024
EPF	55,468	15-Dec-2024	55,468	16-Dec-2024
EPF	55,210	15-Jan-2025	55,210	20-Jan-2025
EPF	58,678	15-Feb-2025	58,678	17-Feb-2025



Schedules to Form 3CD - M/s. COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED - A.Y. 2025-26

EPF	59,414	15-Mar-2025	59,414	13-Mar-2025
EPF	57,009	15-Apr-2025	57,009	15-Apr-2025
Total	6,33,339		6,33,339	

Nature of fund -ESI	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
ESI	2,691	15-May-2024	2,691	14-May-2024
ESI	3,487	15-Jun-2024	3,487	12-Jun-2024
ESI	3,304	15-Jul-2024	3,304	12-Jul-2024
ESI	3,288	15-Aug-2024	3,288	16-Aug-2024
ESI	3,663	15-Sep-2024	3,663	16-Sep-2024
ESI	3,396	15-Oct-2024	3,396	14-Oct-2024
ESI	3,555	15-Nov-2024	3,555	06-Nov-2024
ESI	3,440	15-Dec-2024	3,440	15-Dec-2024
ESI	3,603	15-Jan-2025	3,603	14-Jan-2025
ESI	3,514	15-Feb-2025	3,514	14-Feb-2025
ESI	3,346	15-Mar-2025	3,346	13-Mar-2025
ESI	3,318	15-Apr-2025	3,318	11-Apr-2025
ESI	1,459	15-May-2024	1,459	15-May-2024
ESI	1,437	15-Jun-2024	1,437	12-Jun-2024
ESI	1,415	15-Jul-2024	1,415	12-Jul-2024
ESI	1,121	15-Aug-2024	1,121	16-Aug-2024
ESI	872	15-Sep-2024	872	16-Sep-2024
ESI	1,588	15-Oct-2024	1,588	14-Oct-2024
ESI	2,017	15-Nov-2024	2,017	06-Nov-2024
ESI	2,306	15-Dec-2024	2,306	15-Dec-2024
ESI	2,327	15-Jan-2025	2,327	14-Jan-2025
ESI	1,991	15-Feb-2025	1,991	14-Feb-2025
ESI	2,338	15-Mar-2025	2,338	13-Mar-2025
ESI	1,825	15-Apr-2025	1,825	11-Apr-2025
ESI	4,878	15-May-2024	4,878	14-May-2024
ESI	4,715	15-Jun-2024	4,715	12-Jun-2024
ESI	4,693	15-Jul-2024	4,693	12-Jul-2024
ESI	3,472	15-Aug-2024	3,472	16-Aug-2024
ESI	3,215	15-Sep-2024	3,215	16-Sep-2024
ESI	3,225	15-Oct-2024	3,225	14-Oct-2024
ESI	1,583	15-Nov-2024	1,583	06-Nov-2024
ESI	1,583	15-Dec-2024	1,583	15-Dec-2024
ESI	1,589	15-Jan-2025	1,589	14-Jan-2025
ESI	1,618	15-Feb-2025	1,618	14-Feb-2025
ESI	1,598	15-Mar-2025	1,598	13-Mar-2025
ESI	1,601	15-Apr-2025	1,601	11-Apr-2025
ESI	2,095	15-May-2024	2,095	20-May-2024
ESI	2,144	15-Jun-2024	2,144	12-Jun-2024
ESI	2,095	15-Jul-2024	2,095	12-Jul-2024
ESI	2,095	15-Aug-2024	2,095	16-Aug-2024
ESI	2,106	15-Sep-2024	2,106	16-Sep-2024
ESI	2,095	15-Oct-2024	2,095	14-Oct-2024
ESI	2,195	15-Nov-2024	2,195	06-Nov-2024
ESI	2,207	15-Dec-2024	2,207	15-Dec-2024



## Schedules to Form 3CD - M/s. COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED - A.Y. 2025-26

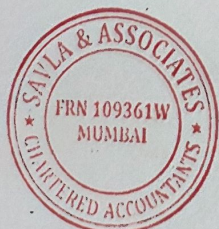
ESI	2,206	15-Jan-2025	2,206	14-Jan-2025
ESI	2,246	15-Feb-2025	2,246	14-Feb-2025
ESI	2,135	15-Mar-2025	2,135	13-Mar-2025
ESI	2,118	15-Apr-2025	2,118	11-Apr-2025
ESI	2,710	15-May-2024	2,710	15-May-2024
ESI	2,707	15-Jun-2024	2,707	12-Jun-2024
ESI	2,002	15-Jul-2024	2,002	12-Jul-2024
ESI	2,027	15-Aug-2024	2,027	16-Aug-2024
ESI	2,094	15-Sep-2024	2,094	16-Sep-2024
ESI	2,027	15-Oct-2024	2,027	14-Oct-2024
ESI	1,271	15-Nov-2024	1,271	06-Nov-2024
ESI	1,104	15-Dec-2024	1,104	15-Dec-2024
ESI	1,035	15-Jan-2025	1,035	14-Jan-2025
ESI	1,322	15-Feb-2025	1,322	14-Feb-2025
ESI	1,229	15-Mar-2025	1,229	13-Mar-2025
ESI	1,288	15-Apr-2025	1,288	11-Apr-2025
Total	1,41,624		1,41,624	

**23: Payments to specified persons u/s 40A(2)(b)**

Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction
Rohan Rohit Mathur	29,33,336	Director	DCOPM5467C	Remuneration to directors
Abha Mathur	31,33,334	Director	AIZPM3963H	Remuneration to directors
Rohit Mathur	24,24,072	Director	AAZPM0282H	Remuneration to directors
Total	84,90,742			

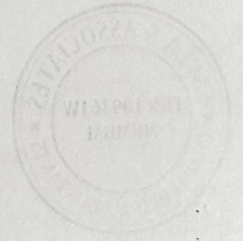
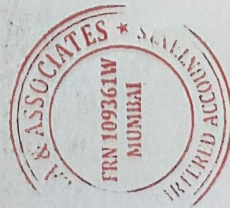
**26: Payments referred to in section 43B**

Liabilities pre-existed on the first day of previous year			
Section	Description	Paid during the year	Not Paid during the year
Liabilities incurred during previous year			
Section	Description	Paid before due date	Not Paid within due date
43Ba	Taxes and duties: Salary	4,08,429	NIL
43Ba	Taxes and duties: Rent	2,06,089	NIL
43Ba	Taxes and duties: Professional Fees	42,592	NIL
43Ba	Taxes and duties: Advertisement	2,120	NIL
43Ba	Taxes and duties: Contractors	69,676	NIL
43Ba	Taxes and duties: Shipping and Clearing	40,632	NIL
43Ba	Taxes and duties: Transport charges	2,341	NIL
Total		7,71,879	0



**34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MUMC 13301 B	194J	Fees for professional or technical services	27,76,123	21,10,390	21,10,390	2,11,044	NIL	NIL	NIL
MUMC 13301 B	194I (b)	Land / Building / Furniture rent	3,72,01,546	3,65,72,730	3,65,72,730	17,09,030	NIL	NIL	NIL
MUMC 13301 B	192	Salary	4,13,88,847	4,13,88,847	3,01,94,535	56,60,889	1,11,94,312	NIL	NIL
MUMC 13301 B	194C	Payments to contractors	5,69,56,015	5,20,26,555	5,20,26,555	10,34,673	NIL	NIL	NIL
<b>Total</b>			<b>13,83,22,531</b>	<b>13,20,98,522</b>	<b>12,09,04,210</b>	<b>86,15,636</b>	<b>1,11,94,312</b>	<b>0</b>	<b>0</b>



**34b: TDS/TCS returns**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
MUMC 13301 B	26Q	31-Jul-2024	23-Jul-2024	
MUMC 13301 B	26Q	31-Oct-2024	24-Oct-2024	
MUMC 13301 B	26Q	31-Jan-2025	29-Jan-2025	
MUMC 13301 B	26Q	31-May-2025	19-May-2025	
MUMC 13301 B	24Q	31-Jul-2024	23-Jul-2024	
MUMC 13301 B	24Q	31-Oct-2024	24-Oct-2024	
MUMC 13301 B	24Q	31-Jan-2025	27-Jan-2025	
MUMC 13301 B	24Q	31-May-2025	19-May-2025	

**35a: Traded Goods Details**

	Units	Opening Stock	Purchases	Sales	Closing Stock	Shortage/ Excess (-)
1 ALL ITEM	NUMBERS	41,651	2,91,638	3,00,504	32,785	NIL

**40: Accounting Ratios**

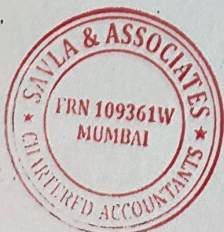
	Current year amount	Ratio to turnover(%)	Last year amount	Last year %
Total turnover of the assessee	107,41,97,796		81,20,95,305	
Gross profit/turnover	20,04,24,006	18.66	20,04,24,006	24.68
Net profit/turnover	15,48,57,714	14.42	13,72,90,916	16.91
Stock-in-trade/turnover	24,10,16,871	22.44	14,75,74,981	18.17
Material consumed to Finished goods		NIL		NIL
Material consumed	NIL		NIL	
Finished goods produced	NIL		NIL	

**For SAVLA & ASSOCIATES**

1 ALL ITEM      NUMBERS      41,651      2,91,638      3,00,504      32,785      NIL

Place: MUMBAI  
 Date: 31-Oct-2025  
 Udin: 25043901BMIUCF1854

**DEEPAK G. SAVLA**  
 Partner, M. No. 043901  
 Firm reg. No. 109361W



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

**Note 1: Significant Accounting Policies**

**1.1 Basis of preparation of financial statements**

The Financial Statements have been prepared and presented under historical cost convention on accrual basis of accounting in accordance with the accounting principles generally accepted in India (GAAP) and comply with the mandatory accounting standards (AS) as specified under section 133 of the Companies Act, 2013, read Rule 7 of the Companies (Accounts) Rules, 2014.

**1.2 Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. The differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise. Any revision to accounting estimates is recognized prospectively in current and future periods.

**1.3 Property, Plant & Equipment & Depreciation:**

Property, Plant & Equipments are stated at cost less depreciation. The cost of fixed assets includes other incidental expenses incurred up to the date of commissioning of the assets. Depreciation is chargeable from date of put to use under written down value method in the manner specified in Schedule II of Companies Act 2013.

**1.4 Impairment of assets**

The Company assesses at each Balance Sheet date whether there is any indication that any asset may be impaired. If any such indication exists, the carrying value of such asset is reduced to its recoverable amount and the impairment loss is charged to profit and loss account. If at the Balance Sheet date there is any deduction that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to that effect.

**1.5 Investments**

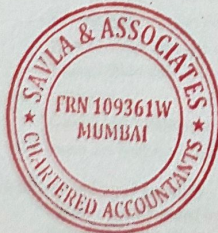
Long Term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments.

Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for fixed assets.

**1.6 Inventories**

Inventories are valued at lower of cost (on FIFO) and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost of inventories includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods includes appropriate proportion of overheads and, where applicable, excise duty.



COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED

CIN : U92410MH2002PTC138419

Note 1: Significant Accounting Policies

- 1.7 Foreign currency transactions**  
**Initial Recognition**  
Transaction in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.
- 1.8 Cash and cash equivalents**  
Cash comprises cash on hand and demand deposits 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.
- 1.9 Offsetting financial instruments**  
Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable rights must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.
- 1.1 Revenue recognition**  
**Sale of goods**  
Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.  
**Other income:**  
Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.
- 1.10 Earnings per share**  
Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares, if any.
- 1.11 Taxation**  
Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961.
- 1.12 Provisions, contingent assets and contingent liabilities**  
A provision is recognised when the Company has a present obligation 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. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.  
Contingent liabilities are not recognised but disclosed by way of notes to the accounts. Contingent assets are neither recognised nor disclosed in financial statements.
- 1.13 Rounding of amounts**  
All amounts disclosed in the financial statements and notes have been rounded off to the nearest to thousands as per the requirements of Schedule III unless otherwise stated



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

Balance Sheet as at 31<sup>st</sup> March 2025

(Rs in Thousands)

	Note		2024-25 (Rs.)
<b>Equity and Liabilities</b>			
<i>Shareholders' funds</i>			
Share Capital	2	100.00	
Reserves & Surplus	3	2,52,797.36	2,52,897.36
<i>Non-current liabilities</i>			
Long-term borrowings	4	360.00	
Deferred tax liabilities (Net)		373.44	733.44
<i>Current Liabilities</i>			
Trade payables	5	37,013.60	
Short term borrowings	6	21,331.32	
Short-term provisions	7	62,902.53	
Other Current Liabilities	8	3,39,695.62	4,60,943.07
			<b>7,14,573.87</b>
<b>Assets</b>			
<i>Non-current assets</i>			
Property, Plant and Equipment	9	23,627.85	
Deferred tax assets (Net)		1,017.32	
Loans and advances (long-term)	10	1,11,447.85	1,36,093.03
<i>Current assets</i>			
Inventories	11	2,41,016.87	
Trade receivables	12	1,23,083.26	
Cash and cash equivalents	13	50,244.85	
Short term Loans & advances	14	53,125.67	
Other Current Assets	15	1,11,010.20	5,78,480.84
			<b>7,14,573.87</b>

The significant accounting policies and notes form an integral part of these financial statements 1 to 29

See accompanying Notes to Financial Statements

As per our report of even date

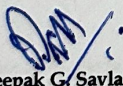
For Savla & Associates

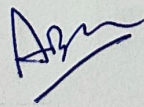
Chartered Accountants

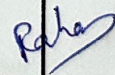
For Complete Sports and Management India  
Private Limited

For Complete Sports & Management (I) Pvt Ltd

For Complete Sports & Management (I) Pvt Ltd

  
Deepak G. Savla  
Partner, M.No.:043901  
Firm reg No. 109361W

  
Abha Rohit Mathur  
Director  
DIN: 00632949

  
Rohan Rohit Mathur  
Director  
DIN: 08481866

Director

Date: 30-09-2025

Place: Mumbai

UDIN: 25043901BMIUDZ8837

Date: 30-09-2025

Place: Mumbai



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**  
**CIN : U92410MH2002PTC138419**

**Profit & Loss Statement for the year ended 31<sup>st</sup> March 2025**

*(Rs in Thousands)*

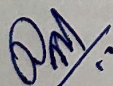
	Note	2024-25 (Rs.)
Revenue from operations	16	11,03,457.49
Other income	17	10,712.84
		<b>11,14,170.33</b>
<b>Expenses:</b>		
Cost of materials consumed	18	8,73,268.83
Purchases of Stock-in-trade	19	(93,441.89)
Direct Expenses	20	50,991.81
Employee benefits expense	21	50,182.21
Finance costs	22	5,100.06
Depreciation		244.55
Sales and distribution expenses	23	5,948.67
Other expenses	24	67,018.37
Singapore Expenses		6.85
		<b>9,59,319.46</b>
Profit/(Loss) before Tax		<b>1,54,850.87</b>
<b>Tax expense</b>		
Current tax		42,286.29
Deferred tax		373.44
<b>Profit / (Loss) for the year after tax</b>		<b>1,12,191.13</b>
<b>Earnings per equity share - (Basic &amp; Diluted)</b>		
(Basic & Diluted) (Equity share of par value Rs.10/- each)	25	11.22

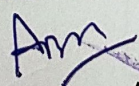
The significant accounting policies and notes form an integral part of these financial statements 1 to 26

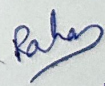
See accompanying Notes to Financial Statements  
 As per our report of even date  
**For Savla & Associates**  
 Chartered Accountants

**For Complete Sports and Management India**  
 Private Limited

**For Complete Sports & Management (I) Pvt Ltd For Complete Sports & Management (I) Pvt Ltd**

  
**Deepak G. Savla**  
 Partner, M.No.:043901  
 Firm reg No. 109361W

  
**Abha Rohit Mathur**  
 Director  
 DIN: 00632949

  
**Rohan Rohit Mathur**  
 Director  
 DIN: 08481866

**Director**

Date: 02-09-2025  
 Place: Mumbai  
 UDIN: 25043901BMIUCG5709

Date: 02-09-2025  
 Place: Mumbai



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

Notes to Equity and Liabilities as at 31st March 2025

Note	(Rs in Thousands)	
	2024-25 (Rs.)	
2 Share Capital	<b>Number of shares</b>	<b>Rs.</b>
	(a) Authorised	
	Equity shares of Rs.10/- each with voting rights	100.00
		100.00
	(b) Issued, Subscribed & Paid up	
	Equity shares of Rs.10/- each with voting rights	100.00
	100.00	
(i) Reconciliation of the number of shares and		
Equity Shares of Rs. 10/- each fully paid-up	<b>Number of shares</b>	<b>Rs.</b>
Opening balance	100.00	
Add / (Less) during the year		
Closing balance	100.00	
<b>Terms and Rights attached to Equity Shares:</b>		
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. The Company declares and pays dividends in Indian rupees. No dividend is proposed by the Board of Directors for financial year 2024-25		
(ii) Details of shares held by each shareholder holding more than 5% shares:		
Name of the Shareholder	<b>Number of shares held</b>	<b>% holding in that class of shares</b>
Equity shares with voting rights		
Abha Mathur	50	50
Rohit Mathur	50	50
Total	100.00	100.00
(iii) Shares Held By Promoters at the end of the year 2025		
Promoter Name	<b>Number of shares held</b>	<b>% holding in that class of shares</b>
Equity shares with voting rights		
Abha Mathur	50	50
Rohit Mathur	50	50
Total	100.00	100.00

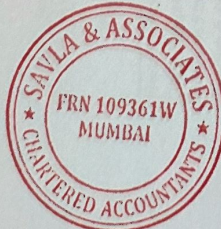


**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

Notes to Equity and Liabilities as at 31<sup>st</sup> March 2025

Note	(Rs in Thousands)	
	2024-25 (Rs.)	
<b>3</b>	<b>Reserves &amp; Surplus</b>	
	<b>Profit &amp; Loss Account</b>	
	Opening balance	1,40,606.10
	Add: Profit / (Loss) for the year	1,12,191.13
	Less - Earlier period tax provisions	-
	FCTR	0.12
	<b>Closing balance</b>	<b>2,52,797.36</b>
<b>4</b>	<b>Long-term borrowings</b>	
	<u>Loan from Banks &amp; NBFC</u>	
	Secured	-
	<u>Loan From Related Parties</u>	
	Unsecured	-
	<u>Deposit</u>	
	Unsecured	360.00
		<b>360.00</b>
<b>5</b>	<b>Trade payables</b>	
	Dues to MSME	-
	Other payables	37,013.25
	Singapore - Payable	0.35
		<b>37,013.60</b>
<b>6</b>	<b>Short-term borrowings</b>	
	<u>Loan from Bank</u>	
	Secured	21,151.32
	<u>Loan From Related Parties</u>	
	Unsecured	180.00
	<u>Deposit</u>	
	Unsecured	-
		<b>21,331.32</b>
<b>7</b>	<b>Short-term provisions</b>	
	Outstanding Statutory Payments	1,320.46
	Outstanding Expenses Payables	19,295.78
	Provision for Income Tax	42,286.29
		<b>62,902.53</b>
<b>8</b>	<b>Other Current Liabilities</b>	
	InterCard Inc	373.61
	Advance from debtors	3,35,893.22
	Advance from debtors - Singapore	3,428.79
		<b>3,39,695.62</b>



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

Notes to Assets as at 31st March 2025

**Note. 9-Property, Plant and Equipment  
Tangible Assets**

Particulars	As at		Gross Block		Depreciation		Net Block		
	1-Apr-24	31-Mar-25	Additions	Deductions	Up to 31-Mar-24	For the Year	Up to 31-Mar-25	As at 31-Mar-25	As at 31-Mar-24
Plant & Machinery	25,029.92	23,447.34	-	1,582.58	23,447.34	-	23,447.34	-	1,582.58
Office Equipments	418.62	494.45	82.64	6.81	363.45	29.76	393.21	101.23	55.17
Electricals Fittings	3,978.71	3,882.58	39.95	136.08	3,457.82	34.20	3,492.01	3,905.57	520.89
Furniture & Fixtures	5,877.07	3,441.02	136.86	2,572.91	3,170.09	23.19	3,193.29	2,477.74	2,706.98
Computers	2,153.99	2,473.86	400.95	81.09	2,038.99	157.40	2,196.40	277.46	115.00
Motor Car	1,592.98	1,592.98	-	-	1,592.98	-	1,592.98	-	-
Land & Building	22,610.86	22,610.86	-	-	-	-	-	22,610.86	-
<b>Total</b>	<b>6,16,62,153.55</b>	<b>57,943.08</b>	<b>660.40</b>	<b>4,379.47</b>	<b>3,40,70,672.95</b>	<b>244.55</b>	<b>34,315.23</b>	<b>23,627.85</b>	<b>27,591.48</b>



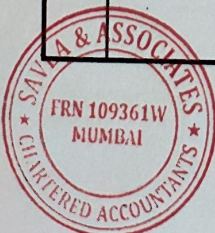
**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**

CIN : U92410MH2002PTC138419

Notes to Assets as at 31<sup>st</sup> March 2025

(Rs in Thousands)

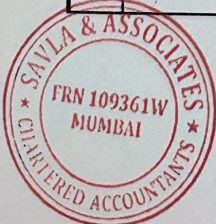
Note		2024-25 (Rs.)
10	<b>Loans and advances (long-term)</b>	
	<u>Security Deposit</u>	
	Secured, considered good	1,08,508.02
	<u>Loans and advances to employees</u>	
	Unsecured, considered good	2,939.82
		<b>1,11,447.85</b>
11	<b>Inventories</b>	
	Closing Stock	2,41,016.87
		<b>2,41,016.87</b>
12	<b>Trade receivables</b>	
	Over 6 months	
	Others	1,23,083.26
		<b>1,23,083.26</b>
13	<b>Cash and cash equivalents</b>	
	Balances with Banks	5,737.35
	Fixed Deposits with Bank	40,216.94
	Cash on hand	1,941.55
	Cash - Singapore Account	2,349.01
		<b>50,244.85</b>
14	<b>Short term loans and advance</b>	
	<u>Advances</u>	
	Advance against property	35,295.18
	<u>Balance with Government Authorities</u>	
	Advance Tax	15,000.00
	Income Tax Refund	193.22
	TDS Receivable	2,631.27
	Advance with Govt Authorities	5.99
	Excess provision	-
		<b>53,125.67</b>
15	<b>Other Current Assets</b>	
	Advance to Sundry Creditors	1,06,806.88
	Advance to Sundry Creditors - Singapore	1,073.41
	Amount Receivable From NBFC	-
	Accrued Interest on Fixed Deposits	799.14
	Insurance Prepaid Exp	381.70
	SA Tax Paid	-
	Reimbursement A/c	-
	GST Payable	1,925.72
	Foreign Currency	23.06
	Branch Divisions	0.29
		<b>1,11,010.20</b>



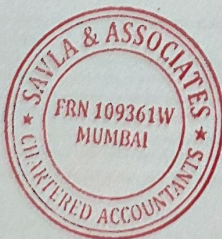
**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**  
CIN : U92410MH2002PTC138419

Notes to P&L Statement as on 31<sup>st</sup> March 2025

Note	(Rs in Thousands)
	2024-25 (Rs.)
<b>16 Revenue from operations</b>	
Sales of Goods	10,74,197.80
Sales of Seervices	29,259.69
	<b>11,03,457.49</b>
<b>17 Other income</b>	
Commission Received	699.61
Exchange Rate Diffrence A/c	5,802.39
Professional Fees Received	205.24
Interest On FD	2,643.37
Interest recd on Unsecured Loan	587.27
Discount received	5.00
Miscellaneous Income	1.02
Scrap Sale	-
Other Income	-
Round Off	-
Rent	0.65
Balance w/off	744.00
Rent Charges- Asset Leasing	24.28
	<b>10,712.84</b>
<b>18 Cost of materials consumed</b>	
Purchase	8,73,268.83
	<b>8,73,268.83</b>
<b>19 Purchases of Stock-in-trade</b>	
Closing stock	
Closing Stock	2,41,016.87
Opening stock	
Opening Stock	1,47,574.98
	<b>(93,441.89)</b>
<b>20 Direct Expenses</b>	
Courier Exp	373.04
Cousultancy Charges	-
Custom Duty	176.22
Freight Exp	-
Labour Charges	835.91
Packing Exp	119.55
Profession Tax Paid	-
Shipping & clearing Charges	42,437.46
Transport Charges	5,395.45
Income tax paid	-
IGST Paid	-
Warehousing Charges	1,654.17
	<b>50,991.81</b>
<b>21 Employee benefits expense</b>	
Director Remuneration	8,490.74
Salary & Wages	41,388.85
Staff Uniform Expenses	99.76
Staff Welfare Expenses	202.86
	<b>50,182.21</b>



COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED		
CIN : U92410MH2002PTC138419		
Notes to P&L Statement as on 31 <sup>st</sup> March 2025		
Note		(Rs in Thousands)
		2024-25 (Rs.)
22	<b>Finance costs</b>	
	Finance Cost	5,100.06
		<b>5,100.06</b>
23	<b>Sales and distribution expenses</b>	
	Sales Promotional Exp	5,948.67
		<b>5,948.67</b>
24	<b>Other expenses</b>	
	Conveyance Expenses	-
	Electricity Charges	-
	Govt Challan Fees paid	-
	Insurance Expenses	1,485.60
	Loss on assets w/off	4,379.46
	Membership Fees	357.53
	Misc Expenses	3,982.46
	Office Expenses	-
	Printing & Stationary Expenses	182.00
	Professional Fees	1,909.91
	Rent Expenses	31,130.23
	Repairs & Maintainance	661.32
	Society Maintenance Charges	-
	Other expenses	200.00
	Software Subscription Charges	6,191.31
	Telephone & Internet Expenses	-
	Travelling Expenses	9,959.68
	Property Tax paid	-
	Website Development Charges	-
	Income tax provision of prior period	6,578.86
		<b>67,018.37</b>
25	<b>Earnings Per Share</b>	
	Profit attributable to the Equity Shareholders (Rs.)	1,12,191
	during the period	<b>10,000</b>
	Nominal value of Equity Shares (Rs.)	10
	<b>Basic/Diluted Earning per Share (Rs.)</b>	<b>11</b>



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**  
 CTIN : U92410MH2002PTC138419

Note 26: Related Party transaction (Rs in Thousands)

**Related party relationships, transaction and balances**  
 The table provides the information about the Group's structure including Key Management

**A. Related parties and nature of relationship where control exist**

**Key Management Personnel :**

Director	Rohan Rohit Mathur
Director	Abha Rohit Mathur
Director	Rohit Mathur

Details of transactions entered into with the related parties for the relevant financial year		
Name of Related Party	Nature of Transaction	Transaction as on March 31, 2025
Rohan Rohit Mathur	Remuneration	2,933.34
Abha Rohit Mathur	Remuneration	3,133.33
Rohit Mathur	Remuneration	2,424.07

Outstanding Balance		
Name of Related Party	Nature of Transaction	For the year ended March 31, 2025
Rohan Rohit Mathur	Unsecured Loan	-
Rohit Mathur	Unsecured Loan	180.00

**Note 27: Events after the Reporting Period:**  
 There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

**Note 28: Segment Reporting**  
 The Company has single operating segments i.e. in service sector. Hence no disclosure is required as per AS - 17 "Segment Reporting", since there is single operating segment.

**Note 29: Other Information**

- i) The Company does not have any Benami property, where proceeding has been initiated or pending against the Company for holding any Benami Property.
- ii) The Company did not have any transactions with Companies struck off.
- 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 respective financial years / period.
- v) The Company has not advanced or loaned or invested funds to any other persons or entities, 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 persons or entities, 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 Company (Ultimate Beneficiaries) or.
  - b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vii) The Company does not have any 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 Act, 1961 (such as search or survey or any other relevant provisions of the Income Act, 1961).
- viii) The Company has not been declared willful defaulter by any bank or financial institution or other lender.
- ix) The Company does not have any scheme of arrangements which has been approved by the competent authority in terms of section 230 to 237 of the Act.
  - x) The Company has complied with the numbers of layers prescribed under 2(87) of the Act read with the Companies (Restrictions on numbers of layers) Rules, 2017.
  - xi) The Company does not have any working capital limits or borrowings from any bank. Hence, no quarterly returns / statements are submitted to the banks.
- vii, xii) The Company has considered possible effect is that may result from COVID - 19 pandemic in preparation of these Standalone Financial Statements and used relevant internal and external sources (if required) of information and expects that these events will not have any material implications on the operations of the Company in the near future.
- viii, xiii) This being the first year of the company, prior year figures are not disclosed as not applicable
- ix) The Company does not have any scheme of arrangements which has been approved by the competent authority in terms of section 230 to 237 of the Act.
- x) The Company has complied with the numbers of layers prescribed under 2(87) of the Act read with the Companies (Restrictions on numbers of layers) Rules, 2017.
- xi) The Company does not have any working capital limits or borrowings from any bank. Hence, no quarterly returns / statements are submitted to the banks.
- xii) Section 135 of the The Companies Act, 2013 relating to CSR is not applicable to company



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**  
**CIN: CIN : U92410MH2002PTC138419**

Notes to Equity and Liabilities as at 31st March, 2025

**Note. 5 - Trade payables**

*(Rs in Thousands)*

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	36,143.50	8.54	-	861.20	37,013.25
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

1. Due date of payment has been consider from the date of transaction or Due date of payment has been consider from 90 days from the date of transaction
2. As per mutual understanding with MSME clients & as per normal trade practice of business trade credit period is allow which is more than the period sepecified in MSME act accordingly interest has not been provided in books of accounts.

**Note. 12 - Trade receivables**

*(Rs in Thousands)*

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	92,929.34	20,887.02	8,989.29	277.60	1,23,083.26
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

1. Due date of payment has been consider from the date of transaction or Due date of payment has been consider from 90 days from the date of transaction



**COMPLETE SPORTS AND MANAGEMENT INDIA PRIVATE LIMITED**  
**CIN : U92410MH2002PTC138419**

**Note 30: Ratios**

Particulars	Numerator	Denominator	31.03.2025
Current Ratio ( In Times)	Current assets	Current liabilities	5.79
Debt - Equity Ratio( In Times)	Total Debt	Shareholder's Equity	0.00
Debt Service Coverage Ratio ( In Times)	Earnings available for debt service	Debt Service	311.64
Return on Equity (ROE)	Net Profits after Taxes	Shareholders's Equity	44%
Trade receivables turnover ratio( In Times)	Revenue	Average Trade Receivables	18.10
Trade payables turnover ratio ( In Times)	Purchases and expenses	Average Trade Payables	59.62
Net Capital turnover ratio (In Times)	Revenue	Working Capital	1.93
Net Profit ratio	Net Profit	Revenue	10%
Return on capital employed (ROCE)	Earning before interest and taxes	Capital Employed	0.44
Inventory Turnover Ratio (In Times)	Cost of Goods Sold	Cost of Average Inventory	1.95

Since the company did not have any investments in the current year, ratios namely Return on investment has not been disclosed

