INTERNO FUSION LIMITED
Standalone Financial Statements for period 01/05/2024 to 31/03/2025

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Name of company	INTERNO FUSION LIMITED
Corporate identity number	U31009HR2024PLC121198
Permanent account number of entity	AAHCI6559G
Address of registered office of company	Plot No. 213, Sector 4, IMT Manesar, Gurgaon, Manesar, Haryana, India, 122052
Type of industry	Commercial and Industrial
Registration date	01/05/2024
Whether company is listed company	No
Number of employees in the company at the end of the financial Year	214
Whether company has published sustainability report for the financial Year	No
Date of board meeting when final accounts were approved	26/12/2025
Date of start of reporting period	01/05/2024
Date of end of reporting period	31/03/2025
Nature of report standalone consolidated	Standalone
Content of report	Financial Statements
Description of presentation currency	INR
Level of rounding used in financial statements	Thousands
Type of cash flow statement	Indirect Method
Whether company is maintaining books of account and other relevant books and papers in electronic form	No

Disclosure of principal product or services [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Types of principal product or services [Axis]	1	2
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of general information about company [Abstract]		
Disclosure of principal product or services [Abstract]		
Disclosure of principal product or services [LineItems]		
Product or service category (ITC 4 digit) code	9403	9987
Description of product or service category	furniture manufacturing solutions for hotels, residences, offices, and institutes	Installation of furniture solutions for hotels, residences, offices, and institutes
Turnover of product or service category	6,45,068.88	1,624
Highest turnover contributing product or service (ITC 8 digit) code	94034000	99873909
Description of product or service	Manufacturing of Kitchens, Wardrobes and Bedroom sets	Installation of furniture solutions for hotels, residences, offices, and institutes
Unit of measurement of highest contributing product or service	NOS	
Turnover of highest contributing product or service	6,45,068.88	1,624

[400400] Disclosures - Directors report

Details of directors signing board report [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	1	2
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Umakant	RAM
Middle name of director	Singh	SINGH
Last name of director	Yogi	JOGI
Designation of director	Managing Director	Whole-Time Director
Director identification number of director	10612834	10612835
Date of signing board report	26/12/2025	26/12/2025

Details of material contracts/arrangements/transactions at arm's length basis [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	1
	01/05/2024 to 31/03/2025
Name of related party	Instant Tech Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Instant Tech Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	Advertisement Expenditure
Duration of material contracts/arrangements/transactions with related party	Ongoing
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	453

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the Year under review, the Company has transferred INR 19463.77 (in Thousands) to General Reserve.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Necessary steps have already been taken to conserve the energy.
Details regarding technology absorption	The company is taking appropriate steps to absorb technology.
Details regarding foreign exchange earnings and outgo	NIL
Disclosures in director’s responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	During the period under review, there are no material changes between the date of the board report and end of financial year
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (5) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (6) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (7) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	26/12/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The Company does not have any Risk Management Policy as the elements of risk threatening the Company’s existence are very minimal.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	During the year under review There is no change in the nature of business of the Company carried out by the Company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As on March 31, 2025, the Company has no Subsidiary. Joint venture and associate Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (15) [See below]

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	During the year under review, no such order has been passed by the Courts or tribunals impacting the operation of the Company.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (17) [See below]
Number of meetings of board	(A) 11

Footnotes

(A) During the financial year under review, 11 Board Meetings were held, and the details of such meetings are given hereunder. The intervening gap between consecutive meetings was not more than one hundred and twenty (120) days as prescribed by the Companies Act, 2013 and applicable provision:

SR. No.	Date of Board Meeting	Directors present
1	03.05.2024	3
2	30.05.2024	3
3	13.07.2024	3
4	20.07.2024	3
5	31.07.2024	6
6	02.08.2024	6
7	30.10.2024	6
8	09.11.2024	6
9	22.11.2024	6
10	30.11.2024	6
11	17.02.2025	6

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

1st ANNUAL GENERAL MEETING
CORPORATE INFORMATION
BOARD OF DIRECTORS

Mr. Umakant Singh Yogi	Managing Director
Mr. Ram Singh Jogi	Whole-time director
Mrs.Kamlesh Yogi	Director
Ms. Shikha Jain	Additional Director (Non-Executive and Independent Director)
Ms. Pooja Kapoor	Additional Director (Non-Executive and Independent Director)

REGISTERED OFFICE
Plot No. 213, Sector 4, IMT Manesar, Gurgaon, Manesar, Haryana, India, 122052
REGISTRAR AND SHARE TRANSFER AGENT
Bigshare Services Private Limited

CORPORATE IDENTIFICATION NUMBER

U31009HR2024PLC121198

STATUTORY AUDITOR
T.K. Gupta & Associates
INVESTOR CONTACT DETAILS
E-mail: cs@internofusion.com

Tel. No.: +91 9540818600

DIRECTOR’S REPORT

To,
The Members,
Interno Fusion Limited
(Formerly known as Fusion Kitchens, a partnership firm)
Plot No. 213, Sector 4, IMT Manesar,
Gurgaon, Manesar, Haryana, India, 122052

The directors are pleased to present 1st Annual Report of Interno Fusion Limited (Formerly known as Fusion Kitchens, a partnership firm) (“the Company”) along with the audited financial statements of the Company for the financial year ended 31st March, 2025.

FINANCIAL HIGHLIGHTS

During the year under review, the Company registered a profit of Rs. 19463.77 (In Thousands) for the financial year ended March 31, 2025, on a standalone basis. The Company’s financial performance for the financial year ended 31st March 2025 is summarized below:
(Rs. in Thousands)

Particulars	FY’ 25	FY’ 24
Revenue from Operations	646,692.88	-
Other Income	263.81	-

Total Revenue	646,956.69	-
Cost of Material Consumed	-	-
Purchases of Stock-in-trade	689,265.60	-
Changes in Inventory of Finished Goods.	(231,980.50)	-
Employee benefit expenses	76,172.58	-
Finance Cost	6,332.26	-
Depreciation and Amortization Expense	18,750.32	-
Other Expenses	60,704.74	-
Total Expenses	619,245.01	-
Profit/ Loss Before Tax	27,711.68	-
Less: Current Tax	11,500	-
Less: Deferred tax	(3,252.09)	-
Profit/ Loss for the Period	19,463.77	-

FINANCIAL PERFORMANCE

During the FY 2024-25 (FY’25), your Company has shown a total revenue of INR 646,692.88 (In Thousands) and earned a net profit of INR 19,463,77 (In Thousands).
Your Company will continue to pursue expansion in the domestic market, to achieve sustained and profitable growth.

TRANSFER TO GENERAL RESERVE

During the Year under review, the Company has transferred INR 19463.77 (in Thousands) to General Reserve.
COMPANY OPERATIONS AND STATE OF AFFAIRS

The Company is engaged in the manufacturing, assembly, repair, purchase, sale, exchange, alteration, import, export, rental, distribution, and trade of modular kitchens, modular furniture, and fixtures crafted from materials such as steel, brass, wood, fiberglass, plastics, and other related materials.

To strengthen its market position, the Company aims to expand its product portfolio, enhance operational efficiencies, adopt innovative design and manufacturing technologies, and broaden its domestic and international market presence.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Overview of Business Operations: During the reporting period, Company achieved strong operational and financial performance, solidifying its position as a trusted provider of modular kitchens and ward robe. The company offers a broad variety of modular kitchens and ward robe, including other wooden furniture, across pan India.

Future Prospects: Looking forward, Company is doing efforts about its growth trajectory, driven by favourable market conditions, increasing demand in infrastructure and construction sectors, and strategic I business initiatives. With the B2B and B2C continued emphasis on infrastructure development and related products is expected to witness significant growth. The Company is well-positioned to capitalize on these opportunities by leveraging its diversified product portfolio, strong supply chain network, and established relationships with key stakeholders across the value chain.

WEBLINK OF ANNUAL RETURN:

Pursuant to the provisions of section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, the Company has placed a copy of draft annual return as on 31st March, 2025 on its website at https://internofusion.com/.
CHANGE IN NATURE OF BUSINESS

During the year under review There is no change in the nature of business of the Company carried out by the Company.
SHARE CAPITAL:

Authorized Share Capital

The authorized capital of the Company stands at INR 25,00,00,000 /- (Rupees Twenty-Five Crore Only) divided in to 2,50,00,000 (Two Crore Fifty Lakh Equity Share Only) Equity Shares of Rs. 10 (Rupees Ten) each as on 31.03.2025.

The Members of your Company, have passed resolution at their Extra-Ordinary General Meeting (EGM) held on 5th June, 2024, to increase in the authorized share capital from 1,00,00,000 (One Crore) equity shares to 2,50,00,000 (Two Crore Fifty Lakh) equity shares, resulting in a revised authorized share capital of INR 25,00,00,000/- (Rupees Twenty Crore Only) divided into 2,50,00,000 equity shares of Rs. 10/- each.

CHANGES IN ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL DURING THE FINANCIAL YEAR:

(A) Issued, Subscribed and Paid-up Share Capital

The issued, subscribed, and paid-up share capital of the Company as on 31st March, 2025 stood at INR 12,26,71,070/- (Rupees Twelve Crore Twenty-Six Lakh Seventy-One Thousand Seventy only), divided into 1,22,67,107 (One Crore Twenty-Two Lakh Sixty-Seven Thousand One Hundred Seven) equity shares of INR 10/- (Rupees Ten) each.

(B) Issue of equity shares with or without differential rights

During the year under review the Company has issued 27,46,676 Equity Share in the following Manner

The Members of the Company, at their Extra-Ordinary General Meeting (EGM) held on 25th July 2024, approved the private placement. Pursuant to the said approval, the Company issued and allotted 13,56,000 (Thirteen Lakh Fifty-Six Thousand Only) equity shares on private placement at a premium of Rs.27 (Twenty- Seven Rupees) per share on a face value of Rs. 10/- (Ten) each, resulting in an issue price of Rs. 37 (Thirty- Seven Rupees) per share through Private Placement.

Further, Pursuant the approval of the members in the Extra-Ordinary General Meeting (EGM) held on 25th July 2024.The Company has issued and allotted of 10,84,000 (Ten Lakh Eighty-Four Thousand Only) equity shares on private placement at a premium of Rs.27(Twenty-Seven Rupees) per share on a face value of Rs. 10/- (Ten) each, resulting in an issue price of Rs.37 (Thirty- Seven Rupees) per share through Private Placement.

Provided Further, Pursuant the approval of the members in the Extra-Ordinary General Meeting (EGM) held on 15th November 2024.The Company has issued and allotted of 3,06,676 (Three Lakh Six Thousand Six Hundred Seventy-Six Only) equity shares on private placement at a premium of Rs.49 (Forty-Nine Rupees) per share on a face value of Rs. 10/- (Ten) each, resulting in an issue price of Rs.59 (Fifty-Nine Rupees) per share through Private Placement

Thus, the paid-up share capital of the Company increased toINR 12,26,71,070/-.

(C) Issue of sweat equity shares

During the year company has not issued any type of Sweat Equity Shares.

(D) Issue of employee stock options

During the year company has not issued any type of employee stock options.

ALTERATION OF MOA

The member of your Company has altered the Capital Clause, at their Extraordinary General Meeting (EGM) held on 05th June, 2024 consequent to the Increase in authorized share capital.

ALTERATION OF AOA

During the year, pursuant to the approval of the Members of your Company has altered Articles of Association at their Extraordinary General Meeting (EGM) held on 5th June, 2024.

NUMBER OF MEETINGS OF THE BOARD:

During the financial year under review, 11 Board Meetings were held, and the details of such meetings are given hereunder. The intervening gap between consecutive meetings was not more than one hundred and twenty (120) days as prescribed by the Companies Act, 2013 and applicable provision:

SR. No.	Date of Board Meeting	Directors present
1	03.05.2024	3
2	30.05.2024	3
3	13.07.2024	3
4	20.07.2024	3
5	31.07.2024	6
6	02.08.2024	6
7	30.10.2024	6
8	09.11.2024	6
9	22.11.2024	6
10	30.11.2024	6
11	17.02.2025	6

DETAILS OF GENERAL MEETINGS

Annual General Meeting (AGM)

Being the first year of incorporation, the Company has not held its Annual General Meeting (AGM).

Extraordinary General Meeting (EGM)

The Company has held its Extraordinary General Meeting (EGM) on following dates:
1. 05.06.2024
2. 25.07.2024
3. 15.11.2024
4. 04.12.2024

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY

As on March 31, 2025, the Company has no Subsidiary. Joint venture and associate Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Company firmly believes that a strong and effective Board is essential for fostering a culture of leadership and driving a long-term strategic vision. A well-constituted Board plays a pivotal role in enhancing the overall quality of governance.

The Board of Directors of the Company is duly constituted in compliance with the provisions of the Companies Act, 2013. All Directors have submitted their disclosures of interest as required under Section 184(1) and have provided declarations under Section 164(2) of the Act, confirming that they are not disqualified from holding office.

The Company maintains an optimal mix of Executive and Non-Executive Directors, ensuring a balanced and diverse Board composition. This blend of experience, expertise, and independent judgment enables the Board to guide the Company effectively and uphold the highest standards of Corporate Governance.

As on March 31, 2025, the Company has 6 (Six) Directors. The composition of the Board of Directors is as under:

Name	Designation	Date of Appointment at current Designation
Mr. Umakant Singh Yogi	Managing Director	01/05/2024
Mr. Ram Singh Jogi	Whole-time director	01/05/2024
Mr. Kamlesh Yogi	Director	01/05/2024
Mr. Rajesh Gupta	CFO	30/05/2024
Mr. Gaurav	Company Secretary	30/05/2024
Mr. Rahul Ramnikbhai Khokhar	Independent Director	20/07/2024
Ms. Deepa Singhal	Independent Director	20/07/2024
Ms. Kanika Malik	Independent Director	20/07/2024

Mr. Rahul Ramnikbhai Khokar, Ms. Deepa Singhal and Ms. Kanika Malik were subsequently regularized as an Independent Director at the Extraordinary General Meeting (EGM) of the Company held on July 25, 2024, for a fixed term in accordance with the provisions of the Act and other applicable regulations.

The necessary filings have been made with the Registrar of Companies (ROC), and the Board considers this change pivotal to strengthening the Company's executive management team.

Further, after 31st March 2025, the following changes occurred in the composition of the Board of Directors and Key Managerial Personnel:

a) Mr. Gaurav, Company Secretary, resigned from the Company with effect from 03/05/2025.
b) Mr. Rahul Ramnikbhai Khokhar, Independent Director, resigned from the Company with effect from 29/04/2025.
c) Ms. Deepa Singhal, Independent Director, resigned from the Company with effect from 28/05/2025.
d) Ms. Kanika Malik, Independent Director, resigned from the Company with effect from 27/05/2025.
e) Ms. Seema Kushwaha was appointed as Company Secretary with effect from 01/06/2025.
f) Ms. Shikha Jain was appointed as an Independent Director with effect from 01/06/2025.
g) Ms. Pooja Kapoor was appointed as an Independent Director with effect from 01/07/2025.

AUDIT COMMITTEE

Pursuant to section 177 of Companies Act, 2023, the Audit Committee was constituted by passing Board resolution at a meeting of the Board of Directors held on 2nd August 2024. the Audit Committee comprises of:

Name of the Directors	Designation	Nature of Directorship
Ms. Deepa Singhal	Chairperson	Independent Director
Mr. Rahul Ramnikbhai Khokhar	Member	Independent Director
Mr. Kanika Malik	Member	Independent Director

Further, Mr. Gaurav, Company Secretary and Compliance Officer of our Company shall act as a secretary to the Audit Committee.
During FY 2024-25, 3 meetings of the Audit Committee were held, on 30.10.2024, 09.11.2024 and 17.02.2025.

NOMINATION AND REMUNERATION COMMITTEE

Pursuant to section 178 of Companies Act 2013 the Nomination and Remuneration Committee was constituted at a meeting of the Board of Directors held on 2nd August 2024. the Nomination and Remuneration Committee comprises of:

Name of the Directors	Designation	Nature of Directorship
Ms. Deepa Singhal	Chairperson	Independent Director
Mr. Rahul Ramnikbhai Khokhar	Member	Independent Director
Ms. Kanika Malik	Member	Independent Director

Further, Mr. Gaurav, Company Secretary and Compliance Officer of our Company shall act as a secretary to the Nomination and Remuneration Committee.

During FY 2024-25, 2 meeting of the Nomination and Remuneration Committee were held, on 30.10.2024 and 17.02.2025.

STAKEHOLDERS RELATIONSHIP COMMITTEE

As per Section 178(5) of the Companies Act, 2013, the Company is not required to constitute a Stakeholders' Relationship Committee since it has fewer than one thousand shareholders, debenture holders, deposit holders, and other security holders during the financial year.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.
Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

STATUTORY AUDITORS

M/s. T K Gupta & Associates were appointed as the first Statutory Auditors of the Company for the F.Y. 2024-25 till the conclusion of the 1st Annual General Meeting of the Company to be held for the financial year 2025-26 at such remuneration as may be determined by the Board of Directors.
The Board of Directors, based on the recommendation of the Audit Committee, hereby recommends the appointment of M/s. T K Gupta & Associates as Statutory Auditors of the Company for a further term of five consecutive financial years, from the conclusion of the 1st Annual General Meeting till the conclusion of the 6th Annual General Meeting of the Company, subject to the approval of the members, at such remuneration as may be fixed by the Board of Directors.
The statutory auditor's report does not contain any qualifications, reservations, or adverse remarks or disclaimer.
SECRETARIAL AUDITOR

Pursuant to the provisions of section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, appointment of Secretarial Auditor is not applicable on Company.

INTERNAL AUDIT

M/s. Parveen Kumar Garg and Associates were appointed as the Internal Auditors of the Company for the F.Y. 2024-25 at such remuneration as may be determined by the Board of Directors.
Internal Audit is aimed at evaluation of the efficacy and adequacy of internal control systems and compliance thereof, robustness of internal processes, policies and accounting procedures and compliance with laws and regulations.

DETAILS OF FRAUD AS PER AUDITOR'S REPORT

Pursuant to Section 134(3) (ca) of the Companies Act, 2013, no fraud has been reported by auditors in the Company during the financial year ended March 31, 2025.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, along with the relevant notes to the accounts and accounting policies, are self-explanatory and do not require any further explanation required under section 134(3)(f), during the financial year under review.

DIRECTORS’ RESPONSIBILITY STATEMENT

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors’ Responsibility Statement, it is hereby confirmed that:
That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

That 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 of the profit and loss of the Company for that period:

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

The annual financial statements for the year ended March 31, 2025 are prepared on a going concern basis;

The internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;

The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as annexure- ‘1’

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Loans, Guarantees and Investments u/s 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Audit report forming part of Financial Statements.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Transaction with related parties were conducted in a transparent manner in the best interest of the Company and Stakeholders. All the transactions entered into with the related parties during the year under review were in the ordinary course of business and on an arm’s length basis.
During the year, related party transactions entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are disclosed in the Form AOC-2 attached as the Annexure- ‘2 to this Directors Report.

DIVIDEND

In view of current and expected foreseeable growth opportunities, the Board intends to retain the financial resources of the Company and therefore, finds it prudent not to propose any dividend for the year under reporting.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

During the period under review, there are no material changes between the date of the board report and end of financial year

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company’s existence are very minimal.

COMPANY’S POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL & SENIOR MANAGEMENT

Pursuant to the provisions of Section 178(3) read with Section 134(3) of the Companies Act, 2013, and on the recommendation of the Nomination & Remuneration Committee, the Board of Directors has approved the Nomination and Remuneration Policy of the Company.

The Policy lays down the guiding principles, philosophy and framework for appointment, remuneration and evaluation of Directors, Key Managerial Personnel (KMP), Senior Management and other employees. It also prescribes the criteria for determining qualifications, positive attributes and independence of Directors, as well as the criteria for appointment of KMP and Senior Management while selecting suitable candidates.
The remuneration paid to the Directors, Key Managerial Personnel and Senior Management is in accordance with the provisions of the Companies Act, 2013 and the Nomination and Remuneration Policy of the Company.

The statement containing details of the top ten employees in terms of remuneration drawn and particulars of employees receiving remuneration exceeding the limits prescribed under Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

The Nomination and Remuneration Policy are available on the website of the Company at https://internofusion.com/

BOARD EVALUATION

The annual evaluation of performance of the Board of Directors, its committees, Chairman and individual Directors for the year under review was conducted in accordance with the provisions of the Companies Act, 2013. Information on the process of the formal annual evaluation made by the Board of its own performance and that of its committees, Chairman and individual Directors.

The performance of the board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

The recommendation arising from the evaluation process were discussed at the Independent Director Meeting held on 17th February 2025. The suggestion was considered by the board to optimize the effectiveness and functioning of Board and its committee.

REGISTRAR AND SHARE TRANSFER AGENT

During the year under review, the Company has appointed Bigshare Services Private Limited as the Registrar and Transfer Agent of the Company.

DEPOSITS

The Company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Internal financial controls of the Company are commensurate with the nature and size of business operations.
Your directors are of the view that there are adequate policies and procedures in place in the Company so as to ensure:
The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
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 authorizations of management and directors of the company; and
Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

38. VIGIL MECHANISM /WHISTLE BLOWER POLICY

The Company in accordance with the provisions of Section 177 (9) of the Act has established a robust Vigil Mechanism Policy for Directors and employees to report genuine concerns to the management viz, instances of unethical behaviour, actual or suspected fraud or violation of the Company’s code of conduct or ethics policy and assist the Audit Committee. The Directors and employees are encouraged to come forward and express his/her concern(s) without fear of punishment or unfair treatment.

The Whistle Blower Policy/ Vigil Mechanism Policy of the Company is available on the website at https://internofusion.com/.

39. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed to providing a safe and conducive work environment to all of its employees and associates. The Company has created the framework for individuals to seek recourse and redressal to instances of sexual harassment. The Company has in place a Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH, 2013). The policy formulated by the Company for prevention of sexual harassment is available on the website of the Company at https://internofusion.com/.

The Company has complied with the provision relating to the constitution of Internal Committee under POSH, 2013. The Company had constituted the Internal Committee as on date 30th May,2024 comprises of:

S.NO.	NAME OF THE PERSON	POSITION
1.	Ms. Monali Thakre	Presiding Officer
2.	Mr. Rajesh Gupta	Member
3.	Mr. Ravi Prakash	Member
4.	Mr. Pawan Kumar	External Member
5.	Mrs. Shrishti	External Member

During the year under review, no complaint pertaining to sexual harassment at work place has been received by the Company.

40. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

41. GENDER-WISE COMPOSITION OF EMPLOYEES

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31, 2025.

Male Employees: 200
Female Employees: 14
Transgender Employees: 0
This disclosure reinforces the Company’s efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

42. SECRETARIAL STANDARDS

The Company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS–1) and General Meetings (SS–2) issued by the Institute of Companies Secretaries of India.

43. MANAGERIAL REMUNERATION

The Company has complied with the provisions of Section 197 of the Companies Act, 2013, read with Schedule V and applicable rules, relating to the payment of managerial remuneration. The remuneration paid to the Directors and Key Managerial Personnel during the financial year was within the limits prescribed under the Act and duly approved by the Board and, where applicable, by the shareholders.

44. MAINTENANCE OF COST RECORDS

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Amendment Rules, 2014, the company is not required to have the audit of its cost records.

45. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the period under review, there was no instance of onetime settlement with any Bank / Financial Institution. Hence, the disclosure relating to difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks / Financial Institutions is not applicable to the Company.

46. PARTICULARS OF EMPLOYEES

Being a Public unlisted Company, the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the disclosure of particulars of employee is not applicable to the Company.

47. DETAIL OF SIGNIFICANT AND MATERIAL ORDER PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY OPERATIONS IN FUTURE

During the year under review, no such order has been passed by the Courts or tribunals impacting the operation of the Company.

48. DEMATERILISATION OF SHARES

The Company has connectivity with CDSL & NSDL for dematerialization of its equity shares. The ISIN INE0YET01012 has been allotted for the Company. Therefore, the investors may keep their shareholding in the electronic mode with their Depository Participants or in Physical form with the Company.

49. DECLARATION BY INDEPENDENT DIRECTORS:

The Independent Directors have submitted their declaration of independence, stating that:

They continue to fulfil the criteria of independence provided in Section 149 (6) of the Act along with Rules framed thereunder and Regulation 16(1)(b); and

There has been no change in the circumstances affecting his/ their status as Independent Directors of the Company.

The Independent Directors have also confirmed that they have complied with the Company’s Code of Conduct. In terms of Section 150 of the Act and Rules framed thereunder, the Independent Directors have also confirmed their registration (including renewal of applicable tenure) and compliance of the online proficiency self- assessment test (unless exempted) with the Indian Institute of Corporate Affairs (IICA).

The Board opined and confirm, in terms of Rule 8 of the Companies (Accounts) Rules, 2014 that the Independent Directors are persons of high repute, integrity and possess the relevant expertise and experience in their respective fields.

50. DETAILS OF APPLICATION/ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor are any proceedings pending under the Insolvency and Bankruptcy Code, 2016 during the financial year under review.

51. CODE OF CONDUCT

The Board has laid down a Code of Conduct for all Board members and Senior Management Personnel of the Company. The Code is displayed on the website of the Company https://internofusion.com/. All Board members and Senior Management Personnel have affirmed compliance with the said Code of Ethics & Conduct.

52. ACKNOWLEDGMENTS

The Directors thank the Company’s employees, customers, vendors, investors and academic partners for their continuous support. The Directors also thank the Government of India, Governments of various states in India. The Directors appreciate and value the contribution made by every member of the Interno family.

INTERNO FUSION LIMITED
(formerly known as M/s Fusion Kitchens, a partnership firm)

Umakant Singh Yogi (Managing Director) DIN 10612834 Add: NGN-032, DLF New Town Heights, Sector-90, Gurugram, Haryana-122505.	RAM SINGH JOGI (Whole-Time Director) DIN 10612835 Add: NGN 032, DLF New Town Heights, Sector-90, Garhi Harsaru (46), Gurugram, Haryana, India

Date: 26/12/2025
Place: Gurugram

ANNEXURE-1

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO ETC:
Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

(A)	Conservation of Energy	
(i)	The steps taken or impact on conservation of energy.	Necessary steps have already been takento conserve the energy.
(ii)	The steps taken by the company for utilizing alternate sources of energy.	
(iii)	The capital investment on energy conservation equipment.	
(B)	Technology absorption:	
(i)	the efforts made towards technology absorption	The company is taking appropriate steps to absorb technology.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution.	NIL
(iii)	m case of imported technology (imported during the last three years reckoned from the beginning of the financial year) the details of technology imported the year of import; whether the technologybeen fully absorbed if not fully absorbed, areas where absorption has not taken place, and the reasons thereof.	NIL
(iv)	the expenditure incurred on Research and Development.	NIL

(C) Foreign exchange earnings and Outgo:

Particulars	Current Year (Rs)	Previous Year (Rs)
Foreign Exchange Earning	NIL	NIL
Foreign Exchange Expenditure	NIL	NIL

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Date: 26/12/2025
Place: Gurugram

ANNEXURE- 2

FORM 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]

From for 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 third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length:

The Company has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length during financial year 2024-25.

2. Details of material contracts or arrangement or transactions at arm's length basis:

(a) name (s) of the related party and nature of relationship	(b) nature of contracts/ arrangements/ transactions	(c) duration of the contracts/ arrangements/ transactions	(d) salient terms of the contracts or arrangements or transactions including the value, if any	(e) amount paid as advances. If any: Rs in Thousands
Instant Tech Private Limited	Service	Ongoing	At Arm's length in the ordinary course of business.	453

INTERNO FUSION LIMITED
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Umakant Singh Yogi (Managing Director) DIN 10612834 Add: NGN-032, DLF New Town Heights, Sector-90, Gurugram, Haryana-122505.	RAM SINGH JOGI (Whole-Time Director) DIN 10612835 Add: NGN 032, DLF New Town Heights, Sector-90, Garhi Harsaru (46), Gurugram, Haryana, India

Date: 26/12/2025
Place: Gurugram

Textual information (2)

Description of state of companies affair

The Company is engaged in the manufacturing, assembly, repair, purchase, sale, exchange, alteration, import, export, rental, distribution, and trade of modular kitchens, modular furniture, and fixtures crafted from materials such as steel, brass, wood, fiberglass, plastics, and other related materials. To strengthen its market position, the Company aims to expand its product portfolio, enhance operational efficiencies, adopt innovative design and manufacturing technologies, and broaden its domestic and international market presence.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

In view of current and expected foreseeable growth opportunities, the Board intends to retain the financial resources of the Company and therefore, finds it prudent not to propose any dividend for the year under reporting.

Textual information (4)

Disclosures in director's responsibility statement

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that: i. That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; ii. That 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 of the profit and loss of the Company for that period: iii. That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; iv. The annual financial statements for the year ended March 31, 2025 are prepared on a going concern basis; v. The internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively; vi. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (5)

Particulars of loans guarantee investment under section 186 [Text Block]

Loans, Guarantees and Investments u/s 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Audit report forming part of Financial Statements.

Textual information (6)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Transaction with related parties were conducted in a transparent manner in the best interest of the Company and Stakeholders. All the transactions entered into with the related parties during the year under review were in the ordinary course of business and on an arm’s length basis.
During the year, related party transactions entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are disclosed in the Form AOC-2 attached as the Annexure- ‘2 to this Directors Report.

Textual information (7)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

The annual evaluation of performance of the Board of Directors, its committees, Chairman and individual Directors for the year under review was conducted in accordance with the provisions of the Companies Act, 2013. Information on the process of the formal annual evaluation made by the Board of its own performance and that of its committees, Chairman and individual Directors. The performance of the board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. The recommendation arising from the evaluation process were discussed at the Independent Director Meeting held on 17 th February 2025. The suggestion was considered by the board to optimize the effectiveness and functioning of Board and its committee.

Textual information (8)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Pursuant to the provisions of section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, the Company has placed a copy of draft annual return as on 31 st March, 2025 on its website athttps://internofusion.com/ .

Textual information (9)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

The Independent Directors have submitted their declaration of independence, stating that: a) They continue to fulfil the criteria of independence provided in Section 149 (6) of the Act along with Rules framed thereunder and Regulation 16(1)(b); and b) There has been no change in the circumstances affecting his/ their status as Independent Directors of the Company. c) The Independent Directors have also confirmed that they have complied with the Company’s Code of Conduct. In terms of Section 150 of the Act and Rules framed thereunder, the Independent Directors have also confirmed their registration (including renewal of applicable tenure) and compliance of the online proficiency self- assessment test (unless exempted) with the Indian Institute of Corporate Affairs (IICA). The Board opined and confirm, in terms of Rule 8 of the Companies (Accounts) Rules, 2014 that the Independent Directors are persons of high repute, integrity and possess the relevant expertise and experience in their respective fields.

Textual information (10)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

Pursuant to the provisions of Section 178(3) read with Section 134(3) of the Companies Act, 2013, and on the recommendation of the Nomination & Remuneration Committee, the Board of Directors has approved the Nomination and Remuneration Policy of the Company. The Policy lays down the guiding principles, philosophy and framework for appointment, remuneration and evaluation of Directors, Key Managerial Personnel (KMP), Senior Management and other employees. It also prescribes the criteria for determining qualifications, positive attributes and independence of Directors, as well as the criteria for appointment of KMP and Senior Management while selecting suitable candidates. The remuneration paid to the Directors, Key Managerial Personnel and Senior Management is in accordance with the provisions of the Companies Act, 2013 and the Nomination and Remuneration Policy of the Company. The statement containing details of the top ten employees in terms of remuneration drawn and particulars of employees receiving remuneration exceeding the limits prescribed under Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company. The Nomination and Remuneration Policy are available on the website of the Company at https://internofusion.com/

Textual information (11)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.
Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility (“CSR”) Committee.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL HIGHLIGHTS

During the year under review, the Company registered a profit of Rs. 19463.77 (In Thousands) for the financial year ended March 31, 2025, on a standalone basis. The Company’s financial performance for the financial year ended 31st March 2025 is summarized below:

(Rs. in Thousands)

Particulars	FY’ 25	FY’ 24
Revenue from Operations	646,692.88	-
Other Income	263.81	-
Total Revenue	646,956.69	-
Cost of Material Consumed	-	-
Purchases of Stock-in-trade	689,265.60	-
Changes in Inventory of Finished Goods.	(231,980.50)	-
Employee benefit expenses	76,172.58	-
Finance Cost	6,332.26	-
Depreciation and Amortization Expense	18,750.32	-
Other Expenses	60,704.74	-
Total Expenses	619,245.01	-
Profit/ Loss Before Tax	27,711.68	-
Less: Current Tax	11,500	-
Less: Deferred tax	(3,252.09)	-
Profit/ Loss for the Period	19,463.77	-

Textual information (13)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

The Company firmly believes that a strong and effective Board is essential for fostering a culture of leadership and driving a long-term strategic vision. A well-constituted Board plays a pivotal role in enhancing the overall quality of governance.

The Board of Directors of the Company is duly constituted in compliance with the provisions of the Companies Act, 2013. All Directors have submitted their disclosures of interest as required under Section 184(1) and have provided declarations under Section 164(2) of the Act, confirming that they are not disqualified from holding office.

The Company maintains an optimal mix of Executive and Non-Executive Directors, ensuring a balanced and diverse Board composition. This blend of experience, expertise, and independent judgment enables the Board to guide the Company effectively and uphold the highest standards of Corporate Governance.

As on March 31, 2025 , the Company has 6 (Six) Directors. The composition of the Board of Directors is as under:

Name	Designation	Date of Appointment at current Designation
Mr. Umakant Singh Yogi	Managing Director	01/05/2024
Mr. Ram Singh Jogi	Whole-time director	01/05/2024
Mr. Kamlesh Yogi	Director	01/05/2024
Mr. Rajesh Gupta	CFO	30/05/2024
Mr. Gaurav	Company Secretary	30/05/2024
Mr. Rahul Ramnikbhai Khokhar	Independent Director	20/07/2024
Ms. Deepa Singhal	Independent Director	20/07/2024
Ms. Kanika Malik	Independent Director	20/07/2024

Mr. Rahul Ramnikbhai Khokar, Ms. Deepa Singhal and Ms. Kanika Malik were subsequently regularized as an Independent Director at the Extraordinary General Meeting (EGM) of the Company held on July 25, 2024, for a fixed term in accordance with the provisions of the Act and other applicable regulations.

The necessary filings have been made with the Registrar of Companies (ROC), and the Board considers this change pivotal to strengthening the Company’s executive management team.

Further, after 31st March 2025, the following changes occurred in the composition of the Board of Directors and Key Managerial Personnel:

a) Mr. Gaurav, Company Secretary, resigned from the Company with effect from 03/05/2025.
b) Mr. Rahul Ramnikbhai Khokhar, Independent Director, resigned from the Company with effect from 29/04/2025.
c) Ms. Deepa Singhal, Independent Director, resigned from the Company with effect from 28/05/2025.
d) Ms. Kanika Malik, Independent Director, resigned from the Company with effect from 27/05/2025.
e) Ms. Seema Kushwaha was appointed as Company Secretary with effect from 01/06/2025.
f) Ms. Shikha Jain was appointed as an Additional Independent Director with effect from 01/06/2025.
g) Ms. Pooja Kapoor was appointed as an Additional Independent Director with effect from 01/07/2025.

Textual information (14)

Details relating to deposits covered under chapter v of companies act [Text Block]

The Company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable .

Textual information (15)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

The Company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable .

Textual information (16)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

Internal financial controls of the Company are commensurate with the nature and size of business operations.
Your directors are of the view that there are adequate policies and procedures in place in the Company so as to ensure:
The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
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 authorizations of management and directors of the company; and
Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Textual information (17)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

The Policy lays down the guiding principles, philosophy and framework for appointment, remuneration and evaluation of Directors, Key Managerial Personnel (KMP), Senior Management and other employees. It also prescribes the criteria for determining qualifications, positive attributes and independence of Directors, as well as the criteria for appointment of KMP and Senior Management while selecting suitable candidates.
The remuneration paid to the Directors, Key Managerial Personnel and Senior Management is in accordance with the provisions of the Companies Act, 2013 and the Nomination and Remuneration Policy of the Company.

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	01/05/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	T.K. GUPTA & ASSOCIATES
Name of auditor signing report	Saurab Bindal
Firms registration number of audit firm	011604N
Membership number of auditor	516050
Address of auditors	4228/1, ANSARI R N E W DELHI-110002OAD, DARYA GANJ,
Permanent account number of auditor or auditor's firm	XX-XX-XX-801B
SRN of form ADT-1	F95886339
Date of signing audit report by auditors	26/12/2025
Date of signing of balance sheet by auditors	26/12/2025

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/05/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (18) [See below]
Disclosure relating to quantitative details of fixed assets	Textual information (19) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (20) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (21) [See below]
Disclosure in auditors report relating to inventories	According to the information & explanation given to us & based on audit procedures conducted by us, the inventory of the company has been physically verification.
Disclosure in auditors report relating to loans	Textual information (22) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (23) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (25) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (26) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (27) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (28) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (29) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (30) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (31) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (32) [See below]
Disclosure in auditors report relating to Nidhi Company	The company is not a Nidhi Company; hence reporting under clause 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (35) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (36) [See below]

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (37) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (18)

Disclosure in auditors report relating to fixed assets

The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets. The Company has maintained proper records showing full particulars of intangible assets.

Textual information (19)

Disclosure relating to quantitative details of fixed assets

The Company has not revalued any of its Property, Plant and Equipment (including right- of-use assets) and intangible assets during the year. No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (20)

Disclosure relating to physical verification and material discrepancies of fixed assets

All the assets have been physically verified by the management during the year, which in our opinion is reasonable having regard to the size of the company & the nature of its assets. According to the information and explanation given to us, no discrepancies were noticed on such verification.

Textual information (21)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us, the records examined by us and based on the examination of the records, the company does not hold any immovable property as at the balance sheet date.

Textual information (22)

Disclosure in auditors report relating to loans

According to the information and explanation given to us and based on the audit procedures performed by us, during the year, The company has neither made any investments nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, during the year Accordingly, the reporting under this clause is not applicable to the Company.

Textual information (23)

Disclosure about loans granted to parties covered under section 189 of companies act

The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associates Companies hence reporting on clause 3(ix)(f) of the Order is not applicable

Textual information (24)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

According to the Information & explanation given to us and based on the audit procedure conducted by us, we are of the opinion that the company has not done any transactions covered under section 185 and 186 of the Act, therefore, the provisions of the clause 3 (iv) of the Order are not applicable to the company .

Textual information (25)

Disclosure in auditors report relating to deposits accepted

The company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2025 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the company.

Textual information (26)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has not prescribed the maintenance of cost records u/s 148 of the Act, in respect of business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

Textual information (27)

Disclosure in auditors report relating to statutory dues [Text Block]

The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, Employees State Insurance, Income Tax, Sales-Tax, Goods and Service Tax, duty of customs, Duty of Excise, Value Added Tax, Cess & any other statutory dues applicable to it & there are no undisputed dues outstanding as on 31.03.2025 for a period of more than six months from the date they became payable.

Textual information (28)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

According to the information & explanations given to us and based on the audit procedure conducted by us, we are of the opinion that there were no statutory dues referred to in sub clause (a) above which have not been deposited on account of any dispute.

Textual information (29)

Disclosure in auditors report relating to default in repayment of financial dues

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 indicating 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.

Textual information (30)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(v)(a) of the Order is not applicable.

Textual information (31)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

No fraud by the Company and no material fraud on the Company has been noticed or reported during the year. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. In our opinion and as per the information and explanation provided to us, the company has not received any whistle blower complaint during the year.

Textual information (32)

Disclosure in auditors report relating to managerial remuneration

With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of the Section 197of the Act, as amended: Based on our examination and the information provided to us, the remuneration paid/provided during the year is in accordance with Section 197 read with Schedule V of the Companies Act, 2013.

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

(xiii)In our opinion and according to the information & explanation given to us, the company is in compliance with section 188 and 177 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

Textual information (34)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

During the year, the Company has made private placement of shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

Textual information (35)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

(xv)In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (36)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

In our opinion, 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. In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

Textual information (37)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of "Interno Fusion Limited"

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of Interno Fusion Limited which comprise the Balance Sheet as at 31 st March 2025 , and the Statement of Profit & Loss and Statement of Cash Flow for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013("the Act') in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the company as at March 31st, 2025 , the Profit and Cash Flows for the year ended on that date.
Basis for opinion
We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.
Other Information – Other than the Financial Statements and Auditors Report Thereon

The Company's Board of Directors is responsible for the preparation and presentation of the other information. The other Information comprises the information included in the Board's Report including Annexures to Board's Report and Annual Return, but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's Responsibility for Financial Statements

The Company's Board of directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, cash flows of the Company in accordance with the AS and other accounting principles accepted in India. 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are also responsible for overseeing the Company's financial reporting process.
Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
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 any involve collusion,

forgery, Intentional omissions, misrepresentations, or the override of internal control.
Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Companies Act,2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exits related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.
Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
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 (Auditors Report) order 2020, ("the order") issued by Central Government of India in terms of sub section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order.

2. As required by section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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.

The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

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.

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

With respect to the adequacy of the internal financial controls over financial reporting of the company & the operating effectiveness of such controls, refer to our separate report in ' Annexure-B' to this report; and

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of the Section 197of the Act, as amended:

Based on our examination and the information provided to us, the remuneration paid/provided during the year is in accordance with Section 197 read with Schedule V of the Companies Act, 2013.

With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit & Auditors) Rules 2014, as amended in our opinion and to our best of our information and according to the explanations given to us:

The Company does not have any pending litigation.

The company does not have any long-term contracts including derivative contracts which require provision under any law or accounting Standard for material foreseeable losses.

There was no amount which was required to be transferred to the Investor
Education and Protection Fund.

(a) The Management has represented that, to the best of its 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 or entity, including foreign entity ("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;

The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity

("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;

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

The company has not proposed or declared or paid any dividend during the year.

Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

FOR T K GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO.: 011604N

CA. Saurab Bindal
(Partner)
M.NO 516050

UDIN: 26516050CZGTJF2317
PLACE: NEW DELHI DATE: 26/12/2025

Annexure-A to the Independent Auditor's Report of Even Date on the Financial Statements of " INTERNO FUSION LIMITED " "

A statement as required on the matter specified in the paragraph 3 & 4 of The Companies (Auditors Report) Order 2020, the order issued by Central government of India in terms of sub section (11) of section 143 of the Act,
In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company has maintained proper records showing full particulars,
including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets
(B) The Company has maintained proper records showing full particulars of intangible assets.
(b) All the assets have been physically verified by the management during the year, which in our opinion is reasonable having regard to the size of the company & the nature of its assets. According to the information and explanation given to us, no discrepancies were noticed on such verification.
(c) According to the information and explanations given to us, the records examined by us and based on the examination of the records, the company does not hold any immovable property as at the balance sheet date.
(d) The Company has not revalued any of its Property, Plant and Equipment (including right- of-use assets) and intangible assets during the year.
(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
(a) According to the information & explanation given to us & based on audit
procedures conducted by us, t he inventory of the company has been physically
verified by the management. No material discrepancies were noticed physical
verification.
According to the information & explanation given to us & based on audit procedures conducted by us, company has not been sanctioned working capital limits in excess of Rupees 5 crore, in aggregate, from banks on the basis of security of current assets, therefore reporting under this clause is not applicable.
(iii) According to the information and explanation given to us and based on the audit procedures performed by us, during the year, The company has neither made any investments nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, during the year Accordingly, the reporting under this clause is not applicable to the Company.
According to the Information & explanation given to us and based on the audit procedure conducted by us, we are of the opinion that the company has not done any transactions covered under section 185 and 186 of the Act, therefore, the provisions of the clause 3 (iv) of the Order are not applicable to the company .

The company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2025 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the company.

The Central Government has not prescribed the maintenance of cost records u/s 148 of the Act, in respect of business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

(a) The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, Employees State Insurance, Income Tax, Sales-Tax, Goods and Service Tax, duty of customs, Duty of Excise, Value Added Tax, Cess & any other statutory dues applicable to it & there are no undisputed dues outstanding as on 31.03.2025 for a period of more than six months from the date they became payable.

According to the information & explanations given to us and based on the audit procedure conducted by us, we are of the opinion that there were no statutory dues referred to in sub clause (a) above which have not been deposited on account of any dispute.

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 (43 of 1961).

(a) According to the information & explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

In our opinion & according to the information & explanation given to us, the company has utilized the term loan for the purpose for which it has been obtained

and the company has not made any public offer during the year.

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 purposes by the Company.

On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associates Companies hence reporting on clause 3(ix)(f) of the Order is not applicable

(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(v)(a) of the Order is not applicable.

During the year, the Company has made private placement of shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

(a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

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

In our opinion and as per the information and explanation provided to us, the company has not received any whistle blower complaint during the year.

The company is not a Nidhi Company; hence reporting under clause 3(xii) of the Order is not applicable to the Company.

In our opinion and according to the information & explanation given to us, the company is in compliance with section 188 and 177 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(a) In our opinion, 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) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

There has been no resignation of the statutory auditors of the Company during the year.
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 indicating 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.

According to the information and explanations given to us by the management the Company does not fulfill the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and hence reporting under Clause 3 (xx) is not applicable to the Company .

FOR T K GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO.: 011604N

CA. Saurab Bindal
(Partner)
M.NO 516050

UDIN: 26516050CZGTJF2317
PLACE: NEW DELHI DATE: 26/12/2025

Annexure-B to the Independent Auditor’s Report of Even Date on the Standalone Financial Statements of Interno Fusion Limited
Report on the Internal Financial Controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“The Act”)

To the Members of INTERNO FUSION LIMITED

We have audited the internal financial controls over financial reporting of INTERNO FUSION LIMITED as of 31 st March, 2025 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls 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 on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements , whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting 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 Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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 aspects, an adequate internal financial controls system over financial reporting and such financial controls over financial reporting were operating effectively as at 31 st March, 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 on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR T K GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO.: 011604N

CA. Saurab Bindal
(Partner)
M.NO 516050

UDIN: 26516050CZGTJF2317
PLACE: NEW DELHI DATE: 26/12/2025

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2025
Balance sheet [Abstract]	
Equity and liabilities [Abstract]	
Shareholders' funds [Abstract]	
Share capital	1,22,671.07
Reserves and surplus	99,370.89
Total shareholders' funds	2,22,041.96
Share application money pending allotment	0
Minority interest	0
Non-current liabilities [Abstract]	
Long-term borrowings	15,208.51
Other long-term liabilities	0
Long-term provisions	2,332.75
Total non-current liabilities	17,541.26
Current liabilities [Abstract]	
Short-term borrowings	16,576.14
Trade payables	60,193.95
Other current liabilities	38,709.96
Short-term provisions	12,023.17
Total current liabilities	1,27,503.22
Total equity and liabilities	3,67,086.44
Assets [Abstract]	
Non-current assets [Abstract]	
Fixed assets [Abstract]	
Tangible assets	52,261.36
Intangible assets	0
Total fixed assets	52,261.36
Non-current investments	0
Deferred tax assets (net)	3,252.09
Long-term loans and advances	826
Other non-current assets	6,714.31
Total non-current assets	63,053.76
Current assets [Abstract]	
Current investments	0
Inventories	2,31,980.5
Trade receivables	62,676.25
Cash and bank balances	1,689.95
Short-term loans and advances	6,249.5
Other current assets	1,436.48
Total current assets	3,04,032.68
Total assets	3,67,086.44

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Umakant	Ram
Middle name of director	Singh	Singh
Last name of director	Yogi	Jogi
Designation of director	Managing Director	Whole Time Director
Director identification number of director	10612834	10612835
Date of signing of financial statements by director	26/12/2025	26/12/2025

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Name of company secretary	Seema Kushwaha
Permanent account number of company secretary	EFCPK5383H
Date of signing of financial statements by company secretary	26/12/2025
Name of chief financial officer	Rajesh Gupta
Permanent account number of chief financial officer	AMOPR7694F
Date of signing of financial statements by chief financial officer	26/12/2025

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Statement of cash flows [Abstract]	
Whether cash flow statement is applicable on company	Yes
Cash flows from used in operating activities [Abstract]	
Profit before extraordinary items and tax	27,711.68
Adjustments for reconcile profit (loss) [Abstract]	
Adjustments to profit (loss) [Abstract]	
Adjustments for depreciation and amortisation expense	18,750
Total adjustments to profit (loss)	18,750
Adjustments for working capital [Abstract]	
Adjustments for decrease (increase) in inventories	-2,31,981
Adjustments for decrease (increase) in trade receivables	-62,676
Adjustments for decrease (increase) in other current assets	-7,686
Adjustments for increase (decrease) in trade payables	60,194
Adjustments for increase (decrease) in other current liabilities	38,710
Adjustments for provisions	14,356
Total adjustments for working capital	-1,89,083
Total adjustments for reconcile profit (loss)	-1,70,333
Net cash flows from (used in) operations	-1,42,621.32
Interest paid	-6,332
Interest received	-24
Income taxes paid (refund)	11,500
Net cash flows from (used in) operating activities before extraordinary items	-1,47,813.32
Proceeds from extraordinary items	1.32
Net cash flows from (used in) operating activities	-1,47,812
Cash flows from used in investing activities [Abstract]	
Purchase of tangible assets	71,012
Cash advances and loans made to other parties	826
Interest received	24
Other inflows (outflows) of cash	-6,714
Net cash flows from (used in) investing activities before extraordinary items	-78,528
Net cash flows from (used in) investing activities	-78,528
Cash flows from used in financing activities [Abstract]	
Proceeds from issuing shares	-2,02,578
Proceeds from borrowings	-31,785
Interest paid	-6,332
Net cash flows from (used in) financing activities before extraordinary items	-2,28,031
Net cash flows from (used in) financing activities	-2,28,031
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4,54,371
Net increase (decrease) in cash and cash equivalents	-4,54,371
Cash and cash equivalents cash flow statement at end of period	1,689.95

[200100] Notes - Share capital

Disclosure of shareholding more than five per cent in company [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares 1 [Member]		
Name of shareholder [Axis]	Shareholder 1 [Member]	Shareholder 2 [Member]	Shareholder 3 [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of shareholding more than five per cent in company [Abstract]			
Disclosure of shareholding more than five per cent in company [LineItems]			
Type of share	Equity Share	Equity Share	Equity Share
Name of shareholder	Umakant Singh Yogi	Ram Singh Jogi	Sixth Sense Venture Partners LLP
PAN of shareholder	XX-XX-XX-297P	XX-XX-XX-079E	XX-XX-XX-249G
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 81,48,878	[shares] 8,33,451	[shares] 6,19,176
Percentage of shareholding in company	66.43%	6.79%	5.05%

Disclosure of classes of share capital [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Share capital [Member]	Equity shares [Member]	Equity shares 1 [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share			Equity Share
Number of shares authorised	[shares] 2,50,00,000	[shares] 2,50,00,000	[shares] 2,50,00,000
Value of shares authorised	2,50,000	2,50,000	2,50,000
Number of shares issued	[shares] 1,22,67,107	[shares] 1,22,67,107	[shares] 1,22,67,107
Value of shares issued	1,22,671.07	1,22,671.07	1,22,671.07
Number of shares subscribed and fully paid	[shares] 1,22,67,107	[shares] 1,22,67,107	[shares] 1,22,67,107
Value of shares subscribed and fully paid	1,22,671.07	1,22,671.07	1,22,671.07
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0
Total number of shares subscribed	[shares] 1,22,67,107	[shares] 1,22,67,107	[shares] 1,22,67,107
Total value of shares subscribed	1,22,671.07	1,22,671.07	1,22,671.07
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 1,22,67,107	[shares] 1,22,67,107	[shares] 1,22,67,107
Value of shares called	1,22,671.07	1,22,671.07	1,22,671.07
Value of shares paid-up	1,22,671.07	1,22,671.07	1,22,671.07
Par value per share			[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 27,46,676	[shares] 27,46,676	[shares] 27,46,676
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 27,46,676	[shares] 27,46,676	[shares] 27,46,676
Total increase (decrease) in number of shares outstanding	[shares] 27,46,676	[shares] 27,46,676	[shares] 27,46,676
Number of shares outstanding at end of period	[shares] 1,22,671.07	[shares] 1,22,671.07	[shares] 1,22,671.07
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	0
Amount of bonus issue during period	0	0	0
Amount of other preferential allotment issue during period	2,74,66,760	2,74,66,760	2,74,66,760
Amount of issue allotted for contracts without payment received in cash during period	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0
Amount of other issues during period	0	0	0
Total aggregate amount of increase in share capital during period	2,74,66,760	2,74,66,760	2,74,66,760
Total increase (decrease) in share capital	2,74,66,760	2,74,66,760	2,74,66,760
Share capital at end of period	1,22,671.07	1,22,671.07	1,22,671.07
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (38) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes
Number of persons on private placement of equity share	0
Number of persons on private placement of preference share	0
Whether money raised from public offering during year	No
Amount raised from public offering during year	0
Amount utilised towards specified purposes for public offering	0
Amount remaining unutilised received in respect of public offering	0

Textual information (38)

Disclosure of notes on share capital explanatory [Text Block]

NOTE NO. 2: SHARE CAPITAL

		(Rs. In Thousands)	
	Particulars	As at 31.03.2025	
	Authorised Share Capital		
	(Equity Share of Rs. 10 each)	2,50,000.00	
	Issued & Subscribed Share Capital		
	(Equity Share of Rs. 10 each fully paid up)	1,22,671.07	
	Paid up Share Capital		
	(Equity Share of Rs. 10 each fully paid up)	1,22,671.07	
a.	Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period		
		As at March 31, 2025	
		No. of shares	Amount in Rs.
	At the beginning of period	-	-
	Add : Issue of Equity Shares*	1,22,67,107	12,26,71,070
	Outstanding at the end period	1,22,67,107	12,26,71,070

* Out of 12267107 shares issued during the period, 9520431 Equity shares were issued pursuant to conversion of M/s Interno Fusion Limited from M/s Fusion Kitchen, partnership firm and balance shares were issued through private placement dated 31/07/2024, 02/08/2024 and 22/11/2024

b. The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;

Equity Shares: The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

c. Shares held by shareholders holding more than 5% shares in the company

	As at March 31, 2025	
	No. of shares	Percentage
Umakant Singh Yogi	81,48,878	66.43%
Ram Singh Jogi	8,33,451	6.79%
Sixth Sense Venture Partners LLP	6,19,176	5.05%
	96,01,505	78.27%

d. Shares held by Promoters of the Company

Promoter's Name	As at March 31, 2025

	No. of shares	Percentage
Umakant Singh Yogi	81,48,878	66.43%
Ram Singh Jogi	8,33,451	6.79%
Kamlesh Yogi	5,08,649	4.15%
Kausalya Jogi	16,151	0.13%
Dalvir Singh	13,151	0.11%
Piyush Bhargava	8,151	0.07%
	95,28,431	73.22%

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of reserves [Axis]	Reserves [Member]	Securities premium account [Member]	Surplus [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	19,463.77		19,463.77
Other additions to reserves	80,907.12	80,907.12	
Total additions to reserves	1,00,370.89	80,907.12	19,463.77
Deductions to reserves [Abstract]			
Other deductions to reserves	1,000	1,000	
Total deductions to reserves	1,000	1,000	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Other appropriations		0	0
Transfer to general reserve		0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0
Appropriation towards bonus shares		0	0
Total changes in reserves	99,370.89	79,907.12	19,463.77
Reserves at end of period	99,370.89	79,907.12	19,463.77

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (39) [See below]

Textual information (39)

Disclosure of notes on reserves explanatory [Text Block]

Particulars	As at 31.03.2025
(a) Securities Premium Account	
Balance at the beginning of the year	-
Add: Premium on issue of Equity Shares	80,907.12
Less: Expenses related to issue of Shares	(1,000.00)
Closing Balance	79,907.12
(b) Surplus in the Statement of Profit & Loss	
Balance at the beginning of the year	-
Add: Profit for the year	19,463.77
Closing Balance	19,463.77
Total	99,370.89

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]
	01/05/2024 to 31/03/2025	31/03/2025	01/05/2024 to 31/03/2025	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	10,688.6	4,519.91	10,688.6	4,519.91
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]
	01/05/2024 to 31/03/2025	31/03/2025	01/05/2024 to 31/03/2025	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	10,688.6	4,519.91	10,688.6	4,519.91
Nature of security [Abstract]				
Nature of security			(Secured Against Vehicles and Machinery)	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]	Term loans [Member]	Term loans from banks [Member]	Rupee term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	16,576.14	16,576.14	16,576.14	16,576.14
Nature of security [Abstract]				
Nature of security				(Secured Against Book Debts and Stock of the Company)
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (40) [See below]

Textual information (40)

Disclosure of notes on borrowings explanatory [Text Block]

NOTE NO. 4A: LONG TERM BORROWINGS

Particulars	As at 31.03.2025
(a) Secured Borrowings	
Loan from Banks and NBFCs	10,688.60
(Secured Against Vehicles and Machinery)	
Total (A)	10,688.60
(b) Unsecured Borrowings	
Loan from Banks and NBFCs	4,519.91
Total (B)	4,519.91
Total Long Term Borrowings	15,208.51

NOTE NO. 4B: SHORT TERM BORROWINGS

Particulars	As at 31.03.2025
(a) Secured Borrowings	
Bank Overdraft From HDFC Bank Ltd	16,576.14

	(Secured Against Book Debts and Stock of the Company)	
	(b) Unsecured Borrowings	
	Total Short Term Borrowings	16,576.14

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	71,011.68	71,011.68		42,439.23	42,439.23	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-18,750.33		18,750.33	-12,015.79		12,015.79
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0.01		-0.01	0.01		-0.01
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	52,261.36	71,011.68	18,750.32	30,423.45	42,439.23	12,015.78
Tangible assets at end of period	52,261.36	71,011.68	18,750.32	30,423.45	42,439.23	12,015.78

Disclosure of tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	42,439.23	42,439.23		154.97	154.97	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-12,015.79		12,015.79	-36.71		36.71
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0.01		-0.01	0		0
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	30,423.45	42,439.23	12,015.78	118.26	154.97	36.71
Tangible assets at end of period	30,423.45	42,439.23	12,015.78	118.26	154.97	36.71

Disclosure of tangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	22,050.91	22,050.91		22,050.91	22,050.91	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,475.92		4,475.92	-4,475.92		4,475.92
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0		0
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	17,574.99	22,050.91	4,475.92	17,574.99	22,050.91	4,475.92
Tangible assets at end of period	17,574.99	22,050.91	4,475.92	17,574.99	22,050.91	4,475.92

Disclosure of tangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,235.54	5,235.54		1,131.03	1,131.03	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,664.64		1,664.64	-557.27		557.27
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0		0
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	3,570.9	5,235.54	1,664.64	573.76	1,131.03	557.27
Tangible assets at end of period	3,570.9	5,235.54	1,664.64	573.76	1,131.03	557.27

Disclosure of additional information tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]	Plant and equipment [Member]	Other plant and equipment [Member]	Furniture and fixtures [Member]	Vehicles [Member]	Motor vehicles [Member]
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			Textual information (41) [See below]	Textual information (42) [See below]		Textual information (43) [See below]
Useful lives or depreciation rates tangible assets			8 Years	10 Years		10 Years

Disclosure of additional information tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Office equipment [Member]	Computer equipments [Member]
Sub classes of tangible assets [Axis]	Owned assets [Member]	Owned assets [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Textual information (44) [See below]	Textual information (45) [See below]
Useful lives or depreciation rates tangible assets	5 Years	3 Years

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (46) [See below]

Textual information (41)

Depreciation method tangible assets

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013 or estimated by the management. The Company has used the following useful life to provide depreciation on its Property Plant and Equipment.

Textual information (42)

Depreciation method tangible assets

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013 or estimated by the management. The Company has used the following useful life to provide depreciation on its Property Plant and Equipment.

Textual information (43)

Depreciation method tangible assets

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013 or estimated by the management. The Company has used the following useful life to provide depreciation on its Property Plant and Equipment.

Textual information (44)

Depreciation method tangible assets

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013 or estimated by the management. The Company has used the following useful life to provide depreciation on its Property Plant and Equipment.

Textual information (45)

Depreciation method tangible assets

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013 or estimated by the management. The Company has used the following useful life to provide depreciation on its Property Plant and Equipment.

Textual information (46)

Disclosure of notes on tangible assets explanatory [Text Block]

Note 9 Property,Plant and Equipment and Intangible assets as at 31st March 2025

									(Rs. In Thousands)	
Assets		Gross Block			Accumulated Depreciation/ Amortisation	Net Block				
	Useful Life (In Years)	Balance as at	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at	Balance as at	Provided during the year	Deletion / adjustments during the year	Balance as at
		1st May 2024		31st March 2025	1st May 2024	31st March 2025	31st March 2025	31st March 2024		
Comupter & Software	3		1,131.03			1,131.03		557.27		557.27
Furniture & Fixture	10		154.97			154.97		36.71		36.71
Office Equipment	5		5,235.54			5,235.54		1,664.64		1,664.6
Plant & Machinery	8		42,439.23			42,439.23		12,015.79		12,015.7
Vehicle	10		22,050.91			22,050.91		4,475.92		4,475.9
Total		-	71,011.68	-	-	71,011.68	-	18,750.32	-	18,750.3

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	**Company total intangible assets [Member]**
Sub classes of intangible assets [Axis]	**Internally generated and other than internally generated intangible assets [Member]**
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	**Carrying amount [Member]**
	31/03/2025
Disclosure of intangible assets [Abstract]	
Disclosure of intangible assets [LineItems]	
Reconciliation of changes in intangible assets [Abstract]	
Intangible assets at end of period	0

[200400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (47) [See below]
Aggregate amount of quoted non-current investments	0
Market value of quoted non-current investments	0
Aggregate amount of unquoted non-current investments	0
Aggregate provision for diminution in value of non-current investments	0

Textual information (47)

Disclosure of notes on non-current investments explanatory [Text Block]

NOTE NO.11: OTHER NON-CURRENT ASSETS

Particulars	As at 31.03.2025
Security Deposit	6,714.31
SUB-TOTAL	6,714.31

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2025
Disclosure of notes on current investments explanatory [TextBlock]	
Aggregate amount of quoted current investments	0
Market value of quoted current investments	0
Aggregate amount of unquoted current investments	0
Aggregate provision for diminution in value of current investments	0

[200600] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]
	31/03/2025	31/03/2025
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	1,862.15	287.96
Provision leave encashment	470.6	235.21
Total provisions for employee benefits	2,332.75	523.17
Provision for corporate tax [Abstract]		
Provision for current tax		11,500
Total provision for corporate tax		11,500
CSR expenditure provision	0	0
Total provisions	2,332.75	12,023.17

Loans and advances [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]		
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	Loans advances given suppliers [Member]	Advance tax [Member]	Tax deducted at source [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]	Secured considered good [Member]	Secured considered good [Member]
	01/05/2024 to 31/03/2025	31/03/2025	31/03/2025	31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	826	3,224.94	3,024.56	3,024.56
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	826	3,224.94	3,024.56	3,024.56
Nature of other loans and advances	Profectus Capital Pvt Ltd			
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Classification of inventories [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company total inventories [Member]	Raw materials [Member]
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	2,31,980.5	2,31,980.5
Mode of valuation		0

Subclassification of trade receivables [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Secured considered good [Member]
	31/03/2025	**31/03/2025**
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	62,676.25	62,676.25
Allowance for bad and doubtful debts	0	0
Total trade receivables	62,676.25	62,676.25
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors		0
Trade receivables due by other officers		0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director		0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Trade payables, long-term	0
Total other long-term liabilities	0
Current maturities of long-term debt	15,801.28
Interest accrued but not due on borrowings	255.16
Interest accrued and due on borrowings	0
Interest accrued but not due on public deposits	0
Interest accrued and due on public deposits	0
Debentures claimed but not paid	0
Unpaid dividends	0
Unpaid matured deposits and interest accrued thereon	0
Unpaid matured debentures and interest accrued thereon	0
Accrued expenses payable	11,865.86
Public deposit payable, current	0
Total other payables, current	11,865.86
Advance received from customers	7,871.58
Current liabilities portion of share application money pending allotment	0
Other current liabilities, others	(A) 2,916.08
Total other current liabilities	38,709.96
Other non-current assets, others	(B) 6,714.31
Total other non-current assets	6,714.31
Nature of other non-current assets, others	Security Deposit
Aggregate amount of trade receivables outstanding for period exceeding six months	7,113.31
Fixed deposits with banks	0
Other balances with banks	1,379.13
Total balance with banks	1,379.13
Cash on hand	310.82
Total cash and cash equivalents	1,689.95
Total cash and bank balances	1,689.95
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0
Bank deposits with more than twelve months maturity	0
Other current assets, others	(C) 1,436.48
Total other current assets	1,436.48
Nature of other current assets	Other Advances, Prepaid Expenses, Security Deposit

Footnotes

(A)

Statutory Dues Payable	2,916.08

(B)

NOTE NO.11: OTHER NON-CURRENT ASSETS

Particulars	As at 31.03.2025
Security Deposit	6,714.31
SUB-TOTAL	6,714.31

(C)

NOTE NO.15: OTHER CURRENT ASSETS

Particulars	As at 31.03.2025
Other Advances	932.87
Prepaid Expenses	368.35
Security Deposit	135.26
SUB-TOTAL	1,436.47

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of additional balance sheet notes explanatory [TextBlock]	
Total contingent liabilities and commitments	0
Amount of dividends proposed to be distributed to equity shareholders	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0
Deposits accepted or renewed during period	0
Deposits matured and claimed but not paid during period	0
Deposits matured and claimed but not paid	0
Deposits matured but not claimed	0
Interest on deposits accrued and due but not paid	0
Share application money received during year	0
Share application money paid during year	0
Amount of share application money received back during year	0
Amount of share application money repaid returned back during year	0
Number of person share application money paid during year	0
Number of person share application money received during year	0
Number of person share application money paid as at end of year	0
Number of person share application money received as at end of year	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No
Unclaimed share application refund money	0
Unclaimed matured debentures	0
Unclaimed matured deposits	0
Interest unclaimed amount	0
Number of warrants converted into equity shares during period	0
Number of warrants converted into preference shares during period	0
Number of warrants converted into debentures during period	0
Number of warrants issued during period (in foreign currency)	0
Number of warrants issued during period (INR)	0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (48) [See below]

Textual information (48)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Notes forming part of Balance Sheet as at 31st March 2025 and Statement of Profit & Loss for the period ended 31st March 2025

1A. General Information

Interno Fusion Limited is a public company domiciled in India and incorporated as on 01/05/2024 with its registered office located at Plot No. 213, Sector 4, IMT Manesar, Gurgaon (Gurugram), Haryana, India, 122052 under the provisions of the Companies Act, 2013.The Company is engaged in the business of manufacture of Furniture, Wadrobbes, Kitchen and related products.

The Company M/s Interno Fusion Limited has been converted from a Partnership firm known as M/s Fusion Kitchens (PAN: AACFF8511D), having its principal place of business at Plot No. 213, Sector 4, IMT Manesar, Gurgaon (Gurugram), Haryana, India, 122052, pursuant to the provisions of Chapter XXI, Part I (Sections 366 to 374) of the Companies Act, 2013.
The conversion has been carried out with effect from 1st May, 2024, and the Company has been duly incorporated with the Registrar of Companies, Haryana bearing Corporate Identification Number (CIN) U31009HR2024PLC121198.

All the assets and liabilities of the erstwhile Partnership Firm as appearing in its books of account immediately prior to conversion have been vested in the Company at their respective book values. The partners of the firm have become shareholders of the Company in the same proportion as their capital accounts stood in the Partnership Firm as on the date of conversion. The conversion satisfies the conditions prescribed under Section 47(xiii) of the Income-tax Act, 1961

1B. SIGNIFICANT ACCOUNTING POLICIES:-

(a) Basis of Preparation of Financial Statements

The Financial Statements of the Company have been prepared and presented in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP'). It comprises the Accounting Standards notified u/s 133 read with section 469 of the Companies Act, 2013. The accounting policies have been framed, keeping in view the fundamental accounting assumptions of Going Concern, Consistency and Accrual, and also the basic considerations of Prudence, Substance over form, and Materiality. Based on the nature of products and the time between acquisition of assets and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities. These financial statements have been prepared on historical cost basis except certain item like Defined Benefit Plans are measured at fair value.

(b) Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent but the actual results may differ from them. They are reviewed on an on-going basis and any revision to accounting estimates is recognised prospectively in current and future periods. Accounting estimates and assumptions that have a

significant effect on the amounts reported in the financial statements include:
i) Net Realisable value of items of Inventories
ii) Useful life and Residual value of Property, Plant and Equipment and Intangible Assets
iii) Defined Benefit obligations
iv) Deferred Tax asset or liability
v) Provisions for Trade

Receivables
vi) Other Provisions and Contingencies

(c) Property, Plant and Equipments

Since the Company has been incorporated in terms of conversion of erstwhile partnership firm into the company, hence the initial cont of asstes have been taken as the last closing WDV as per the books of account of erstwhile partnerhip firm. Property, plant and equipments are initially recognised at cost. Cost includes purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed. It is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any. Depreciation is provided under the 'Written-Down Value' method as per the useful life specified in Schedule II to the Companies Act, 2013. Residual values of assets are measured at 5% of their original cost. For assets added or disposed during the year, depreciation is charged on pro-rata basis from the date of addition or till the date of disposal.

(d) Depreciation:

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method using the rates arrived at based on the useful lives as specified in the Schedule II of the Companies Act, 2013 or estimated by the management. The Company has used the following useful life to provide depreciation on its Property Plant and Equipment.

Assets Category	Useful Life as Prescribed by Schedule II of the Companies Act, 2013

Computer & Software	3 Years		
Furniture & Fixture	10 Years		
Office Equipment		5 Years	
Plant & Machinery	8 Years		
Vehicle			10 Years

The estimated useful lives and residual values of the Property Plant and Equipment are reviewed at the end of each financial year.

Property Plant and Equipment, individually costing less than Rupees five thousand, are fully depreciated in the year of purchase.

Depreciation on the Property Plant and Equipment added/disposed off/discarded during the year is provided from/up to the date when added/disposed off/discarded.

Gains or losses arising from the retirement or disposal of Property Plant and Equipment are determined as the difference between the net disposal proceeds and the carrying

amount of the
asset and
recognized as
income or
expense in the

Statement of Profit and Loss.

(e) Investments

Long-term investments are valued at cost less provision for diminution in value, if the diminution is other than temporary. Current investments are valued at lower of cost and fair value. Gain or loss arising on the sale of investments is computed as a difference between carrying amount and the proceeds from sale, net of any expenses. Such gain or loss is recognised in the Statement of Profit and Loss.

(f) Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is computed on a 'First In First Out' basis. Cost of raw materials and stores and spares includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. The aforesaid items are valued at net realisable value if the finished products in which they are to be incorporated are expected to be sold at a loss. Cost of finished goods and work-in-progress include all costs of purchases, conversion costs and other costs incurred in bringing the inventories to their present location and condition. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

(g) Trade Receivables and Loans and Advances

Trade Receivables and Loans and

Advances are presented after making adequate provision for any shortfall in their recovery. The provision and any subsequent recovery is recognised in the Profit and Loss statement. Bad debts are written off when they are identified.

(h) Cash and cash equivalents

All highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase are considered to be cash equivalents.

(i) Provision, Contingent Liabilities & Contingent Assets

A Provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. A Contingent asset is neither recognised nor disclosed.

(j) Revenue Recognition

Revenue from sale of goods is recognised when control and significant risks and rewards of ownership of the products being sold is transferred to the customer. This is generally fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms. Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Previous experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and there are no unfulfilled obligations. Interest income is recognized on accrual basis, adopting a time proportion method, taking into account the amount outstanding and the rate applicable.

(k) Employee Benefits

Short-term employee Benefits

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Defined Benefit Plans

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. Actuarial gains and losses are recognised immediately in the statement of profit and loss.

Assumptions	
Expected Return on Plan Assets	N.A.
Rate of Discounting	6.54%
Rate of Salary Increase	8.00%
Rate of Employee Turnover	33.00%
Mortality Rate During Employment	Indian Assured Lives Mortality 2012-14 (Urban)

Particulars	As at March 31, 2025
Amounts Recognized in the Balance Sheet	
Present value of Obligation at the end of the year	21,50,103
Net Obligation at the end of the year	21,50,103
Expenses recognized in the statement of profit and loss	23,97,602

Other Long-term Employee Benefits

Other long-term employee benefits include leave encashment. Leave encashment is recognised as an expense in the statement of profit and loss as and when it accrues on actuarial basis.

(l) Foreign Currency Transactions

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses from settlement of these transactions are recognised in the statement of profit and loss. Foreign currency denominated monetary assets and liabilities are translated into functional currency at exchange rates in effect at the balance sheet date, the gain or loss arising from such translations are recognised in the statement of profit and loss.

(m) Taxes on Income

Income tax expense for the year comprises of current tax and deferred tax

Current tax

Current tax is the estimated amount of tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date. Minimum Alternate Tax (MAT) is accounted as Current tax when the taxes calculated as per Book profits are greater than the taxes calculated as per normal provisions of Income Tax. Credit for such MAT is availed when the entity is subjected to normal tax provisions in the future. MAT credit Entitlement is recognised as an asset based on the management's estimate of its recoverability in the future.

Deferred tax

Deferred tax is recognised in respect of timing differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

A deferred tax liability is recognised based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised except for deferred tax assets in respect of tax losses, where they are recognised only to the extent the management is virtually certain as to the sufficiency of future taxable income. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(n) Earnings per Share

In determining earnings per share, the Company considers the net profit after tax attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the year. The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

(o)	Leases
	Operating lease payments are recognised as an expenses in the statement of profit & loss on a straight line basis over the lease life.
(p)	Segment Reporting
	The company has only one reportable business segment which is manufacturing of Furniture. Hence, segment reporting is not applicable to company as per AS-17
(q)	Comparatives
	Comparative figures for the year ended 31st March 2024 have not been presented, as the Company was incorporated on 1st May 2024 and did not exist during the comparative period.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on government grants explanatory [TextBlock]	
Capital subsidies or grants received from government authorities	0
Revenue subsidies or grants received from government authorities	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of employee benefits explanatory [TextBlock]	Textual information (49) [See below]

Textual information (49)

Disclosure of employee benefits explanatory [Text Block]

(k) Employee Benefits

Short-term employee Benefits

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Defined Benefit Plans

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. Actuarial gains and losses are recognised immediately in the statement of profit and loss.

Assumptions	
Expected Return on Plan Assets	N.A.
Rate of Discounting	6.54%
Rate of Salary Increase	8.00%
Rate of Employee Turnover	33.00%
Mortality Rate During Employment	Indian Assured Lives Mortality 2012-14 (Urban)

Particulars	As at March 31, 2025
Amounts Recognized in the Balance Sheet	
Present value of Obligation at the end of the year	21,50,103
Net Obligation at the end of the year	21,50,103
Expenses recognized in the statement of profit and loss	23,97,602

Other Long-term Employee Benefits

Other long-term employee benefits include leave encashment. Leave encashment is recognised as an expense in the statement of profit and loss as and when it accrues on actuarial basis.

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (50) [See below]

Textual information (50)

Disclosure of enterprise's reportable segments explanatory [Text Block]

(p) Segment Reporting

The company has only one reportable business segment which is manufacturing of Furniture. Hence, segment reporting is not applicable to company as per AS-17

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	1	2	3	4
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Umakant Singh Yogi	Kamlesh Yogi	Ram Singh Jogi	Rajesh Gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABXPY8297P	CCYPK1682A	AVLPJ2079E	AMOPR7694F
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration	Remuneration
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	5,500	2,200	3,300	850
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	5	6
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Gaurav Ahuja	Instally Tech Private Limited
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AROPG7633E	AAHCI9262Q
CIN of related party		U96090HR2024PTC126231
Description of nature of related party relationship	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Remuneration	Advertisement Expenditure
Related party transactions [Abstract]		
Services received related party transactions		453
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	718.81	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on related party explanatory [TextBlock]	Textual information (51) [See below]
Whether there are any related party transactions during year	Yes
Whether company is subsidiary company	No

Textual information (51)

Disclosure of notes on related party explanatory [Text Block]

Related Party Disclosures

As per Accounting Standard 18 on Related Party Disclosure issued by the Institute of Chartered Accountant Of India, the disclosure of transactions with the related parties as defined by the accounting standard are given below:

(i) List of related parties with whom transactions have taken place and relationships:

Key Management Personnel	Relative of Key Management Personnel	Enterprise in which Key Management Personnel or their relatives or company are able to exercise significant influence in the Enterprises.
Director- Umakant Singh Yogi	Instally Tech Private Limited	
Director-Kamlesh Yogi		
Director-Ram Singh Jogi	Kaushalya Jogi (Wife of Ram Singh Jogi -Director)	
CFO-Rajesh Gupta		
Company Secretary- Gaurav Ahuja		

(ii) The nature and volume of transactions of the Company during the year with the above-mentioned related parties were as follows:

Nature of Transaction	2024-25
Key Management Personnel- Remuneration	
Director- Umakant Singh Yogi	5,500.00
Director-Kamlesh Yogi	2,200.00
Director-Ram Singh Jogi	3,300.00

CFO-Rajesh Gupta	850.00
Company Secretary- Gaurav Ahuja	718.81
Instally Tech Private Limited	
Advertisement Expenditure	453.00

Note: Related party relationship is as identified by the Company and relied upon by the auditors.

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of leases explanatory [TextBlock]	Textual information (52) [See below]
Whether any operating lease has been converted to financial lease or vice-versa	No

Textual information (52)

Disclosure of leases explanatory [Text Block]

(o) Leases

Operating lease payments are recognised as an expenses in the statement of profit & loss on a straight line basis over the lease life.

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of earnings per share explanatory [TextBlock]	Textual information (53) [See below]
Adjustments of numerator to calculate basic earnings per share [Abstract]	
Profit (loss) for period	19,463.77
Adjustments of numerator to calculate diluted earnings per share [Abstract]	
Profit (loss) for period	19,463.77

Textual information (53)

Disclosure of earnings per share explanatory [Text Block]

Earnings per Share

In determining earnings per share, the Company considers the net profit after tax attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the year. The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202100] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (54) [See below]

Textual information (54)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]

Provision, Contingent Liabilities & Contingent Assets

A Provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. A Contingent asset is neither recognised nor disclosed.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of cash flow statement explanatory [TextBlock]	
Cash and cash equivalents if different from balance sheet [Abstract]	
Cash and cash equivalents cash flow statement	1,689.95
Total cash and cash equivalents	1,689.95
Income taxes paid (refund) [Abstract]	
Income taxes paid (refund), classified as operating activities	11,500
Total income taxes paid (refund)	11,500

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Statement of profit and loss [Abstract]	
Disclosure of revenue from operations [Abstract]	
Disclosure of revenue from operations for other than finance company [Abstract]	
Revenue from sale of products	6,45,068.88
Revenue from sale of services	1,624
Total revenue from operations other than finance company	6,46,692.88
Total revenue from operations	6,46,692.88
Other income	263.81
Total revenue	6,46,956.69
Expenses [Abstract]	
Cost of materials consumed	0
Purchases of stock-in-trade	6,89,265.6
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,31,980.5
Employee benefit expense	76,172.58
Finance costs	6,332.27
Depreciation, depletion and amortisation expense [Abstract]	
Depreciation expense	18,750.32
Total depreciation, depletion and amortisation expense	18,750.32
CSR expenditure	0
Other expenses	60,704.74
Total expenses	6,19,245.01
Total profit before prior period items, exceptional items, extraordinary items and tax	27,711.68
Total profit before extraordinary items and tax	27,711.68
Total profit before tax	27,711.68
Tax expense [Abstract]	
Current tax	11,500
Deferred tax	-3,252.09
Total tax expense	8,247.91
Total profit (loss) for period from continuing operations	19,463.77
Profit (loss) from discontinuing operations before tax	0
Tax expense of discontinuing operations	0
Total profit (loss) for period before minority interest	19,463.77
Profit (loss) of minority interest	0
Total profit (loss) for period	19,463.77
Earnings per equity share [Abstract]	
Basic earning per equity share	[INR/shares] 1.71
Diluted earnings per equity share	[INR/shares] 1.71
Nominal value of per equity share	[INR/shares] 10

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Subclassification and notes on income and expense explanatory [TextBlock]	
Disclosure of revenue from sale of products [Abstract]	
Revenue from sale of products [Abstract]	
Revenue from sale of products, gross	6,45,068.88
Total revenue from sale of products	6,45,068.88
Disclosure of revenue from sale of services [Abstract]	
Revenue from sale of services [Abstract]	
Revenue from sale of services, gross	1,624
Total revenue from sale of services	1,624
Disclosure of other income [Abstract]	
Interest income [Abstract]	
Interest income on long-term investments [Abstract]	
Interest on fixed deposits, long-term investments	23.63
Total interest income on long-term investments	23.63
Total interest income	23.63
Dividend income [Abstract]	
Total dividend income	0
Other non-operating income [Abstract]	
Miscellaneous other non-operating income	240.18
Total other non-operating income	240.18
Total other income	263.81
Disclosure of finance cost [Abstract]	
Interest expense [Abstract]	
Interest expense long-term loans [Abstract]	
Interest expense long-term loans, others	4,811.31
Total interest expense long-term loans	4,811.31
Interest expense short-term loans [Abstract]	
Interest expense short-term loans, others	1,520.96
Total interest expense short-term loans	1,520.96
Total interest expense	6,332.27
Total finance costs	6,332.27
Employee benefit expense [Abstract]	
Salaries and wages	70,601.41
Managerial remuneration [Abstract]	
Remuneration to directors [Abstract]	
Total remuneration to directors	0
Total managerial remuneration	0
Contribution to provident and other funds [Abstract]	
Contribution to provident and other funds for others	4,700.55
Total contribution to provident and other funds	4,700.55
Staff welfare expense	870.63
Other employee related expenses	-0.01
Total employee benefit expense	76,172.58
Breakup of other expenses [Abstract]	
Consumption of stores and spare parts	732.19
Power and fuel	14,440.58
Rent	27,988.01
Repairs to building	0
Repairs to machinery	3,302.94
Insurance	755.45
Rates and taxes excluding taxes on income [Abstract]	
Total rates and taxes excluding taxes on income	0
Telephone postage	1,069.72
Information technology expenses	690.59
Legal professional charges	1,294.22
Directors sitting fees	252
Donations subscriptions	111.1
Bank charges	346.22
Advertising promotional expenses	149.64
Cost repairs maintenance other assets	710.17

Cost transportation [Abstract]	
Cost freight	1,628.04
Total cost transportation	1,628.04
Provision bad doubtful debts created	0
Provision bad doubtful loans advances created	0
Write-off assets [Abstract]	
Miscellaneous expenditure written off [Abstract]	
Total miscellaneous expenditure written off	0
Bad debts written off	0
Bad debts advances written off	0
Loss on disposal of intangible asset	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0
Payments to auditor [Abstract]	
Total payments to auditor	0
Miscellaneous expenses	7,233.87
Total other expenses	60,704.74
Current tax [Abstract]	
Current tax pertaining to previous years	11,500
Total current tax	11,500

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Additional information on profit and loss account explanatory [TextBlock]	
Changes in inventories of finished goods	-2,31,980.5
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,31,980.5
Revenue lease rentals	1,624
Total gross income from services rendered	1,624
Expenditure on dividend paid	0
Total expenditure in foreign currency	0
Total amount of dividend remitted in foreign currency	0
Total earnings in foreign currency	0
Domestic sale manufactured goods	6,45,068.88
Total domestic turnover goods, gross	6,45,068.88
Total revenue from sale of products	6,45,068.88
Domestic revenue services	1,624
Total revenue from sale of services	1,624
Gross value of transaction with related parties as per AS-18	13,021.81
Bad debts of related parties as per AS-18	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of revenue explanatory [TextBlock]	Textual information (55) [See below]

Textual information (55)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Revenue from sale of goods is recognised when control and significant risks and rewards of ownership of the products being sold is transferred to the customer. This is generally fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms. Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Previous experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and there are no unfulfilled obligations. Interest income is recognized on accrual basis, adopting a time proportion method, taking into account the amount outstanding and the rate applicable.

[202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (56) [See below]

Textual information (56)

Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]

Foreign Currency Transactions

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses from settlement of these transactions are recognised in the statement of profit and loss. Foreign currency denominated monetary assets and liabilities are translated into functional currency at exchange rates in effect at the balance sheet date, the gain or loss arising from such translations are recognised in the statement of profit and loss.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025	01/05/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Umakant Singh Yogi	Kamlesh Yogi	Ram Singh Jogi	Rajesh Gupta
Director identification number of key managerial personnel or director	10612834	10612833	10612835	
Permanent account number of key managerial personnel or director				AMOPR7694F
Date of birth of key managerial personnel or director	19/10/1982	06/07/1980	15/07/1959	26/01/1982
Designation of key managerial personnel or director	Managing Director	Director	Whole Time Director	CFO
Qualification of key managerial personnel or director	Master's degree	Bachelor's degree	Bachelor's degree	LLB
Shares held by key managerial personnel or director	[shares] 81,48,878	[shares] 5,08,649	[shares] 8,33,451	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	5,500	2,200	3,300	850
Gross salary to key managerial personnel or director	5,500	2,200	3,300	850
Total key managerial personnel or director remuneration	5,500	2,200	3,300	850

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	01/05/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0