BALANCE SHEET AS AT 31ST MARCH 2025

(In ₹ lakh)

Particulars	Note No.	As at 31st Mar, 2025	As at 31st Mar, 2024 (Restated)	As at 1st April 2023 (Restated)
ASSETS				
1. Non-current Assets				
(A) Property, Plant and Equipment	4	4,412.39	4,294.67	4,520.88
(B) Intangible Assets	5	5.45	7.77	10.09
(C) Right-of-Use Assets	6	337.32	460.71	595.54
(D) Financial Assets				
(i) Investments	7	29,055.47	22,187.40	17,878.82
(ii) Other Financial Assets	8	84.75	82.11	30.92
(E) Deferred Tax Assets (Net)	9	345.89	451.05	693.03
(F) Other Non-current Assets	10	295.22	406.46	510.77
Total for Non-current Assets		**34,536.49**	**27,890.17**	**24,240.05**
2. Current Assets				
(A) Inventories	11	3,190.29	2,924.61	3,102.28
(B) Financial Assets				
(i) Trade Receivables	12	2,607.86	2,214.28	1,924.00
(ii) Cash and Cash Equivalents	13	1,006.45	1,094.46	740.02
(iii) Other Bank Balances	14	2,216.80	1,255.71	520.52
(iv) Other Financial Assets	15	151.23	68.93	27.29
(C) Current Tax Assets (Net)	16	-	-	63.75
(D) Other Current Assets	17	1,097.10	730.63	652.08
Total for Current Assets		**10,269.73**	**8,288.62**	**7,029.94**
TOTAL ASSETS		**44,806.22**	**36,178.79**	**31,269.99**
EQUITY AND LIABILITIES				
EQUITY				
(A) Equity Share Capital	18	86.12	86.12	86.12
(B) Other Equity		35,593.98	27,976.43	22,489.15
Total for Equity		**35,680.10**	**28,062.55**	**22,575.27**

BALANCE SHEET AS AT 31ST MARCH 2025

(In ₹ lakh)

Particulars	Note No.	As at 31st Mar, 2025	As at 31st Mar, 2024 (Restated)	As at 1st April 2023 (Restated)
LIABILITIES				
1. Non-Current Liabilities				
(A) Financial Liabilities				
(i) Lease Liabilities	6B	208.11	325.43	441.77
(ii) Other financial liabilities	20	537.50	493.50	425.50
(B) Provisions	21	605.67	504.45	449.07
Total for Non-current Liabilities		**1,351.28**	**1,323.38**	**1,316.34**
2. Current Liabilities				
(A) Financial Liabilities				
(i) Lease Liabilities	6B	156.68	155.15	153.77
(ii) Trade Payables:	22			
a) Total Outstanding Dues of Micro and Small Enterprises		593.88	1,156.46	2,024.32
b) Total Outstanding Dues other than Micro and Small Enterprises		1,066.74	552.92	371.66
(iii) Other Financial Liabilities	23	395.03	238.10	194.41
(B) Other Current Liabilities	24	2,591.39	2,512.95	2,632.71
(C) Provisions	21	2,959.73	2,136.57	2,001.51
(D) Current Tax Liabilities (Net)	25	11.39	40.71	-
Total for Current Liabilities		**7,774.84**	**6,792.86**	**7,378.38**
TOTAL EQUITY AND LIABILITIES		**44,806.22**	**36,178.79**	**31,269.99**

The accompanying notes form an integral part of the standalone financial statements. As per our report of even date attached

for Navin Nayak and Associates
Chartered Accountants
Firm's Registration No: 014367S

for and on behalf of
the Board of Directors of Pharmed Limited

Navin Nayak K
Partner
Membership No. 205154

Suneet Aurora
Chairman - Managing Director
DIN-02244628

V. Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

Place: Bengaluru
Date: 30.07.2025

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh except per share data)

Particulars	Note No.	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
I. Revenue from Operations	26	50,559.54	46,987.86
II. Other Income	27	2,295.49	1,739.74
III. Total Income (I + II)		**52,855.03**	**48,727.60**
IV. EXPENSES			
(A) Purchases of Stock-in-trade	28	13,653.90	13,075.57
(B) Changes in Inventories of Stock In Trade	29	(265.67)	177.67
(C) Employee Benefits Expense	30	14,065.66	12,907.21
(D) Finance Costs	31	65.12	78.15
(E) Depreciation and Amortization Expenses	32	454.21	463.74
(F) Other Expenses	33	14,273.61	14,222.65
Total Expenses (IV)		**42,246.83**	**40,924.99**
V. Profit/(Loss) Before Exceptional Items and Tax (I-IV)		**10,608.20**	**7,802.59**
VI. Exceptional Items		-	-
VII. Profit/ (Loss) Before Tax (V-VI)		**10,608.20**	**7,802.59**
VIII. Tax Expense:			
(1) Current Tax		2,428.49	1,735.21
(2) Deferred Tax		105.16	241.98
IX. Profit (Loss) for the Period from Continuing Operations (VII - VIII)		**8,074.54**	**5,825.40**
X. Profit/(Loss) from Discontinued Operations		-	-
XI. Tax expenses of discontinued operations		-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII. Profit/(Loss) for the Period (IX+XII)		**8,074.54**	**5,825.40**
XIV. Other Comprehensive Income			
A. (i) Items that will not be Reclassified to Profit or Loss		-	-
- Remeasurement gains/(losses) of defined benefit plan		(155.57)	(36.68)
- Income tax on above		-	-

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh except per share data)

Particulars	Note No.	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
B. (i) Items that will be Reclassified to Profit or Loss		-	-
(ii) Income Tax Relating to Items that will be Reclassified to Profit or Loss		-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)		**7,918.97**	**5,788.72**
XVI. Earnings per Equity Share (for Continuing Operation):			
(1) Basic (In ₹)		187.51	135.28
(2) Diluted (In ₹)		187.51	135.28
XVII. Earnings per Equity Share (for Discontinued Operation):			
(1) Basic (In ₹)		-	-
(2) Diluted (In ₹)		-	-
XVIII. Earning per Equity Share (for Discontinued and Continuing Operation)			
(1) Basic (In ₹)		187.51	135.28
(2) Diluted (In ₹)		187.51	135.28

The accompanying notes form an integral part of the standalone financial statements. As per our report of even date attached

for Navin Nayak and Associates
Chartered Accountants
Firm's Registration No: 014367S

for and on behalf of
the Board of Directors of Pharmed Limited

Navin Nayak K
Partner
Membership No. 205154

Suneet Aurora
Chairman - Managing Director
DIN-02244628

V. Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

Place: Bengaluru
Date: 30.07.2025

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh)

Particulars	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
A. Cash from Operating Activities:		
Profit/(Loss) Before Tax	10,608.20	7,802.59
Adjustment for :		
Depreciation and Amortisation Expenses	454.21	463.74
Loss on disposal of Property, Plant and Equipment (net)	27.94	69.70
Interest Expenses	65.12	78.15
Notional Rent Expense	6.19	3.10
Remeasurement of Contract Asset	(0.53)	3.86
Remeasurement of Contract Liability	1.77	(37.76)
Interest Income	(634.56)	(177.92)
Dividend Income	(10.84)	(7.82)
Net gain on sale of Non-Current Investments	(170.18)	(363.86)
Net Fair Value Gain on Investments	(1,225.99)	(1,088.78)
Changes in Assets and Liabilities		
Increase/(Decrease) in Provisions	924.38	190.43
Increase/(Decrease) in Other Financial Liabilities	156.92	43.69
Increase/(Decrease) in Other Current Liabilities	76.67	(82.00)
Increase/(Decrease) in Trade Payable	(48.76)	(686.60)
(Increase)/Decrease in Inventories	(265.67)	177.66
(Increase)/Decrease in Other Current Assets	(372.13)	(85.51)
(Increase)/Decrease in Other Non-current Assets	(44.34)	67.63
(Increase)/Decrease in Other Financial Assets (Current)	(82.30)	(41.64)
(Increase)/Decrease in Other Financial Assets (Non Current)	(2.65)	(51.19)
(Increase)/Decrease in Trade Receivable	(393.58)	(290.28)
Cash Generated from Operations	**9,069.88**	**5,987.19**
Payment/(Refund) of Income Tax Paid (Including TDS):	2,457.82	1,630.75
Net Cash Flow from Operating Activities	**6,612.06**	**4,356.44**
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant & Equipment and Intangible Assets	(435.22)	(133.96)
Proceeds from Disposal of Property, Plant & Equipment and Intangible Assets	14.37	10.99
Interest Income	634.56	177.92
Dividend Income	10.84	7.82

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh)

Particulars	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024
Net (Purchase)/Redemption of Investments	(5,471.89)	(2,855.95)
Net Cash Flow from Investing Activities	**(5,247.34)**	**(2,793.18)**
C. Cash Flow from Financing Activities :		
Final Dividend	(150.72)	(150.72)
Interim Dividend	(150.72)	(150.72)
Finance Cost	(41.79)	(37.25)
Receipt of Other financial liabilities	44.00	68.00
Payment of Lease Liabilities	(192.47)	(202.97)
Net Cash Flow from Financing Activities	**(491.64)**	**(473.63)**
Net Increase/(Decrease) in Cash and Cash Equivalents : (A + B + C)	**873.08**	**1,089.63**
Opening Cash and Cash Equivalents	2,350.17	1,260.54
Closing Cash and Cash Equivalents	**3,223.25**	**2,350.17**

The accompanying notes form an integral part of the standalone financial statements. As per our report of even date attached

for Navin Nayak and Associates
Chartered Accountants
Firm's Registration No: 014367S

for and on behalf of
the Board of Directors of Pharmed Limited

Navin Nayak K
Partner
Membership No. 205154

Suneet Aurora
Chairman - Managing Director
DIN-02244628

V. Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

Place: Bengaluru
Date: 30.07.2025

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

(In ₹ lakh)

Particulars	Note No.	As at 31st Mar, 2025	As at 31st Mar, 2024 (Restated)	As at 1st April 2023 (Restated)
ASSETS				
1. Non-current Assets				
(A) Property, Plant and Equipment	4	4,426.76	4,295.05	4,520.88
(B) Intangible Assets	5	5.45	7.77	10.09
(C) Capital work-in-progress	6	-	17.17	31.48
(D) Investment Property	7	279.17	263.54	232.06
(E) Goodwill	8	2,910.66	2,910.66	2,910.66
(F) Right-of-Use Assets	9	337.32	460.70	595.54
(G) Financial Assets				
(i) Investments	10	26,114.83	19,246.74	14,938.14
(ii) Other Financial Assets	11	37.49	37.97	30.92
(H) Deferred Tax Assets (Net)	12	345.14	450.83	693.03
(I) Other Non-current Assets	13	295.22	406.46	510.77
Total for Non-current Assets		**34,752.04**	**28,096.89**	**24,473.57**
2. Current Assets				
(A) Inventories	14	3,190.29	2,924.61	3,102.28
(B) Financial Assets				
(i) Trade Receivables	15	2,607.87	2,214.28	1,924.00
(ii) Cash and Cash Equivalents	16	1,014.11	1,106.13	752.82
(iii) Other Bank Balances	17	2,216.79	1,255.71	520.52
(iv) Other Financial Assets	18	151.19	68.96	27.29
(C) Current Tax Assets (Net)	19	-	-	66.34
(D) Other Current Assets	20	1,093.64	724.26	581.52
Total for Current Assets		**10,273.89**	**8,293.95**	**6,974.77**
TOTAL ASSETS		**45,025.93**	**36,390.84**	**31,448.34**

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

(In ₹ lakh)

Particulars	Note No.	As at 31st Mar, 2025	As at 31st Mar, 2024 (Restated)	As at 1st April 2023 (Restated)
EQUITY AND LIABILITIES				
EQUITY				
(A) Equity Share Capital	21	86.12	86.12	86.12
(B) Other Equity		35,798.13	28,170.71	22,667.32
Total for Equity		**35,884.25**	**28,256.83**	**22,753.44**
LIABILITIES				
1. Non-Current Liabilities				
(A) Financial Liabilities				
(i) Lease Liabilities	9B	208.11	325.43	441.77
(ii) Other financial liabilities	23	537.50	493.50	425.50
(B) Provisions	24	605.67	504.45	449.07
Total for Non-current Liabilities		**1,351.28**	**1,323.38**	**1,316.34**
2. Current Assets				
(A) Financial Liabilities				
(i) Lease Liabilities	9B	156.68	155.15	153.77
(ii) Trade Payables:	25			
a) Total Outstanding Dues of Micro and Small Enterprises		593.88	1,156.46	2,024.32
b) Total Outstanding Dues other than Micro and Small Enterprises		1,066.74	552.92	371.66
(iii) Other Financial Liabilities	26	395.27	238.15	194.40
(B) Other Current Liabilities	27	2,610.36	2,535.61	2,632.72
(C) Provisions	24	2,960.03	2,136.88	2,001.69
(D) Current Tax Liabilities (Net)	28	7.44	35.46	-
Total for Current Liabilities		**7,790.40**	**6,810.63**	**7,378.56**
TOTAL EQUITY AND LIABILITIES		**45,025.93**	**36,390.84**	**31,448.34**

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh)

Particulars	Note No.	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
I. Revenue from Operations	29	50,559.55	46,987.86
II. Other Income	30	2,299.30	1,740.92
III. Total Income (I + II)		**52,858.85**	**48,728.78**
IV. EXPENSES			
(A) Purchases of Stock-in-trade	31	13,653.90	13,075.57
(B) Changes in Inventories of Stock In Trade	32	(265.67)	177.66
(C) Employee Benefits Expense	33	14,062.86	12,907.21
(D) Finance Costs	34	68.24	78.78
(E) Depreciation and Amortization Expenses	35	456.90	463.81
(F) Other Expenses	36	14,265.05	14,206.83
Total Expenses (IV)		**42,241.28**	**40,909.86**
V. Profit/(Loss) Before Exceptional Items and Tax (I-IV)		**10,617.57**	**7,818.92**
VI. Exceptional Items		-	-
VII. Profit/ (Loss) Before Tax (V-VI)		**10,617.57**	**7,818.92**
VIII. Tax Expense:			
(1) Current Tax		2,427.45	1,735.21
(2) Deferred Tax		105.69	242.21
IX. Profit (Loss) for the Period from Continuing Operations (VII - VIII)		**8,084.43**	**5,841.50**
X. Profit/(Loss) from Discontinued Operations		-	-
XI. Tax expenses of discontinued operations		-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII. Profit/(Loss) for the Period (IX+XII)		**8,084.43**	**5,841.50**
XIV. Other Comprehensive Income			
A. (i) Items that will not be Reclassified to Profit or Loss		-	-
- Remeasurement gains/(losses) of defined benefit plan		(155.57)	(36.68)
- Income tax on above		-	-
B. (i) Items that will be Reclassified to Profit or Loss		-	-
(ii) Income Tax Relating to Items that will be Reclassified to Profit or Loss		-	-

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh)

Particulars	Note No.	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)		**7,928.86**	**5,804.82**
XVI. Earnings per Equity Share (for Continuing Operation):			
(1) Basic (In ₹)		187.74	135.65
(2) Diluted (In ₹)		187.74	135.65
XVII. Earnings per Equity Share (for Discontinued Operation):			
(1) Basic (In ₹)		-	-
(2) Diluted (In ₹)		-	-
XVIII. Earning per Equity Share (for Discontinued and Continuing Operation)			
(1) Basic (In ₹)		187.74	135.65
(2) Diluted (In ₹)		187.74	135.65

The accompanying notes form an integral part of the consolidated financial statements. As per our report of even date attached

for Navin Nayak and Associates
Chartered Accountants
Firm's Registration No: 014367S

for and on behalf of
the Board of Directors of Pharmed Limited

Navin Nayak K
Partner
Membership No. 205154

Suneet Aurora
Chairman - Managing Director
DIN-02244628

V. Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

Place: Bengaluru
Date: 30.07.2025

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh)

Particulars	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
A. Cash from Operating Activities :		
Profit/(Loss) Before Tax	10,617.57	7,818.92
Adjustment for :		
Depreciation and Amortisation Expenses	456.90	463.81
Loss on disposal of Property, Plant and Equipment (net)	27.94	69.70
Interest Expenses	68.24	78.78
Notional Rent Expense	6.19	3.10
Remeasurement of Contract Asset	(0.49)	3.82
Remeasurement of Contract Liability	1.77	(37.76)
Interest Income	(634.56)	(177.92)
Dividend Income	(10.84)	(7.82)
Net gain on sale of Non-Current Investments	(170.18)	(363.86)
Net Fair Value Gain on Investments	(1,225.99)	(1,088.78)
Changes in Assets and Liabilities		
Increase/(Decrease) in Provisions	924.37	190.56
Increase/(Decrease) in Other Financial Liabilities	157.12	43.75
Increase/(Decrease) in Other Current Liabilities	72.98	(59.35)
Increase/(Decrease) in Trade Payable	(48.76)	(686.60)
(Increase)/Decrease in Inventories	(265.67)	177.66
(Increase)/Decrease in Other Current Assets	(375.09)	(149.66)
(Increase)/Decrease in Other Non-current Assets	(44.34)	67.63
(Increase)/Decrease in Other Financial Assets (Current)	(82.23)	(41.67)
(Increase)/Decrease in Other Financial Assets (Non Current)	0.48	(7.05)
(Increase)/Decrease in Trade Receivable	(393.59)	(290.28)
Cash Generated from Operations	**9,081.85**	**6,006.97**
Payment/(Refund) of Income Tax Paid (Including TDS):	2,455.47	1,633.41
Net Cash Flow from Operating Activities	**6,626.38**	**4,373.56**

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(In ₹ lakh)

Particulars	Year Ended 31st Mar, 2025	Year Ended 31st Mar, 2024 (Restated)
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant & Equipment and Intangible Assets	(467.54)	(151.57)
Proceeds from Disposal of Property, Plant & Equipment and Intangible Assets	31.54	11.00
Interest Income	634.56	177.92
Dividend Income	10.84	7.82
Net (Purchase)/Redemption of Investments	(5,471.90)	(2,855.97)
Net Cash Flow from Investing Activities	**(5,262.50)**	**(2,810.79)**
C. Cash Flow from Financing Activities :		
Final Dividend	(150.72)	(150.72)
Interim Dividend	(150.72)	(150.72)
Finance Cost	(44.91)	(37.88)
Receipt of Other financial liabilities	44.00	68.00
Payment of Lease Liabilities	(192.47)	(202.97)
Net Cash Flow from Financing Activities	**(494.81)**	**(474.27)**
Net Increase/(Decrease) in Cash and Cash Equivalents : (A + B + C)	**869.07**	**1,088.50**
Opening Cash and Cash Equivalents	2,361.84	1,273.34
Closing Cash and Cash Equivalents	**3,230.91**	**2,361.84**

The accompanying notes form an integral part of the consolidated financial statements. As per our report of even date attached

for Navin Nayak and Associates
Chartered Accountants
Firm's Registration No: 014367S

for and on behalf of
the Board of Directors of Pharmed Limited

Navin Nayak K
Partner
Membership No. 205154

Suneet Aurora
Chairman - Managing Director
DIN-02244628

V. Krishnamurthy
Whole Time Director
DIN-00625079

N.B.Shroff
Whole Time Director
DIN-00625261

Place: Bengaluru
Date: 30.07.2025

20. OTHER CURRENT ASSETS

(In ₹ lakh)

Particulars	As at 31st Mar, 2025	As at 31st Mar, 2024	As at 1st April 2023
Unsecured, considered good			
Balances with Revenue Authorities	185.08	91.52	117.00
Unclaimed Goods and Services Tax	38.65	43.74	39.25
Contract Assets	41.22	40.73	44.56
Prepaid Expenses	531.64	455.74	294.34
Insurance Claim Receivable	160.26	-	-
Advances other than capital advances			
Advances to related parties	0.33	0.25	-
Advances to suppliers	100.00	-	-
Advances to employees	24.35	18.03	34.91
Other Advances	12.12	74.23	51.45
Total	**1,093.64**	**724.26**	**581.52**

Balances with Revenue Authorities include a deposit of ₹ 4.35 lakhs made by the Company with the Punjab Value Added Tax Act, 2005 in respect of disputed tax demands for the financial year 2011-12. This deposit pertains to an appeal filed by the Company against the order.

Balances with Revenue Authorities include a deposit of ₹ 0.60 lakhs made by the Company with the Goods and Services Tax authorities in respect of disputed tax demands for the financial year 2018-19. This deposit pertains to an appeal filed by the Company against the order.

21. EQUITY SHARE CAPITAL

Particulars	As at 31st Mar, 2025	As at 31st Mar, 2024	As at 1st April 2023
Authorized			
Equity shares, ₹2/- par Value			
45,00,000 Equity Shares	90.00	90.00	90.00
Total	**90.00**	**90.00**	**90.00**
Issued, Subscribed and Paid-Up			
43,06,200 Equity shares, ₹2/- par Value	86.12	86.12	86.12
Total	**86.12**	**86.12**	**86.12**

Terms/rights attached to equity shares

The Company has only one class of equity shares with voting rights having a par value of ₹ 2 per share. The Company declares and pays dividends in Indian Rupees (₹). The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting except in case of interim dividend. The remittance of dividend outside India is governed by Indian law on foreign exchange and is subject to applicable distribution taxes.

In the event of liquidation of the Company, the shareholders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The details of the shares held by promoters:

(In ₹ lakh)

Promoter name	As at 31st Mar, 2025			As at 31st Mar, 2024			As at 1st April 2023		
	No. of shares	% of total shares	% change during the year	No. of shares	% of total shares	% change during the year	No. of shares	% of total shares	% change during the year
Mr. Suneet Aurora *	9,47,600	22.01%	-	9,47,600	22.01%	-	9,47,600	22.01%	-
Mr. Sundeep Aurora *	12,05,940	28.00%	-	12,05,940	28.00%	-	12,05,940	28.00%	-
Mr. Sunjeev Aurora	6,02,443	13.99%	-	6,02,443	13.99%	-	6,02,443	13.99%	0.10
Mr. Suneet Aurora	11,95,800	27.77%	-	11,95,800	27.77%	-	11,95,800	27.77%	-

The details of shareholders holding more than 5%:

Name of the shareholder	As at 31st Mar, 2025		As at 31st Mar, 2024		As at 1st April 2023	
	No. of shares	% of total shares	No. of shares	% of total shares	No. of shares	% of total shares
Mr. Suneet Aurora *	9,47,600	22.01%	9,47,600	22.01%	9,47,600	22.01%
Mr. Sundeep Aurora *	12,05,940	28.00%	12,05,940	28.00%	12,05,940	28.00%
Mr. Sunjeev Aurora	6,02,443	13.99%	6,02,443	13.99%	6,02,443	13.99%
Mr. Suneet Aurora	11,95,800	27.77%	11,95,800	27.77%	11,95,800	27.77%

* Held by trust

The reconciliation of the number of shares outstanding and the amount of share capital:

Particulars	As at 31st Mar, 2025		As at 31st Mar, 2024		As at 1st April 2023	
	No. of shares	Amount	No. of shares	Amount	No. of shares	Amount
As at the beginning of the period	43,06,200	86.12	43,06,200	86.12	43,06,200	86.12
Changes during the period	-	-	-	-	-	-
As at the end of the period	**43,06,200**	**86.12**	**43,06,200**	**86.12**	**43,06,200**	**86.12**

22. THE AMOUNT OF PER SHARE DIVIDEND RECOGNIZED:

Particulars	As at 31st Mar, 2025	As at 31st Mar, 2024
Interim dividend FY 2023-24	-	3.50
Final dividend FY 2022-23	-	3.50
Interim dividend FY 2024-25	-	-
Final dividend FY 2023-24	3.50	-
	3.50	

The Company paid a Interim Dividend of ₹ 3.50 per equity share in August 2024 which absorb ₹ 150.72 lakhs.