

UNAKHOM POLY PRODUCTS PVT. LTD.

To
The Members of
M/S UNAKHOM POLY PRODUCTS PRIVATE LIMITED

Your Directors are pleased to present the 13th Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report for the financial year ended, 31st March, 2025

1. Financial Results & Operations

<u>Particulars</u>	<u>Standalone</u>	
	<u>2024-25</u> (Rs in Lac)	<u>2023-24</u> (Rs in Lac)
Revenue from operations	-	-
Profit Before Depreciation and Taxation	(3492.01)	(1093.31)
Provision for Depreciation	-	-
Profit Before Tax	(3492.01)	(1093.31)
Provision for Tax	-	-
Profit After Tax	(3492.01)	(1093.31)
Balance of Profit & Loss (B/f)	(36,036.27)	(34,942.96)
Surplus/(Deficit) carried to Balance Sheet	(39,528.28)	(36,036.27)

The performance of the Company is expected to improve in the current year.

2. Material changes and Commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

There has been no material change and commitment, which affects the financial position of the Company between the end of the financial year and the date of this report.

3. State of Company's affairs

- The Company is engaged in the business of real estate consultancy, marketing and advisory services for all kinds and types of properties.
- There has been no change in the business of the Company during the financial year ended March 31, 2025.

4. Transfer to Reserves

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year.

UNAKHOM POLY PRODUCTS PVT. LTD.

Regd. Off: 203/1, A. J. C. Bose Road, Kolkata - 700 017, West Bengal, India. Phone : 9330634616

Email : accounts@expression360.co.in | CIN : U74110WB2012PTC180797

5. Dividend

The Board of Directors of your company, not declared any Dividend for the current financial year due to inadequate accumulated profits of the Company.

6. Web Link of Annual Return,if any

The company does not have any website. Therefore, there is no need for publication of the Annual return.

7. Meetings of the Board of Directors

Six (6) Board Meetings were held during the Financial Year ended March 31, 2025, i.e., Dates of Board Meetings) in compliance with the provisions of Section 173. Details are given as follows:

Date of Meeting	Total Number of directors as on the date of meeting	Attendance	
		Number of directors attended	% of Attendance
13.05.2024	2	2	100
04.09.2024	2	2	100
20.09.2024	2	2	100
20.11.2024	2	2	100
10.01.2025	2	2	100
31.03.2025	2	2	100

8. Details of Directors or Key Managerial Personnel (KMP) appointed or resigned

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

9. Details In Respect of Frauds Reported By Auditors Under Section 143 (12)

M/s. Srimal Jain & Co., Chartered Accountants (FRN No.:314167E), was a Statutory Auditors of the company for the period of Financial Year 2024-2025.

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

Full particulars of investments, loans, guarantees and securities covered under Section 186 of the Companies Act 2013 provided during the financial year 2024-25 under review has been furnished in the Notes to Accounts which forms part of the financials of the Company.

10. Particulars of Loan and Investment

The Company has not made any Investment, given guarantee and securities during the financial year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

11. Details of Subsidiary, Joint Venture or Associate Companies

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the End of the Year.

12. Conservation of energy , technology absorption , and foreign exchange earnings & outgo

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo that the Conservation of Energy is of utmost significance to the company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy efficient computers, processes and other office equipment.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by company for utilizing alternate sources of energy: NIL
- Capital investment on energy conservation equipment's: NIL

Foreign Exchange earnings and Outgo

Earnings	Nil
Outgo	Nil

13. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavours to create and provide an environment that is free from any discrimination and harassment.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. No complaints were received and/or pending as at the end of the financial year.

14. Statutory Auditors (appointment only once in five years)

As per the provisions of Sections 139 and 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its 12th Annual General Meeting (AGM) held on 30.09.2024 (12th AGM) approved the appointment of **M/s Srimal Jain & Co (FRN:314167E)**, Chartered Accountants, as Statutory Auditor for a period of 5 years commencing from the conclusion of (12th of AGM) till the conclusion of the (17th of AGM) to be held in the year.

15. Independent Auditors' Report

The Statutory Auditors, in their report on the financial statements for the year ended 31st March 2025, have made certain qualifications, reservations, and adverse remarks. As mentioned in Note 21 of the financial statements, the Company has accumulated losses and its net worth has been fully eroded. The Company has incurred a net loss of ₹3.49 lakhs during the current financial year as compared to a net loss of ₹1.09 lakhs in the previous year. These conditions, along with other matters stated in Note 21, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis.

16. Boards Comments on the Auditors' Report

The Board of Directors has noted the observation made by the Statutory Auditors regarding the Company's accumulated losses, erosion of net worth, and the uncertainty that may affect the Company's ability to continue as a going concern. The management has taken steps to improve the Company's operational and financial performance by exploring new business opportunities and strengthening the existing customer base.

17. Compliance with Secretarial Standard

The company has complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meetings of Shareholders (EGM/AGM) i.e SS-1 and SS-2 issued by the Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

18. Particulars of contracts or arrangements made with related parties

All related party transactions that were entered into during the financial year ended March 31, 2025, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, there are no materially significant related party transactions during the financial year made by the Company, thus, disclosure in Form AOC-2 is not required. The company has not

entered into any material contracts / arrangements/ transactions with related parties in terms of section 134(3) (h) of the Act during the financial year.

However, the disclosures of transactions with related party transactions are provided in the Audited Statement of Accounts.

19. Details of Significant and Material Orders Passed By the Regulators or Courts or Tribunals

No significant and material order has been passed by the Regulators or Courts or Tribunals during the year under review impacting the going concern status of your Company and its future operations.

20. Proceedings Pending under the Insolvency and Bankruptcy Code, 2016

There was no application made or proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

21. Directors' Responsibility Statement

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirements of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors **M/s Srimal Jain & Co (FRN: 314167E)**, Chartered Accountants. Pursuant to Section 134 of the Act, 2013 the Directors hereby state and confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (b) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors have prepared the annual accounts on a going concern basis;
- (e) The Company being unlisted, sub-clause (e) of Section 134(3) of the Companies Act, 2013, pertaining to laying down internal financial controls, is not applicable to the Company.
- (f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

22. Deposits:

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year.

23. **Acknowledgement:**

Your Directors place on record their deep appreciation and gratitude for the cooperation and assistance extended to the company by Banks, Government Agencies, Suppliers, Customers, Consultants and company staff at all levels. Your Directors also wish to place on record their appreciation of the wholehearted and continuous support by the shareholders who have always been a source of strength for the company

**For and on behalf of
UNAKHOM POLY PRODUCTS PVT. LTD.**

UNAKHOM POLY PRODUCTS PVT. LTD.


MOHIT GUPTA

Director

DIN -02269890

UNAKHOM POLY PRODUCTS PVT. LTD.


AJAY KUMAR KHEMANI

Director

DIN-07751584

Place: Kolkata

Date: 05th September, 2025

Office: Bhagat Chambers 12A, Netaji Subhas Road, Ground Floor, Room No. 3, Kolkata – 700 001.

Independent Auditor's Report

To
The Members,

M/s. UNAKHOM POLY PRODUCTS PVT.LTD.

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **M/S. UNAKHOM POLY PRODUCTS PVT.LTD.** (the company), which comprise the Balance Sheet as at March 31, 2025 and the Profit and Loss Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Loss for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

Note: 21 in the financial statement which indicates that the Company has accumulated losses and its Net worth has been fully eroded, the Company has Net Loss of Rs. 3.49 lakhs during the current financial year (Previous Year: Net Loss Rs. 1.09 lakhs). These conditions, along with other matters set forth in Note: 21, indicate the existence of a material uncertainty that cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Srimal Jain & Co.

Chartered Accountants

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's Responsibility for the Standalone Financial Statements

The Company's board of directors are 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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:



Srimal Jain & Co.

Chartered Accountants

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. Requirements of the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in exercise of powers conferred by sub-section 11 of section 143 of the Act, are not applicable.
2. As required by section 143(3) of the Act, we report that:-
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper, books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



Srimal Jain & Co.

Chartered Accountants

- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies(Accounts)Rules, 2014;
- e) On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.
- f) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- g) 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, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv) (i) As per the information and explanations given to us, the management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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.
 - (ii) As per the information and explanations given to us, the management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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.



Srimal Jain & Co.
Chartered Accountants

- (iii) Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the above representations made by management contain any material mis-statement.
- (v) The Company has not declared or paid dividend during the year, hence this clause is not applicable.
- (vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of accounts for the financial year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.



For Srimal Jain & Co
Chartered Accountants
Firm Registration No.314167E.

(Rabindra Srimal)
Partner.

Membership No.051766
UDIN: 25051766BMTTEV02511

Place: Kolkata
Date: 5th day of September, 2025.

UNAKHOM POLY PRODUCTS PRIVATE LIMITED
CIN- U74110WB2012PTC180797
203/1, A. J. C. Bose Road, Kolkata-700017, West Bengal

Balance Sheet as at March 31, 2025

(Rs in Hundreds)			
	Note	As at March 31, 2025	As at March 31, 2024
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholders' Funds</u>			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves and Surplus	4	(39,528.28)	(36,036.27)
Total		(38,528.28)	(35,036.27)
<u>Non-Current Liabilities</u>			
(a) Long Term Borrowings	5	59,764.54	57,480.92
Total		59,764.54	57,480.92
<u>Current Liabilities</u>			
(a) Other Current Liabilities	6	118.00	118.00
Total		118.00	118.00
Total		21,354.26	22,562.65
<u>ASSETS</u>			
<u>Current Assets</u>			
(a) Trade Receivables	7	5,795.86	6,492.06
(b) Cash and Bank Balances	8	2,607.21	3,039.40
(c) Short Term Loans and Advances	9	12,951.19	13,031.19
Total		21,354.26	22,562.65
Total		21,354.26	22,562.65


Significant Accounting Policies

1-2


The notes are an integral part of these financial statements.


For Srimal Jain & Co.
Chartered Accountants
Firm Registration No.:314167E

For and on behalf of the Board
UNAKHOM POLY PRODUCTS PRIVATE LIMITED


C.A. Rabindra Srimal
Partner
Membership No. 051766
UDIN: 25051766BMT EVO2511




Mohit Gupta
Director
DIN-02269890


Ajay Kumar Khemani
Director
DIN-07751584

Place: Kolkata
Date: 05 SEP 2025

UNAKHOM POLY PRODUCTS PRIVATE LIMITED
CIN- U74110WB2012PTC180797
203/1, A. J. C. Bose Road, Kolkata-700017, West Bengal

Statement of Profit and Loss for the year ended March 31,2025

(Rs in Hundreds)			
	Note	For the year ended as on March 31,2025	For the year ended as on March 31,2024
Revenue			
a) Revenue from Operations	10	-	-
Total Income (A)		-	-
Expenses			
a) Finance Costs	11	1,657	-
b) Other Expenses	12	1,834.64	1,093.31
Total Expenses (B)		3,492.01	1,093.31
Profit Before Taxes (A-B)		(3,492.01)	(1,093.31)
Tax Expenses			
Current Taxes		-	-
Profit / (Loss) for the Period		(3,492.01)	(1,093.31)
Earnings per Equity Share:			
(a) Basic EPS		(34.92)	(10.93)
(b) Diluted EPS		(34.92)	(10.93)

Significant Accounting Policies

1-2

The notes are an integral part of these financial statements.

As per our Report of even date

For Srimal Jain & Co.

Chartered Accountants

Firm Registration No.:314167E



C.A. Rabindra Srimal
Partner

Membership No. 051766

UDIN: 25051766BMTev02511

For and on behalf of the Board

UNAKHOM POLY PRODUCTS PRIVATE LIMITED

UNAKHOM POLY PRODUCTS PVT. LTD.

Mohit Gupta

Director

DIN-02269890

Director

UNAKHOM POLY PRODUCTS PVT. LTD.

Ajay Kumar Khemani

Director

DIN-07751584

Place: Kolkata

Date: 05 SEP 2025

UNAKHOM POLY PRODUCTS PRIVATE LIMITED
CIN-U74110WB2012PTC180797
203/1, A. J. C. Bose Road, Kolkata-700017, West Bengal

Notes to the Financial Statements

Note No :1

Corporate Information:

The Company is a private limited company incorporated under the provisions of the Companies Act, 1956. The company is in the business of Real Estate Consultancy.

Note No :2

Significant Accounting Policies

1. Basis of preparation of financial statements:

The accompanying financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting and comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 to the extent applicable. The financial statements are presented in Indian Rupees and rounded off to nearest Hundreds ("00").

2. Use of Estimates:

The preparation of financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and the estimates are recognized in the period in which the results are known / materialized.

3. Revenue Recognition:

Revenue is recognized on accrual basis as under:

- a. Sale of Service/Software:** Income from sale of service/software is recognized on Delivery to Customers.
- b. Professional Fees:** Income from services rendered is recognized on completion of services. Fees are accounted on its completion and acceptance by the customers.
- c. Interest income** is recognized on time proportion basis.
- d. All expenses** are accounted on accrual basis.

4. Property Plant and Equipment:

a. Tangible Assets:

PPE (other than Capital Work-in-progress) are stated at cost less accumulated depreciation and impairment losses, if any. The initial cost of an asset comprises its purchase price and any costs directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended use.

b. Intangible Assets:

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

5. Depreciation/ Amortization:

- a. Depreciation** on property, plant and equipment is provided on Straight Line Method, over the estimated useful life of the assets in the manner prescribed in Schedule II of the Companies Act 2013. Residual value is estimated to be at 5% of the original historical cost as prescribed in Schedule II of the Companies Act 2013.
- b. Intangible assets** are amortized as per AS 26 over their respective individual estimated useful lives on straight line basis, commencing from the date the asset is available to the company for its use. Computer software and know how is amortized on a straight line basis over a period of 5 years.



6. Taxation:

Provision for current tax is computed in accordance with the relevant tax regulation.

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations. Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax / substantively enacted tax rates by the Balance Sheet date, to the extent that the timing differences are expected to crystallize

Deferred Tax Assets are recognized where realization is reasonably certain whereas in case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization backed by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

7. Borrowing Costs:

Borrowing costs that are attributable to the acquisition or construction of a qualifying asset are capitalized as part of such asset till such time as the asset is ready for its intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.

8. Provisions, Contingent liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits would be required to settle the obligation, and in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimation. A contingent liability is disclosed unless the possibility of an outflow of resources embodying the economic benefits is remote or a reliable estimate of the amount of obligation cannot be made.



Notes to the Financial Statements

(Rs in Hundreds)

Note No 3: Share Capital

Particulars	As at 31st March,2025		As at 31st March,2024	
	No. of Shares	Amount	No. of Shares	Amount
Authorised Share Capital : Equity Shares of Rs.10 each	5,00,000	50,000	5,00,000	50,000
Issued, Subscribed & Paid up Equity Shares of Rs.10 each	5,00,000	50,000	5,00,000	50,000
	10,000	1,000	10,000	1,000
	10,000	1,000	10,000	1,000

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year:

Particulars	As at 31st March,2025		As at 31st March,2024	
	No. of Shares	Amount	No. of Shares	Amount
Equity shares with voting rights				
- Outstanding at the beginning of the year	10,000	1,000	10,000	1,000
- Shares issued during the period	-	-	-	-
- Shares outstanding at the end of the year	10,000	1,000	10,000	1,000

b) Details of shares held by each shareholder holding more than 5% of the aggregate shares in the Company:

Class of shares / Name of Shareholder	As at 31st March,2025		As at 31st March,2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Rahul Mishra	-	-	5,000	50%
Kanupriya Gupta	5,000	50%	-	-
Mohit Gupta	5,000	50%	5,000	50%

c) Shares held by promoters

Promoter Name	As at 31st March,2025			As at 31st March,2024		
	No. of Shares	% of Total Shares	% Change during the year	No. of Shares	% of Total Shares	% Change during the year
Rahul Mishra	-	-	-100%	5,000	50%	-
Kanupriya Gupta	5,000	50%	100%	-	-	-
Mohit Gupta	5,000	50%	-	5,000	50%	-
Total	10,000	100%		10,000	100%	

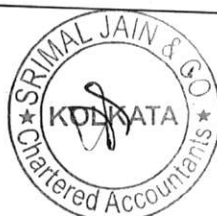
Note: 5,000 No. of Shares of Mr. Rahul Mishra were transferred to Mrs. Kanupriya Gupta via Board Resolution No. IV dated 10.01.2025.

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

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

Note No 4: Reserves and Surplus

Particulars	As at 31st March,2025	As at 31st March,2024
Surplus/(Deficit) Balance in Statement of Profit and Loss Account		
Opening Balance	(36,036.27)	(34,942.96)
Add : Profit / (Loss) for the period	(3,492.01)	(1,093.31)
Total	(39,528.28)	(36,036.27)



Notes to the Financial Statements

(Rs in Hundreds)

Note No 5: Long Term Borrowings

Particulars	As at 31st March, 2025	As at 31st March, 2024
Loans & Advances from Others (Unsecured)	59,764.54	57,480.92
Total	59,764.54	57,480.92

Note No 6: Other Current Liabilities

Particulars	As at 31st March, 2025	As at 31st March, 2024
Audit Fees Payable	118.00	118.00
Total	118.00	118.00

Note No 7: Trade Receivables

Particulars	As at 31st March, 2025	As at 31st March, 2024
Unsecured, considered good		
(a) Receivables outstanding for a period exceeding six months from the date they became due for payment	5,795.86	6,492.06
(b) Other Receivables	-	-
Total	5,795.86	6,492.06

Trade Receivables Ageing Schedule as on March 31, 2025

Particulars	Outstanding for following periods from receivable 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 Receivable Considered Good	-	-	-	-	5,795.86	5,795.86
(ii) Undisputed Trade Receivable Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivable Considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	5,796	5,796

Trade Receivables Ageing Schedule as on March 31, 2024

Particulars	Outstanding for following periods from receivable 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 Receivable Considered Good	-	-	-	6,492.06	-	6,492.06
(ii) Undisputed Trade Receivable Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivable Considered doubtful	-	-	-	-	-	-
Total	-	-	-	6,492	-	6,492



Notes to the Financial Statements

Note No. 8: Cash and Bank Balances

(Rs in Hundreds)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Cash on hand	1,470.24	1,526.25
Balances in Current Accounts	1,136.97	1,513.15
Total	2,607.21	3,039.40

Note No 9: Short Term Loans & Advances

Particulars	As at 31st March, 2025	As at 31st March, 2024
Loans and Advances to Others (Unsecured, Considered Good)	12,951.19	13,031.19
Total	12,951.19	13,031.19



UNAKHOM POLY PRODUCTS PRIVATE LIMITED
CIN- U74110WB2012PTC180797
203/1, A. J. C. Bose Road, Kolkata-700017, West Bengal

Notes to the Financial Statements

Note No 10: Revenue from Operations

(Rs in Hundreds)

Particulars	For the year ended as on March 31,2025	For the year ended as on March 31,2024
Revenue from Operations	-	-
Total	-	-

Note No 11: Finance Costs

Particulars	For the year ended as on March 31,2025	For the year ended as on March 31,2024
Interest on Loan	1,657.37	-
Total	1,657.37	-

Note No 12: Other Expenses

Particulars	For the year ended as on March 31,2025	For the year ended as on March 31,2024
Auditor's Remuneration		
GST Fees	118.00	118.00
Professional Tax	40.80	14.00
Filing Fees	-	25.00
Write Off Expenses	5.12	50.00
Professional Fees	776.20	245.84
Prior Period Expenses	118.00	-
Bank Charges	708.56	-
Misc. Expense	2.96	-
General Expenses	-	640.47
Total	1,834.64	1,093.31

Note No 13: Related Party Transactions

Related Party Transactions-

Mohit Gupta	Director
Ajay Kumar Khemani	Director
Expression 360 Services India Limited	Enterprise controlled by Director

Transactions during the year with related parties:

	Nature of Transactions	Amount
Expression 360 Services India Limited	Opening Balance	18,288.98
	Loan Taken	1,949.29
	Loan Repayment	(165.67)
	Closing Balance	20,072.60



- 14 There are no Micro, Small, and Medium Enterprises to whom the Company owes dues which are outstanding for more than 45 days at the Balance Sheet date. The above information regarding Micro, Small, and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.
- 15 There is no proceeding initiated or pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and rules made thereunder.
- 16 The Company has not borrowed any funds from Banks / Financial Institutions on the basis of security of current assets. Hence, no disclosure is made in this regard.
- 17 The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- 18 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 19 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- 20 The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 21 The Company's net worth has eroded due to operating losses. However, further restructuring exercise are being implemented by the management to resolve the causes of losses, and hence, the financial statements have been prepared on the basis that the company is a going concern and that no adjustments are required to the carrying value of assets and liabilities.
- 22 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.



23 **Additional Regulatory Information**

(i) The Accounting ratios are disclosed as under:

S No.	Ratio	31-03-2025		Ratio as on 31-Mar-25	31-03-2024		Ratio as on 31-Mar-24	Variation	Reason (If variation is more than 25%)
		Numerator	Denominator		Numerator	Denominator			
(a)	Current Ratio	21,354.26	118.00	180.97	22,562.65	118.00	191.21	5.36	N.A.
(b)	Debt-Equity Ratio	59,764.54	(38,528.28)	-1.55	57,480.92	(35,036.27)	-1.64	5.45	N.A.
(c)	Debt Service Coverage Ratio	(1,834.64)	59,764.54	-0.03	(1,093.31)	57,480.92	-0.02	-61.39	Increase in Losses and Debt
(d)	Return on Equity Ratio	(3,492.01)	(38,528.28)	0.09	(1,093.31)	(35,036.27)	0.03	-190.45	Increase in Losses
(e)	Inventory Turnover Ratio	-	-	-	-	-	-	-	No Turnover.
(f)	Trade Receivables Turnover Ratio	-	-	-	-	-	-	-	No Turnover.
(g)	Trade Payables Turnover Ratio	-	-	-	-	-	-	-	No Turnover.
(h)	Net Capital Turnover Ratio	-	-	-	-	-	-	-	No Turnover.
(i)	Net Profit Ratio	(3,492.00)	-	-	(1,093.31)	-	-	-	No Turnover.
(j)	Return on Capital Employed	(3,492.00)	(38,528.28)	0.09	(1,093.31)	(35,036.27)	0.03	-190.45	Increase in Losses
(k)	Return on Investment	-	-	-	-	-	-	-	N.A.

Note-Previous year figures have been regrouped/re-classified wherever necessary.

For Srimal Jain & Co.
Chartered Accountants
Firm Registration No. 314167E

C.A. Rabinendra Srimal
Partner
Membership No. 051766

UDIN: 25051766BMTED02511

Place: Kolkata

Date: 05 SEP 2025



For and on behalf of the Board
UNAKHOM POLY PRODUCTS PRIVATE LIMITED
UNAKHOM POLY PRODUCTS PVT. LTD.

Mohit Gupta
Director
DIN-02269890

Ajay Kumar Khemani
Director
DIN-07751584

Director