

G.L. DANGAVACH & CO.

Chartered Accountants



**9-28, SECOND FLOOR, DWARAKA TOWER,
CENTRAL SPINE, VIDHYADHAR NAGAR,
JAIPUR 302039
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INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
WE ASSURE STORES PRIVATE LIMITED**

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the attached standalone Financial Statements of **WE ASSURE STORES PRIVATE LIMITED** ("the Company") which comprise the Balance sheet as at 31st March, 2025, the Statement of Profit & Loss for the year then ended and notes to the financial statements, including 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 Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, 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 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.

Key audit 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.

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 Annexure 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.

When we read the other information, if 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 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 standalone 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:

- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company 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 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. 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 Companies Act, 2013, not applicable to the company.

2. As required by Section 143(3) of 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 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 financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies rule 7 of the Companies (Accounts) Rules,2014
- e) On the basis of the written representations received from the directors of the Company as on 31st March, 2025 taken on record by the Board of Directors of the Company, none of the directors of the company 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's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- g) Being a Private Limited Company, provisions of Section 197 is not applicable to the company. Hence reporting under this clause is not applicable. Accordingly, reporting in accordance with requirement of provisions of section 197(16) of the Act is not applicable on the Company.
- 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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - I. There were no pending litigations which would impact the financial position of the Company.
 - II. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - IV. (a) The management has represented that, to the best of its 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;
 - (b) The management has represented, that, to the best of its 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; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- V. No dividend have been declared or paid during the year by the company.
- VI. Based on our examination, which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit Log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

DATE - 25.09.2025

PLACE - JAIPUR

UDRN - 25414166 BMHVKH5338

FOR G.L. DANGAYACH & CO
CHARTERED ACCOUNTANTS
FRN - 0001582c


(DEEPAK GUPTA)
PARTNER
M.NO. -414166



WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

REGD OFFICE : PLOT NO.38, SECOND FLOOR, ROAD NO 6, KARTARPURA INDUSTRIAL AREA, BAIS GODAM, JAIPUR, RAJASTHAN

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

(All amount in Rs. '000, unless otherwise stated)

PARTICULARS	NOTE	31 MARCH 2025	31 MARCH 2024
I REVENUE FROM OPERATIONS	12	23816.47	10533.16
II OTHER INCOME	13	11.09	14.42
III TOTAL INCOME		23827.56	10547.58
IV EXPENSES			
(A) COST OF MATERIALS CONSUMED		-	-
(B) PURCHASE OF STOCK-IN-TRADE		19367.61	8084.58
(C) CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN TRADE AND WIP	14	1461.58	781.04
(D) EMPLOYEE BENEFIT EXPENSES	15	714.93	1445.76
(E) FINANCE COSTS	16	57.70	26.42
(F) DEPRECIATION AND AMORTISATION	17	360.58	637.38
(G) OTHER EXPENSES	18	2073.73	2012.51
TOTAL EXPENSES		24036.14	12987.70
V PROFIT / (LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS & TAX		-208.58	-2440.11
VI EXCEPTIONAL ITEMS			
VII PROFIT / (LOSS) BEFORE EXTRAORDINARY ITEMS & TAX		-208.58	-2440.11
VIII EXTRAORDINARY ITEMS			
IX PROFIT / (LOSS) BEFORE TAX		-208.58	-2440.11
X TAX EXPENSE:			
(A) CURRENT TAX		-	-
(B) DEFERRED TAX ASSETS/LIBILITIES		80.18	-568.20
XI PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS		-288.75	-1871.91
XII PROFIT / (LOSS) FOR THE PERIOD FROM DISCONTINUING OPERATIONS			
XIII TAX EXPENSE OF DISCONTINUING OPERATIONS			
XIV PROFIT / (LOSS) FOR THE PERIOD FROM DISCONTINUING OPERATIONS (AFTER TAX)		-	-
XV PROFIT / (LOSS) FOR THE PERIOD		-288.75	-1871.91
XVI EARNINGS PER SHARE (OF RS. 10/- EACH) BASIC AND DILUTED		(2.89)	(18.72)

Significant Accounting Policies & Other notes on Financial Statements

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As per our report of even date
FOR G.L DANGAYACH & CO.
CHARTERED ACCOUNTANTS

In witness & confirmation of facts
FOR & ON BEHALF OF BOARD OF DIRECTORS
FOR WE ASSURE STORES PRIVATE LIMITED

Deepa
(DEEPAK GUPTA)
PARTNER
M. NO. - 414166
PLACE - JAIPUR
DATE - 25.09.2025



Vithal
(VITHAL AGARWAL)
DIRECTOR
DIN - 7784499

Shruti Gupta
(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

REGD OFFICE : PLOT NO.38, SECOND FLOOR, ROAD NO 6, KARTARPURA INDUSTRIAL AREA, BAIS GODAM, JAIPUR, RAJASTHAN

BALANCE SHEET AS AT 31st MARCH, 2025

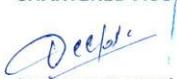
(All amount in Rs. '000, unless otherwise stated)

PARTICULARS	NOTE	FIGURES AS AT	
		31 MARCH 2025	31 MARCH 2024
I EQUITY AND LIABILITIES			
1 SHARE HOLDERS' FUNDS			
(A) SHARE CAPITAL	1	1000.00	1000.00
(B) RESERVES & SURPLUS	2	-7721.90	-7433.14
TOTAL SHARE HOLDERS' FUNDS		-6721.90	-6433.14
2 SHARE APPLICATION MONEY PENDING ALLOTMENT			
3 NON- CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS	3	10249.45	13086.95
(B) DEFERRED TAX LIABILITIES (NET)		-	-
TOTAL NON- CURRENT LIABILITIES		10249.45	13086.95
4 CURRENT LIABILITIES			
(A) SHORT-TERM BORROWINGS		-	-
(B) TRADE PAYABLES	4	2363.51	3353.44
(I) MSME		-	-
(II) OTHER THAN MSME		2363.51	3353.44
(C) OTHER CURRENT LIABILITIES	5	128.86	221.81
(D) SHORT- TERM PROVISIONS		-	-
TOTAL CURRENT LIABILITIES		2492.38	3575.24
TOTAL EQUITY AND LIABILITIES		6019.93	10229.05
II ASSETS			
1 NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS	6		
(I) PROPERTY, PLANT & EQUIPMENT		2117.19	4099.67
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)		2446.71	2526.89
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS		-	-
TOTAL NON-CURRENT ASSETS		4563.90	6626.56
2 CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	7	453.80	1915.38
(C) TRADE RECEIVABLES	8	215.50	193.71
(D) CASH AND CASH EQUIVALENTS	9	388.59	508.83
(E) SHORT-TERM LOANS AND ADVANCES	10	398.13	914.57
(D) OTHER CURRENT ASSETS	11	-	70.00
TOTAL CURRENT ASSETS		1456.02	3602.49
TOTAL ASSETS		6019.93	10229.05

Significant Accounting Policies & Other notes on Financial Statements

19

As per our report of even date
FOR G.L DANGAYACH & CO.
CHARTERED ACCOUNTANTS


(DEEPAK GUPTA)
PARTNER
M. NO. - 414166
PLACE - JAIPUR
DATE - 25.09.2025



In witness & confirmation of facts
FOR & ON BEHALF OF BOARD OF DIRECTORS
FOR WE ASSURE STORES PRIVATE LIMITED


(VITHAL AGARWAL)
DIRECTOR
DIN - 7784499


(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025		31 MARCH 2024	
		NOS.	AMOUNT	NOS.	AMOUNT
1	SHARE CAPITAL (A) AUTHORISED NUMBER OF 100000 EQUITY SHARES OF RS. 10/- EACH (B) ISSUED, SUBSCRIBED AND PAID UP NUMBER OF 100000 EQUITY SHARES OF RS.10 /- EACH	100000	1000.00	100000	1000.00
		100000	1000.00	100000	1000.00

1A	RECONCILIATION OF THE NUMBER OF SHARES OUTSTANDING	31 MARCH 2025		31 MARCH 2024	
		NOS.	AMOUNT	NOS.	AMOUNT
	EQUITY SHARES				
	AT THE BEGINNING OF THE YEAR	100000	1000.00	100000	1000.00
	MOVEMENTS FOR THE YEAR	-	-	-	-
	OUTSTANDING AT THE END OF THE YEAR	100000	1000.00	100000	1000.00

1B	THE DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5 % SHARES :-	31 MARCH 2025		31 MARCH 2024	
		No. of shares	% Held	No. of shares	% Held
	VITTHAL AGARWAL	50000	50.00	50000	50.00
	SHRUTI AGARWAL	50000	50.00	50000	50.00

1C	SHARES HELD BY PROMOTERS AT THE END OF THE YEAR	31 MARCH 2025		31 MARCH 2024	
		No. of shares	% Held	No. of shares	% Held
	VITTHAL AGARWAL	50000	50.00	50000	50.00
	SHRUTI AGARWAL	50000	50.00	50000	50.00

Terms/Rights attached

i Equity Shares

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

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2025 the amount of per share dividend recognized as distributions to equity shareholders was Rs. NIL (For 31st March 2024 was Rs.NIL)

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

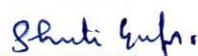
FOR WE ASSURE STORES PRIVATE LIMITED



(VITHAL AGARWAL)

DIRECTOR

DIN - 7784499



(SHRUTI GUPTA)

DIRECTOR

DIN - 07160605



WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
2	RESERVE & SURPLUS		
	(A) CAPITAL RESERVE		
	OPENING BALANCE		
	MOVEMENT DURING THE YEAR		
	CLOSING BALANCE		
	(B) SECURITY PREMIUM		
	OPENING BALANCE		
	MOVEMENT DURING THE YEAR		
	CLOSING BALANCE		
	(C) GENERAL RESERVE		
	OPENING BALANCE		
	MOVEMENT DURING THE YEAR		
	CLOSING BALANCE		
	(D) RETAINED EARNINGS		
	OPENING BALANCE	-7433.14	-5561.23
	PROFIT/(LOSS) FOR THE YEAR	-288.75	-1871.91
	CLOSING BALANCE	-7721.90	-7433.14
	TOTAL RESERVE & SURPLUS	-7721.90	-7433.14

FOR WE ASSURE STORES PRIVATE LIMITED



Vithal
 (VITHAL AGARWAL)
 DIRECTOR
 DIN - 7784499

Shruti Gupta
 (SHRUTI GUPTA)
 DIRECTOR
 DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED
CIN - U74999RJ2020PTC071328

NOTE	PARTICULARS	00-01-1900	00-01-1900
3	LONG TERM BORROWINGS		
	(A) SECURED LOANS		
	(I) TERM LOANS		
	- FROM BANKS		
	(NOTE NO- 3.1)		
	(B) UNSECURED LOANS		
	- FROM DIRECTOR AND DIRECTOR RELATIVES	10249.45	13086.95
	AGGREGATE OF (B) UNSECURED LOAN	10249.45	13086.95
	TOTAL LONG TERM BORROWINGS	10249.45	13086.95

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
4	Trade Payables		
	(A) TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES		
	(B) TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES	2363.51	3353.44
	TOTAL TRADE PAYABLES	2363.51	3353.44

Note:-

The Company has not received the required information from suppliers regarding the status under the Micro, Small and Medium enterprises Development Act,2006. Hence disclosures, if any, relating to amount unpaid as at the end of the year end together with interest paid/ payable as required under the said act have not been made.



FOR WE ASSURE STORES PRIVATE LIMITED

Vithal
(VITHAL AGARWAL)
DIRECTOR
DIN - 7784499

Shruti Gupta
(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED
CIN - U74999RJ2020PTC071328

4A Trade Payable Ageing Schedule - As on 31 March, 2025

(All amount in Rs. '000, unless otherwise stated)

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	2363.51	-	-	-	2363.51
(iii) DISPUTED DUES- MSME	-	-	-	-	-
(iv) DISPUTED DUES- OTHERS	-	-	-	-	-
	2363.51	-	-	-	2363.51

Trade Payable Ageing Schedule - As on 31 March, 2024

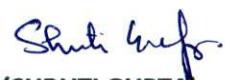
(All amount in Rs. '000, unless otherwise stated)

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	3353.44	-	-	-	3353.44
(iii) DISPUTED DUES- MSME	-	-	-	-	-
(iv) DISPUTED DUES- OTHERS	-	-	-	-	-
	3353.44	-	-	-	3353.44



FOR WE ASSURE STORES PRIVATE LIMITED


(VITHAL AGARWAL)
DIRECTOR
DIN - 7784499


(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
5	OTHER CURRENT LIABILITIES		
	(A) DUTIES AND TAXES PAYABLE		4.60
	(B) LIABILITIES FOR EXPENSES	78.86	192.21
	(C) AUDIT FEES PAYABLE	50.00	25.00
	TOTAL OTHER CURRENT LIABILITIES	128.86	221.81

FOR WE ASSURE STORES PRIVATE LIMITED



Vithal
 (VITHAL AGARWAL)
 DIRECTOR
 DIN - 7784499

Shruti Gupta
 (SHRUTI GUPTA)
 DIRECTOR
 DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

NOTE - 6 Property, Plant & Equipment as on 31st March,2025

(All amount in Rs. '000, unless otherwise stated)

PROPERTY PLANY & EQUIPMENT	GROSS BLOCK			ACCUMULATED DEPRECIATION				NET BLOCK	
	BALANCE AS ON 01.04.2024	ADDITION/ DELETION	BALANCE AS ON 31.03.2025	BALANCE AS ON 01.04.2024	PROVIDED DURING THE YEAR	DEPRICIATION REVERSE	BALANCE AS ON 31.03.2025	BALANCE AS ON 31.03.2024	BALANCE AS ON 31.03.2025
TANGIBLE ASSETS									
FANDF EQUIPMENTS	5692.60	-2515.64	3176.96	1598.83	360.58	-893.74	1065.67	4093.77	2111.29
COMPUTER AND SOFTWARE	297.04	-	297.04	291.13	-	-	291.13	5.90	5.90
TOTAL	5989.63	-2515.64	3473.99	1889.96	360.58	-893.74	1356.80	4099.67	2117.19

Property, Plant & Equipment as on 31st March,2024

(All amount in Rs. '000, unless otherwise stated)

PROPERTY PLANY & EQUIPMENT	GROSS BLOCK			ACCUMULATED DEPRECIATION				NET BLOCK	
	BALANCE AS ON 01.04.2023	ADDITION/ DELETION	BALANCE AS ON 31.03.2024	BALANCE AS ON 01.04.2023	PROVIDED DURING THE YEAR		BALANCE AS ON 31.03.2024	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2024
TANGIBLE ASSETS									
FANDF EQUIPMENTS	5757.63	-65.03	5692.60	1055.51	543.32		1598.83	4702.12	4093.77
COMPUTER AND SOFTWARE	297.04	-	297.04	197.07	94.06		291.13	99.96	5.90
TOTAL	6054.66	-65.03	5989.63	1252.58	637.38		1889.96	4802.08	4099.67

FOR WE ASSURE STORES PRIVATE LIMITED

Vithal Agarwal
(VITHAL AGARWAL)
DIRECTOR
DIN - 7784499

Shruti Gupta
(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605



WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
7	INVENTORIES		
	(A) RAW MATERIALS	-	-
	(B) WORK IN PROGRESS	-	-
	(C) FINISHED GOODS	-	-
	(D) STOCK IN TRADE	453.80	1915.38
	TOTAL INVENTORIES	453.80	1915.38

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
8	TRADE RECEIVABLES		
	(A) TRADE RECEIVABLES OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTHS FROM THE DATE THEY ARE DUE FOR PAYMENT SECURED, CONSIDERED GOOD UNSECURED, CONSIDERED GOOD DOUBTFUL LESS ALLOWANCES FOR BAD AND DOUBTFUL DEBTS	-	-
	(B) TRADE RECEIVABLES OUTSTANDING FOR A PERIOD NOT EXCEEDING SIX MONTHS FROM THE DATE THEY ARE DUE FOR PAYMENT SECURED, CONSIDERED GOOD UNSECURED, CONSIDERED GOOD DOUBTFUL LESS ALLOWANCES FOR BAD AND DOUBTFUL DEBTS	215.50	193.71
	TOTAL TRADE RECEIVABLES	215.50	193.71



FOR WE ASSURE STORES PRIVATE LIMITED


(VITHAL AGARWAL)
DIRECTOR
DIN - 7784499


(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

8A Trade Receivables Ageing Schedule - 31 March, 2025

(All amount in Rs. '000, unless otherwise stated)

PARTICULARS	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENT					TOTAL
	LESS THAN 6 MONTH	MORE THAN 6 MONTH	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
(i) UNDISPUTED TRADE RECEIVABLES - CONSIDERED GOODS	215.50	-	-	-	-	215.50
(ii) UNDISPUTED TRADE RECEIVABLES - CONSIDERED DOUBTFUL	-	-	-	-	-	-
(iii) DISPUTED TRADE RECEIVABLES- CONSIDERED GOODS	-	-	-	-	-	-
(iv) UNDISPUTED TRADE RECEIVABLES - CONSIDERED DOUBTFUL	-	-	-	-	-	-
	215.50	-	-	-	-	215.50

Trade Receivables Ageing Schedule - 31 March, 2024

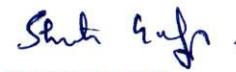
(All amount in Rs. '000, unless otherwise stated)

PARTICULARS	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENT					TOTAL
	LESS THAN 6 MONTH	MORE THAN 6 MONTH	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
(i) UNDISPUTED TRADE RECEIVABLES - CONSIDERED GOODS	193.71	-	-	-	-	193.71
(ii) UNDISPUTED TRADE RECEIVABLES - CONSIDERED DOUBTFUL	-	-	-	-	-	-
(iii) DISPUTED TRADE RECEIVABLES- CONSIDERED GOODS	-	-	-	-	-	-
(iv) UNDISPUTED TRADE RECEIVABLES - CONSIDERED DOUBTFUL	-	-	-	-	-	-
	193.71	-	-	-	-	193.71

FOR WE ASSURE STORES PRIVATE LIMITED




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(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
9	CASH AND CASH EQUIVALENTS		
	(A) CASH IN HAND CASH IN HAND	375.72	441.80
	(B) BALANCES WITH BANKS IN CURRENT ACCOUNTS	-	-
	AXIS BANK & PAYTM	12.87	67.03
	TOTAL CASH AND CASH EQUIVALENTS	388.59	508.83

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
10	SHORT-TERM LOANS AND ADVANCES		
	GST INPUT	226.02	914.57
	TCS INPUT	21.14	
	LOAN & ADVANCES	150.97	
	TOTAL SHORT-TERM LOANS AND ADVANCES	398.13	914.57

(All amount in Rs. '000, unless otherwise stated)

NOTE	31 MARCH 2023	31 MARCH 2025	31 MARCH 2024
11	OTHER CURRENT ASSETS		
	(A) SECURITY DEPOSITS	-	70.00
	TOTAL OTHER CURRENT ASSETS	-	70.00

FOR WE ASSURE STORES PRIVATE LIMITED



Vithal
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Shruti
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DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
12	REVENUE FROM OPERATIONS (A) SALES OF PRODUCTS	23816.47	10533.16
	TOTAL REVENUE FROM OPERATION	23816.47	10533.16

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
13	OTHER INCOME (A) DISCOUNT RECEIVED (B) DISPLAY AND SALES PROMOTION INCOME (D) ROUND OFF	- 10.84 0.26	6.91 6.03 1.48
	TOTAL OTHER INCOME	11.09	14.42



FOR WE ASSURE STORES PRIVATE LIMITED


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(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
14	Changes in inventories of Finished goods/WIP <u>Inventory at the beginning of the year</u> (a) Stock in trade (b) Work in Progress (c) Finished Good Total Inventory at the beginning of the Year <u>Inventory at the end of the year</u> (a) Stock in trade (b) Work in Progress (c) Finished Good Total Inventory at the end of the Year TOTAL CHANGES IN INVENTORIES	1915.38 - - 1915.38 453.80 - - 453.80 1461.58	2696.42 - - 2696.42 1915.38 - - 1915.38 781.04

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
15	EMPLOYEE BENEFIT EXPENSES (A) SALARIES (B) STAFF WELFARE EXPENSES	710.62 4.31 -	1440.90 4.86 -
	TOTAL EMPLOYEE BENEFIT EXPENSES	714.93	1445.76

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
16	FINANCE COSTS INTEREST EXPENSES BANK CHARGES	1.32 56.38 -	2.04 24.38 -
	TOTAL FINANCE COST	57.70	26.42

FOR WE ASSURE STORES PRIVATE LIMITED



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WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
17	DEPRECIATION AND AMORTISATION (A) DEPRECIATION	360.58	637.38
	TOTAL DEPRECIATION AND AMORTISATION	360.58	637.38

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
18	OTHER EXPENSES ADVERTISEMENT EXP LEGAL EXP DUTIES AND TAXES EXP OFFICE & GENERAL EXP SUNDY BALANCE WRITE OFF DISCOUNT EXP PEST MANAGEMENT EXP AUDIT FEE ELECTRICITY EXP STORE EXP CONVEYANCE & TRAVELLING EXP FREIGHT CHARGES REPAIR & MAINTENANCE RENT MIS EXPENSES WATER EXP COMPUTER & SOFTWARE EXP TELEPHONE EXP LOSS ON SALE OF FIXED ASSETS PRINTING & STATIONERY	- 8.60 - 16.01 60.31 - 21.00 25.00 383.32 8.36 1.86 413.85 - 574.89 74.16 1.23 13.50 69.74 401.90 - 2073.73	44.77 55.70 1.95 102.83 141.61 0.17 - 25.00 542.85 14.55 47.32 2.56 152.35 752.59 3.93 1.88 53.50 66.89 - 2.08 2012.51

FOR WE ASSURE STORES PRIVATE LIMITED

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(SHRUTI GUPTA)
DIRECTOR
DIN - 07160605



WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
20	PAYMENT OF AUDITORS AS AUDITOR IF ANY OTHER MANNER	25.00 -	25.00 -
	TOTAL OTHER EXPENSES	25.00	25.00

(All amount in Rs. '000, unless otherwise stated)

NOTE	PARTICULARS	31 MARCH 2025	31 MARCH 2024
21	Earnings per Share (EPS) are calculated as under: Net Profit after Tax (Rs.) Weighted average number of Equity Share Basic & Diluted Earning per share (Rs.)	-288.75 1,00,000.00 (2.89)	-1871.91 1,00,000.00 (18.72)

NOTE	
22	Balance confirmation of Receivables : Confirmation letters have not been obtained from all the parties in respect of Trade Receivables. Accordingly, the balances of the accounts are subject to confirmation, reconciliation and consequent adjustments, if any.

NOTE	
23	Balance confirmation of Payables : Confirmation letters have not been obtained from all the parties in respect of Trade Payables and Other Current Liabilities . Accordingly, the balances of the accounts are subject to confirmation, reconciliation and consequent adjustments, if any.
NOTE	
24	There is only one segment and therefore other disclosure requirements of Accounting Standard 17 for segment reporting does not apply.
NOTE	
25	Previous year's figures have been regrouped, reclassified wherever necessary to correspond with the current year classification / disclosure.



CHARTERED ACCOUNTANTS

FOR WE ASSURE STORES PRIVATE LIMITED


(VIPHAL AGARWAL)
DIRECTOR
DIN - 7784499


(SHRUTI GUPTA)

DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

Note: 26 Additional Regulatory Information:

A) NO Immovable property are held in the name of the Company.

B) The Company does not have any investment property.

C) The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.

D) There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on 31st March 2025
(i) repayable on demand; or
(ii) without specifying any terms or period of repayment.

E) 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) and the rules made thereunder.

F) The company is not declared willful defaulter by any bank or financial institution or other lender.

G) The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

H) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

I) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

J) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

K) No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.

L) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

M) The Provision of Section 135 of the Companies Act 2013 in relation to Corporate Social Responsibility are not applicable to the Company during the period and hence reporting under this clause is not applicable.

N) There are no charge or satisfaction of charges yet to be registered with Registrar of Companies.

O) The Company has complied with the rules prescribed for the number of layers of companies.



CHARTERED ACCOUNTANTS

FOR WE ASSURE STORES PRIVATE LIMITED


(VITHAL AGARWAL)

DIRECTOR
DIN - 7784499


(SHRUTI GUPTA)

DIRECTOR
DIN - 07160605

WE ASSURE STORES PRIVATE LIMITED

CIN - U74999RJ2020PTC071328

(All amount in Rs. '000, unless otherwise stated)

27	Related Party Disclosures	31 MARCH 2025
	Disclosures as required by Accounting Standard 18 "Related Party disclosures" are	
	a) Names of related parties with whom transactions have been entered into:	
	Name of Related Party	Relationship
	VITHAL AGARWAL	Director
	SHRUTI GUPTA	Director
	VAIBHAV DHAWAN	Director Relative Vithal Agarwal is Common
	SHYAM DHANI INDUSTRIES LIMITED	Director
	SHYAM DHANI INDUSTRIES	Director Relative is Prop
	TAURUS SPICE MILLS	Director Relative is Prop
	b) Transactions with Related Parties	31 MARCH 2025
	Loan Outstanding	
	VITHAL AGARWAL	5397.66
	VAIBHAV DHAWAN	4825.63
	SHURTI GUPTA (DR BALANCE)	150.97
	Purchase	
	SHYAM DHANI INDUSTRIES LIMITED	171.88
	Total	171.88
	Sales	
	SHYAM DHANI INDUSTRIES LIMITED	17496.14
	TAURUS SPICE MILLS	2529.14
	Total	17496.14

Vithal

Shruti Gupta..



WE ASSURE STORES PRIVATE LIMITED

FY: 2024-2025

Note:19

Notes forming part of the financial statements as at and for the year ended on 31st March, 2025

A . GENERAL INFORMATION:

We Assure Stores Private Limited is a private limited company domiciled in India with registered office situated PLOT NO.38 SECOND FLOOR, ROAD NO.6, KARTARPURA INDUSTRIAL AREA, BAIS GODAM, Jaipur-302006. It was incorporated on 04th October 2020 under the provisions of Companies Act, 2013 vide Corporate Identification Number U74999RJ2020PTC071328. The company is engaged in the business of trading of FMCG Products.

B. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of accounting and preparation of financial statements

The financial statements of the company have been prepared under the historical cost convention on the accrual basis of accounting and are in accordance with the Generally Accepted Accounting Principles as adopted consistently unless explicitly stated otherwise. The financial statements are presented in Indian Rupees.

b. Use of Estimates

The preparation of financial statements are in conformity with Indian GAAP requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year.

c. Inventories

Inventories are valued at cost.

d. Extraordinary Items

The extra-ordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and therefore not expected to recur frequently or regularly. The profit or loss from extraordinary items has been disclosed separately in the statement of profit and loss.

e. Revenue Recognition

i) Sale of Goods:

Revenue is recognized only when it is probable that the economic benefits will flow to the company and revenue can be reliably measured. Revenue from operations includes sale of goods, services, freight and insurance and are net of GST wherever applicable.

f. Segmental Reporting

There are no reportable segments of business as defined under the Accounting standard 17 issued by Institute of Chartered Accountants of India.

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g. Earnings per share

Basic/ diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) and after reducing the dividend obligation (including dividend distribution tax) on preference shares by the weighted average number of equity shares outstanding during the year.

h. Taxes on income

The tax expense is the aggregate of current year tax and deferred tax charged or credited to the profit and loss statement for the year.

- i) Current tax is the provision made for income tax liability on the profits for the year in accordance with the applicable tax laws.
- ii) Deferred tax is recognized on timing differences, being the difference resulting from the recognition of items in the financial statements and in estimating its current income tax provisions.
- iii) Deferred tax liability is measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

i. Provisions, contingent liabilities and contingent assets.

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be a outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

j. Impairment of Assets

The objective of AS-28 is to ensure that the assets of an organization is carried at no more than its recoverable amounts. If the carrying amounts exceeds the recoverable amount, then "loss on impairment of assets" needs to be recognized in the books. There are no losses from impairment of assets to be recognized in the financial statements.

k. Pending Litigations

There are no pending litigations against the company hence there is no impact on the financial statements.

Shanti Gujr.

Nithal

