

PRIMUS REMIDIES PRIVATE LIMITED

CIN: U24232MH2010PTC200506

BALANCE SHEET AS ON 31.3.2025

(All amounts in Indian Rupees in Lakhs, except share data and where other wise stated)

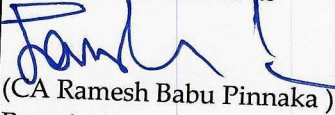
Paticulars	Note No.	Figures as at 31-03-2025	Figures as at 31-03-2024
1	2	3	4
1 EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	A	1.00	1.00
(b) Reserves and Surplus	B	2549.39	1875.99
© Money received agains share warrants			
(2) Share appication money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	C	126.74	32.15
(b) Deferred tax liabilities(Net)	D	-4.29	4.35
© Other Long term liabilites			
(d) Long-term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	E	1128.67	797.26
(b) Trade Payables	F	297.63	193.59
© Other current liabilites	G	479.11	680.39
(d) Short-term Provisions	H	282.33	232.32
TOTAL		4860.59	3817.05
II. ASSETS			
1) Non-Current assets			
(a) Fixed assets			
(i) Tangible assets	I	264.19	151.80
(ii) Intangible assets			
(iii) Capital work-in-Progress			
(iv) Intabilble assets under development			
(b) Non-Current investments			
© Deferred tax assets(net)			
(d) Long-term loans and advances			
(e) other non-current assets			
(2) Current assets			
(a) Current Investments	J	517.75	462.43
(b) Inventories	K	3425.19	2612.56
© Trade receivables	L	325.78	175.90
(d) Cash and Cash equivalents	M	208.72	255.05
(e) Short Term Loans and Advances	N	118.95	159.30
(f) Other current assets	O		
Notes on accounts and significant accounting policies			
TOTAL		4860.59	3817.05

As per our report of even date

for Pinnaka & Co

Firm Registration No.008813S

Chartered Accountants


(CA Ramesh Babu Pinnaka)

Proprietor

Membership No.209481

UDIN:25209481BMFXXQ5712

Date:05/09/2025

For and on behalf of the Board



N AJAY BABU

Director

DIN: 02929155



SRINIVAS R G

Director

DIN: 2934051

PRIMUS REMIDIES PRIVATE LIMITED

CIN: U24232MH2010PTC200506

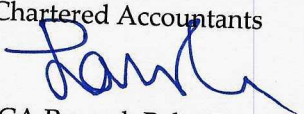
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2025

(All amounts in Indian Rupees in Lakhs, except share data and where other wise stated)


Particulars	Note No.	Figures for the year ended 31-03-2025	Figures for the year ended 31-03-2024
I. Revenue from Operations	P	11533.45	10081.02
II. Other Income	Q	9.99	3.59
III. Total Revenue(I+II)		11543.44	10084.61
IV. Expenses			
Purchases		2861.39	2744.76
Changes in Inventories of finished Goods work-in-Progress and Stock-in- Trade	R	-55.32	-55.62
Finance costs		67.90	57.39
Employee benefits expenses	S	3355.07	3028.61
Depreciation and amortization expenses	T	57.53	24.95
Other Expenses	U	4135.17	3482.40
Total		10421.75	9282.48
V Profit before exceptional and extrodinary items and tas (III-IV)		1121.69	802.13
VI Exceptional items			
VII Profit before extraordinary items and tax (V-VI)		1121.69	802.13
VIII Extrodinary items			
IX Profit before tax(VII-VIII)		1121.69	802.13
X Tax expenses			
(1) Current tax		256.93	180.48
(2) Deferred tax		-8.65	1.59
XI Profit(Loss) for the period from continuing operations after tax (IX- X)		873.41	620.06
XII Profit/(loss) from discountinuing Operations			
XIII Tax expense of discountinuing Operations			
XIV Profit/(Loss) from discountinuing Operations(after tax) (XII-XIII)			
XV Profit(Loss) for the period(XI+XIV)		873.41	620.06
XVI <u>Earning per equity shares</u>			
(1) Basic		8734.07	6200.57
(2) Diluted		8734.07	6200.57
Notes on accounts and significant accounting policies	O		

As per our report of even date

For and on behalf of the Board

for Pinnaka & Co
 Firm Registration No.008813S
 Chartered Accountants

 (CA Ramesh Babu Pinnaka)
 Proprietor
 Membership No.209481
 UDIN:25209481BMFXXQ5712
 Date:05/09/2025




 N. JAY BABU
 Director
 DIN: 02929155


 SRINIVAS R G
 Director
 DIN: 2934051

M/s. PRIMUS REMEDIES PRIVATE LIMITED

CIN: U24232MH2010PTC200506

Cash Flow Statement as at March 31, 2025

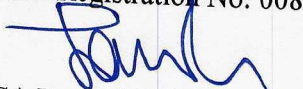
(All amounts Indian Rupees in Lakhs, unless otherwise stated)

Particulars	2024-25	2023-24
	Amount	Amount
Cash flows from operating activities		
Net profit after taxation, and extraordinary item	873.41	620.05
Adjustments for :		
Depreciation & amortization	57.53	24.95
Deferred Tax	(8.65)	1.59
Non cash Expenses	48.88	26.54
Operating profit before working capital changes	922.29	646.59
(Increase)/Decrease in Short Term Loans & Advances	46.33	(65.16)
(Increase)/Decrease in Inventory	(55.32)	(55.62)
(Increase)/Decrease in Trade Receivable	(812.64)	(805.85)
(Increase)/Decrease in Other Current Assets	40.35	(108.85)
Increase/(Decrease) in Short term borrowings	331.41	290.03
Increase/(Decrease) in Trade Payables	104.04	21.05
Increase/(Decrease) in Current Liabilities	(201.28)	209.67
Increase/(Decrease) in provision	50.00	30.51
Cash generated from operating activities	(497.11)	(484.22)
Extraordinary Item	-	-
Net Cash generated from operating activities	(497.11)	(484.22)
Cash flow from Investing activities		
Fixed Assets (Purchased)	(188.23)	(17.25)
Fixed Assets Disposed	18.31	
Net Cash generated from Investing activities	(169.92)	(17.25)
Cash flow from Financing activities		
Long terms loans(repaid)/received	94.60	(65.11)
Dividends paid	(200.00)	(100.00)
Net Cash generated from Financing activities	(105.40)	(165.11)
Net cash inflow/outflow during the year	149.86	(19.99)
Cash and Cash equivalents as on 01.04.2024	175.90	195.89
Cash and Cash equivalents as on 31.03.2025	325.76	175.90

As per our report of even date

For Pinnaka & Co.,
Chartered Accountants

Firm Registration No: 008813S



CA Ramesh Babu Pinnaka
Proprietor


Membership No: 209481

UDIN: 25209481BMFXXQ5712



For and On Behalf of the Board of Directors


N. AJAY BABU
Director
DIN: 02929155


SRINIVAS R G
Director
DIN: 2934051

Date: 05-09-2025

Notes		All amounts in Indian Rupees in Lakh				
A	Share Capital	(1) Equity Shares Authorised (2500000 shares @Rs.10 each)	2024-25		2023-24	
			Rs.	Rs.		
		Issued (10000 shares @Rs.10 each)	250.00		250.00	
		Subscribed (10000 shares @Rs.10 each)	1.00		1.00	
		Paid Up (10000 shares @Rs.10 each)	1.00		1.00	
(2) Redeemable preference Shares Authorised (1500000 shares @Rs.10 each)	Rs.	Rs.				
	150.00		150.00			
(3) Share holders holding more than 5% shares						
B	S.No.	Name of the Share Holder	2024-25		2023-24	
			No.of Shares	% of share holdings	No.of Shares	% of share holdings
	1	Mr. Ajay Babu Narayanam	2500	25	2500	25
	2	Mr. Srinivas R G	2500	25	2500	25
	3	Mrs. J Sridevi	2500	25	2500	25
	4	Mrs. Swapna P	2500	25	2500	25
		Total	10000	100	10000	100
	(4) Disclosure pursuant to Note No.6(A)(d) of Part 1 to the Companies ACT					
		Paticulars	Equity Shares			
			Number	Amount (Rs.)		
	Share outstanding at the beginning of the year	10000	1.00			
	Shares Issued during the year					
	Shares bought back during the year					
	Shares outstanding at the end of the year	10000	1.00			
	Reserves and Suplus					
	Suplus (balance in statement of Profit a& Loss)					
	Opening Balance	1875.99	1355.93			
	Less: Dividends declared	200.00	100.00			
	Less : Provision for Dividend Tax	0.00	0.00			
	ADD: Current Year Profit	873.41	620.06			
	Total	2549.39	1875.99			



Handwritten signature: Jayashree

Handwritten signature: Shriya

C <u>Long Term Borrowings</u>			
(1) Loan from Directors (unsecured)			
	Default in repayment of Loans		
	Default in repayment of Interest		
(2) car loan for Nexon Axis Bank			
	Default in repayment of Loans	0.00	0.22
	Default in repayment of Interest		
(3) GEC Loan - 920060050722371	(TOYOTA FINANCIAL)		
	Default in repayment of Loans	0.00	0.00
	Default in repayment of Interest		
(4) Axis bank car loan (AUR000811642528)			
	Default in repayment of Loans	0.00	7.38
	Default in repayment of Interest		
(5) Innova Crysta Car Loan			
	Default in repayment of Loans	0.00	5.62
	Default in repayment of Interest		
(6) TATA Nexan XMA Car Loan			
	Default in repayment of Loans	0.00	0.96
	Default in repayment of Interest		
(7) TATA Nexan xz Car Loan			
	Default in repayment of Loans	4.23	6.23
	Default in repayment of Interest		
(8) VOLVO Car Loan			
	Default in repayment of Loans (TOYOTA LHYD1388550)	0.00	11.73
	Default in repayment of Interest		
(9) MG HECTOR			
	Default in repayment of Loans Axis bank car loan	12.39	0.00
	Default in repayment of Interest		
(10) TAYOTA LUXSES			
	Default in repayment of Loans (TOYOTA)	54.73	
	Default in repayment of Interest		
(11) TAYOTA LUXSES			
	Default in repayment of Loans (TOYOTA)	55.39	
	Default in repayment of Interest		
	Total	126.74	32.15



Handwritten signature/initials

Handwritten signature/initials

D Deferred tax Liability (Net)

The timing differences between books net assets and net assets as per income tax

2024-25	2023-24
-4.29	4.35
Total	
-4.29	4.35

E Short-Term Borrowings

i) OD/CC from Axis bank

Total

1128.67	797.26
Total	
1128.67	797.26

F Trade Payables

- (i) Trade Payables
- (ii) Amount due to SSI Units

Total

297.63	193.59
Total	
297.63	193.59

Trade payables ageing schedule
for the FY 2024-25

particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	283.05			14.58	297.63
(iii) Disputed dues -MSME					
(iv) Disputed dues- Others					
Total	283.05			14.58	297.63

Trade payables ageing schedule
for the FY 2023-24

particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	179.01		14.58		193.59
(iii) Disputed dues -MSME					
(iv) Disputed dues- Others					
Total	179.01		14.58		193.59

G Other Current Liabilities

Audit fee payable	0.90	0.90
GST Payable	49.56	20.30
Employee Cost		
Salaries Payable	225.48	384.43
Marketing / Travelling Expenses Reimbursement	61.52	69.51
Employee Incentives Payable		1.93
ESI Payable	0.27	
PF Payable	15.73	
PT Payable	0.75	
TDS / TCS payable	118.28	85.69
Other Expenses Payable	6.62	27.62
Dividend payable		90.00
Total	479.11	680.39



Signature

Signature

H Short-Term Provisions

(i) Provision for Income tax

Opening Balance

232.32 201.81

Adjusted/ Paid

206.92 149.96

Current year Provision

256.93 180.48

Total

282.33 232.32

J Inventories

(i)

(a) Raw Materials

(b) Work in Progress

© Finished Goods

(d) Stock-in-Trade

(e) Stores and Spares

517.75 462.43

Total

517.75 462.43

(ii)

Inventories are valued at cost or net realisable value which ever is less

(iii)

The company is following FIFO Method of Cost Formuale

K Trade Receivable

(i)

Secured consdiered good

Out standing for a period exceeding 6 Months

Others

2024-25

2023-24

5.12

2.41

(ii)

Unsecured consdiered good

Out standing for a period exceeding 6 Months

Others

3420.08

2610.14

(iii)

Doubtful

Total

3425.19

2612.56



Handwritten signatures: Jayashree & Shrinivas

Trade receivables ageing schedule for the FY 2024-25						
particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	More than 6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME						
(ii) Others	3420.08	5.12				3425.19
(iii) Disputed dues -MSME						
(iv) Disputed dues- Others						
Total	3420.08	5.12				3425.19

Trade receivables ageing schedule for the FY 2023-24						
particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	More than 6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME						
(ii) Others	2610.14	2.41				2612.56
(iii) Disputed dues -MSME						
(iv) Disputed dues- Others						
Total	2610.14	2.41				2612.56

L Cash and Cash equivalents

- (a) Balances with Banks
(b) Cash on hand
(c) Others

Total

2024-25	2023-24
323.26	170.81
2.52	5.10
325.78	175.90

M Short Term Loans and Advances

- (a) Secured/ Unsecured considered good
Loans and Advances to related parties
(b) Others
Cenvat Credit Receivables (insurance claim received)
VAT Credit receivable balance (income tax refund)
Advance tax paid
TCS & TDS Receivable

Total

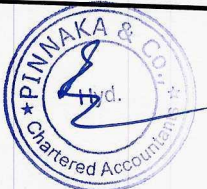
	0.74
200.00	248.00
8.72	6.31
208.72	255.05

N Other Current Assets

- Margadarsi Chits
Inspire Chits
Other Rental Deposits
Fixed Deposits

Total

89.27	65.27
3.01	
21.68	24.68
5.00	69.36
118.95	159.30



Shivraj

PRIMUS REMEDIES PRIVATE LIMITED

Depreciation Statement for the year ended 31.03.2025 as per Income Tax act

S.No.	Particulars	Opening W.D.V as on 01.04.2024	Additions		Deletions	Total Value of Assets	Rate of Depreciat ion	Amount of Depreciaton	Closing W.D.V as on 31.03.2025
		Before Sept'2024	After Sept'2024	Rs.					
1	Office Equipments	24.27	0.31	1.21		Rs. 25.78	0.00	Rs. 3.78	Rs. 22.01
2	Furnitue & fittings	8.42	1.67	0.60		10.68	0.00	1.04	9.65
3	Computers	1.00	2.80	0.40		4.20	0.00	1.60	2.60
4	Vehicles	111.76	111.91	69.33	8.40	284.61	0.00	37.49	247.12
	Total	145.44	116.69	71.54	8.40	325.27		43.91	281.37



Handwritten signature

M/s. PRIMUS REMEDIES PRIVATE LIMITED

Note: I - Property, Plant and Equipments

PARTICULARS	Life Span	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 01.04.2024	Additions	SALE / DISCARD	AS ON 31.03.2025	AS ON 01.04.2024	FOR 2024-25	Deletion	UP TO 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
Office Equipment	5 Years	31.44	1.52		32.96	7.42	4.91		12.33	20.63	24.02
Computers	3 Years	4.64	3.20		7.84	3.59	1.08		4.67	3.18	1.05
Furniture	10 Years	19.01	2.27		21.28	13.59	0.66		14.25	7.03	5.42
Motor Cars	8 Years	174.00	181.24	29.48	325.76	52.69	50.89	11.17	92.40	233.36	121.31
TOTAL		229.09	188.23	29.48	387.84	77.28	57.53	11.17	123.64	264.19	151.80
Previous year figures		211.83	17.25		229.09	52.34	24.95		77.28	151.80	159.49



Shayrah

Shivani

M/s. PRIMUS REMEDIES PRIVATE LIMITED	
Particulars	Amount Rupees in Lakhs
Deferred Income Tax Asset	
<u>On employee benefits</u>	
Provision for retirement benefits as on 31.03.2025	
Deferred tax asset as on 31.03.2025 @27.82%	-
Less: Opening deferred taxasset as on 31.03.2024	
Deferred Tax Income for the FY 2024-24	-
Deferred Income Tax Liability	
Net block of Fixed Assets as per Companies Act as on 31.03.2025	264.19
Net block of Fixed Assets as per Income Tax as on 31.03.2025	281.37
Difference in WDV	-17.18
Deferred Tax Asset as on 31.03.2025 @ 25%	-4.30
Add: Opening Deferred Tax liability as on 31.03.2024	-4.35
Deferred Tax Expenditure/(Income) for the Year	-8.65
Net Debit/(Income) to P&L A/c for the Year	-8.65
Amount shown in Balancesheet as Deffered Tax Asset	4.29



Handwritten signature

Handwritten signature

Note

(All amounts in Indian Rupees in Lakhs)

		2024-25	2023-24
P	Revenue from Operations		
	(a) Sale of Products & Goods	11533.45	10081.02
	Total	11533.45	10081.02
Q	Other Income		
	Interest on fixed deposits	1.20	
	Discounts received	4.27	0.53
	Dividend on Chits	2.83	3.05
	Interest and IT Refund	1.68	
	Total	9.99	3.59
R	Increase/ Decrease in Finished goods/ work in Progress/inventory		
	Opening inventory	462.43	406.81
	Closing inventory	517.75	462.43
	(Increase)/ Decrease	-55.32	-55.62
S	Employee benefits expenses		
	(j) Salaries & Wages	2064.47	1878.05
	(ii) Employee Provident Fund	75.83	94.87
	(iii) Employee State Insurance	1.78	2.35
	(iv) Insurance for Employee Benefit Scheme		
	(v) Incentives to employees	0.29	92.12
	(vi) Expenses for Employees		
	(vii) Bonus / other Incentives	12.71	0.46
	(viii) Directors Remuneration	1200.00	960.00
	(ix) Recruitment charges		0.75
	Total	3355.07	3028.61



Allysal

Shivast

T Other Expenses

Insurance exp		
Rent	52.42	53.70
Freight Charges	65.66	50.76
Freight Inwards	50.06	38.56
Bank Charges	0.03	14.69
Telephone charges	8.41	3.62
Business promotion exp	2.51	2.64
Marketing Staff expenses	387.98	296.61
Rates & Taxes	892.92	778.13
Other Professional charges	9.17	1.21
Other Expenses	16.94	23.52
Sponsorship Expenses	41.09	81.95
Printing & Stationery	17.39	
Staff Welfare Expenses	154.23	177.03
Advertisement charges	1.35	2.92
Hotel Boarding & Lodging	2.29	2.59
Conveyance exp	29.86	38.94
Repairs & Maintenance	0.77	3.51
Electricity charges	56.93	52.21
Medical Expenses	4.15	3.48
Conference exp	4.38	0.62
Discount Allowed	184.30	99.26
Commission on sales	327.39	297.08
Subscriptions & Membership fees	1462.34	1344.20
Trademark Reg. Expenses	3.34	4.62
Software usage expenses	2.73	2.99
CSR Expenses	5.92	3.30
International Conference Expenses	13.50	11.50
Travelling Expenses - Abroad	32.95	
Travelling Expenses - Domestic	107.08	
Expiry Stocks Destruction Charges	64.47	91.76
Bad Debts Written Off	1.29	
Loss on Sale of Asset	120.40	
	9.92	
Payment to Auditors		
(a) as auditor		
(b) for taxation matters	0.50	0.50
(c) for company law matters	0.25	0.25
(d) for management services	0.25	0.25
(e) for other services		
(f) for reimbursement of expenses		
Total	4135.17	3482.40



Shyams *Shivraj*