

STROLLER DISTRIBUTORS PVT. LTD.

AUDIT REPORT

FINANCIAL YEAR 2024– 2025

Audited by

M/s. SUNIL PODDAR & CO.

Chartered Accountants

1301, Addor Aspire, Nr. Jhanvi Restaurant,

Panjarapole , University Road,

Ambawadi, Ahmedabad – 380015

Phone : 079-48977222-23



Sunil Poddar & Co.

Chartered Accountants

Independent Auditor's Report

To the Members of STROLLER DISTRIBUTORS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **STROLLER DISTRIBUTORS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year 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 standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and profit and loss statement for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act and the Rules there under, 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.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

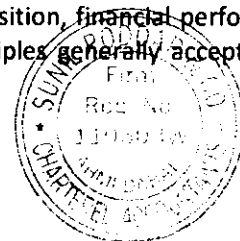
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Ind AS 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, read with the Companies (Indian Accounting Standards) Rules 2015 as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the audit of 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 auditors' 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the entity has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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 auditors' 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 auditors' 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.

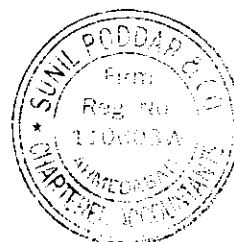
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements for the financial year ended 31st March, 2025. We describe these matters in our auditors' report unless law or regulation precludes public 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

Since the company does not have paid up share capital of rupees 4 crores and total turnover exceeding rupees 40 crores therefore it falls under definition of Small Company under section 2(85) of the Companies Act, 2013 hence the information as required by the Companies (Auditor's Report) Order, 2020' ('the order'), issued by the Central government of India in terms of sub-section (11) of section 143 of the Act in respect of matters specified in paragraph 3 and 4 of the said order is not applicable

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 purposes 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;
- (c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the companies (Accounting Standards) Rules 2015 as amended.
- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the company is small company under section 2(85) of The Companies Act, 2013, it has not required to obtain any audit opinion with respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls.
- (h) In our opinion and best to our information and according to the explanation given to us, the remuneration paid by the company to its directors during the year is in accordance with the provision of section 197 of the act.



(h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 is not required to make provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts as the company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There was no amount which were required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. Utilization of Borrowed funds and Share Premium
 - a. During the year, 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 persons or entities, 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.
 - b. During the year, no funds have been received by the Company from any persons or entities, 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. The confirmations of all the balances outstanding as on the reporting date with all the customers, suppliers, unsecured borrowings, deposits and loans and advances are subject to confirmation with books of the counter parties
- v. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, as per Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 company has not enabled feature of Audit trail in its accounting software as on March 31, 2025.

FOR, SUNIL PODDAR & CO.

Chartered Accountants

Firm Reg. No 110603W



CA Harshil Lohia

Partner

M. No. 192753

PLACE : AHMEDABAD

DATE : 02.09.2025

UDIN : 25192753BMIZCV6285

STROLLER DISTRIBUTORS PVT LTD
GORAKHPUR
BALANCE SHEET AS AT 31st MARCH, 2025

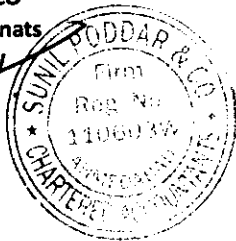
(Rs. in thousands)

Particulars	Note No.	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
I. EQUITY AND LIABILITIES			
[1] Shareholder's Funds			
(a) Share Capital	2	6,232.00	6,232.00
(b) Reserves and Surplus	3	79,257.62	75,735.92
[2] Current Liabilities			
(a) Trade Payables	4		
-Dues to Micro and small enterprises		-	-
-Dues to Others		27,231.95	34,640.28
(b) Other Current Liabilities	5	1,022.45	665.08
(c) Short Term Provisions	6	1,219.71	3,771.05
Total Equity & Liabilities		1,14,963.73	1,21,044.32
II. ASSETS			
[1] Non-Current Assets			
(a) Long-term loans and advances	7	23,578.23	14,442.19
(b) Other Non-current assets	8	28,640.00	28,640.00
[2] Current Assets			
(a) Inventories	9	8,256.84	7,344.55
(b) Trade receivables	10	50,109.60	37,090.70
(c) Cash and cash equivalents	11	579.32	1,030.14
(d) Short-term loans and advances	12	-	27,920.75
(e) Other current assets	13	3,799.74	4,576.00
Total Assets		1,14,963.73	1,21,044.32

Notes referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

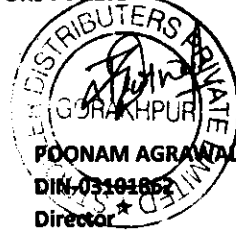
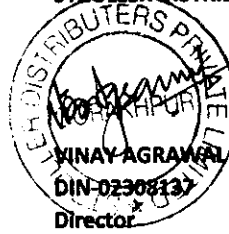
FOR AND ON BEHALF OF
SUNIL PODDAR & CO
Chartered Accountants
Firm Reg. 110603W

CA PARSHIL LOHIA
M.No. 192753
Partner



UDIN : 25192753BMIZCV6285
Place: Ahmedabad
Date : 02.09.2025

FOR AND ON BEHALF OF
STROLLER DISTRIBUTORS PVT LTD



Place: Gorakhpur
Date : 31.08.2025

STROLLER DISTRIBUTORS PVT LTD GORAKHPUR STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025				
Sr. No	Particulars	Note No.	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
I	Revenue from Operations	14	3,04,951.24	3,06,202.63
II	Other Income	15	3,224.98	2,609.77
III	Total Revenue (I +II)		3,08,176.22	3,08,812.40
IV	Expenses:			
	Cost of Material Consumed	16	2,91,374.33	2,82,131.07
	Purchase of stock in trade	17	(912.29)	(652.38)
	Changes in the Inventories of Finished goods & WIP	18	1,824.42	1,865.68
	Employee Benefit Expenses	19	0.25	49.34
	Finance Costs	20	11,183.11	10,455.51
	Other Expenses			
	Total Expenses (IV)		3,03,469.82	2,93,849.22
V	Profit / (Loss) before Exceptional and Extraordinary Items and Tax (III - IV)		4,706.41	14,963.18
VI	Exceptional Items			
VII	Profit / (Loss) before Extraordinary Items and Tax (IV)		4,706.41	14,963.18
VIII	Extraordinary Items			
IX	Profit / (Loss) Before Tax (IV)		4,706.41	14,963.18
X	Tax expense:			
	(1) Current tax		1,184.71	3,771.05
	(2) Deferred Tax		-	-
	(3) MAT Credit Entitlement		-	-
XI	Profit after Taxes from Continuing Operations		3,521.70	11,192.13
XII	Profit from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit from discontinuing operations after tax		3,521.70	11,192.13
XV	Profit for the period (XI+XIV)		5.65	17.96
XVI	EPS (Basic & Diluted)			
Notes referred to above and notes attached there to form an integral part of Balance Sheet This is the Profit and loss account referred to in our Report of even date.				
FOR AND ON BEHALF OF SUNIL PODDAR & CO Chartered Accountants Firm Reg. 110603W			FOR AND ON BEHALF OF STROLLER DISTRIBUTORS PVT LTD	
CA HARSHIL LOHIA M.No. 192753 Partner			VINAY AGRAWAL DIN-02308137 Director	
UDIN : 25192753BMIZCV6285 Place: Ahmedabad Date : 02.09.2025			ROONAM AGRAWAL DIN-03101862 Director	
Place: Gorakhpur Date : 31.08.2025				

NOTE NO."1"

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

CORPORATE INFORMATION

STROLLER DISTRIBUTORS PRIVATE LIMITED [CIN: U51909UP1994PTC072641] is a private limited company incorporated on July 05, 1994 with the Registrar of Companies, Kanpur. The company has been promoted by Mrs. POONAM AGRAWAL and Mr. VINAY AGARWAL. The company was incorporated with an object of Trading of Packing Containers.

BASIS OF PREPARATION

The Financial Statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material respects, with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared on an accrual basis and under the historical cost convention.

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except for the change in accounting policy, if any explained below.

1. SIGNIFICANT ACCOUNTING POLICIES

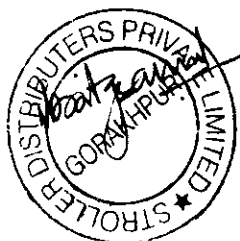
(i) Basis for Accounting

The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles, Accounting Standards notified under Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

(ii) Use of Estimates and Judgments

In preparation of the financial statements, the Company is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods affected. Significant judgments and estimates about the carrying amount of assets and liabilities include useful lives of tangible and intangible assets, impairment of tangible assets, intangible assets including goodwill, investments, employee benefits and other provisions and recoverability of deferred tax assets.



(iii) Valuation Of Inventories:

Stock in trade is valued at cost or net realizable value whichever is less.

The cost of inventory is determined on weighted average cost formula method on relevant categories of inventories on a consistent basis after providing for obsolete and defective inventories wherever necessary.

(iv) Revenue Recognition:

All known income and expenditure quantifiable till the date of finalization of accounts are accounted on accrual basis when virtual certainty is established.

(1) Revenue from Operation:

Sales revenue is recognized when property in the goods with all risk rewards and effective control of goods usually associated with ownership are transferred to buyer at price. Sales comprise of manufacturing and trading sales and are exclusive of excises, duties and local taxes and sales returns.

The various Discounts and rate differences on the Sales those accepted/rejected are accounted in the year of settled with the party, however if the same is of material amount effecting the current year profit/loss are separately shown under the Prior Period head of the profit and loss account.

(2) Other operational revenue

Other operational revenue represent income earned from the activities incidental to the business and is recognized when the right to receive the income is established as per the terms of the contract.

(3) Other Income:

Interest income is recorded at accrued or due which ever earlier at applicable interest rate. Other items of income are accounted as and when the right to receive arises.

(v) Fixed Asset:

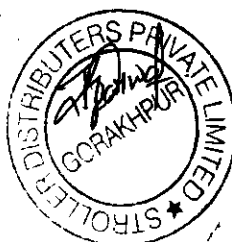
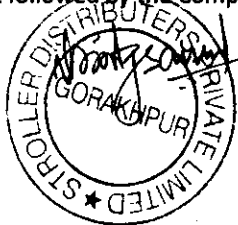
(1) Tangible Fixed Assets:

Fixed assets are stated at cost less accumulated depreciation, Cost comprises purchase price including import duties and other non-refundable taxes or levies, expenditure incurred in the course of construction or acquisition, Administrative and other general overhead expenses that are directly attributable costs of bringing the asset to its working condition for the purpose of use for the business.

(2) Capital Work in progress:

Tangible and intangible assets not ready for intended use on the date of balance sheet are disclosed as capital work in progress. The company has no assets under work in progress during the period covered under audit.

(3) Base of measurement followed by the Company is "Cost Model."



(vi) Intangible Assets:

There are no intangible assets with the company during the period covered under audit.
Base of measurement followed by the Company is "Cost Model."

(vii) Depreciation:

The property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Cost directly attributable to acquisition is capitalized until the property, plant and equipment are ready for use, as intended by the management. The company depreciates property, plant and equipment over their estimated useful lives using SLM method. The useful lives taken for the purpose of depreciation of different assets are prescribed as follows.

Particulars	Useful Life
Buildings	30 years
Furniture And Fittings	10 years
Computer	3 years
Plant & Machinery	15 years
Vehicle	10 years
Lab Equipment	10 years
Office Equipment	5 years

Management believes that the useful lives as given above represent the period over which the management expect to use these assets. Depreciation method, useful lives and residual values are reviewed periodically, including at each financial each financial year end.

(viii) Sundry Debtors:

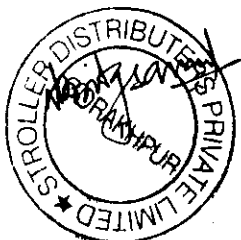
Bad debts are accounted in the books, and are to be charged to revenue, as and when they arise.

(ix) Impairment of Tangible and intangible assets:

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

(x) Investments:

The Investments are valued at cost of acquisition. The investment is of long term non trade, hence the provision for reduction in the value of investment is provided unless the same is permanent. There is no specific restriction for the investment.



(xi) Provisions and Contingent liabilities:

Provisions are recognized when the present obligation of the past event gives rise to a probable outflow embodying economic benefits on settlement, and the amount of obligation can be reliably estimated.

Contingent liabilities are disclosed after careful evaluation of facts and legal aspects of the matter involved.

Provisions and contingent liability are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(xii) Retirement Benefits

The company does not have eligible employees for the payment of gratuity and other retirement benefits, the same has not been provided.

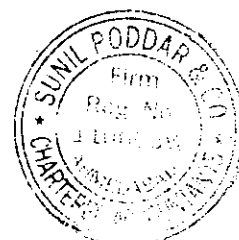
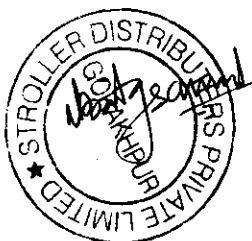
(xiii) Provision for Current and Deferred Tax:

Taxes on Income are computed using tax deferral Assets or Liability method where taxes accrue in the same period, the respective revenue and expenses arises. The differences that result between the profit offered for income tax and the profit as per financial statements are identified and Deferred Tax Liability is recognized for timing difference, that originate in one accounting period and reverse in another based on the tax effect of the prevailing enacted regulation in force.

Deferred Tax Assets are recognized subject to prudence, only, if there is reasonable certainty that they will be realized and are subject to appropriate reviews at each balance sheet date for the purpose of measurement of Deferred Tax Liability or Assets, the applicable tax rates and enacted regulations expected to apply in the year in which the temporary differences are expected to be recovered or settled are applied.

(xiv) Foreign currency transaction:

- a) Transaction denominated in foreign currencies is normally recorded at the exchange rate prevailing at the time of the transaction.
- b) Monetary items denominated in foreign currencies at the yearend are restated at year end rates. In case of monetary items which are covered by forward exchange contract, the difference between the yearend rate and rate on the date of contract is recognized as exchange difference and the premium paid on forward contract has been recognized over the life of the contract if the forward contract is entered.
- c) Any income or expense on account of exchange difference either on settlement or on translation at the yearend rate is recognized in the profit and loss account except in cases when they relate to acquisition of fixed assets in which case they are adjusted to the carrying cost of such asset.
- d) The premium or discount on the Forward Exchange Contract entered into hedge foreign currency risk of an existing asset / liability is recognized / amortized as an income / expense over the life of the contract in the statement of profit and loss account for the trade transaction and capitalized to the asset in case the same is capital expenditure.



- e) In respect of branches, which are integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate at the date of transaction. Branch monetary assets and liabilities are restated at the yearend rates.

(xv) Leases:

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership, are classified as finance lease. Such a lease is capitalized at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognized for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognized as operating leases. Lease rentals under operating leases are recognized in the statement of profit and loss on a straight-line basis.

(xvi) Borrowing Cost:

Borrowing cost directly attributable and/or funds borrowed generally and used for the purpose of acquisition/construction of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized, at its capitalization rate to expenditure on those assets, for the period, until all activities necessary to prepare qualifying assets for its intended use are complete. All other borrowing costs are recognized as an expense in the year in which they are incurred.

(xvii) Net Profit or loss, Prior Period Items and Change in Accounting Policies

The disclosure of change in the accounting policies and the change in the accounting estimates is done as and when it is required. The prior period expense and the extraordinary items in the financial statement are recorded separately and details are given as and when they are in Financial Statement.

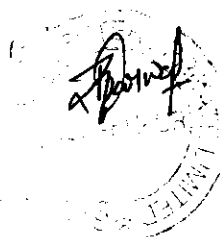
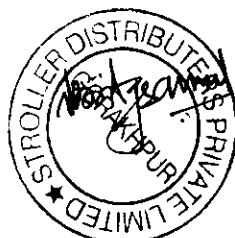
(xviii) Earnings Per Share:

Basic Earnings Per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of Equity shares outstanding during the period.

For the purpose of calculation of Diluted Earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all dilutive potential shares.

(xix) Cash & Cash Equivalents:

Cash and cash equivalents for the propose of cash flow statement comprise of cash in hand, cash at bank, fixed deposit, margin money deposit and short-term deposit in bank with in original maturity of 12 months or less.



STROLLER DISTRIBUTORS PVT LTD

GORAKHPUR

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

NOTE 2: SHARE CAPITAL

Sr. No	Particulars	2024-2025	2023-2024
i	Authorised Capital 7,00,000 (7,00,000) Equity shares of Rs.10/- each	7,000.00	7,000.00
		7,000.00	7,000.00
ii	Issued , Subscribed & Paid Up Capital 6,23,200 (6,23,200) Equity Shares of Rs.10/- each fully paid up	6,232.00	6,232.00
	Total	6,232.00	6,232.00

2.1 The company has issued one class of Equity Share having a par value of Rs.10 per share.

2.2 RECONCILLIATION OF SHARE CAPITAL AT THE BEGINING AND REPORTING DATE

DESCRIPTION	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount Rs.	No. of shares	Amount Rs.
Equity Share capital at the Beginning	6,23,200	6232	6,23,200	6,232.00
Shares issued, subscribed and allotted during the year	-	-	-	-
Equity Share capital at the end	6,23,200	6,232	6,23,200	6,232.00

2.3 Details Of Share Holders Holding More Than 5% As On Reporting Date

NAMES OF SHARE HOLDERS	No. of shares As at		Percentage Holding as at	
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
S. D. International Private Limited	3,02,300	3,02,300	49.37%	48.51%
S. D. Plascon Private Limited	3,10,000	3,10,000	50.63%	49.74%
Total	6,12,300	6,12,300	100.00%	98.25%

2.4 Shares held by Promoters at the end of the year

Promoters' Names	As at March 31, 2025		As at March 31, 2024		% Changes
	No. of shares	Amount Rs.	No. of shares	Amount Rs.	
S. D. International Private Limited	3,02,300	3,023.00	3,02,300.00	3,023.00	-
S. D. Plascon Private Limited	3,10,000	3,100.00	3,10,000.00	3,100.00	-
Chandwasia Family Trust	10,900	109.00	10,900.00	109.00	-
Total	6,23,200	6,232.00	6,23,200	6,232.00	-

1.6 The Company does not have any holding company or ultimate holding company.

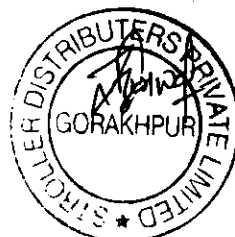
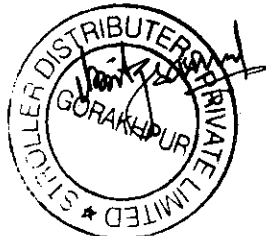
1.7 No Ordinary Shares have been reserved for issue under options and contracts/commitments for the sale of shares/ disinvestment as at the Balance Sheet date.

1.8 The company has not converted any convertible security into equity/preference shares.

1.9 The company has not forfeited any shares.

NOTE 3: RESERVES & SURPLUS

Sr. No	Particulars	2024-2025	2023-2024
i	Securities Premium	19,555.50	19,555.50
ii	Profit and Loss account :		
	Balance brought forward from previous year	56,180.42	44,988.29
	Add : Profit / (Loss) for the period	3,521.70	11,192.13
	Less: Earlier year DTL/ DTA adjustment		
	Surplus / (Deficit) in the Statement of Profit & Loss Account	59,702.12	56,180.42
	Total	79,257.62	75,735.92



**STROLLER DISTRIBUTORS PVT LTD
GORAKHPUR**

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

NOTE 4: TRADE PAYABLES

Sr. No	Particulars	2024-2025	2023-2024
i	Sundry Payables		
	Dues to micro and small enterprises		
	Dues to Other	27,231.95	34,640.28
	Total	27,231.95	34,640.28

The Company has sought confirmation from its vendors regarding registration under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). However, some vendors have not responded / provided the required details. Accordingly, to the extent such information has been received, the disclosures required under Section 22 of the MSMED Act, 2006 have been made. For the remaining vendors, necessary disclosures could not be provided.

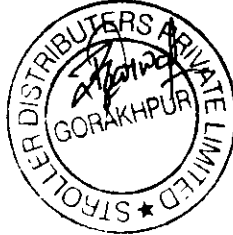
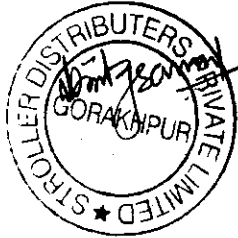
Note: For details refer sub note 4.1

NOTE 5: OTHER CURRENT LIABILITIES

Sr. No	Particulars	2024-2025	2023-2024
i	Statutory Liabilities	220.70	185.09
ii	Creditors for Expenses	224.87	252.97
iii	Advance to Customer	576.88	227.02
	Total	1,022.45	665.08

NOTE 6: SHORT TERM PROVISIONS

Sr. No	Particulars	2024-2025	2023-2024
i	Provision for Expenses	1,184.71	3,771.05
ii	Provision for Audit Fees	35.00	-
	Total	1,219.71	3,771.05



STROLLER DISTRIBUTORS PVT LTD
GORAKHPUR
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

NOTE 7: LONG TERM LOANS AND ADVANCES

Sr. No	Particulars	2024-2025	2023-2024
	Investment in Unquoted Equity Shares		
	SD International Pvt Ltd 88,500 Equity Shares of Rs. 100 Each fully paid	8,850.00	8,850.00
	SD International Pvt Ltd 2000 Equity Shares of Rs. 50 Each fully paid	100.00	100.00
	SD International Pvt Ltd 15,000 Equity Shares of Rs. 40 Each fully paid	600.00	600.00
	SD International Pvt Ltd 19,750 Equity Shares of Rs. 200 Each fully paid	3,950.00	3,950.00
	SD Plascon Pvt Ltd 13,000 Equity Shares of Rs. 100 Each fully paid	1,300.00	1,300.00
	SD Plascon Pvt Ltd 1,04,375 Equity Shares of Rs. 32 Each fully paid	3,340.00	3,340.00
	SD Woodplast Pvt Ltd 29,375 Equity Shares of Rs. 200 Each fully paid	5,500.00	5,500.00
	SD Ecotech Pvt Ltd 5,00,000 Equity Shares of Rs. 200 Each fully paid	5,000.00	5,000.00
	Total	28,640.00	28,640.00

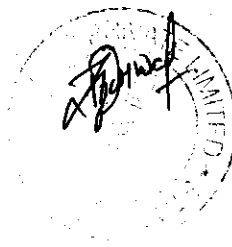
NOTE 8: LONG TERM LOANS AND ADVANCES

Sr. No	Particulars	2024-2025	2023-2024
i	Security Deposit Unsecured Considered, Good	260.00	260.00
ii	Loans & Advance (Unsecured Considered Good) Due From Related Parties Others	23,318.23 -	14,144.49 37.70
	Total	23,578.23	14,442.19

NOTE 9: INVENTORIES

Sr. No	Particulars	2024-2025	2023-2024
i	Stock In Trade	8,256.84	7,344.55
	Total	8,256.84	7,344.55

The above inventory is valued and certified by the Directors



**STROLLER DISTRIBUTORS PVT LTD
GORAKHPUR**

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

NOTE 10: TRADE RECEIVABLES

Sr. No	Particulars	2024-2025	2023-2024
i	Secured, considered good		
ii	Unsecured, considered Good	50,109.60	37,090.70
iii	Undisputed Trade Receivables -	-	-
iv	Doubtful	-	-
	Less: Provision for doubtful trade receivables	-	-
	Total	50,109.60	37,090.70

Note: For details refer sub note 10.1

NOTE 11: CASH & CASH EQUIVALENTS

Sr. No	Particulars	2024-2025	2023-2024
i	Balances with bank (a) In Current Account	114.90	90.38
	Sub Total (A)	114.90	90.38
ii	Cash-in-hand	464.42	939.76
	Sub Total (B)	464.42	939.76
	Total [A+B]	579.32	1,030.14

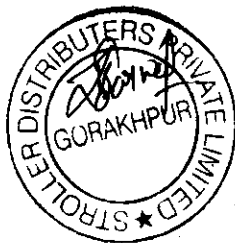
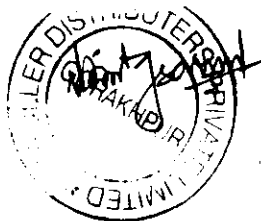
The cash balance as on the date of balance sheet has been taken as per the verification and certification made by the directors of the company.

NOTE 12: SHORT TERM LOANS & ADVANCES

Sr. No	Particulars	2024-2025	2023-2024
	Short Term Loans & advance Related Parties	-	27,920.75
	Total	-	27,920.75

NOTE 13: OTHER CURRENT ASSETS

Sr. No	Particulars	2024-2025	2023-2024
i	Balance with Government / Semi Government Authorities	3,799.74	4,576.00
	Total	3,799.74	4,576.00



**STROLLER DISTRIBUTORS PVT LTD
GORAKHPUR**

Notes Forming Integral Part of the Provisional Profit & Loss for Year ended on 31st MARCH, 2025

NOTE 14: REVENUE FROM OPERATIONS

Sr. No	Particulars	2024-2025	2023-2024
i	Sale of Products		
	Domestic Sales	3,04,951.24	3,06,202.63
	Total	3,04,951.24	3,06,202.63

NOTE 15: OTHER INCOME

Sr. No	Particulars	2024-2025	2023-2024
i	Interest Income	3,181.10	2,608.53
ii	Other Misc Income	43.88	1.24
	Total	3,224.98	2,609.77

NOTE 16: PURCHASE OF STOCK IN TRADE

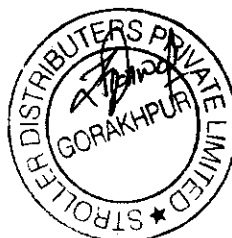
Sr. No	Particulars	2024-2025	2023-2024
i	Purchase of Stock in Trade	2,91,374.33	2,82,131.07
	Total	2,91,374.33	2,82,131.07

NOTE 17: CHANGES IN INVENTORIES

Sr. No	Particulars	2024-2025	2023-2024
	Opening stock		
	Stock in Trade	7,344.55	6,692.16
	Closing stock		
	Stock in Trade	8,256.84	7,344.55
	Total	(912.29)	(652.38)

NOTE 18: EMPLOYEE BENEFIT EXPENSES

Sr. No	Particulars	2024-2025	2023-2024
i	Salary, Wages and Allowances	1,824.42	1,865.68
ii	Staff Welfare Expenses	-	-
	Total	1,824.42	1,865.68



**STROLLER DISTRIBUTORS PVT LTD
GORAKHPUR**

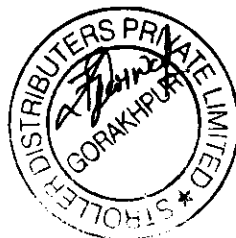
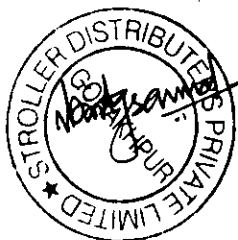
Notes Forming Integral Part of the Provisional Profit & Loss for Year ended on 31st MARCH, 2025

NOTE 19 : FINANCIAL COSTS

Sr. No	Particulars	2024-2025	2023-2024
i	Interest Expense		
	From Bank		
	Interest on others	-	40.84
	Sub Total (A)	-	40.84
ii	Other Finance Charges		
	Loan Processing and Other Bank Charges	0.25	8.50
	Sub Total (B)	0.25	8.50
	Total (A+B)	0.25	49.34

NOTE 20: OTHER EXPENSES

Sr. No	Particulars	2024-2025	2023-2024
	Audit Fees	35.00	51.50
	Business Promotion Expenses	48.88	-
	Computer Expenses	21.02	20.59
	Director Remuneration	6,000.00	6,000.00
	Filing Fees	6.00	17.41
	Freight Outward Charges	697.00	257.66
	Insurance Expenses	1,067.50	1,007.47
	Interest on Taxes	0.79	20.65
	Kasar and Vatav Expenses	21.86	25.10
	Loading expenses	1,203.76	1,171.08
	Office Expenses	298.03	215.38
	Postage & Courier Expenses	9.39	7.54
	Professional and Consultancy Expenses	38.41	15.00
	Rent , Rates & Taxes	1,655.25	1,572.00
	Stationary and Printing Expenses	15.51	16.41
	Travelling Expenses	-	57.73
	Vehicle Expense	64.73	-
	Sub Total (B)	11,183.11	10,455.51
	Total (A+B)	11,183.11	10,455.51



(Rs. In thousands)

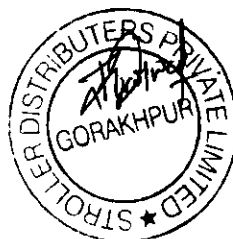
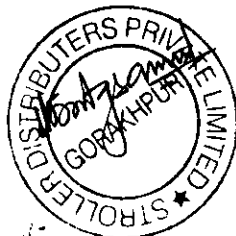
Note:4.1

Trade Payable Ageing as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	27,231.95	-	-	-	27,231.95
Disputed Dues- MSME	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-
Total	27,232	-	-	-	27,232

Trade Payable Ageing as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	34,640.28	-	-	-	34,640.28
Disputed Dues- MSME	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-
Total	34,640.28	-	-	-	34,640.28



(Rs. in thousands)

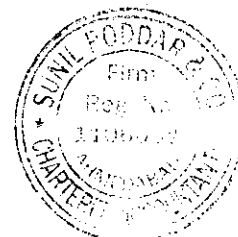
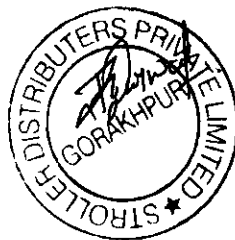
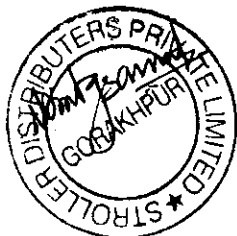
Note: 10.1

Trade Receivable Ageing as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 Years	
Undisputed Trade Receivable-considered good	46,950.39	1,109.13	466.753	1,067.58	516	50,109.60
Undisputed Trade Receivable-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable-considered good	-	-	-	-	-	-
Disputed Trade Receivable-considered doubtful	-	-	-	-	-	-
Total	46,950.39	1,109.13	467	1,068	516	50,109.60

Trade Receivable Ageing as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 Years	
Undisputed Trade Receivable-considered good	431.72	35,075.65	1,067.58	515.75	-	37,090.70
Undisputed Trade Receivable-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable-considered good	-	-	-	-	-	-
Disputed Trade Receivable-considered doubtful	-	-	-	-	-	-
Total	431.72	35,075.65	1,067.58	515.75	-	37,090.70



DISCLOSURES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2025:

(1) Accounting For Taxes on Income:

- (a) However, the Company has opted to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognized provision for taxation and retraced its deferred tax liabilities based on the rate prescribed in the said Section as introduced by the Taxation Laws (Amendment) Ordinance, 2019.

(2) Related Party Disclosures:

List of related parties with whom transaction have taken place during the year are as follows:

Key Managerial Personnel	1. Mr. Vinay Kumar Agarwal, Director 2. Mrs. Poonam Agrawal, Director
Associate	1. SD International Pvt Ltd
Entities in which Directors are interested	1. SD International Pvt Ltd, Common Directors 2. S.D. Plastoware Pvt Ltd, Common Directors
Relatives of KMP	1. Sharda Devi

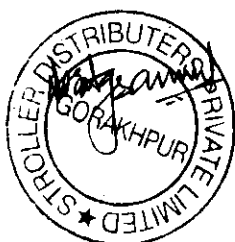
The transactions entered during the year with the above parties along with nature and volume of transactions are tabulated as below:

(Rs. In thousands)

Nature of Transaction	Key Managerial Persons	Associate	Entities in which directors are Interested
Interest Paid	-	-	3181.10
<i>(Previous Year)</i>	-	-	-
Loan Borrowed	-	-	10600.00
<i>(Previous Year)</i>	-	-	25590.00
Loan Repaid	-	-	32210.00
<i>(Previous Year)</i>	-	-	-
Salary	6000.00	-	-
<i>(Previous Year)</i>	6000.00	-	-
Purchase	-	288469.30	-
<i>(Previous Year)</i>	-	287780.48	-
Receiving of Service	12.00	-	-
<i>(Previous Year)</i>	12.00	12.00	-
Rendering of Service	-	-	-
<i>(Previous Year)</i>	-	5755.61	2589.73

- (3) The confirmation of all balances outstanding as on the reporting date with all the customers, suppliers, unsecured borrowings, deposits, loans and advances are subject to confirmation with books of the counter parties.

- (4) There is no inflow or outflow of foreign currency during the financial year 2024-25 and company has not entered into foreign exchange transactions during the year.



(5) Earnings Per Share:

(Rs. In thousands except for EPS)

Particulars	2024-25	2023-24
Profit Available to Equity Share Holders (A)	3,521.70	11,192.13
Number Of Equity Share at last date of the year	6,23,200	6,23,200
Proportionate No. of Equity Shares (B)	6,23,200	6,23,200
Basic Earnings Per Share (A/B) (In Rs.)	5.65	17.96
Potential Earnings (C)	3,521.70	11,192.13
Potential No. of Equity Shares (D)	6,23,200	6,23,200
Diluted Earnings Per share (C/D) (In Rs.)	5.65	17.96

(6) The previous year figures have been regrouped/ rearranged to match with current years financials.

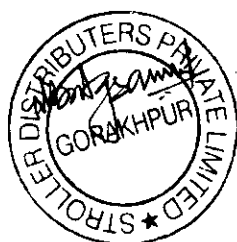
(7) Accounting Ratios

Sr. No.	Ratio Name	Numerator	Denominator	F.Y 24-25	F.Y 23-24	Variance
1	Current Ratio	Current Asset	Current Liability	2.13	2.00	6.70%
2	Debt-Equity Ratio	Total Outside Liability	Shareholders Fund	NA	NA	NA
3	Debt-Service Coverage Ratio	Earnings Available for Debt Service (EBDITA)	Total Debt Service	NA	NA	NA
4	Return On Equity Ratio	Net Profit After Tax	Equity Shareholders Fund	4.12%	13.65%	-69.83%
5	Inventory Turnover Ratio	Cost Of Goods Sold	Average Inventory	37.47	40.37	-7.19%
6	Trade Receivable Turnover Ratio	Credit Sale	Average Accounts Receivable	6.99	7.90	-11.51%
7	Trade Payables Turnover Ratio	Credit Purchase	Average Accounts Payables	9.42	9.92	-5.01%
8	Net Capital Turnover Ratio	Sales	Working Capital	9.17	7.87	16.40%
9	Net Profit Ratio	Net Profit	Sales	1.15%	3.66%	-68.41%
10	Return On Capital Employed	Earnings Before Interest and Tax	Capital Employed	5.51%	18.32%	-69.94%
11	Return On Investment	Income from Investments	Investments	N.A.	N.A.	N.A.

Reasons for Variance above 25%

- Return on Equity Ratio/ Net Profit Ratio/ Return on Capital Employed: This ratio decreased because of decrease in Profit in current year as compared to previous year.
- Net Profit Ratio: The decrease is due to decrease in Profits during the year.
- Return on Capital Employed Ratio: The decrease is due to decrease in Profits during the year.

(8) Company has not entered in to transactions or amount due / from Companies which Struck-Off either under section 248 of the Act or under section 560 of Companies Act, 1956.



- (9) The provisions of Section 135 of the Companies Act, 2013 with regard to corporate social responsibility are not applicable to the company.
- (10) No undisclosed Income is voluntarily disclosed under any scheme identified by Income tax authorities under any tax assessments years under provision of the Income Tax Act.
- (11) The Company has neither traded nor invested in crypto currency during the financial year.
- (12) No Proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).
- (13) The Company do not have charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (14) The Company is not declared as willful defaulter by any bank or Financial Institution or other lender during the financial year.
- (15) **Utilization of Borrowed funds and Share Premium**
- During the year, 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 persons or entities, 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.
 - During the year, no funds have been received by the Company from any persons or entities, 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. The confirmations of all the balances outstanding as on the reporting date with all the customers, suppliers, unsecured borrowings, deposits and loans and advances are subject to confirmation with books of the counter parties.
- (16) The previous year figures have been rearranged and regrouped wherever necessary to confirm the figures of current year.

FOR AND ON BEHALF OF
SUNIL PODDAR & CO.
Chartered Accountants
Firm Reg. No: 110693W

CA HARSHIL LOHIA

Partner

M. No.: 192753

Place: Ahmedabad

Date: 02.09.2025

UDIN: 25192753BMIZCV6285

FOR AND ON BEHALF OF
STROLLER DISTRIBUTORS PRIVATE LIMITED

POONAM AGRAWAL

Director

DIN: 03101862

Place: Gorakhpur

Date: 31.08.2025

