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GST No. : 33AAACO3651L1ZH
CIN No. : L65993TN1992PLC022521

Mfrs. of : Wedding Cards ❖ Wedding Bags ❖ Greeting Cards ❖ Business Cards ❖ Office Envelopes ❖ Letter Heads ❖ Office Stationery
Note Books ❖ Diaries ❖ Calendars ❖ Disposable Cups ❖ Paper Napkins & Plates ❖ Gift Articles ❖ Screen & Offset Printing Materials and etc.

On-line intimation/submission Script Code: 534190

OCL/BSE/2025-26/ 23 **July 15, 2025**

The Bombay Stock Exchange Limited
25th Floor, P.J. TOWERS, Dalal Street, Fort, Mumbai-400 001

Dear Sirs,

ERRATTA

Sub: Scrip Code: OLPCL NO. 534190-Outcome/Audited Financial Results (Standalone) for the quarter/year ended March 31, 2025– compliance of Regulation 33 of SEBI(LODR) Regulations, 2015.- ERRATTA – Submitted.

****

1.Please refer our letter No.OCL/BSE/2025-26/12, May 28, 2025 wherein the word "MODIFIED OPINION" was erroneously typed as "UNMODIFIED OPINION" in para 2 and 3. We have correctly typed this as "MODIFIED" in the XBRL format filed. We therefore request you to kindly read the words "UNMODIFIED OPINION" as **"MODIFIED OPINION"**.

2.In the XBRL format filed there was typographical errors in typing the closing balance amount relating to the item "Olympia Paper and Stationery Stores" as Rs.60.29 instead of Rs.57.56 & the closing balance figure relating to "Olympic Paper Products" was erroneously typed as Rs.41.57 instead of (–Rs.41.57) under the heading "Related Party Transactions". We are therefore filing the corrected XBRL today.

3.Copy of Audited Financial Results along with Auditor's Report and declaration regarding the Auditor's Report with the **modified opinion** pursuant to the Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016, dated May 27, 2016 was already enclosed with our letter dated 28th May, 2025 mentioned in the first para above.

4.In this connection we wish to inform that the above were only typographical errors and not intentional.

We request you to please take the above on record.

Thanking You,
Yours faithfully,
For OLYMPIC CARDS LIMITED

Kuppan

OLYMPIC CARDS LIMITED Chennai 600 001 195, NSC Bose Road

(DR. S. KUPPAN)
COMPANY SECRETARY & COMPLIANCE OFFICER-(M.NO. F13298)

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BY ONLINE FILING

OCL/BSE/2025-26/12 **May 28, 2025**

The Bombay Stock Exchange Limited
25th Floor, P.J. TOWERS, Dalal Street, Fort, Mumbai-400 001

Dear Sirs,

Sub: Scrip Code: OLPCL NO. 534190-Outcome/Audited Financial Results (Standalone) for the quarter/year ended March 31, 2025– compliance of Regulation 30 & 33 of SEBI(LODR) Regulations, 2015.

****

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of Olympic Cards Limited ("Company"), in its meeting held to-day(28.05.2025) approved the Audited Financial Results of the Company for Quarter/Financial Year ended on 31st March, 2025.

Copy of Audited Financial Results along with Auditor's Report and declaration regarding the Auditor's Report with the unmodified opinion pursuant to the Regulation 33(3)(d) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No.CIR/CFD/CMD/56/2016, dated May 27, 2016 is enclosed herewith.

1.The above audited results for the quarter and year ended 31st March, 2025 which have been prepared in accordance with Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and subjected to review by the Statutory Auditors of the Company were reviewed by the Audit Committee of the Board of Directors at their meeting held on 28th May, 2025. The approved Audited Financial Results along with audit report for the year ended 31st March, 2025 and declaration on the report of auditors with Auditors Qualifications **unmodified opinion** are enclosed as Annexure.

2. The Company is mainly in the business of "Paper and Paper Products". Hence there is no separate reportable segment as per Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

3.The Board of Directors has not recommended any Dividend for the year 2024-25.

4.The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The Company for the first time adopted Ind AS for the financial year commencing from April 2017;

5.Figures for the previous periods have been regrouped/rearranged wherever necessary to conform to the current period's classification.

OLYMPIC CARDS LIMITED
195, N.S.C. Bose Road, Parry's,
Chennai - 600 001. Ph. : 4292 1000
GST No. 33AAACO3651L1ZH

.....2

6.GST Dues –

	2018-2019	Appeal number		
1	2018-2019	ZD330523091520P	Pending Before Appeal	21,722,955.00
2	2018-2019	ZD334242118611R	Pending Before Appeal	3,248,564.00
3	2018-2019	ZD330224072655H	Pending Before Appeal	285,252.00
4	2018-2019	ZD330424199310L	Pending Before Appeal	3,968,212.00
5	2019-2020	Order dt 21.08.2024	Appeal Not filed Yet to Pay	308,604.00
6	2018-2019	Order dt 25/02/2025	Appeal Not filed Yet to Pay	1,149,197.00
				30,682,784.00

The company has filed appeal petitions to the concerned authorities in respect above mentioned appeal numbers and others planning to pay the demand.

7. Employees provident fund was not being remitted within the due date prescribed in the Employees provident fund Act. EPF payable Rs.37,02,862 (for the period from May 2022 to March, 2025) excluding penalty and interest that will be levied by the concern authorities.

8. Employees State Insurance amount was not paid amounting to Rs.4,40,638/-for the period from July 2022 to March, 2025) excluding penalty and interest that will be levied by the concern authorities.

9.Tax Deducted at Source (TDS) filed and paid.

10.The Board of Directors approved availing Interest free loan from directors to the tune of Rs.7 Crores during the year 2025-26 and total cumulative loans from directors not exceeding Rs.20 Crore.

11.Based on the approval accorded by the Audit Committee the Board of Directors approved Related Party Transactions not exceeding Rs.7 Crores during the year 2025-26.

12. The Board of Directors approved re-appointment of the retiring director Mrs. S. Jarina subject to approval in the ensuing Annual General Meeting.

13. The Board of Directors approved re-appointment Mr. Alagarsamy Uthandan, Independent Director for a second term subject to approval in the ensuing Annual General Meeting.

14. The Board of Directors approved disposal of the obsolete and unsold items of stock to the tune of Rs.99 Lakhs during the year 2025-26 by observing the required usual formalities.

15.The meeting commenced at 16.30 Hours and concluded at 18.45 Hours.

We request you to please take the above on record.

Thanking You,
Yours faithfully,
For OLYMPIC CARDS LIMITED

Kuppan

(Dr. S. KUPPAN)
COMPANY SECRETARY & COMPLIANCE OFFICER
Membership No. F13298

OLYMPIC CARDS LIMITED
 # 195, N.S.C. Bose Road, Parry's,
Chennai - 600 001. Ph. : 4292 1000
GST No. 33AAACO3651L1ZH

Encl: As above

OLYMPIC CARDS LIMITED

Registered Office: No.195, N.S.C. Bose Road, Chennai - 600 001.

Tel: 044 42921000; Fax No; 044 25390300; Web site: www.oclwed.com; Email: office@oclwed.com

CIN No. L65993TN1992PLC022521; GST NO.33AAACO3651L1ZH

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

PART I

₹ in Lakhs

Particulars	3 Months ended 31.03.2025	Preceding 3 months ended 31.12.2024	Corresponding 3 months ended 31.03.2024	Year to date figures for current period ended 31.03.2025	Year to date figures for the previous year ended 31.03.2024
	Audited	(Un Audited)	Audited	Audited	Audited
1. Income from Operations					
(a) Net Sales/Income from Operations	287.09	227.40	244.24	940.89	1,149.87
(b) Other Operating Income	-	-	-	-	-
(c) Other Income	12.13	3.87	363.19	22.38	553.25
Total Income from operations (net)	**299.22**	**231.27**	**607.43**	**963.27**	**1,703.12**
2. Expenses / Revenue					
(a) Cost materials consumed	162.09	81.04	62.16	399.52	631.17
(b) Changes in Inventories of Stock in Trade	96.32	122.62	150.66	445.49	349.68
(d) Employees benefit expenses	27.18	30.56	34.03	119.36	157.56
(e) Finance Costs	42.63	37.87	28.36	163.03	234.79
(f) Depreciation and amortisation expenses	32.67	33.19	36.36	132.03	151.94
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown seperately)	**34.44**	**42.39**	**93.59**	**153.25**	**292.90**
(a) Rent Paid	19.59	19.59	22.92	78.36	78.29
(b) Electricity charges	6.11	9.25	4.56	28.16	32.94
(c) Delivery Charges	0.08	0.08	0.11	0.29	0.39
(d) Loss on Sale of Plant	-	0.77	-	0.77	25.93
(e) Loss of Sale of Land and Building	-	-	25.39	-	25.39
(f) Loss of Sale of Vehicle	-	-	-	0.15	-
(g) Others	8.66	12.70	40.61	45.53	129.96
Total Expenses	**395.33**	**347.67**	**405.16**	**1,412.68**	**1,818.04**
3. Profit /(Loss) before Exceptional Items (1 - 2)	(96.11)	(116.40)	202.27	(449.41)	(114.92)
4. Exceptional items	-	-	-	-	-
5. Profit/ (Loss) before Tax (3+4)	(96.11)	(116.40)	202.27	(449.41)	(114.92)
6. Tax expense	(2.71)	(2.10)	117.00	(10.35)	(12.40)
7. Net Profit (+)/ Loss (-) after Tax (5 - 6)	**(93.40)**	**(114.30)**	**85.27**	**(439.06)**	**(102.52)**
8. Other Comprehensive Income / (Loss)	-	-	-	-	-
(a) Items that will not be reclasified subsequently to Profit or Loss	-	-	-	-	-
(b) Remeasurement of net defined benefit Liability / Asset	-	-	-	-	-
9. Total Comprehensive income for the period (7 + 8) (Comprising Profit / (Loss) and other comprehensive income for the period)	(93.40)	(114.30)	85.27	(439.06)	(102.52)
10.Paid-up equity share capital (Face Value Rs.10/- each)	1,630.87	1,630.87	1,630.87	1,630.87	1,630.87
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting Year	-	-	-	(1,499.37)	(1,060.31)
12(i) Earnings Per Share (1,63,08,700 of ₹10/-each) (not annualised) a)	(0.57)	(0.70)	0.52	(2.69)	(0.63)
b) Diluted (In Rs.)	(0.57)	(0.70)	0.52	(2.69)	(0.63)
See accompanying note to the Financial Results *Applicable in the case of consolidated results.					

NOTES:

1. The entire operations of the Company relate to only one segment viz; Manufacturing and Trading .
2. The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing
3. The Audited financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on 28th May 2025. The Listed review of the same have been carried out by the statutory auditors of the company as required under regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
4. The Company is engaged in the business of manufacturing and trading of wedding cards and related services.
5. The impact of changes if any arising on enactment of Code of Social Security 2020 will be assesed by the Company after the effective date of the same and the rules thereunder are notified.
6. The Financial results are available for viewing on the Company's website: www.olympicweddingcards.com and on the website of the Stock Exchange-BSE limited: www.bseindia.com
7. Figures of the previous periods/quarter have been regrouped/reclassified wherever considered necessary to confirm to the classification of current period.

For SUBRAMANIAN & ASSOCIATES

Partner

Place: Chennai
Dated: 28th May, 2025

For and on behalf of Board of Directors of
OLYMPIC CARDS LIMITED

N Mohamed Faizal
Managing Director

OLYMPIC CARDS LIMITED
No.195, N.S.C. Bose Road, Parry's, Chennai - 600 001. Ph. : 4292 1000
GST NO.33AAACO3651L1ZH

M/s.OLYMPIC CARDS LIMITED

CIN : U65993TN1992PLC022521

Registered Office No.195, N.S.C. Bose Road, Chennai - 600 001

Balance Sheet as on 31.03.2025

(All figures are in Indian Rupees in Lakhs unless otherwise stated)

	Particulars	As on 31.03.2025	As on 31.03.2024
I	ASSETS		
	NON - CURRENT ASSETS		
	(a) Property, Plant and Equipment	1,832.59	1,960.65
	(b) Intangible Assets	1.01	0.57
	(c) Financial Assets		
	(i) Investments	-	0.05
	(ii) Other Financial Assets	68.53	97.87
	(d) Other Non Current Assets	1.16	1.16
		1,903.29	2,060.30
II	CURRENT ASSETS	-	-
	(a) Inventories	2,233.26	2,540.01
	(b) Financial Assets	-	-
	(i) Trade Receivables	233.64	337.33
	(ii) Cash and Cash Equivalents	3.40	8.09
	(iii) Other Financial Assets	44.00	25.69
	(c) Other Current Assets	79.42	153.48
		2,593.72	3,064.60
	Total Assets	4,497.01	5,124.90
	EQUITY AND LIABILITIES		
	(a) Equity Share Capital	1,630.87	1,630.87
	(b) Other Equity	(1,499.37)	(1,060.31)
		131.50	570.56
I	Non-Current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	1,583.86	1,875.97
	(b) Provisions	30.70	35.66
	(b) Deferred Tax Liabilities (Net)	220.09	230.44
	(c) Other Non-Current Liabilities	5.23	5.23
		1,839.88	2,147.30
II	Current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	882.54	785.01
	(ii) Trade Payables	-	
	(a) Total Outstanding Dues of Creditors	981.48	1,051.20
	(b) Provisions	123.03	134.95
	(c)Other Current Liabilities	538.58	435.88
		2,525.63	2,407.04
	Total Equity and Liabilities	4,497.01	5,124.90

For SUBRAMANIAN & ASSOCIATES

Partner

OLYMPIC CARDS LIMITED
195, N.S.C. Bose Road, Parry's,
Chennai - 600 001. Ph. : 4292 1000
GST No. 33AAACO3651M1ZH

OLYMPIC CARDS LIMITED

CIN: L65993TN1992PLC022521

Registered Office No.195, N.S.C. Bose Road, Chennai - 600 001.

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(All figures are in Indian Rupees in Lakhs unless otherwise stated)

PARTICULARS	For The Year Ended 31 March 2025	For The Year Ended 31 March 2024
I) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation	(449.41)	(114.92)
Adjustments for:		
Depreciation	132.03	151.94
Interest & Finance Charges	153.58	223.85
Interest on Fixed Deposits/Others	(0.59)	(4.60)
Profit on Sale of Fixed Assets	(3.66)	(530.11)
Loss on Sale of Assets	0.92	51.31
Investments written off	0.05	-
Provision for Gratuity	(4.97)	
OPERATING PROFIT before WORKING CAPITAL CHANGES	(172.05)	(222.53)
Adjustments for:		
(Increase) / Decrease in Trade Receivables	103.69	(137.64)
(Increase) / Decrease in Inventories	306.75	358.84
(Increase) / Decrease in Other Current Assets	74.06	(71.81)
(Increase) / Decrease in Other Financial Assets	(18.31)	(21.22)
Increase / (Decrease) in Trade Payable	(69.72)	207.70
Increase / (Decrease) in Other Current Liabilities	102.70	36.12
Increase / (Decrease) in Provisions	(11.92)	1.49
Net cash from operating activities (A)	**315.19**	**150.94**
II) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed assets	(6.86)	(0.91)
Sale Proceeds of Fixed Assets	5.20	727.50
Other Financial Assets	29.34	-
Interest on Fixed Deposits/Others	0.59	4.60
Net cash used in investing activities (B)	**28.27**	**731.19**
III) CASH FLOW FROM FINANCING ACTIVITIES		
Loans during the year (net)	(194.58)	(701.92)
Interest & Finance Charges	(153.58)	(223.85)
Net cash used in financing activities ('C)	**-348.15**	**-925.77**
D. Net increase in cash and cash equivalents (A+B+C)	(4.69)	(43.64)
E. Cash and cash equivalents at beginning of period	8.09	51.73
F. Cash and cash equivalents at end of period (D+E)	3.40	8.09

For SUBRAMANIAN & ASSOCIATES

Partner

OLYMPIC CARDS LIMITED
195, N.S.C. Bose Road, Parry's,
Chennai - 600 001. Ph. : 4292 1000
GST No. 33AAACO3651L1ZH

OLYMPIC CARDS LIMITED

Registered Office: No195, N.S.C. Bose Road, Chennai - 600 001.
Tel: 044 42921000; Fax No; 044 25390300; Web site: www.oclwed.com; Email: office@oclwed.com
CIN No. L65993TN1992PLC022521; GST NO:33AAACO3651L1ZH

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER ENDED AND YEAR ENDED MAR 31, 2025

(₹ in Lakhs)

Sl NO.	Particulars	Quarter Ended 31/03/2025 (Audited)	Quarter Ended 31/03/2024 (Audited)	Financial Year Ended 31.03.2025 (Audited)	Financial Year Ended 31.03.2024 (Audited)
1	Total Income from Operations (net)	299.22	607.43	963.27	1703.12
2	Net Profit / (Loss) for the period (before tax, Exceptional and/or Extraordinary items)	(96.11)	202.27	(449.42)	(114.92)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(96.11)	202.27	(449.41)	(114.92)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(93.40)	85.27	(439.06)	(114.92)
5	Equity Share Capital (Face Value of Equity Share Rs.10/-per Share)	1630.87	1630.87	1630.87	1630.87
6	Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	-	-	(1499.37)	(1060.31)
7	Earning per Share(of Rs.10/- each) (for Continuing operations)(Not Annualised) -Basic Rs. -Diluted Rs.	 (0.57) (0.57)	 0.52 0.52	 (2.69) (2.69)	 (0.63) (0.63)

Note:

The above is an extract of the detailed format of Financial Results for the quarter and year ended 31st March 2025 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The above disclosure is made as per revised SEBI guidelines. The Full Format of the Quarterly/Financial Year ended Results are available on the websites of the Bombay Stock Exchange www.bseindia.com and Company's Website : www.oclwed.com.

2. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meeting held on the May28, 2025. The current quarter & financial year results are audited by the Statutory Auditors of the Company.
3. The Board has not recommended any dividend.

Place : Chennai
Dated: May, 28- 2025

On behalf of the Board of Directors
For Olympic Cards Limited
N.Mohamed Faizal.

For SUBRAMANIAN & ASSOCIATES

Partner

OLYMPIC CARDS LIMITED
195, N.S.C. Bose Road, Parry's,
Chennai - 600 001. Ph. : 4292 1000
GST No. 33AAACO3651L1ZH

INDIA
SUBRAMANIAN & ASSOCIATES
Chartered Accountants

Phone : 044 - 2371 8646
E-mail : rsmani1969@gmail.com
ca.auditing@gmail.com
www.camani.in

Old No. 138/4, (New No. 51/4), Valluvar Street, Vasudevan Nagar, Jafferkhanpet, Ashok Nagar, Chennai - 600 083.

Date : 28-05-2025

To the Members of Olympic Cards Limited,

Report on the Audit of Financial Results

Qualified Opinion

We have audited the accompanying financial results of Olympic Cards Limited ("the Company"), for the quarter and year ended on 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under, and other accounting principles generally accepted in India, of total comprehensive income (comprising of net loss and other comprehensive income) and other financial information of the company for the quarter and year ended on 31 March 2025.

Basis for Qualified Opinion

Our audit procedures included requests for direct confirmations of balances of customers and suppliers to verify the balances owed to/by the Company as at year-end. However, we were not provided with the details to obtain such confirmations. As a result, we are unable to conclude whether adjustments to the balances shown thereunder are required. Total Balances as on 31.03.2025of Trade Receivables Rs.233.64lakhs, Trade Payables is Rs.981.48 lakhs, Advance from Customers is Rs.237.97 lakhs, Advance to Suppliers is Rs. 34.76 lakhs and Loan from Related Parties Rs. 1159.88 lakhs for all which the management has not provided any confirmation.

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

SUBRAMANIAN & ASSOCIATES ★ Chartered Accountants ★ CHENNAI 600 083

Management's Responsibility for the Standalone Financial Statements

These financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company, 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Board of Directors of the company are responsible for assessing the ability of the company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company are responsible for overseeing the financial reporting process of the company.

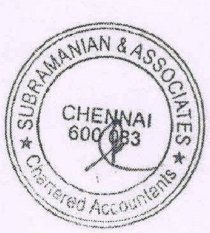
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures opinion that are appropriate in the circumstances, but not for the purpose of expressing an on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of and, based on the audit evidence obtained, whether a material uncertainty exists related a to going events concern. or conditions that may cast significant doubt on the ability of the company to continue as in our If we conclude that a material uncertainty exists, we are required to draw attention inadequate, auditors to modify report to the related disclosures in the financial results or, if such disclosures are the date of our opinion. Our conclusions are based on the audit evidence obtained up to cease to continue auditor's report. However, future events or conditions may cause the company to as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope in and timing of the audit and significant audit findings, including any significant deficiencies 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.

Other Matters

The standalone financial results include the results for the quarter ended 31st March 2025 being the figures between the audited figures in respect of the full financial year and the limited reviewed figures published up to the end of the third quarter of the current financial year. The figures up to the end of the third quarter had only been reviewed and not subjected to audit. The financial statements of the Company for the year ended March 31, 2024, were audited by another auditor who expressed an Qualified opinion on those statements on 28th May 2024.

For Subramanian & Associates
Chartered Accountants
Firm's Registration No :012360S

SUBRAMANIAN & ASSOCIATES * CHENNAI 600 083 * Chartered Accountants

Date: 28.05.2025
Place: Chennai

CA B Kamalesh
Partner
Membership No: 245976
UDIN:
25245976BMIPHW4031

Annexure

Statement of Impact of Audit Qualifications for the Financial Year ended March 31,2025

(See Regulation 33 of the SEBI (LODR) Regulations, 2015)

	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (as reported before adjusting for qualifications)
I	1	Turnover/Total Income	963.27	963.27
	2	Total Expenditure	1412.68	1412.68
	3	Net Profit/(Loss)(before taxation)	-449.41	-449.41
	4	Earnings Per Share (in Rupees)	-2.69	-2.69
	5	Total Assets	4497.01	4497.01
	6	Total Liabilities	4497.01	4497.01
	7	Net Worth	131.5	131.5
	8	Any other financial item(s) (as felt appropriate by the Management)		

II	Audit Qualification (each audit qualification separately)	
	a.	Details of Audit Observations Our Audit procedures included request for direct confirmations of balances of customers, suppliers and loan from related parties to verify the balances owed to/by the company as at the year ended. However, we were not provided with the details to obtain such confirmations. As a result, we are unable to conclude whether adjustments to the balances shown thereunder are required.Total Balances as on 31.03.2025 of Trade receivables Rs.233.64 lakhs, Trade payables Rs.981.48 lakhs, Advance from customers Rs.237.97 lakhs. Advance to suppliers Rs.34.76 lakhs and loan from related parties rs.1159.88 lakhs.
	b.	Type of Audit Qualification :Qualified opinion/Disclaimer opinion/ Adverse opinion **QUALIFIED OPINION**
	C.	Frequency of qualification:Whether appeared first time/repetitive/since how long continuing **Since Last year**
	d.	For Audit Qualifcations where the impact is quantified by the auditor, Mangagement views **Not Applicable**
	e.	For Audit Qualifcations where the impact is not quantified by the auditor, Mangagement views (i) Management's estimation on the impact is not quantified by the auditor **No Impact** (ii) If Management is unable to estimate the impact, reasons for the same **In Management's opinion, the balances are actually receivable/payable** (iii)Auditor's comments on (i) or (II) above:

	In the absence of confirmations we cannot assess the possible effects of our qualification
III	Signatories CEO/MANAGING DIRECTOR AUDIT COMMITTEE CHARIMAN STATUTORY AUDITOR

Place:Chennai

Date:28/05/2025