ANNUAL REPORT
2024-2025

DEEPAK HOUSEWARE & TOYS LIMITED

(FORMERLY KNOWN AS DEEPAK HOUSEWARE & TOYS PRIVATE LIMITED)



URBAN TOTS

KIDS UNPLUGGED

DEEPAK HOUSEWARE & TOYS LIMITED

(Formerly known as Deepak Houseware & Toys Pvt. Ltd.)

Regd. Office: Plot No. SP2-875, Riico Ind. Area, Pathredi Bhiwadi, Distt. Khairthal-Tijara (Raj.) 301019

Email: Info@urbantots.in Phone No: + 91 9588269063

GST NO. 08AAHCD8936G1ZB CIN No. U25111RJ2020PLC070129

Board of Directors *(Composition of the Board of Directors as on October 10, 2025)*

Mr. Deepak Chaudhary
Mr. Karan Bhatia
Mr. Luv Chawla
Mr. Anmol Arora
Mr. Ankit Mittal

Registered Office/Corporate Office Address

Plot No. SP2-875, RIICO Industrial Area
Pathredi, Bhiwadi, Distt. Khairthai,
Bhiwari Ind. Area. Alwar,
Tijara-301019, Rajasthan

Corporate Identification Number (CIN)

U25111RJ2020PLC070129

Statutory Auditors

M/s. AMG & Associates,
Chartered Accountants
168, Behind Subhash Market,
Tauru Haryana- 122105

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NOTICE OF 05TH ANNUAL GENERAL MEETING ("AGM")

NOTICE IS HEREBY GIVEN THAT THE 05TH ANNUAL GENERAL MEETING ("AGM") OF THE MEMBERS OF DEEPAK HOUSEWARE & TOYS LIMITED ("THE COMPANY") *(FORMERLY KNOWN AS DEEPAK HOUSEWARE & TOYS PRIVATE LIMITED)* WILL BE HELD ON THURSDAY, NOVEMBER 06, 2025, AT 3:00 P.M. (IST), THROUGH VIDEO CONFERENCING/OTHER AUDIO-VISUAL MEANS ("VC/OAVM") TO TRANSACT FOLLOWING BUSINESS(ES):

ORDINARY BUSINESS:

ITEM NO. 01 - ADOPTION OF FINANCIAL STATEMENTS:

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** the Audited Financial Statements of the Company comprising of the Balance Sheet as at March 31, 2025, Statement of Profit and Loss and Cash Flow Statement for the Financial Year ended March 31, 2025, along with explanatory notes thereon, Auditor's report thereon and Report of the Board of Directors be and are hereby received, considered, approved and adopted."

ITEM NO. 02 - APPOINT A DIRECTOR IN PLACE OF MR. LUV CHAWLA (DIN: 07953808), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof), Mr. Luv Chawla (DIN: 07953808), who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company."

ITEM NO. 03 - APPOINT A DIRECTOR IN PLACE OF MR. KARAN BHATIA (DIN: 10465343), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof), Mr. Karan Bhatia (DIN: 10465343), who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company.

By order of the Board of Directors of
Deepak Houseware & Toys Limited
(Formerly Deepak Houseware & Toys Private Limited)

-sd/-
Deepak Chaudhary
Chairman and Managing Director
DIN: 00074249
Address: H-402, Pilot Court, Essel Tower
M.G. Road, Sector-28,
Sikandarpur, Ghosi (68)
Gurgaon Haryana-122002

Date: October 10, 2025
Place: Bhiwadi

NOTES:

1. Pursuant to Ministry of Corporate Affair ('MCA') General Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 General Circular No. 19/2021 dated December 08, 2021, General Circular No. 21/2021 dated December 14, 2021, General Circular No. 2/2022 dated May 05, 2022, General Circular No. 10/2022 dated December 28, 2022, Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025 and other applicable circulars issued from time to time, if any, has allowed the Companies to conduct the AGM/ EGM or passing of Ordinary/ Special Resolution through Video Conferencing (VC) or Other Audio Visual Means (OAVM) till September 30, 2025. In accordance with the said circulars, the 05th AGM of the Company will be conducted through VC/OAVM on Thursday, November 06, 2025. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company, which shall be the deemed venue of the AGM.

2. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and MCA Circulars, the Company is providing facility of Remote e-voting (E-voting from a place other than venue of the Meeting) and e-voting during AGM, to its Members in respect of the business to be transacted at the AGM.

   For this purpose, Necessary arrangement have been made by the Company with **National Securities Depository Limited** ('NSDL') for convening the 05th AGM through VC/OAVM facility, voting through remote e-voting. The procedure for participating and e-voting in the meeting through VC / OAVM is explained in Notes below and is also available on the website of the Company at www.evoting.nsdl.com

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. As the AGM shall be conducted through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for the appointment of Proxies by members will not be available for this AGM; hence, the Proxy Form, Attendance Slip, and Route Map are not annexed to this Notice.

5. Institutional / Corporate shareholders are requested to send a scanned copy (PDF/JPEG format) of the certified Board Resolution authorising its representatives to attend and vote at the AGM, pursuant to Section 113 of the Act, to the NSDL at evoting@nsdl.com and read the other instruction given in point no. 15.

6. In case of joint holders attending the AGM, only such joint holder, who is higher in the order of names, will be entitled to vote.

7. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

8. All the relevant documents referred to in this AGM Notice, Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 and Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, and other documents shall be available electronically for inspection by the members at the AGM. Members seeking to inspect such documents can send an e-mail to accounts@urbantot.in from their registered e-mail address.

9. Members are requested to contact the Registrar and Share Transfer Agent, M/s **Maashitla Securities Private Limited** for all matters connected with Company's shares at

   MaaShitla Securities Private Limited ("MaaShitla")
   451, Krishna Apra Business Square,

Netaji Subhash Place, Pitampura, New Delhi-110034
Telephone No.: 011-45121795-96
Email- rta@maashitla.com

10. Members holding shares in single name are advised to avail the facility of nomination in respect of shares held by them pursuant to the provisions of Section 72 of the Companies Act, 2013. Members holding shares in physical form desiring to avail this facility may send their nomination in the prescribed Form No. SH-13 duly filled in to the Registrar & Share Transfer Agent (RTA) of the Company. Members holding shares in electronic mode may contact their respective DPs for availing this facility and the members desires to opt-out or cancel the earlier nomination and record a fresh nomination, the member may submit the same in form SH-14 as the case may be.

11. The Members who still hold share certificate(s) in physical form are advised to dematerialize their shareholding to avail the benefits of dematerialization, which include easy liquidity, since trading is permitted in dematerialized form only, electronic transfer, savings in stamp duty and elimination of any possibility of loss of documents and bad deliveries. Further, effective October 02, 2018, requests for effecting transfer of securities shall not be processed unless the securities are held in a dematerialized form with a depository except in case of transmission or transposition of securities. Therefore, the Members who still hold share certificate(s) in physical form are advised to dematerialize their shareholding at the earliest.

12. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013, read with the MCA Circular issued from time to time.

13. ELECTRONIC DISPATCH OF ANNUAL REPORT AND PROCESS FOR REGISTRATION OF EMAIL ID FOR OBTAINING COPY OF ANNUAL REPORT:

I. In accordance with, the General Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 General Circular No. 19/2021 dated December 08, 2021, General Circular No. 21/2021 dated December 14, 2021, General Circular No. 2/2022 dated May 05, 2022, General Circular No. 10/2022 dated December 28, 2022, Circular No. 09/2023 dated September 25, 2023 General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025, issued by MCA from time to time, owing to the difficulties involved in dispatching of physical copies of the financial statements (including Report of Board of Directors, Auditor's report or other documents required to be attached therewith), such statements including the Notice of AGM are being sent in electronic mode to Members whose e-mail addresses are registered with the Company or the Depository Participant(s).

II. Members holding shares in physical mode and who have not updated their email addresses with the Company or RTA or with the respective Depositories are requested to update their email addresses by sending scanned copy of the following documents by email to accounts@urbantot.in :

a. a signed request letter mentioning the name, folio number and complete address of the Member,
b. self-attested copy of the PAN card, and
c. self-attested copy of any document (eg.: Driving License, Election Identity Card, Passport) in support of the address of the Member as registered with the Company.

III. Members holding shares in dematerialised mode are requested to register / update their email addresses with the relevant Depository Participants with whom they maintain their demat accounts.

IV. The Notice of AGM along with Annual Report for the financial year 2024-25 is available on the website of NSDL at www.evoting.nsdl.com

14. PROCEDURE FOR REMOTE E-VOTING AND E-VOTING AT THE AGM:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on November 03, 2025, at 09:00 a.m. (IST) and ends on November 05, 2025, at 05:00 p.m. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. October 30, 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being October 30, 2025.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting

	period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.

	3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12********** then your user ID is 12**********
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to shashikant@cacsindia.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Narendra Dev at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to accounts@urbantot.in

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to accounts@urbantot.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the /AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at info@urbantots.in.The same will be replied by the company suitably.

15. OTHER INSTRUCTIONS

I. **Speaker Registration:** The Members who wish to speak during the meeting may register themselves as speakers for the AGM to express their views. They can visit link *https://www.evoting.nsdl.com* and login through the user id and password provided in the mail received from NSDL. On successful login, select 'Speaker Registration' which will open from October 31, 2025 (9:00 a.m.) (IST) to November 01, 2025 (5.00 p.m.) (IST). Members shall be provided a 'queue number' before the meeting. The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM.

II. **Post your Question**: The Members who wish to post their questions prior to the meeting can do the same by visiting *https://www.evoting.nsdl.com*. Please login through the user id and password provided in the mail received from NSDL. On successful login, select 'Post Your Question' option which will open from October 31, 2025 (9:00 a.m.) (IST) to November 01, 2025 (5.00 p.m.) (IST).

III. The Company reserves the right to restrict the number of questions and number of speakers. Facility for joining AGM through VC/ OAVM shall open at least thirty (30) minutes before the scheduled time for the commencement of the Meeting and shall be allowed till 15 minutes from the commencement of the meeting. The Members will be able to view the proceedings on *https://www.evoting.nsdl.com*.

IV. Members are encouraged to join the Meeting through Laptops/ Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.

V. Members will be required to grant access to the webcam to enable VC / OAVM. Further, Members connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

VI. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, demat account number / folio number, email id, mobile number at info@urbantots.in queries received by the Company till Saturday, November 01, 2025 shall only be considered and responded during the AGM.

VII. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC / OAVM platform. The Members may click on the voting icon displayed on the screen to cast their votes.

VIII. A Member can opt for only single mode of voting i.e., through Remote e-voting or voting at the AGM. If a Member casts votes by both modes, then voting done through Remote e-voting shall prevail and vote at the AGM shall be treated as invalid.

IX. Facility of joining the AGM through VC / OAVM shall be available for atleast 1000 members on first come first served basis. However, the participation of large shareholders i.e. members holding 2% or more, promoters, Institutional Investors, Directors, Key Managerial Personnel, and Auditors are not restricted on first come first serve basis.

X. Institutional Members are encouraged to attend and vote at the AGM through VC / OAVM.

XI. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.

XII. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of *https://www.evoting.nsdl.com* or contact at evoting@nsdl.com or call NSDL toll free No. at 022 - 4886 7000 and 022 - 2499 7000 for any further clarifications.

XIII. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on October 30, 2025, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the Member, the Member shall not be allowed to change it subsequently.

XIV. In case a person has become a Member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:

(i) If the mobile number of the member is registered against Folio No./ DP ID Client ID, the member may send SMS: MYEPWD <space> E-Voting Event Number+Folio No. or DP ID Client ID to 9212993399

1. Example for NSDL: MYEPWD <SPACE> IN12345612345678
2. Example for CDSL: MYEPWD <SPACE> 1402345612345678
3. Example for Physical: MYEPWD <SPACE> XXXX1234567890

(ii) If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of *https://www.evoting.nsdl.com*, the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

(iii)Members who may require any technical assistance or support before or during the AGM are requested to contact NSDL at toll free number 022 - 4886 7000 and 022 - 2499 7000 or write to them at evoting@nsdl.com

XV. The results along with the Scrutinizer's Report, shall also be placed on the website of the on the website of NSDL at www.evoting.nsdl.com immediately after the declaration of Results by the Chairman or a person authorized by him in writing.

16. Members are requested to note the following contact details for addressing e-voting grievances:

Mr. Narendra Dev
National Securities Depository Limited
Trade World – A Wing, Lower Parel, Mumbai-400013
Telephone No.: 011-23353814/15 |8376913413
Email- narendrad@nsdl.com

17. PROCEDURE FOR INSPECTION OF DOCUMENTS:

I. All the documents referred to in the accompanying Notice and Explanatory Statements, shall be available for inspection through electronic mode, basis the request being sent on accounts@urbantot.in

II. The Statutory registers of the Company maintained as per the provisions of the Companies Act 2013 and required to be kept open for inspection during AGM and will be available for inspection by the Members electronically during the AGM.

18. Scrutinizer for AGM through VC/OAVM:

I. Mr. Shashikant Tiwari Partner, failing me Mr. Lakhan Gupta, Partner, Chandrasekaran Associates, Company Secretaries, has been appointed as the Scrutinizer for providing facility to the Members of the Company to scrutinize the e-voting as well as remote e-voting process in a fair and transparent manner.

II. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast at the Meeting and thereafter, unblock the votes cast through remote e-Voting, in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of conclusion of the AGM, a Consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, submit to the Chairman or a person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith.

III. The results declared along with the report of the Scrutinizer shall be placed on the website of the NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing.

19. GENERAL INFORMATION:

I. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

II. The voting rights shall be as per the number of equity shares held by the Member(s) as on October 30, 2025, being the cut-off date. Members are eligible to cast vote electronically only if they are holding shares as on that date.

BOARD'S REPORT

DEAR MEMBERS,

Your Directors have the pleasure of presenting the 05th (Fifth) Annual Report on your Company's business and operations, together with audited financial statements (standalone) for the Financial Year ended March 31, 2025.

1. FINANCIAL SUMMARY/ HIGHLIGHTS

The summarized Audited Results of your Company for the Financial Year ended on March 31, 2025, with comparative for the previous financial year ended on March 31, 2024, are given in the table below:

Particulars	*(Rs. In Lakhs)*	
	Financial Year ended March 31, 2025	**Financial Year ended March 31, 2024**
Revenue from Operations	12,479.26	7,882.36
Other Income	49.74	69.00
Total Expenses	(11,159.11)	(7,128.63)
Profit/(Loss) before Depreciation, Finance Costs, Exceptional items, and Tax Expense	1994.26	1270.24
Less: Depreciation/Amortization/ Impairment	(322.17)	(269.65)
Profit/(Loss) before Finance Costs, Exceptional items and Tax Expense	1672.09	1000.59
Less: Finance Costs	(302.21)	(177.86)
Profit/(Loss) before Exceptional items and Tax Expense	1369.88	822.73
Less: Exceptional items	-	-
Profit/(Loss) before Tax Expense	1369.88	822.73
Less: Tax Expenses (Current and Deferred)	(238.50)	(112.43)
Profit/(Loss) for the year	1,131.39	710.30
Other Comprehensive Income/(loss)	-	-
Total Comprehensive Income/ (loss)	1,131.39	710.30
Basic Earnings Per Share (in Rs.)	2.03	1.28

Diluted Earnings Per Share (in Rs.)	2.03	1.28

Notes:

(1) The above figures are extracted from the audited standalone financial statements of the Company.

(2) The amount shown in bracket () in the above table are negative in value.

2. STATE OF COMPANY'S AFFAIRS

Your Company has reported Profit~~/loss~~ before tax of INR 1369.88 Lakhs and revenue from operations of INR 12,479.26 Lakhs for the Financial Year ended March 31, 2025.

The Profit/ (loss) before Depreciation, Finance Costs, Exceptional items and Tax Expense of the Company is INR 1994.26 Lakhs during the Financial Year ended on March 31, 2025, as compared to INR 1270.24 Lakhs in the previous year.

The profit before tax is INR 1369.88 as compared to INR 822.73 lakhs last year, registering a growth of 66.6%.

3. CHANGE IN THE NATURE OF BUSINESS

During the Financial year 2024-25, there were no changes in the nature of business of the company.

4. ANNUAL RETURN

Pursuant to the requirement under Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, read with rules made thereunder, a copy of the Annual Return can be accessed on the website of the Company. However, since our company does not have any website, therefore, these provisions are not applicable on the Company.

5. DIVIDEND

During the Financial Year 2024-25, the Board did not recommend any dividend or declare any interim dividend.

6. TRANSFER TO GENERAL RESERVE AND PROFIT AND LOSS ACCOUNT

During the Financial Year ended on March 31, 2025, the company has not transferred any amount to the Company's General Reserve account, and the balance has been carried to surplus in the statement of profit and loss.

7. CONTRIBUTION TO EXCHEQUER

During the financial Year ended 2024-25, the Company's contribution to the Government exchequer by way of all taxes and duties aggregated to INR 238.50 lakhs (Previous year INR 112.43 lakhs).

8. SHARE CAPITAL

A. AUTHORIZED SHARE CAPITAL

During the Financial Year ended on March 31, 2025, your Company did not alter its Authorized Share Capital.

As on March 31, 2025, and the date of this report, the Authorized Share Capital of your Company is INR 6,00,00,000/- (Rupees Six Crores Only) divided into 6,00,00,000 (Six Crores) equity shares of INR 1/- (Rupee One Only) each.

B. ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL

As on March 31, 2024, the Issued, Subscribed and Paid-Up Share Capital of your Company is INR 5,57,21,353/- (Rupees Five Crores Fifty-Seven Lakhs Twenty-One Thousand Three Hundred Fifty-Three Only) divided into 5,57,21,353 (Five Crores Fifty-Seven Lakhs Twenty-One Thousand Three Hundred Fifty-Three) equity shares of INR 1/- (Rupee One Only) each.

During the year ended March 31, 2025, the Company has issued 6,00,000 (Six Lakh) Equity Shares of the Company having face value of INR 1/- (Rupees One Only) each fully paid up at a premium of INR 89/- (Rupees Eighty Nine Only) per equity shares aggregating to INR 90/- (Rupees Ninety Only) each fully paid up equity shares via Private Placement on Preferential Basis to the proposed investors, Mr. Rajesh Kumar Singla and Mr. Davinder Kumar Singla in one or more tranches.

The said issuance was approved by the shareholders of the Company via postal ballot on March 22, 2025.

However, during the year ended March 31, 2025, your company has not increased its subscribed and paid-up share capital of the Company.

The following changes took place till the date of this report:

A. Allotment of 1,00,000 (One Lakh) equity shares having face value of INR 1/- at an issue price of INR 90/- per equity share including the premium of INR 89/- per equity share aggregating to INR 90,00,000 (Rupees Ninety Lakhs Only) in its Board Meeting held on April 21, 2025, via Private Placement on Preferential Basis (**First tranche**):

Name of Shareholder	**No. of shares allotted**	**Amount (in INR)**
Rajesh Kumar Singla	1,00,000	Rs. 90,00,000/-

B. Allotment of 1,00,000 (One Lakh) equity shares having face value of INR 1/- at an issue price of INR 90/- per equity share including the premium of INR 89/- per equity share aggregating to INR 90,00,000 (Rupees Ninety Lakhs Only) in its Board Meeting held on June 11, 2025, via Private Placement on Preferential Basis (**Second tranche**):

Name of Shareholder	**No. of shares allotted**	**Amount (in INR)**
Davinder Kumar Singla	1,00,000	Rs. 90,00,000/-

9. MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION

During the Financial Year ended of March 31, 2024, the Company has applied for the conversion from "Deepak Houseware & Toys Private Limited" to “Deepak Houseware & Toys Limited” and the Registrar of Companies (ROC) has issued a fresh Certificate of Incorporation dated May 02, 2024.

In this regard, the Company had altered in its Articles of Association (“AOA”) and altered the name clause of Memorandum of Association (“MOA”).

10. EMPLOYEE STOCK OPTION PLAN (ESOP)

During the financial year 2024-25, the Company has not issued any Employee Stock Option Plan/Employee Stock Option Scheme.

11. DEPOSITS

During the Financial Year 2024-25, the Company has neither invited nor accepted any public deposits within the meaning of the Companies Act, 2013

12. CORPORATE SOCIAL RESPONSIBILITY

A. COMPOSITION OF CSR COMMITTEE

In terms of provisions of Section 135 of the Companies Act, 2013, read with Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors of the Company in its Meeting held on December 02, 2024, constituted the Corporate Social Responsibility Committee ("CSR Committee") of the Company.

The details of the Composition of the CSR Committee as on the date of the Report are as under:

S. No.	Name of Members	Designation
1.	Deepak Chaudhary	Chairman
2.	Anmol Arora	Member
3.	Ankit Mittal	Member

B. CSR MEETING

During the Financial Year ended on March 31, 2025, the CSR Committee met 1(One) time on December 02, 2024.

Name of Members	Number of CSR Committee Meetings entitled to attend	Number of CSR Committee Meetings attended
Mr. Deepak Chaudhary	1	1
Mr. Anmol Arora	1	1
Mr. Ankit Mittal	1	1

C. CORPORATE SOCIAL RESPONSIBILITY POLICY ("CSR POLICY")

During the Financial Year ended on March 31, 2025, the Board of Directors of the Company approved and adopted the CSR Policy of the Company in its Meeting held on December 03, 2024.

D. ANNUAL REPORT ON CSR ACTIVITIES

In terms of the provisions of Section 135 of the Companies Act, 2013, read with Rule 8 of Companies (Corporate Social Responsibility Policy) Rules, 2014, the Annual Report on CSR Activities of the Company is attached as **ANNEXURE-I** to this Report.

13. STAKEHOLDER RELATIONSHIP COMMITTEE:

In terms of the provision of Section 178 (5) of the Companies Act, 2013, the Board of Directors in its Meeting held on December 02, 2024, constituted the Stakeholder Relationship Committee ("SRC") of the Company.

A. COMPOSITION OF SRC COMMITTEE

The Committee is constituted to consider and resolve the grievances of security holders of the Company, including complaints related to transfer/transmission of shares, non-receipt of annual reports, non-receipt of dividends, issue of new/duplicate share certificates, general meetings, etc.

The details of the Composition of the SRC Committee as on the date of the Report are as under:

S. No.	Name of Members	Designation
1.	Mr. Luv Chawla	Chairman
2.	Mr. Anmol Arora	Member
3.	Mr. Ankit Mittal	Member

B. SRC MEETING

During the Financial Year ended on March 31, 2025, the SRC Committee met 1(One) time on December 02, 2024.

Name of Members	Number of SRC Committee Meetings entitled to attend	Number of SRC Committee Meetings attended
Mr. Luv Chawla	1	1
Mr. Anmol Arora	1	1
Mr. Ankit Mittal	1	1

14. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY THE FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT

There are no material changes and commitments affecting the financial position of the Company that occurred between the end of the Financial Year of the Company to which the Financial Statements relates and the date of this Report.

15. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY'S OPERATIONS IN FUTURE

During the Financial Year ended on March 31, 2025, there was no significant or material orders passed by the regulators or courts or tribunals that impacting the going concern status of the company and its operation in future.

16. HOLDING, SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANY

The Company does not have any holding, subsidiaries, associate and joint venture Company for the Financial year ended on March 31, 2025, as per the provisions of the Companies Act, 2013.

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Change in Directors and Key Managerial Personnel

During the Financial Year ended on March 31, 2025, the following changes took place:

1. Ms. Satya Chaudhary (DIN: 08823658) resigned from the position of Directorship of the Company w.e.f. August 31, 2024.

2. Mr. Deepak Chaudhary (DIN: 00074249), appointed as Chairman & Managing Director of the Company for a term of three (3) years w.e.f. September 04, 2024, to September 03, 2027, subject to the approval of shareholders or other necessary approvals.

3. Mr. Anmol Arora (DIN: 10465342), ceased to hold office as Director due to expiry of his term w.e.f. October 01, 2024.

4. Mr. Ankit Mittal (DIN: 10465344), ceased to hold office as Director due to expiry of his term w.e.f. October 01, 2024.

5. Mr. Luv Chawla (DIN: 07953808), appointed as an Additional Director (Non-Executive) of the Company w.e.f. October 01, 2024.

6. Mr. Karan Bhatia (DIN: 10465343), appointed as an Additional Director of the Company w.e.f. October 01, 2024, and further designated as Whole-time Director for three years w.e.f. October 01, 2024, subject to the necessary approvals.

7. Mr. Luv Chawla (DIN: 07953808) was regularized as Director of the Company in its Annual General Meeting held on November 30, 2024.

8. Mr. Karan Bhatia (DIN: 10465343) was regularized as Director of the Company and further appointed as Whole-time Director for three years w.e.f. October 01, 2024, in its Annual General Meeting held on November 30, 2025, and

9. Mr. Anmol Arora (DIN:10465342) was appointed as Director and further designated as Whole-time Director of the Company for a term of three (3) years w.e.f. November 30, 2024, in its Annual General Meeting held on November 30, 2024.

10. Mr. Ankit Mittal (DIN:10465344) was appointed as Director and further designated as Whole-time Director of the Company for a term of three (3) years w.e.f. November 30, 2024, in its Annual General Meeting held on November 30, 2024.

11. Mr. Deepak Chaudhary (DIN: 00074249) was designated as Chairman and Managing Director of the Company for a term of three (3) years w.e.f. September 04, 2024, in its Annual General Meeting held on November 30, 2024.

B. Directors and Key Managerial Personnel(s) of the Company as on March 31, 2025:

Sl. No.	Particulars of Directors	Designation	Date of Appointment
1.	Deepak Chaudhary (DIN: 00074249)	Director	06.08.2020 (Since Incorporation)

		Chairman & Managing Director	04.09.2024
2.	Luv Chawla (DIN: 07953808)	Director	01.10.2024
3.	Karan Bhatia (DIN: 10465343)	Whole-Time Director	01.10.2024
4.	Anmol Arora (DIN: 10465342)	Whole-Time Director	30.11.2024
5.	Ankit Mittal (DIN: 10465344)	Whole-Time Director	30.11.2024

Further, the Board of Directors recommends the appointment of Mr. Luv Chawla (DIN: 07953808) and Mr. Karan Bhatia (DIN: 10465343), who retires by rotation and being eligible, offers himself for reappointment.

18. NUMBER OF BOARD MEETINGS

During the Financial Year ended on March 31, 2025, the Board of Directors of your Company duly met 17 (Seventeen) times respectively on April 01, 2024, June 26, 2024, July 09, 2024, September 04, 2024, September 24, 2024, September 26, 2024, October 01, 2024 *(with one director to fill the casual vacancy of directors)*, October 01, 2024, December 02, 2024, December 03, 2024, December 16, 2024, December 17, 2024, December 31, 2024, January 25, 2025, February 06, 2025, February 13, 2025 and March 29, 2025.

Name of the Directors	**Number of Board Meetings entitled to attend**	**Number of Board Meetings attended**
Deepak Chaudhary	17	17
Satya Chaudhary*	3	3
Luv Chawla	10	10
Karan Bhatia	10	10
Anmol Arora	15	15
Ankit Mittal	15	15

**(Ms. Satya Chaudhary, resigned from the position of Director w.e.f. August 31, 2024)*

19. INTERNAL FINANCIAL CONTROLS

Pursuant to the provisions of sub-rule (5) of Rule 8 of the Companies (Accounts) Rules, 2014, the Internal Financial Controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company.

Internal Financial Control systems are quite strong and broad based. Further, the Internal audit is not applicable on the Company.

20. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The disclosure regarding the remuneration of Directors, Key Managerial Personnel, and other employees, as mandated under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the Company.

21. RISK MANAGEMENT POLICY

Your Company has a robust mechanism to review business risks and has been taking steps to mitigate such risks. The Company has adopted in its Board Meeting held on February 13, 2025, the Risk Management Policy, including identification therein of elements of risk which in the opinion of the Board may threaten the existence of the Company, the evaluation of risks, monitoring and minimization of identifiable risks. This policy applies to all the areas of the Company's operations and inter-alia includes Customer Service, Human Resources, Reputation and Brand, Financial, Business Processes and Systems, Strategy, Corporate Governance and Compliance, Information and Security.

During the Financial Year ended on March 31, 2025, there were no risks that in the opinion of the Board, may threaten the existence of the Company.

22. ESTABLISHMENT OF VIGIL MECHANISM

In terms of provisions of Section 177(9) and (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the said provisions are not applicable on the Company.

23. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Details of energy conservation, technology absorption, research and development and foreign exchange earnings and outgo as required under Section 134(3)(m) of the Act, read with the applicable rules, are given as an **Annexure-II** to this Report.

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the Financial Year ended on March 31, 2025, the Company has not given any loans or made any investments or given any guarantee to other body corporate or person falling under the provisions of Section 186 of the Companies Act, 2013.

25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the Financial Year ended on March 31, 2025, all contracts/arrangements/transactions entered by the Company with Related Parties were on an arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Companies Act, 2013, Rules made thereunder and AS-18. The summary of contracts/arrangements/ transactions entered with Related Parties are disclosed under Note 24 of the Financial Statement of the Company.

Further, your Company has identified the material transactions entered with Related Parties in accordance with the provisions of AS-18, the details of which are attached herewith in prescribed Form AOC – 2 and marked as **ANNEXURE-III** to this Report.

26. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b. the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the Financial Year and Profit and loss of the company for that period;

c. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d. the Directors had prepared the annual accounts on a going concern basis; and

e. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

27. AUDITORS AND AUDITORS' REPORT

STATUORY AUDITORS

In terms of provisions of Section 139 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014 made thereunder, the Members of the Company at 02nd Annual General Meeting (AGM) held on September 30, 2022, approved the appointment of **M/s AMG & Associates, Chartered Accountants (FRN: 022662N)**, **Chartered Accountants**, as Statutory Auditors of the Company for a term of five years i.e. to hold office from the conclusion of 02nd AGM till the conclusion of 06th AGM, on such terms and conditions; and manner of payment as may be decided, from time to time, by the Board of Directors of the Company.

The Report given by **M/s AMG & Associates, Chartered Accountants (FRN: 022662N), Chartered Accountants, Statutory Auditors** on the standalone financial statements of the Company for the financial year 2024-25 is part of the Annual Report.

28. AUDITORS' REPORT

The Board of Directors have duly examined the Statutory Auditors' Report received from **M/s AMG & Associates, Chartered Accountants (FRN: 022662N), Chartered Accountants, Statutory Auditors** for the Financial Year ended March 31, 2025.

The Auditor has mentioned the following remark in their Report stated as:

1. Proviso to Rule 3(1) of the Companies (Accounts) Rules 2014 for maintaining books of accounts 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. However, the same is not maintained by the company for the financial year ended 31st March 2025.

   Management Response: Your Company is in the process of upgrading its accounting software to incorporate the audit trail (edit log) feature, as required under the Rule 3(1) of the Companies (Accounts) Rules 2014. The Company shall ensure full compliance with the applicable requirements for the financial year ending March 31, 2026.

2. On the basis of our examination of the records of the Company, provident fund, employees' state insurance, income tax, Goods and Service Tax, duty of customs and other applicable undisputed statutory dues have generally been deposited regularly with the appropriate authorities except delays in few cases and there are no arrears of outstanding statutory dues as at the last day of the financial year concerned, for a period of more than six months from the date they became payable

   Management Response: The Company has duly noted the Auditor's observation regarding minor delays in remittance of certain statutory dues. These delays were

procedural in nature and have since been rectified. All statutory dues have been deposited with the respective authorities, and there are no outstanding amounts payable for a period exceeding six months as at the end of the Financial Year.

The management has also taken proactive measures to strengthen its internal controls and review mechanism to ensure timely compliance with all statutory obligations in future.

29. REPORTING OF FRAUD BY THE AUDITORS

During the year under review, no fraud has been reported by the Statutory Auditors of the Company.

30. PREVENTION OF SEXUAL HARRASMENT

The Company is committed to provide a protective environment at workplace for all its women employees. To ensure that every woman employee is treated with dignity and respect and as mandate under "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013", the Company has in place a formal policy for prevention of sexual harassment of its women employees.

Further, the Company has constituted an Internal Complaints Committee ("ICC") in accordance with Section 4(1) of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. The committee is responsible for receiving complaints related to sexual harassment as a misconduct, investigating the matter, and conducting inquiries into such complaints.

Following are the details of ICC members:

Sl. No.	ICC (Internal Complaints Committee) Member
1.	Ankit Mittal
2.	Sanjeev Jha
3.	Manshi Chawla
4.	Ajit Kumar
5.	Priyanka

The following is a summary of sexual harassment complaints received and disposed off during the Financial Year ended on March 31, 2025:

Number of complaints received in the year - 0
Number of complaints disposed off in the year - 0
Number of complaints pending for more than 90 days - 0
Number of complaints pending as at the end of the financial year -0

31. COMPLIANCE WITH THE PROVISIONS OF THE MATERNITY BENEFIT ACT, 1961.

During the year under review, the Company has complied with the provisions of the Maternity Benefit Act, 1961.

32. STATEMENT ON COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

The Company has complied with the provisions of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

33. ONE TIME SETTLEMENT

During the year under review, the company has not entered into any one time settlement with Banks or Financial Institutions, therefore, there was no reportable instance of difference in amount of the valuation.

34. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, no application was made by or against the company, and accordingly, no proceeding is pending under the Insolvency and Bankruptcy Code, 2016.

35. MAINTENANCE OF COST RECORDS

Maintenance of cost records as specified by the Central Government under Section 148(1) of the Companies Act, 2013 is not applicable on the Company. Accordingly, the Company was not required to make any such accounts and records during the year under review.

ACKNOWLEDGEMENTS

Your Directors extend their appreciation for the assistance rendered to the Company by its Shareholders, customers, regulators and other stakeholders. Your directors also extend their appreciation to the employees for their dedication and support.

For and on behalf of the Board of Directors of
Deepak Houseware & Toys Limited
(Formerly known as Deepak Houseware & Toys Private Limited)

Date: September 05, 2025
Place: Bhiwadi

sd/-
Deepak Chaudhary
Chairman & Managing Director
DIN: 00074249
Address: H-402, Pilot Court, Essel Tower M.G. Road, Sector-28, Sikandarpur Ghosi(68) Gurgaon, Haryana-122002

sd/-
Anmol Arora
Whole-time Director
DIN: 10465342
Address: FE 65, Shivaji Enclave, Tagore Garden, Rajouri Garden, New Delhi, India - 110027

ANNEXURE-I

THE ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline of the CSR Policy of the Company.

   The Company has a robust Corporate Social Responsibility Policy ("CSR Policy") and endeavors to conduct its business in a socially, ethically, and environmentally sound manner, in fulfilment of its role as a socially responsible corporate. The CSR Policy, inter alia, defines the purpose and objectives of the Policy and provides for the key focus areas in relation to which the Company would undertake CSR projects and the modalities for execution thereof.

   The projects proposed to be undertaken by the Company under the CSR Policy are the one's which would support India's development, in the fields of (i) livelihood enhancement; (ii) education; (iii) sanitation and preventive health care; (iv) disaster relief management; (v) Animal Welfare; (vi) environment and (vii) women empowerment, through various initiatives involving community engagement.

2. Composition of CSR Committee (as on the date of this report):

Sl. No.	**Name of Directors**	**Designation/ Nature of Directorship**	**Number of meetings of CSR Committee held during the year**	**Number of meetings of CSR Committee entitled to attend during the year**	**Number of meetings of CSR Committee attended during the year**
1.	Deepak Chaudhary	Chairman	1	1	1
2.	Anmol Arora	Member	1	1	1
3.	Ankit Mittal	Member	1	1	1

3. Provide the web-link(s) where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the company: N.A.

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8, if applicable: N.A.

5. (a) Average net profit of the company as per sub-section (5) of section 135: INR 53,76,1630/-
   (b) Two percent of average net profit of the company as per sub-section (5) of section 135: INR 10,75,233/-
   (c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil
   (d) Amount required to be set off for the financial year, if any: Nil
   (e) Total CSR obligation for the financial year [(b)+(c)-(d): INR 10,75,233/-

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): INR 14,25,000/-
   (b) Amount spent in Administrative Overheads: Nil
   (c) Amount spent on Impact Assessment, if applicable: Nil
7. (d) Total amount spent for the Financial Year [(a)+(b)+(c)]: INR 14,25,000/-
   (e) CSR amount spent or unspent for the Financial Year: Nil

Total Amount Spent for the Financial Year (In Rs)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135		Amount transferred to any fund specified under Schedule VII as per the second proviso to sub-section (5) of section 135		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
Nil	N.A.	N.A.	N.A.	N.A.	N.A.

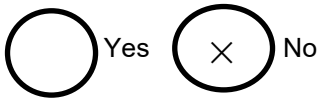
(f) Excess amount for set off, if any:

Sl. No.	Particular	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	INR 10,75,233/-
(ii)	Total amount spent for the Financial Year	INR 14,25,000/-
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	INR 3,49,767/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	Nil

8. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6		7	8
Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of Section 135 (In Rs)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (In Rs)	Amount spent in the Financial Year (In Rs)	Amount transferred to a Fund as specified under Schedule VII as per the second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (In Rs)	Deficiency, if any
					Amount (in Rs)	Date of transfer		
1	FY-1	Nil						
2	FY-2	Nil						
3	FY-3	Nil						

9. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:



If Yes, enter the number of Capital assets created/ acquired | N.A.

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address
N.A.							

10. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135: N.A.

For and on behalf of the Board of Directors of
Deepak Houseware & Toys Limited
(Formerly known as Deepak Houseware & Toys Private Limited)

Sd/ -
Deepak Chaudhary
Chairman & Managing Director
DIN: 00074249
Address: H-402, Pilot Court, Essel Tower M.G. Road, Sector-28, Sikandarpur, Ghosi(68) Gurgaon, Haryana-122002

Sd/ -
Anmol Arora
Whole-time Director
DIN: 10465342
Address: FE 65, Shivaji Enclave, Tagore Garden, Rajouri Garden, New Delhi, India - 110027

Date: September 05, 2025
Place: Bhiwadi

ANNEXURE-II

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information regarding conservation of energy, absorption of technology, and Foreign Exchange earnings and outgoings, under section 134(3)(m) of the Companies Act, 2013, read with Companies (Accounts) Rules, 2014, forming part of Board's report for the year ended on March 31, 2025.

Conservation of Energy		
Steps taken or impact on conservation of energy.	Company ensures conservation and minimization of the use of energy wherever it is possible.	
Steps taken by the company for utilising alternate sources of energy.		
Capital investment on energy conservation equipments.		
Technology Absorption		
Efforts made towards technology absorption.	The Company did not carry out any technology absorption during the financial ended on March 31, 2025.	
Benefits derived like product improvement, cost reduction, product development or import substitution.		
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): - (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof.		
The expenditure incurred on Research and Development.		
Foreign Exchange Earnings and Outgo		
	Current Financial Year (amount in INR)	**Previous Financial Year (amount in INR)**
Outflow	40,12,18,680	9,99,41,162
Inflow	Nil	Nil

For and on behalf of the Board of Directors of
Deepak Houseware & Toys Limited
(Formerly known as Deepak Houseware & Toys Private Limited)

sd/-
Deepak Chaudhary
Chairman & Managing Director
DIN: 00074249
Address: H-402, Pilot Court, Essel Tower M.G. Road, Sector-28, Sikandarpur Ghosi(68) Gurgaon, Haryana-122002

sd/-
Anmol Arora
Whole-time Director
DIN: 10465342
Address: FE 65, Shivaji Enclave, Tagore Garden, Rajouri Garden, New Delhi, India - 110027

Date: September 05, 2025
Place: Bhiwadi

Annexure-III

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under the third proviso thereto

1. Details of contracts or arrangements, or transactions not at arm's length basis – Nil

2. Details of material contracts or arrangements or transactions at arm's length basis -

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
1.	Mr. Tarseem Lal Chaudhary (Relative of Director)	Rent Paid	Lease period 5 to 10 years	• Business Purpose • Rent in advance on or before the 10th of every month	NA	NA
2.	Mr. Deepak Chaudhary (Managing Director)	Remuneration	Per Annum	-	NA	NA
3.	Ms. Satya Chaudhary (Relative of Director)	Remuneration	Per Annum	-	NA	NA
4.	Mr. Anmol Arora (Whole-time Director)	Remuneration	Per Annum	-	NA	NA
5.	Mr. Karan Bhatia (Whole-time Director)	Remuneration	Per Annum	-	NA	NA
6.	Mr. Ankit Mittal (Whole-time Director)	Remuneration	Per Annum	-	NA	NA
7.	Deepak Polymers (a firm, in which director, manager or his relative is a partner)	Purchase of Raw Material	Per Annum	-	NA	NA
8.	Mehar Tableware Private Limited	Purchase of Gifts	Per Annum	-	NA	NA

	(a firm, in which director, manager or his relative is a partner)					
9.	Deepak Industries (a firm, in which director, manager or his relative is a partner)	Purchase/Job Work on the raw material	Per Annum	-	NA	NA
10.	Mehar Industries (a firm, in which director, manager or his relative is a partner)	Purchase of Gifts	Per Annum	-	NA	NA

For and on behalf of the Board of Directors of
Deepak Houseware & Toys Limited
(Formerly known as Deepak Houseware & Toys Private Limited)

sd/-
Deepak Chaudhary
Chairman & Managing Director
DIN: 00074249
Address: H-402, Pilot Court, Essel Tower M.G. Road, Sector-28, Sikandarpur Ghosi (68) Gurgaon, Haryana-122002

sd/-
Anmol Arora
Whole-time Director
DIN: 10465342
Address: FE 65, Shivaji Enclave, Tagore Garden, Rajouri Garden, New Delhi, India - 110027

Date: September 05, 2025
Place: Bhiwadi

Independent Auditors' Report

To the Members of
Deepak Houseware & Toys Limited

Report on Financial Statements

We have audited the accompanying financial statements of Deepak Houseware & Toys Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Other Information
The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' 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 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 and Those Charged with Governance 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 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 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

• 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 company has adequate internal financial controls with reference to financial statements 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 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.

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 Act, we give in the "Annexure I", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:
   a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as 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 Rule 7 of the Companies (Accounts) Rules, 2014.

   e. On the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.

   f. With respect to the adequacy of the internal financial controls with reference to financial statements of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure II".

   g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197 (16) which are required to be commented upon by us.

   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) There is no litigation pending on the Company which have any impact on financial position in its financial statements.

   ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

   iii) There were no amounts which would require to be transferred to the Investor Education and Protection Fund by the Company.

   iv) i) The management has represented that, to the best of it's knowledge and belief, no funds(Which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate

Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

ii) The management has represented, that, to the best of it's knowledge and belief, no funds(Which are material either individually or in the aggregate) 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.

iii) Based on such audit procedures that the auditor has 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) contain any material mis-statement.

v) No dividend has been declared or paid during the year by the company. Hence, section 123 of the Companies Act, 2013.

vi) Proviso to Rule 3(1) of the Companies(Accounts) Rules 2014 for maintaining books of accounts 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. However the same is not maintained by the company for the Financial year ended 31st March 2025.

For AMG & Associates
Chartered Accountants
Firm Registration No.: 022662N

Sd/-
(Ashwani Madan)
Partner
Membership No.: 513079
Place: Bhiwadi
Date: 05th September 2025
UDIN: 25513079BMIBXH4084

Annexure I to Independent Auditors' Report (Referred to in paragraph 1 under the heading of Report on other legal & Regulatory requirement in our report of even date)

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that

i. (a) A) The Company has maintained its records regarding Property, Plant and Equipment in list form only.
B) The company do not have any intangible assets.

(b) The Property, Plant and Equipment have been physically verified by the management at the reasonable intervals, which in our opinion, is considered reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of an examination of the records of the Company, the company has not purchased any immovable property.

d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year.

e) No proceedings have been initiated or are pending against the company as at 31st March, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. a) Physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. There are no discrepancies of 10% or more in the aggregate for each class of inventory and have been properly dealt with in the books of account.

b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate at any point of time during the year, from banks or financial institutions on the basis of security of current assets and there is no material differences between quarterly return or statements filed by the company with banks or financial institutions and books of accounts of the company (Rs. In Lacs)

Quarter ending on	Name of Bank	Particulars of Security Provided	Amount as per books of accounts	Amount as reported in quarterly return/statement	Amount of difference
30th June 2024	PNB	Stock and Receivables(net of advances)	5581.74	5581.74	--
30th September 2024	PNB	Stock and Receivables(net of advances)	6335.93	6335.93	--
31st December 2024	PNB	Stock and Receivables(net of advances)	6259.59	6259.59	--
31st March 2025	PNB	Stock and Receivables(net of advances)	5134.70	5134.70	--

iii. During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence , Reporting under clause 3(iii)(a) to 3(iii)(f) is not applicable.

iv. According to the information and explanation given to us the Company has not granted any loans/ investments/ guarantees, and security where in the provisions of section 185 and 186 of the Companies Act, 2013 are applicable.

v. The Company has not accepted deposits from public within the meaning of provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and rules framed there under.

vi. We have broadly reviewed the books of account maintained by the company pursuant to the rules made by the central government for the maintenance of cost records under section 148 of the companies act 2013 and are of the opinion that prime facie, the prescribed accounts and records have been maintained. However we have not made detailed examination of the records with a view to determine whether they are accurate or complete.

vii. (a) On the basis of our examination of the records of the Company, provident fund, employees' state insurance, income tax, Goods and Service Tax, duty of customs and other applicable undisputed statutory dues have generally been deposited regularly with the appropriate authorities except delays in few cases and there are no arrears of outstanding statutory dues as at the last day of the financial year concerned, for a period of more than a from the date they became payable.

(b) There are no statutory dues on the company which has not been deposited on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix. a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

c) According to the information and explanation given to us & records examined by us term loans taken during the year has been utilized for the respective purpose.

d) On an overall examination of the financial statements of the company Funds raised on short term basis have prima facie, not been used during the year for long term purpose by the company.

e) The company does not have any subsidiaries, associates or joint ventures and hence reporting under clause 3(ix)(e) and 3(ix)(f) of the order is not applicable.

x. a) According to the information and explanation given to us & records examined by us, The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) is not applicable.

xi. a) According to the information and explanation given to us, no fraud by the Company or on the company has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act required to be filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year up to the date of this report.

c) As represented to us by the management, The company is not mandated to have a whistle blower mechanism in accordance with the provisions of Companies Act,2013. Further, There are no whistle blower complaints received by the company during the year.

xii. The Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. According to the information and explanation given to us the items/products in which transactions are made with the related parties under section 188 of the Act are of exclusive nature (not transaction with other parties and not available in open market) hence Arm Length Price could not be ascertained.

xiv. a) & b) In our opinion and based on our examination, As appointment of Internal Auditor is not mandated under the Companies Act,2013. Hence, No Internal Auditor is appointed. However, The Internal controls of the company commensurate with the size and nature of its business.

xv. According to the information and explanation given to us the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. a) The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934. Hence, Reporting under clause 3(xvi)(a),(b) and (c) of the order is not applicable.

b) The company does not belong to any group of companies and hence reporting under clause 3(xvi)(d) of the order is not applicable.

xvii. The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause (xviii) is not applicable.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
We, however, state that this is not an assurance as to the future viability of the company. we further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx. In our opinion and to the best of our information and according to the explanations given to us, the Company has made provision for Corporate Social Responsibility (CSR) expenditure as required under Section 135 of the Companies Act, 2013, read with relevant rules. The details of such provision and the actual expenditure incurred during the financial year have been disclosed in the Notes to Accounts as required by the Companies (CSR Policy) Rules, 2014. We report that there are no

material unspent amounts required to be transferred to any fund specified in Schedule VII to the Act, except as disclosed in the financial statements

xxi. The company is not required to prepare consolidated financial statements and hence reporting under clause 3(xxi) of the Order is not applicable.

For AMG & Associates
Chartered Accountants
Firm Registration No.: 022662N

Sd/-
(Ashwani Madan)
Partner
Membership No.: 513079
Place: Bhiwadi
Date: 05th September 2025
UDIN: 25513079BMIBXH4084

Annexure II to Independent Auditor's Report

Referred to in paragraph 2(f) of the Independent Auditor's Report of even date to the members of Deepak Houseware & Toys Limited on the financial statements for the year ended March 31, 2025

A company's internal financial controls with reference to financial statements includes those policies and procedures that
(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of management and directors of the company; and
(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI.

For AMG & Associates
Chartered Accountants
Firm Registration No.: 022662N

Sd/-
(Ashwani Madan)
Partner
Membership No.: 513079
Place: Bhiwadi
Date: 05th September 2025
UDIN: 25513079BMIBXH4084

DEEPAK HOUSEWARE & TOYS LIMITED
(Formerly Known as Deepak Houseware & Toys Private Limited)
Balance Sheet as at 31st March, 2025
CIN: U25111RJ2020PLC070129

Sl. No.	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
			Rs. in Lacs	Rs. in Lacs
I	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	557.21	557.21
	(b) Reserves and surplus	2	4,080.79	2,974.68
			4,638.00	**3,531.89**
2	**Share application money pending allotment**			
3	**Non-current liabilities**			
	(a) Long-term borrowings	3	999.62	1,039.78
	(b) Deferred tax liabilities (net)	4	100.47	57.25
			1,100.09	**1,097.03**
4	**Current liabilities**			
	(a) Short-term borrowings	5	2,517.70	1,857.35
	(b) Trade payables	6		
	(i) total outstanding dues of micro-enterprises and small enterprises and			
	(ii) total outstanding dues of creditors other than micro-enterprises and small enterprises		2,568.59	1,806.09
	(c) Other current liabilities	7	131.69	14.13
	(d) Short-term provisions	8	321.79	185.30
			5,539.76	**3,862.87**
	TOTAL		**11,277.86**	**8,491.79**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangibe Assets			
	(i) Property, Plant and Equipment	9	4,473.59	3,482.47
	(ii) Intangible Assets		-	-
			4,473.59	3,482.47
	(b) Non-current investments		**-**	-
	(c) Deferred Tax Assets	4	-	-
	(d) Long-term loans and advances	10	22.27	14.52
			4,495.85	**3,497.00**
2	**Current assets**			
	(a) Inventories	11	1,642.94	1,734.84
	(b) Trade receivables	12	3,623.44	2,032.31
	(c) Cash and cash equivalents	13	24.50	123.95
	(d) Short-term loans and advances	14	863.55	320.60
	(e) Other current assets	15	627.57	783.09
			6,782.01	**4,994.79**
	TOTAL		**11,277.86**	**8,491.79**
	Significant Accounting Policies **Notes on Financial Statement**	1 to 29		

For AMG & Associates
Chartered Accountants
FRN:0022662N

Sd/-
CA Ashwani Madan
Partner
M.no 513079
Place : BHIWADI
Date: 05th September 2025
UDIN : 25513079BMIBXH4084

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
M/S DEEPAK HOUSEWARE & TOYS LIMITED

Sd/-
(Deepak Choudhary)
(DIRECTOR)
DIN: 00074249

Sd/-
(Anmol Arora)
(DIRECTOR)
DIN:10465342

DEEPAK HOUSEWARE & TOYS LIMITED
(Formerly known as Deepak Houseware & Toys Private Limited)
Statement of Profit and Loss for the Year ended 31st March, 2025
CIN:U25111RJ2020PLC070129

Sl. No.	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31 March, 2024
			in Rs. Lacs	in Rs. Lacs
I	**Particulars**	16	12,479.26	7,882.36
	Particulars		-	-
			12,479.26	7,882.36
II	Other income	17	49.74	69.00
III	**Total revenue (I+II)**		**12,528.99**	**7,951.36**
IV	**Expenses**			
	Cost of materials consumed	18.a	7,764.86	5,489.29
	Changes in inventories of finished goods and work-in-progress		106.73	-757.77
	Employee benefits expense	19	1,302.53	848.98
	Selling and Distribution Expenses	20	26.28	63.23
	Finance costs	21	302.21	177.86
	Depreciation and amortisation expense	9	322.17	269.65
	Other expenses	22	1,334.34	1,037.39
	Total expenses		**11,159.11**	**7,128.63**
V	**Profit before tax**		**1,369.88**	**822.73**
VI	**Tax expense:**			
	(a) Current tax expense for current year		195.29	85.37
	(b) Deferred tax		43.21	27.06
			238.50	**112.43**
VII	**Profit after tax**		1,131.39	710.30
VIII	**Profit for the year**		1,131.39	710.30
IX	**Earnings per share (of Rs 1/- each):**		2.03	1.28

For AMG & Associates
Chartered Accountants
FRN:0022662N

Sd/-
CA Ashwani Madan
Partner
M.no 513079
Place : BHIWADI
Date: 05th September 2025
UDIN : 25513079BMIBXH4084

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
M/S DEEPAK HOUSEWARE & TOYS LIMITED

Sd/-
(Deepak Choudhary)
(DIRECTOR)
DIN: 00074249

Sd/-
(Anmol Arora)
(DIRECTOR)
DIN:10465342

DEEPAK HOUSEWARE & TOYS LIMITED
Notes forming part of the financial statements
Note 1 Share Capital

Particulars	As at 31st March, 2025		As at 31 March, 2024	
	Number of shares	Amount in Rs. Lacs	Number of shares	Amount in Rs. Lacs
(a) Authorised				
Equity shares of ` 1 each with voting rights	6,00,00,000	600.00	6,00,00,000	600.00
(b) Issued				
Equity shares of ` 1 each with voting rights	5,57,21,353	557.21	5,57,21,353	557.21
(c) Subscribed and fully paid up				
Equity shares of ` 1 each with voting rights	5,57,21,353	557.21	5,57,21,353	557.21
Total	**5,57,21,353**	**557.21**	**5,57,21,353**	**557.21**

Note 1.1 Share Capital

Particulars				
Notes:				
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:				
Particulars	**Opening Balance**	**Fresh issue**	**Buy back**	**Closing Balance**
Equity shares with voting rights				
Year ended 31st March, 2025				
- Number of shares	5,57,21,353	-	-	5,57,21,353
- Amount (`)	557.21	-	-	557.21
Year ended 31 March, 2024				
- Number of shares	5,57,21,353	-	-	5,57,21,353
- Amount (`)	557.21	-	-	557.21

Note 1.2 Share capital
Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
1. Satya Chaudhary	1,77,87,230	31.92	1,77,87,230	31.92
2. Deepak Chaudhary	2,66,69,230	47.86	2,66,69,230	47.86

Note 1.3 Share capital
Details of shareholding of Promoters of the Company

Class of shares / Name of shareholder	As at 31st March, 2025			As at 31 March, 2024		
	Number of shares held	% holding in that class of shares	% change during the year	Number of shares held	% holding in that class of shares	% change during the year
Equity shares with voting rights						
1. Satya Chaudhary	1,77,87,230	31.92	0.00	1,77,87,230	31.92	0.00
2. Deepak Chaudhary	2,66,69,230	47.86	0.00	2,66,69,230	47.86	

Note 2 Reserves and surplus

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Securities Premium		
Opening Balance	1,608.15	1,392.15
Add: Received during the year	-	216.00
Total	1,608.15	1,608.15
Surplus in Statement of Profit and Loss		
Opening balance	1,366.53	656.23
Add: Profit for the year	1,131.39	710.30
Add: MAT Credit	-	-
Less: Income Tax less provision in previous year	25.27	-
Closing balance	**2,472.64**	**1,366.53**
Total	**4,080.79**	**2,974.68**

Note 3 Long-term borrowings

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Term loans		
Term loans from PNB(refer note 1 below)	979.62	1,012.16
(b) Loans and advances		
Unsecured		
From Directors, Relatives and body corporates	20.00	27.62
Total	**999.62**	**1,039.78**

Note 1 :Secured against hypotecation of Plant and Machinery purchased and Equitable Mortgage of Land and Building at Plot no A-56 Bhagat Singh Colony Bhiwadi Tehsil Tijara Distt Alwar 301019, Plot no J-974 Riico Industrial Area Chopanki Bhiwadi ,L Bungalow Ashiana Gulmohar Park Bhiwadi, Plot no G1-1010 Phase III Riico Industrial Bhiwadi, Appartment no H-12 (102) 1st Floor Category C Building no H Essel Tower M G Road Sector 28 Gurugram)

Note 4 Deferred Tax Liabilities/(Assets)

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Deferred tax (liability) / asset		
Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets	609.29	333.64
Tax effect of items constituting deferred tax liability	104.55	57.25
Tax effect of items constituting deferred tax assets		
Bonus, Gratuity and leave Encashment	23.82	-
Tax effect of items constituting deferred tax assets	4.09	-
Net deferred tax (liability) / asset	**100.47**	**12.93**

Note 5 Short-term borrowings

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Loans repayable on demand		
From banks		
Secured		
(i) Cash Credit Limit from Punjab National Bank	2,216.93	1,606.19
Current Maturities of Long term loan	300.77	251.16
Total	**2,517.70**	**1,857.35**

Note 6 Trade payables

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Trade payables	2,568.59	1,806.09
Total	**2,568.59**	**1,806.09**

Note 6.1a Trade Payable ageing schedule as on 31st March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) MSME	2,457.02	111.57	-	-	2,568.59
ii) Others	-	-	-	-	-
iii) Disputed Dues- MSME	-	-	-	-	-
iv) Disputed Dues- Others	-	-	-	-	-

Note 6.1b Trade Payable ageing schedule as on 31st March 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) MSME	-	-	-	-	-
ii) Others	1,784.94	21.15	-	-	1,806.09
iii) Disputed Dues- MSME	-	-	-	-	-
iv) Disputed Dues- Others	-	-	-	-	-
iv) Disputed Dues- Others					

Note 7 Other current liabilities

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Other payables		
(i) Advances from customers	131.69	14.13
	-	-
Total	**131.69**	**14.13**

Note 8 Short-term provisions

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Provision - Others:		
Audit fees Payable	0.90	0.90
Emloyee Related Liabilities	37.97	43.37
Bonus, Gratuity and Earned Leave Payable	23.82	19.05
Provision for Current Tax	195.29	85.37
TDS and TCS Payable	27.10	9.39
GST Payable	2.24	0.08
EPF and ESI Payable	3.82	3.10
Expenses Payable	30.66	24.04
Total	**321.79**	**185.30**

DEEPAK HOUSEWARE & TOYS LIMITED

Note 9 Property, Plant and Equipment **Rs. in Lacs**

Property, Plant and Equipment	Gross block				Accumulated depreciation and impairment					Net block	
	Balance as at 1 April, 2024	Additions	Disposals	Balance as at 31st March, 2025	Balance as at 1 April, 2024	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31st March, 2025	Amount trf to Retained Earnings	Balance as at 31st March, 2025	Balance as at 31 March, 2024
(a) Plant, Machinery and Equipment	3,828.24	1,305.82	115.00	5,019.06	495.60	307.51	28.49	774.62		4,244.43	3,332.64
(b) Office Equipments	91.29	22.37	-	113.66	20.36	5.57	-	25.93		87.73	70.93
(c Vehicle	52.08	56.19	-	108.27	6.31	6.68	-	12.99	-	95.28	45.77
(d) Computers	45.42	15.42	-	60.84	12.28	2.42	-	14.70	-	46.15	33.14
Total	**4,017.03**	**1,399.79**	**115.00**	**5,301.82**	**534.55**	**322.17**	**28.49**	**828.24**	**-**	**4,473.59**	**3,482.48**

Property, Plant and Equipment	Gross block				Accumulated depreciation and impairment					Net block	
	Balance as at 1 April, 2023	Additions	Disposals	Balance as at 31st March, 2024	Balance as at 1 April, 2023	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31st March, 2024	Amount trf to Retained Earnings	Balance as at 31st March, 2024	Balance as at 31 March, 2023
(a) Plant, Machinery and Equipment	2,594.01	1,364.45	130.22	3,828.24	281.37	240.39	26.16	495.60		3,332.64	2,312.64
(b) Office Equipments	24.90	66.39	-	91.29	3.73	16.63	-	20.36		70.93	21.17
(c Vehicle	19.42	32.66	-	52.08	2.15	4.16	-	6.31	-	45.77	17.27
(d) Computers	21.69	23.73	-	45.42	3.81	8.47	-	12.28	-	33.14	17.88
Total	**2,660.02**	**1,487.23**	**130.22**	**4,017.03**	**291.06**	**269.65**	**26.16**	**534.55**	**-**	**3,482.48**	**2,368.96**

DEEPAK HOUSEWARE & TOYS LIMITED
Notes forming part of the financial statements

Note 10 Long-term loans and advances

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Capital advances		
Unsecured, considered good	-	-
(b) Security deposits		
Unsecured, considered good	22.27	14.52
Total	**22.27**	**14.52**

Note 11 Inventories

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Raw materials,Consumables and packing Material	580.24	565.40
(b) Finished goods	945.26	964.35
(c) Semi Finished goods	117.45	205.09
Total	**1,642.94**	**1,734.84**

Note 12 Trade receivables

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Trade receivables outstanding for a period exceeding six months		
Unsecured, considered good	211.85	269.73
Doubtful		
	211.85	**269.73**
Other Trade receivables		
Unsecured, considered good	3,411.59	1,762.58
	3,411.59	1,762.58
Total	**3,623.44**	**2,032.31**

Note 12.1a: Trade Receivable Ageing Schedule as on 31.03.2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) Undisputed Trade receivables - considered good	3,411.59	125.45	86.40	-	-	3,623.44
ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
iii) Disputed Trade receivables - considered good	-	-	-	-	-	-
iv) Disputed Trade receivables considered doubtful	-	-	-	-	-	-

Note 12.1b: Trade Receivable Ageing Schedule as on 31.03.2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) Undisputed Trade receivables - considered good	1,762.58	259.94	9.79	-	-	2,032.31
ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
iii) Disputed Trade receivables - considered good	-	-	-	-	-	-
iv) Disputed Trade receivables considered doubtful	-	-	-	-	-	-

Note 13 Cash and cash equivalents

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Cash in hand	15.74	4.95
(b) Balances with banks including FD and RD	8.76	119.00
Total	**24.50**	**123.95**

Note 14 Short-term loans and advances

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Advance to Suppliers	863.55	320.60
Total	**863.55**	**320.60**

Note 15 Other current assets

Particulars	As at 31st March 2025	As at 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
GST Receivable	503.93	731.83
Advance Income Tax	70.00	25.00
TDS and TCS Recievable	6.11	3.40
Income Tax Refundable	14.44	2.73
Subsidy Receivable	16.81	
Interest Recievable	2.24	1.71
Prepaid Expenses	5.94	10.32
Advance to Staff and Imprest accounts	8.10	8.10
Total	**627.57**	**783.09**

Notes forming part of the financial statements

Note 16 Revenue from operations

	Particulars	As at 31st March 2025	For the year ended 31 March, 2024
		Amount in Rs. Lacs	Amount in Rs. Lacs
(a)	Sale of products	12,479.26	7,882.36
	Total	**12,479.26**	**7,882.36**

Note 17 Other Income

	Particulars	As at 31st March 2025	For the year ended 31 March, 2024
		Amount in Rs. Lacs	Amount in Rs. Lacs
(a)	Interest Subsidy Receivable	48.18	25.50
(b)	Misc Balances write off/Discounts	-	36.04
(c)	Foreign Exhange Fluctuation	-	6.03
(d)	Interest Income	1.56	1.43
	Total	**49.74**	**69.00**

Note 18.a Cost of Materials Consumed

Particulars	As at 31st March 2025	For the year ended 31 March, 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Opening stock	565.40	695.27
Add: Purchases	7,779.69	5,359.43
	8,345.09	6,054.70
Less: Closing stock	580.24	565.40
Cost of material consumed	**7,764.86**	**5,489.29**
Total	**7,764.86**	**5,489.29**

Note 19 Employee benefits expense

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Wages and Salaries	865.68	740.18
ESIC Expenses	6.44	5.56
Conveyance and other allowance	80.69	33.52
PF Expenses	15.28	14.08
House Rent Allowance	266.84	36.51
Bonus, Gratuity and Earned Leave	10.90	19.05
Staff Welfare	56.70	0.08
Total	**1,302.53**	**848.98**

Note 20 Selling and Distribution Costs

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Advertisement and Business promotion	26.28	63.23
Total	**26.28**	**63.23**

Note 21 Finance costs

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
(a) Interest expense		
On Term Loan	108.74	75.61
On Cash Credit	180.13	95.35
to suppliers	5.90	
(b) Other borrowing costs	7.44	6.90
Total	**302.21**	**177.86**

Note 22 Other expenses

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount in Rs. Lacs	Amount in Rs. Lacs
Power and Fuel	388.75	271.89
Job Work	106.36	184.00
Repair and Maintenance Expenses	26.29	64.68
Factory Rent	324.80	156.80
Freight and cartage	131.86	153.98
Testing and Calibration Expenses	3.44	2.18
Security Service expenses	19.00	16.01
Auditors Remuneration :-		
Audit Fee	1.00	1.00
Bank Charges	10.62	5.18
Bad Debts	39.37	0.38
Corporate Social Responsibility Expense	14.25	
Rates, Fee and Taxes	24.07	4.26
Festival Expenses	5.81	5.50
Legal and Professional Charges	21.18	36.95
Printing and Stationery Expenses	3.03	10.93
Misc Expenses	1.22	4.23
Insurance	18.18	4.43
Office Rent and office Expenses	6.21	4.38
Postage and Courier	10.66	7.08
Travelling and Conveyance Expenses	36.21	27.55
Communication Expenses	5.08	2.61
Repair and Maintenance others	23.75	--
Vehicle Running and Maintenace expenses	1.92	--
Loss on Sale of Fixed Assets	61.16	45.05
Transport Expenses	36.66	28.32
Foreign Exchange Fluctuation	13.44	--
Grand Total(a+b+c)	**1,334.34**	**1,037.39**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025
CIN: U25111RJ2020PLC070129

	Particulars	March 31, 2025 Amount (Rs. In lacs)	March 31, 2024 Amount (Rs.in Lacs)
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and extraordinary items	**1,369.88**	**822.73**
A.	ADJUSTMENT FOR		
	Depreciation	322.17	269.65
	Interest Received	1.56	1.43
	Interest Paid	288.87	170.96
	Other Adjustments	35.89	45.05
	Operating profit before working capital charges	**2,015.26**	**1,306.96**
	ADJUSTMENT FOR:		
	Trade and other receivables	(1,591.13)	-890.50
	Inventories	91.89	-627.91
	Other Short Term Loan & advances	(387.43)	-199.06
	Trade & other Payables	762.51	883.11
	Other Current Liabilities	254.05	57.45
	Cash generated from operations	**1,145.14**	**530.05**
	Direct Taxes Paid	195.29	86.24
	Net Cash from operating activities	**949.86**	**443.80**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Reduction in long term advances	-	-
	Increase in Security Deposits	(7.75)	(0.00)
	Purchase of Fixed Assets	-1,399.79	(1,487.23)
	Sale of Fixed Assets	25.36	59.00
	Purchase of Shares	-	-
	Interest received	1.56	1.43
	Net cash received from investing activities	**(1,380.63)**	**(1,426.80)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds/(Repayment) of Long Term Borrowings	(40.16)	230.20
	Proceeds/(Repayment) from Short term borrowings	660.35	745.84
	Share Capital and Securities Premium received	-	220.00
	Interest paid	(288.87)	(170.96)
	Net cash inflow/(outflow) from financing activities	**331.32**	**1,025.08**
	Net cash increase/(Decrease) in cash and cash equivalants (A+B+C)	(99.45)	42.08
	Cash & Cash Equivalants (Opening)	123.95	81.87
	Cash & Cash Equivalants (Closing)*	**24.50**	**123.95**

Note to cash flow statement:

The cash flow statement prepared on basis of indirect method.
Cash and Cash Equivalents consist of cash on hand and balance with banks
Cash and Cash Equivalents included in the cash flow statement comprise the following:

Balance Sheet Amount		
Cash on Hand	15.74	4.95
balance with banks:		
-Current Accounts	1.26	111.50
-Fixed Deposit	7.50	7.50
	24.50	**123.95**

For AMG & Associates
Chartered Accountants
FRN:0022662N

sd/-
CA Ashwani Madan
Partner
M.no 513079
Place : BHIWADI
Date : 05th September 2025

For and on behalf of board of Directors
Deepak Houseware & Toys Limited

sd/-
(Deepak Choudhary)
(DIRECTOR)
DIN: 00074249

sd/-
(Anmol Arora)
(DIRECTOR)
DIN:10465342

Note no 23

S. No.	Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024	% change	Reason for Variance(More than 25%)
I	**Current Ratio (Current Assets/Current Liabilities)**				
	Current Assets:-	**6,782.01**	**4,994.79**		
	Inventories	1,642.94	1,734.84		
	Trade receivables	3,623.44	2,032.31		
	Cash and bank balances	24.50	123.95		
	Short-term loans and advances	863.55	320.60		
	Other current assets	627.57	783.09		
	Current Liabilities:-	**5,539.76**	**3,863.74**		
	Short Term Borrowings	2,517.70	1,857.35		
	Trade payables	2,568.59	1,806.09		
	Other current liabilities	131.69	14.13		
	Short-term provisions	321.79	186.17		
	Current Ratio	**1.22**	**1.29**	**-5.30**	na
II	**Debt Equity Ratio [Total Debt/Shareholder's Equity)**				
	Debt:-	3,517.32	2,897.13		
	Long term Borrowings	999.62	1,039.78		
	Short Term Borrowings	2,517.70	1,857.35		
	Shareholders Equity:-	**4,638.00**	**3,526.06**		
	Share Capital	557.21	557.21		
	Reserve & Surplus	4,080.79	2,968.85		
	Debt Equity Ratio	**0.76**	**0.82**	**-7.70**	na
III	**Debt Service Coverage Ratio [Earnings available for Debt/Debt Service)**				
	Earning Available for Debt Service:-	**1,919.77**	**1,122.94**		
	Net Profit (Earning before tax)	1,369.88	822.73		
	(+) Depreciation	322.17	269.65		
	(+) **Interest on Term and Unsecured Loan during the year**	**288.87**	**75.61**		
	(-) Profit/(Loss) on sale of PPE	(61.16)	(45.05)		
	Debt Service:-	**288.87**	**399.25**		
	Interest on term and unsecured loan	288.87	75.61		
	Principal Repayments of Term and Unsecured Loan				
	(+) **during the year**	-	**323.64**		
	Debt Service Coverage Ratio	**6.65**	**2.81**	**136.28**	Due to fresh borrowings during the year
IV	**Return on Equity (ROE) [Net Profit After Tax/Shareholder's Fund]**				
	Net Profit After Tax	**1,131.39**	**704.46**		
	Net profits After Taxes	1,131.39	704.46		
	Shareholders Fund	**4,638.00**	**3,526.06**		
	Share Capital	557.21	557.21		
	(+) Reserve & Surplus	4,080.79	2,968.85		
	Return on Equity	**0.24**	**0.20**	**22.10**	NA
V	**Inventory Turnover Ratio [T/o from Sale of Products/Average Inventory]**				
	Turnover from Sale of Products	**12,479.26**	**7,882.36**		
	Average Inventory:-	**1,688.89**	**1,420.88**		
	Opening Inventory	1,734.84	1,106.93		
	(+) Closing Inventory	1,642.94	1,734.84		Due to lower level of inventories as compared to
	Inventory Turnover Ratio	**7.39**	**5.55**	**33.20**	increase in turnover
VI	**Trade Receivables turnover ratio [Revenue from Operations/Average Trade Receivable]**				
		12,479.26	**7,882.36**		
	Revenue from Operations	12,479.26	7,882.36		
	Average of Trade Receivable:-	**2,827.88**	**1,587.06**		
	Opening Balance of Trade Receivable	2,032.31	1,141.81		
	(+) Closing Balance of Trade Receivable	3,623.44	2,032.31		
	Trade Receivable Turnover Ratio	**4.41**	**4.97**	**-11.15**	na

VII	**Trade payables turnover ratio [Total Purchase/Average Trade Payable]**				
	Total Purchase:-	**7,779.69**	**5,359.43**		
		7,779.69	5,359.43		
		-	-		
	Closing Balance of Trade Payable (Average):-	**2,187.34**	**1,364.53**		
	Opening Balance of Trade Payable	1,806.09	922.97		
	(+) Closing Balance of Trade Payable	2,568.59	1,806.09		
	Trade Payable Turnover Ratio	**3.56**	**3.93**	**-9.45**	na
VIII	**Net capital turnover ratio [Revenue from Operations/Working Capital]**				
		12,479.26	**7,882.36**		
	Revenue from Operations	12,479.26	7,882.36		
		-	-		
	Working Capital:-	**1,242.24**	**1,131.05**		
	Current Assets	6,782.01	4,994.79		
	(-) Current Liabilities	5,539.76	3,863.74		
	Net capital turnover ratio	**10.05**	**6.97**	**44.15**	Due to increase in revenue
IX	**Net profit ratio [Net Profit (after Tax)/Revenue from Operations]**				
	Net Profit after tax:-	**1,131.39**	**704.46**		
	Revenue from Operations	**12,479.26**	**7,882.36**		
		12,479.26	7,882.36		
	Net Profit Ratio	**0.09**	**0.09**	**1.44**	NA
X	**Return on Capital Employed [EBIT/Capital Employed]**				
	Earning Before Interest & Tax :-	**1,664.65**	**993.69**		
	Net Profit (After tax)	1,131.39	704.46		
	(+) Taxes	238.50	118.27		
	(+) Interest	294.77	170.96		
	Capital Employed:-	**8,255.79**	**6,485.40**		
	(+) Shareholder's Fund	4,638.00	3,526.06		
	(+) Total Debt	3,517.32	2,897.13		
	(+) Deferred Tax Liability/(Assets)	100.47	62.21		Due to higher level of profits achieved as
	Return on Capital Employed	**0.20**	**0.15**	**31.60**	compared to previous year
XI	**Return on Investment [Net Profit (After Tax)/(Share Capital+Securities Premium)]**				
	Net Profit (After Tax)	1,131.39	704.46		
	Share Capital + Securities Premium	2,165.37	2,165.37		Due to higher level of profits achieved as
	Return on Investment	0.52	0.33	**60.60**	compared to previous year

DEEPAK HOUSEWARE & TOYS LIMITED

(Formerly known as on Deepak Houseware & Toys Private Limited)

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Recognition of Income and Expenditure:

(1) Revenue/income and costs/expenditure are generally accounted on accrual as they are earned or incurred

(2)Sale of goods is recognized on transfer of significant risk and reward of ownership.

(b)Property, Plant and Equipment:-Property, Plant and Equipment are stated at their original Cost including incidental expenses relating to acquisition & installation less accumulated depreciation

(c) (1) Depreciation is charged on SLM method on the basis of useful life of the Property, Plant & Equipment on prorate basis. The Company has adopted useful life of fixed assets as given in Part 'C' of Schedule II of the Companies Act, 2013 in respect of all Property, Plant & Equipment.

(2)An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit & Loss in the year in which as asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(d) Inventories:-

(i) Inventories of consumable store and packing material are valued at cost.
(ii) Semi - finished are valued at average cost.
(iii) Raw Material- At cost.
(iv) Finished Goods- At cost or Net realizable value whichever is lower

(e)Foreign Currency Transaction:-Foreign currency transactions are accounted for at the exchange rate prevailing on the transaction date. Monetary assets & liabilities related to foreign currency transactions remaining unsettled at the end of the year are translated at the year end rates. Gain or Loss arising on settlement of asset & liabilities have been charged to profit and loss account.

(f) Deferred Tax:- Deferred Tax is recognized, subject to the consideration of prudence on timely difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period.

Note 24: Related Party disclosures as per Accounting Standard - 18 are as Follows :

i) Related Parties and their relationships

a) Directors
Deepak Chaudhary
Anmol Arora
Ankit Mittal
Luv Chawla
Karan Bhatia

b) Relatives of Directors

Tarsem Lal
Satya Chaudhary

c)Related Concern

Deepak Polymers
Deepak Industries
Mehar Industries
Mehar Tableware Private Limited

ii) Note: Related party relationship is as identified by the Company and relied upon by the Auditors.

Transactions with related parties		
Nature of Transactions	2024-25	2023-24
Rent Paid to Relative of Director Tarsem Lal	Rs. 320.00 Lacs	Rs. 152.00 Lacs
Remuneration paid to Director Deepak Chaudhary	Rs. 180.00 lacs	Rs. 42.00 lacs
Remuneration paid to Satya Chaudhary	Rs. 12.50 lacs	Rs. 30.00 lacs
Remuneration paid to Anmol Arora	Rs. 18.00 Lacs	--
Remuneration paid to Karan Bhatia	Rs. 18.60 Lacs	--
Remuneration paid to Ankit Mittal	Rs. 9.00 Lacs	--
Purchase from Deepak Polymers Related Concern	Rs. 453.06 lacs	Rs. 49.72 Lacs
Purchase from Mehar Tableware Private limited Related Concern	Rs. 0.34 Lacs	Rs. 0.36 lacs
Purchase/Job Work from Deepak Industries Related Concern	Rs.1.78 Lacs	Rs. 1.78 Lac
Purchase from Mehar Industries Related Concern	Rs. 0.64 Lacs	Rs. 0.64 Lacs

Note 25: Segment Reporting

The Company is manufacturing Toys. The Company is a single Segment Company, which is manufacturing Toys. Accordingly the disclosure requirement as

prescribed in the Accounting Standard (AS-17) on "Segment Reporting" specified under Section 133 of companies Act 2013 is not applicable on the Company.

Note 26: Auditor's Remuneration includes fees in respect of:

	Amount in lacs Rs.	Amount in Lacs Rs.
(i) Statutory Audit	0.70	(0.70)
(ii) Tax Audit	0.30	(0.30)
Taxes Extra		

Note 27 :

Additional Regulatory Information

	Additional Regulatory Information - 1			Remarks
	Quarterly returns or statements of current assets - Reconciliation			
	Stock as per Books (A)	Stock as filed with Bank (B)	Difference (A-B)	
Qtr - 1	2302.45	2302.45	--	Na
Qtr - 2	2045.04	2045.04	--	Na
Qtr - 3	1956.63	1956.63	--	Na
Qtr - 4	1642.94	1642.94	--	Na

	Additional Regulatory Information – 1			**Remarks**
	Quarterly returns or statements of current assets – Reconciliation			
	Trade Receivables as per Books (A)	Trade Receivables as filed with Bank (B)	Difference (A-B)	
Qtr - 1	3279.28	3279.28	--	Na
Qtr - 2	4290.88	4290.88	--	Na
Qtr - 3	4302.95	4302.95	--	Na
Qtr - 4	3491.75	3491.75	--	na

Note 28: – Corporate Social Responsibility (CSR) Expenditure
During the year, as part of compliance with Section 135 of the Companies Act, 2013, the company incurred the following expenditure towards CSR activities:

Particulars	**Amount (₹ in lakhs)**
Gross amount required to be spent	10.75
Amount spent during the year	14.25
a) Construction/acquisition of asset	Nil
b) Other purposes (projects/programs)	14.25

Particulars	Amount (₹ in lakhs)
Amount unspent as at year end	Nil

No amount remained unspent as at the end of the reporting period.

- The entire amount was spent on eligible activities as prescribed under Schedule VII of the Companies Act, 2013, through direct implementation/accredited implementation agency.
- No expenditure was incurred for creation or acquisition of capital assets.
- There were no related party transactions (such as contributions to trusts/societies/Section 8 companies controlled by the company) in relation to the CSR expenditure during the year
- The Board confirms that the implementation and monitoring of CSR Policy are in compliance with the CSR objectives and policy of the company.

29.1 EXPENDITURE IN FOREIGN CURRENCY Rs.401218680/-**(**Rs. 99941162)

29.2 Previous year's figures have been re-group re-arrange wherever necessary to confirm this years classification and in this schedule the same are appearing in brackets.

29.3 The figures are rounded off nearest to Lakhs.

In term of our report of even date.
For AMG & Associates
CHARTERED ACCOUNTANTS

Sd/-	Sd/-	Sd/-
ASHWANI MADAN)	(DEEPAK CHAUDHARY)	(ANMOL ARORA)
PARTNER	DIRECTOR	DIRECTOR
M.no 513079	DIN: 00074249	DIN: 10465342

PLACE: BHIWADI
DATED : 05th September 2025