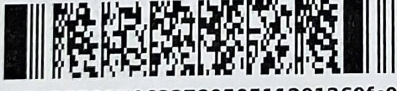


Acknowledgement Number: 227805051120126

Date of filing : 12-Jan-2026

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT			Assessment Year 2025-26	
[Where the data of the Updated Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAECO5790N			
Name	ORIVA CONSUMER PRODUCTS LTD			
Address	B-001 & B-002 GROUND FLOOR, A2 ANTOP HILL WAREHOUSING,, ANTOP HILL, WADALA EAST, MUMBAI, 19-19-Maharashtra, Mumbai, 91-91-INDIA, 400037			
Status	Individual	Form Number	ITR 6	
Filed u/s	139(8A)-Updated Return	e-Filing Acknowledgement Number	227805051120126	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income as per Updated return	1A	0	
	Total Income as per earlier return	2	0	
	Book Profit under MAT, where applicable as per Updated Return	3	0	
	Adjusted Total Income under AMT, where applicable as per Updated Return	4	0	
	Amount payable (+) / Refundable (-) as per Updated return	5	(+) 1,000	
	Additional income-tax liability on updated income	6	0	
	Net amount payable	7	0	
	Tax paid u/s 140B	8	0	
	Tax due	9	0	
This return has been digitally signed by <u>VAISHALI RUPAREL</u> in the capacity of <u>Director</u> having PAN <u>CIYPS8575C</u> from IP address <u>202.177.232.220</u> on <u>12-Jan-2026 19:40:33</u> at <u>MUMBAI</u> (Place) DSC SI.No & Issuer <u>9179184</u> & <u>25746296CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>				
System Generated	 AAECO5790N062278050511201269fc04e8b45440f9cc503af5d44d60bc8396fe7ef			
Barcode/QR Code				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

A.Y. 2025-2026

Name : ORIVA CONSUMER PRODUCTS LTD
 Address : B-001 & B-002 GROUND FLOOR
 A2 ANTOP HILL WAREHOUSING,
 ANTOP HILL
 WADALA EAST, MUMBAI - 400 037

Previous Year : 2024-2025
 PAN : AAECO 5790 N
 Date of Incorporation : 29-Dec-2024
 Status : Domestic Company

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
Net Profit Before Tax as per P & L a/c			0	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c			0	
■ Income from other sources				
Other Income	1			1
■ Total Income				
Total income rounded off u/s 288A				0
Tax on total income				0
Fee u/s 234F				1,000
■ Balance tax payable				
				1,000
				1,000
Add: Additional tax u/s 140B(3)	2			
Tax on Additional income				1,000
Tax paid u/s 140B	3			1,000
■ Tax due				
				0

Schedule 1

Income: Other Income

Income details

Other Income

Taxable income

Amount

1

1

Schedule 2

Additional income and tax u/s 140B(3)

Head of income in which Additional income is declared

Other sources

Amount

1

Amount payable as per Updated return

1,000

Net tax payable

1,000

Less: Fee u/s 234F

1,000

Additional Tax u/s 140B(3) @ 25%



Schedule 3**Tax paid u/s 140B**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount paid</u>
State Bank of India-0002271	12-Jan-2026	11381	1,000

Bank A/csBank Accounts in IndiaBank Name and Account No.

STATE BANK OF INDIA - 43712842112

<u>IFS Code</u>	<u>Type of Account</u>	<u>For refund?</u>
SBIN0070716	Current	Yes

Date : 12-Jan-2026
Place : MUMBAI



For ORIVA CONSUMER PRODUCTS LTD.
For ORIVA CONSUMER PRODUCTS LTD

V. K. Ruparel
Director, Authorised Signatory



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	: AAECO5790N
Name	: ORIVA CONSUMER PRODUCTS LIMITED
Assessment Year	: 2025-26
Financial Year	: 2024-25
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 1,000
Amount (in words)	: Rupees One Thousand Only
CIN	: 26011200054725SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CK00NDXPR1
Date of Deposit	: 12-Jan-2026
BSR code	: 0002271
Challan No	: 11381
Tender Date	: 12/01/2026

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 1,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 1,000
Total (In Words)		Rupees One Thousand Only

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

Congrats! Here's what you have just achieved by choosing to pay online:



INDEPENDENT AUDITOR'S REPORT

To The Members of
Oriva Consumers Products Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial Statements of **Oriva Consumers Products Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the period ended on that date and notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

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, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its financial performance for the period under on that date. No profit and loss account has been prepared for the period as the company has not commenced its operations.

Basis for Opinion

We conducted our audit of the Financial Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ethical 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.

Information Other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management for the 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 being NIL in accordance with the accounting principles generally accepted in India as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid Financial Statements comply with the Ind-AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act as to managing director remunerations is not applicable, hence nothing had been commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations.
 - ii. The Company did not have any long-term contracts including derivative contracts
 - iii. There were no amounts required to be transferred to the Investor Education and Protection Fund.



- iv. Management has represented that no funds have been advanced, loaned or invested or received with the understanding of routing to ultimate beneficiaries**, and nothing has come to our notice to contradict the same
- v. Section 123 of the Act are not applicable.
- vi. As the Company is yet to commence the operation, and based on our examination, which includes test checks, we do not report about the company recording audit trail (edit log) facility.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For KAUSHAL D. JETHVA & COMPANY
Chartered Accountants
FRN:163706W



CA Kaushal Dhanji Jethva
Proprietor
M.No.:199021
Place: Mumbai
Date:02.12.2025
UDIN: 26199021LQHLOI4393



“Annexure A” to the Independent Auditors’ Report

(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our Report of even date to the members of Oriva Consumers Products Limited for the year ended March 31, 2025)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. a) The Company have made investment in Property, Plant and Equipment. No intangible assets of any kind being externally acquired or internal generation if any are hold by the company during the year and hence reporting under clause 3(i)(b)to (e) is not applicable.
b) 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.
- ii. a) The Company does hold inventory at year-end under review. As the company is yet to commence it operation and as explained to us and on the basis of the records examined by us, in our opinion, physical verification of inventory does not arise, as no movement of same had occurred and hence reporting under clause 3(ii)(a) of the Order is not applicable.
- iii. b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements and it discrepancies were not made available to us and *we absolve from reporting under clause 3(ii)(b) of the Order.*
- iv. The Company has not made any investments in, provided any guarantee or security, and granted any loans in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, except advances granted to its’ holding company and hence reporting under clause 3(iii) of the Order is not applicable.
- v. The Company has not granted any loans, made investments or provided guarantees or securities and hence reporting under clause 3(iv) of the Order is not applicable.
- vi. The Company has not accepted any deposit or amounts which are deemed to be deposits and hence reporting under clause 3(v) of the Order is not applicable.
- vii. Having regard to the nature of the Company’s business / activities, reporting under clause 3(vi) of the Order is not applicable.
- viii. The Company has generally been regular in depositing statutory dues. There were no undisputed statutory dues outstanding as at year end.
- ix. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year and hence reporting under clause 3(viii) of the Order is not applicable.
- x. a) The Company has taken term loans from banking company. The company had not defaulted in repayment of loans. No Interest on the same had been repaid during the year.
b) The Company has not been declared wilful defaulter by any bank or financial institutions or government or any government authority.



- c) The Company has not taken any term loan during the year and there are no unutilised term loans at the beginning of the year and hence, reporting under clause 3 (ix) (c) of the Order is not applicable.
- d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company
- e) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause 3 (ix) (e) of the Order is not applicable.
- f) The Company has not raised any loans during the year and hence reporting on clause 3 (ix) (f) of the Order is not applicable.
- xi. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) or any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence reporting under clause 3 (x) (a) to (b) of the Order is not applicable.
- xii. a) To the best of our knowledge, no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- b) To the best of our knowledge, no report under sub-section (12) of Section 143 of the Act has been filed by auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) As represented to us by the management, no whistle blower complaints have been received by the Company during the year and upto the date of this report.
- xiii. The Company is not a Nidhi Company. Therefore, the requirement to report on clause 3 (xii) of the Order is not applicable.
- xiv. In our opinion, the Company is in compliance with section 188 of the Companies Act, 2013 for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards. The provisions of section 177 of the Companies Act, 2013 is not applicable.
- xv. The company is **not** required to have an internal audit system as it is not fulfilling the criteria for internal audit appointment as per section 138 of the Companies Act, 2013.
- xvi. 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.
- xvii. 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) to (d) of the Order is not applicable
- xviii. As the company is yet to commence the operation, the reporting requirement as to incurrence of cash losses in the current and in the immediately preceding financial year does not arise.
- xix. There has been no resignation of the statutory auditors during the year and hence reporting under clause 3 (xviii) of the Order is not applicable to the Company.
- xx. According to the information and explanations given to us and 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, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We,



however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xxi. Based on our examination, the provision of Section 135 are not applicable to the Company during the year. Accordingly, reporting under clause 3 (xx) of the Order are not applicable.

For KAUSHAL D. JETHVA & COMPANY
Chartered Accountants
FRN:163706W



CA Kaushal Dhanji Jethva
Proprietor
M.No.:199021
Place: Mumbai
Date:02.12.2025
UDIN: 26199021LQHLOI4393



“Annexure B” to the Independent Auditor’s Report

(Referred to in paragraph 1 (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Oriva Consumers Products Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **Oriva Consumers Products Limited** (‘the Company’), as of March 31, 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date

Management’s Responsibility for Internal Financial Controls

The Company’s management and the Board of Directors are 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 (“the Guidance Note”) issued by the Institute of Chartered Accountants of India (“ICAI”). 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 Act.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls with reference to these Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls. 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 with reference to these Financial Statements 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 with reference to these Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of internal financial controls with reference to these Financial Statements, 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 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 with reference to these Financial Statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A company’s internal financial controls with reference to these Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial controls with reference to these Financial Statements includes those policies and procedures that: -



- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

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

For KAUSHAL D. JETHVA & COMPANY
Chartered Accountants
FRN:163706W



CA Kaushal Dhanji Jethva
Proprietor
M.No.:199021
Place: Mumbai
Date:02.12.2025
UDIN: 26199021LQHLOI4393



UDIN:	26199021LQHLOI4393
MRN/Name:	199021 / KAUSHAL DHANJI JETHVA
Firm Registration No.:	163706W - KAUSHAL D JETHVA & COMPANY
Document Type:	Audit and Assurance Functions
Type of Audit:	Statutory Audit - Corporate
Date of Signing of Document:	02-12-2025
Created Date/Time:	12-01-2026 19:49:10
Status:	Active

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2024 - 31-03-2025		
2. PAN of the Assessee/ Auditee	AAECO5790N		
3. Gross Turnover/Gross Receipt	0	(Actual)	0
4. Shareholder Fund/Owners Fund	150000000	(Actual)	15,00,00,000
5. Net Block of Property, Plant & Equipment	0	(Actual)	0

Document Description: Statutory Audit under the Companies Act 2013



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240
Balance Sheet as at 31 March 2025

(Amount in Lacs)

Particulars	Note No.	Figures as at 31st March, 2025	Figures as at 31st March, 2024
EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	1500.00	-
(b) Reserves and surplus	4	-	-
(c) Money received against share warrants			
		1500.00	-
(2) Share application money pending allotment		0.00	-
(3) Non-Current liabilities			
(a) Long-term borrowings	5	1678.15	-
(b) Deferred tax liabilities (Net)		0.00	-
(c) Other long term liabilities	6	0.00	-
(d) Long-term provisions	7	0.00	-
		1678.15	-
(4) Current liabilities			
(a) Short-term borrowings	8	1392.39	-
(b) Trade payables	9		-
(A) Micro and Small Enterprises		3063.43	-
(B) Others		0.00	-
(c) Other current liabilities	10	0.00	-
(d) Short-term provisions	11	2.98	-
		4458.80	-
TOTAL		7636.95	-
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	12	2996.69	-
(ii) Intangible assets			-
(iii) Capital work-in-Progress			-
(iv) Intangible assets under development			-
(b) Non-current investments	13	0.00	-
(c) Deferred tax assets (Net)	14	0.00	-
(d) Long-term loans and advances	15	0.00	-
(e) Other non-current Assets	16	0.00	-
		2996.69	-
(2) Current assets			
(a) Current investments	17	0.00	-
(b) Inventories	18	762.36	-
(c) Trade receivables	19	3511.74	-
(d) Cash and bank balances	20	344.55	-
(e) Short-term loans and advances	21	0.00	-
(f) Other current assets	22	21.61	-
		4640.26	-
TOTAL		7636.95	-

Significant accounting policies

2

The accompanying notes form an integral part of the financial statements.

As per our Audit Report of even date

For **KAUSHAL D JETHVA & COMPANY**

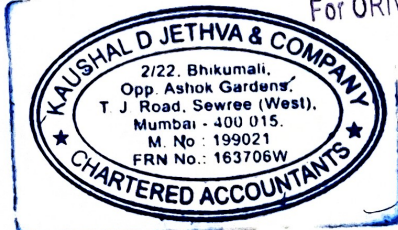
Chartered Accountants

Firm's Registration No.: 163706W

Kaushal D Jethva

Kaushal Dhanji Jethva
Proprietor
Membership No.: 199021

Place: Mumbai
Date: 02.12.2025



For and on behalf of the Board of Directors of
ORIVA CONSUMER PRODUCTS LIMITED

For **ORIVA CONSUMER PRODUCTS LTD.**

Nikita Parmar

Nikita Parmar
Director
Authorised Signatory
DIN: 06632462

Place: Mumbai
Date: 02.12.2025

VKRuparel

Vaisakh Ruparel
Director
Authorised Signatory
DIN: 06463388

Place: Mumbai
Date: 02.12.2025

ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240
Statement of Profit & Loss Account for the year ended 31 March 2025

(Amount in Lacs)

Particulars	Note No.	Figures for the year ended 31st March, 2025	Figures for the year ended 31st March, 2024
Income			
I. Revenue from operations	23	-	-
II. Other income	24	-	-
III. Total Income (I+II)		-	-
IV. Expenses			
Cost of materials consumed			
Purchases of Stock-in-Trade	25	-	-
Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	26	-	-
Employee benefits expense	27	-	-
Finance Costs	28	-	-
Depreciation & Amortisation Expenses	12	-	-
Other expenses	29	-	-
Total expenses		-	-
V. Profit before exceptional and extraordinary items and tax (III-IV)		-	-
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V-VI)			
VIII. Extraordinary items		-	-
IX. Profit before tax (VII-VIII)		-	-
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit (loss) for period from continuing operations (VII-VIII)			
XII. Profit (loss) for period from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit (loss) from discontinuing operations (after tax) (XII-XIII)			
XV. Profit / (Loss) for the period (XI+XIV)		-	-
Earnings per share	30		
(1) Basic		-	-
(2) Diluted			

The accompanying notes form an integral part of the financial statements.

As per our Audit Report of even date

For KAUSHAL D JETHVA & COMPANY
Chartered Accountants
Firm's Registration No.: 163706W

Kaushal D Jethva

Kaushal Dhanji Jethva
Partner
Membership No.: 19902

Place: Mumbai
Date: 02.12.2025



For and on behalf of the Board of Directors of
ORIVA CONSUMER PRODUCTS LIMITED

For ORIVA CONSUMER PRODUCTS LTD. ORIVA CONSUMER PRODUCTS LTD.

Nikita

Nikita Parmar
Director / Authorised Signatory
DIN: 06632462

Place: Mumbai
Date: 02.12.2025

Vaishali

Vaishali Director
Director / Authorised Signatory
DIN: 06463388

Place: Mumbai
Date: 02.12.2025

ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

1 Company information

Oriva Consumer Products Limited ("the Company") was incorporated on 29 December 2024 with authorised capital of Rs. 15,00,00,000 (Rupees Fifteen Crores), having its registered office at B-001 & B-002, Ground Floor, A2, Antop Hill, Mumbai - 400037. The main objects of the Company include inter alia to carry on the business in India or abroad as manufactures, packers, processor and dealers whether as wholesaler or retailer or exporter or importer or principal or as agent in all kinds of premium food products including dry fruits, food grains, spices, dals and pulses and services including de-shelling of Almonds and Walnuts, processing of dry fruits, packaging and delivery and Warehousing facilities for its clients.

Oriva Consumer Products Limited ("the Company") was incorporated on 29 December 2024 under the Companies Act, 2013 as a Public Limited Company. The Company was incorporated with the object of acquiring the business of M/s. Oriva Consumer Products, a partnership firm ("the Firm"), as a going concern.

2 Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the provisions of the Companies Act, 2013 and applicable Indian Accounting Standards (Ind AS) notified under Section 133 of the Act.

The Company filed Form 20A (Declaration for Commencement of Business) on 14 January 2025. However, up to 31 March 2025, the Company did not commence commercial operations.

3 Status of Operations

As represented by the management:

- The Company did not carry out any business operations during the period from incorporation till 31 March 2025.
- A bank account was opened in the name of the Company; however, no transactions were carried out in such account up to 31 March 2025.
- No capital contribution was introduced into the Company's bank account.
- The Company did not generate any income and did not incur any operational expenditure during the period.

Accordingly, the financial statements as at 31 March 2025 represent an initial balance sheet.

4 Proposed Acquisition of Business – Significant Accounting Judgement

The Company was incorporated to acquire the business of M/s. Oriva Consumer Products, a partnership firm, pursuant to an acquisition arrangement which originally contemplated takeover with effect from 29 December 2024.

Due to non-availability of statutory registrations such as GST and FSSAI in the name of the Company, the Firm continued to carry on all business activities up to 31 March 2025. The Firm has prepared its financial statements, completed tax audit formalities and filed its income tax return for the year ended 31 March 2025.

Based on management assessment of substance over form, the Company has not recognised the acquisition in its financial statements for the year ended 31 March 2025.

5 Effective Date of Acquisition

Management intends to acquire the business of the Firm as a going concern with effect from 1 April 2025, based on the audited Balance Sheet of the Firm as at 31 March 2025.

The consideration for the acquisition is proposed to be settled by issue of equity shares of the Company to the partners of the Firm and by recognising the balance, if any, as a loan payable to such partners.

6 Salient Terms of Proposed Acquisition

As per the proposed arrangement:

- All assets and liabilities of the Firm shall be transferred to the Company at their respective book values as appearing in the audited financial statements of the Firm as at 31 March 2025.
- The authorised, issued, subscribed and paid-up share capital of the Company is ₹15,00,00,000.
- The closing balance of Partners' Capital Account in the Firm as at 31 March 2025 amounts to ₹18,52,95,158.
- The excess amount of ₹3,52,95,158 is proposed to be recognised as a loan from the partners of the Firm.



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

7 Statutory Dues and Transition

As represented by the management:

- All statutory dues, including GST and other tax liabilities up to 31 March 2025, have been discharged by the Firm.
- The Firm ceased business operations with effect from 31 March 2025.
- The Company shall commence business operations from 1 April 2025 after obtaining necessary statutory registrations.
- Bank balances, loans and credit facilities of the Firm are proposed to be transferred to the Company with effect from 1 April 2025, subject to requisite approvals.

8 Events After the Reporting Period

The proposed acquisition of the business of M/s. Oriva Consumer Products, a partnership firm, as a going concern with effect from 1 April 2025 is an event occurring after the reporting period and, accordingly, no adjustments have been made in the financial statements for the year ended 31 March 2025 in this regard.

9 Balance Sheet Position as at 31 March 2025

The Balance Sheet of the Company as at 31 March 2025 represents an initial balance sheet, as the Company had not commenced business operations and had no assets or liabilities as at the reporting date.

10 Significant accounting policies

a. Basis of preparation of financial statements

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and including the Accounting Standards specified under section 133 of the Companies Act, 2013 (the 'Act'), as applicable. These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the services and the time between the provision of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current assets classification of assets and liabilities.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the year in which the results are known/materialize.

c. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

Sale of goods

Revenue from sale of goods is recognised when all the significant risks and rewards in respect of ownership of the goods are transferred to the customer and the Company retains no effective control of the goods transferred to the buyer and is stated net of trade discounts, sales return and sales tax wherever applicable.

d. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

e. Property, plant and equipment and intangible assets

Property, plant and equipment

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible assets

Intangible assets, if any are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives.

f. Depreciation

Depreciation on property, plant and equipments is provided on Straight Line Method at the rates specified in Schedule II to the Companies Act, 2013. Depreciation on additions to Property, plant and equipments is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

Asset taken on finance lease are depreciated over the tenure of the lease. Assets costing Rs. 5,000 or less per item are fully depreciated in the year of purchase.

g. Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

h. Taxes on income

Current tax is determined as the tax payable in respect of taxable income for the year in accordance with relevant tax regulations.

Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax or substantively enacted tax rates at the Balance Sheet date, as applicable, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain. In case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization supported by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.



ORIVA CONSUMER PRODUCTS LIMITED

CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

i. Provisions, contingent liabilities and contingent assets

Provisions are recognised only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

- a. Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- b. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

j. Foreign exchange transactions

a) Initial recognition

Transactions in foreign currency are recorded in the functional currency by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

b) Conversion

Monetary items denominated in foreign currency as at the Balance Sheet date are converted at the exchange rate prevailing on that date.

c) Exchange differences

Exchange differences arising on the settlement/ restatement of monetary items at the rates different from those at which they were initially recorded during the year or reported in the previous financial statements, are recognised as income or expense in the year in which they arise.

k. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.



ORIVA CONSUMER PRODUCTS LIMITED

CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

		(Amount in Lacs)	
3 Share capital		As at	As at
Particulars		31 March 2025	31 March 2024
Authorised shares			
1,50,00,000 equity shares of face value of Rs.10 each		1500.00	-
Issued, subscribed and fully paid up shares			
1,50,00,000 equity shares of face value of Rs.10 each		1500.00	-
		1500.00	-

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at	As at	As at	As at
	31 March 2025	31 March 2025	31 March 2024	31 March 2024
Equity shares	Number	Amount	Number	Amount
Opening balance at the beginning of the year	-	-	-	-
Movement during the year	150.00	1500.00	-	-
Outstanding at the end of the year	150.00	1500.00	-	-

(b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by the Holding Company*

Particulars	As at	As at	As at	As at
	31 March 2025	31 March 2025	31 March 2024	31 March 2024
	No. of shares	% age of holding	No. of shares	% age of holding
Equity shares of Rs. 10 each fully paid up	-	0.00%	-	0.00%

*As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



ORIVA CONSUMER PRODUCTS LIMITED

CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

(d) Particulars of shareholders holding more than 5% shares

Particulars	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% age of holding	No. of shares	% age of holding
Equity shares of Rs. 10 each fully paid up				
Name of Shareholders:				
Mrs. Sangeeta Rajan Shah	22.00	14.67%		
Mrs. Riddhi Samkit Shah	22.00	14.66%		
Mrs. Vaishali Kedar Ruparel	22.00	14.67%		
Mrs. Meena Virat Shah	16.50	11.00%		
Mrs. Aarti Alok Shah	16.50	11.00%		
Mrs. Tejal Vishal Mehta	13.50	9.00%		
Mrs. Purvi Shah	13.50	9.00%		
Mrs. Ronak Siddharth Doshi	16.50	11.00%	-	-
Total	142.50	95.00%		

(e) There are no shares reserved for issue under options and no contracts/commitments for the sale of shares/disinvestment.

(f) There are no shares issued pursuant to contract without payment being received in cash or allotted as fully paid up bonus shares or shares bought back for the period of five years immediately preceding the date of these financial statements.

(g) Promoters Shareholding

Promoter name	As at March 31, 2025		As at March 31, 2024		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Mrs. Sangeeta Rajan Shah	22.00	14.67%			14.67%
Mrs. Riddhi Samkit Shah	22.00	14.66%			14.66%
Mrs. Vaishali Kedar Ruparel	22.00	14.67%			14.67%
Mrs. Meena Virat Shah	16.50	11.00%			11.00%
Mrs. Aarti Alok Shah	16.50	11.00%			11.00%
Mrs. Tejal Vishal Mehta	13.50	9.00%			9.00%
Mrs. Purvi Shah	13.50	9.00%			9.00%
Mrs. Ronak Siddharth Doshi	16.50	11.00%			11.00%
Mr. Sundaram Padmanabhan	7.50	5.00%			5.00%
Total	150.00	100.00%	-	-	100.00%

4 Reserves and surplus

(Amount in Lacs)

Particulars	As at 31 March 2025	As at 31 March 2024
Surplus in the Statement of Profit and Loss		
Opening balance	-	-
Profit for the year	-	-
Total	-	-



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

5 Long-term borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
Secured / Unsecured - specify and specify nature of security for secured position		
a) Bonds/debentures	-	-
b) Term loans		
(A) from banks	1325.20	-
(B) from other parties	0.00	-
c) Loans and advances from related parties (Loan from Partner's)	352.95	-
d) Other loans and advances (specify nature).	0.00	-
Total	1678.15	-

6 Other long term liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Trade payables	-	-
(b) Others (specify nature).	-	-
Total	-	-

7 Long-term provisions

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Provision for employee benefits	-	-
(b) Others (specify nature).	-	-
Total	-	-

8 Short-term borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
Secured / Unsecured		
(a) Loans repayable on demand	-	-
(A) from banks (secured)	1251.10	-
(B) from banks (unsecured)	44.00	-
(C) from other parties (secured)	0.00	-
(D) from other parties (un-secured)	97.28	-
(b) Loans and advances from related parties	0.00	-
(c) Deposits	0.00	-
(d) Other loans and advances (specify nature)	0.00	-
Total	1392.39	-



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

9 Trade Payables

Particulars	As at 31 March 2025	As at 31 March 2024
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	3063.43	-
Total	3063.43	-

Trade Payables ageing schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(I) MSME	-	-	-	-	-
(II) Others	3063.43	-	-	-	3063.43
(III) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Notes :- (The ageing requirement shall not apply to the trade payables which are not due for payment.)

1. There are no "Unbilled" and "Not due" trade payables, hence the same are not disclosed in the ageing schedule.

10 Other current liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Current maturities of finance lease obligations	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Statutory Dues payable	-	-
Advance from customer	-	-
Provision for taxation (net of advance tax)	-	-
Total	-	-

11 Short-term provisions

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Provision for employee benefits	-	-
(b) Others (TDS Payable)	2.98	-
Total	2.98	-



ORIVA CONSUMER PRODUCTS LIMITED

CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

12 Property, Plant and Equipment
For the year 2024-25

Particulars	Gross block				Accumulated depreciation					Net block	
	As at 1 April 2024	Additions during the year	Disposals during the year	As at 31 March 2025	As at 1 April 2024	For the year	Additions during the year	Disposals during the year	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
Buildings	0.00	3073.23	0.00	3073.23	0.00	0.00	0.00	0.00	153.66	2919.57	0.00
Plant & Equipments	84.28	3.82	0.00	88.10	0.00	0.00	0.00	0.00	13.21	74.88	84.28
Computers & Printers	1.62	0.76	0.00	2.39	0.00	0.00	0.00	0.00	0.96	1.43	1.62
Furniture and fixtures	0.90	0.00	0.00	0.90	0.00	0.00	0.00	0.00	0.09	0.81	0.90
Total	86.80	3077.81	0.00	3164.61	0.00	0.00	0.00	0.00	167.92	2996.69	0.00

Notes:

1. The Company has not revalued its Property, Plant and Equipment during the year ended March 31, 2025.



ORIVA CONSUMER PRODUCTS LIMITED

CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

13 Non-current investments

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Investment property	-	-
(b) Investments in Equity Instruments	-	-
(c) Other non-current investments (specify nature)	-	-
Total	-	-

14 Deferred tax assets

(Amount in Lacs)

Particulars	As at 31 March 2025	As at 31 March 2024
Arising on account of timing differences on		
Preliminary expenses	-	-
Excess of depreciation on fixed assets in accounts over depreciation as per Income Tax Act, 1961	-	-
Total	-	-

15 Long-term loans and advances

Particulars	As at 31 March 2025	As at 31 March 2024
Secured, considered good / Unsecured, considered good / Doubtful		
(a) Capital Advances	-	-
(b) Loans and advances to related parties (giving details thereof)	-	-
(c) Other loans and advances (specify nature)	-	-
Total	-	-

16 Other non-current assets

Particulars	As at 31 March 2025	As at 31 March 2024
Long term Trade Receivables		
- Secured, Considered good	-	-
- Unsecured, considered good	-	-
- Doubtful	-	-
Less: Allowances for bad and doubtful debts	-	-
Security Deposits		
Total	-	-



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

(Amount in Lacs)

17 Current Investment		
Particulars	As at 31 March 2025	As at 31 March 2024
Secured / Unsecured - specify		
(a) Investments in Equity Instruments	-	-
(b) Other investments (specify nature)	-	-
Total	-	-

18 Inventories		
Particulars	As at 31 March 2025	As at 31 March 2024
Stock-in-trade	762.36	-
Total	762.36	-

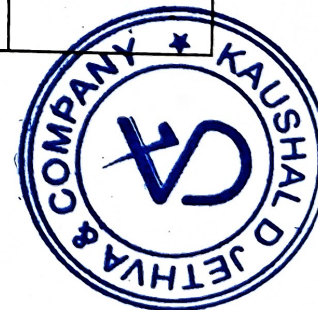
19 Trade Receivables		
Particulars	As at 31 March 2025	As at 31 March 2024
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables considered good	3511.74	-
Total	3511.74	-

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment					Total
	< 6 months	6 months-1 year	1-2 years	2-3 years	> 3 years	
Undisputed Trade receivables - considered good	3511.74	-	-	-	-	3511.74
Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note:

There are no "Unbilled" and "Not due" trade receivables, hence the same are not disclosed in the ageing schedule.



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

(Amount in Lacs)		
20 Cash and bank balances	As at	As at
Particulars	31 March 2025	31 March 2024
Cash and cash equivalents		
Balances with banks - Current accounts	0.08	-
Cash on hand	1.69	-
Other bank balances	342.78	
Deposits with original maturity period of less than 3 months		-
Total	344.55	-

21 Short-term loans and advances	As at	As at
Particulars	31 March 2025	31 March 2024
Secured, considered good / Unsecured, considered good / Doubtful		
(a) Loans and advances to related parties (giving details thereof)	-	-
(b) Others (specify nature).	-	-
Total	-	-

22 Other current assets	As at	As at
Particulars	31 March 2025	31 March 2024
GST Receivable	21.61	-
Prepaid expenses	-	-
Total	21.61	-



ORIVA CONSUMER PRODUCTS LIMITED
CIN: U10790MH2024PLC437240

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

23 Revenue from operations

(Amount in Lacs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Sale of products	-	-
Commission income	-	-
Total	-	-

24 Other Income

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest income	-	-
Gain on Forex fluctuation (Net)	-	-
Miscellaneous income	-	-
Total	-	-

25 Purchase of stock-in-trade

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Traded goods	-	-
Total	-	-



Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

26 Changes in inventories of stock-in-trade

(Amount in Lacs)

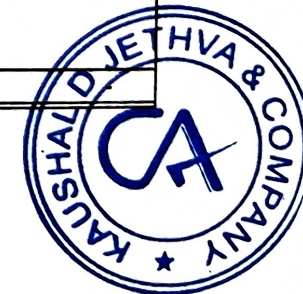
Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Inventories at the end of the year		
Traded goods	-	-
	-	-
Inventories at the beginning of the year		
Traded goods	-	-
	-	-
Net (increase)/decrease in inventory	-	-

27 Employee benefits expense

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Salaries and wages	-	-
Contribution to provident and other funds		
Expense on Employee Stock Option Scheme and Employee Stock Purchase Plan		
Staff welfare expense	-	-
Total	-	-

28 Finance Cost

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest Paid to Bank	-	-
Interest Paid to Other	-	-
Interest on short payment of advance Income-Tax	-	-
Total	-	-



ORIVA CONSUMER PRODUCTS LIMITED
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Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2025

29 Other expenses

(Amount in Lacs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Office rent	-	-
Power and Fuel	-	-
Travelling and conveyance expense	-	-
Repairs to buildings	-	-
Repairs to machinery	-	-
Loss on Forex fluctuation (Net)	-	-
Consumption of stores and spare parts	-	-
Penalty levied under Income-Tax Laws	-	-
Rates and taxes, excluding taxes on income	-	-
Legal and professional charges (Refer note below)	-	-
Office expenses	-	-
Insurance expenses	-	-
Miscellaneous expenses	-	-
Total	-	-

Note:

Remuneration to auditors (excluding taxes and outlays)

- Statutory audit

- Taxation matters

30 Earnings per share

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Profit attributable to shareholders	-	-
Nominal value per share (in Rs.)	-	-
Weighted average number of equity shares outstanding during the year	-	-
Basic earnings per share (in Rs.)	-	-



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ADDITIONAL DISCLOSURES AS PER SCHEDULE III

A Ratio Analysis

	Particulars	Numerator	Denominator	As at 31.03.2025	As at 31.03.2024	Variance in %	Reason
1	Current Ratio	Current Assets	Current Liabilities	1.40	NA	-	NA
2	Debt Equity Ratio	Total Outside Liabilities	Total Shareholders Equity	1.37	NA	-	NA
3	Debt Service Coverage Ratio	Net Operating Income	Debt Service	NA	NA	-	NA
4	Return on Equity Ratio	Net Profit after taxes	Avg. Shareholders Equity	NA	NA	-	NA
5	Inventory Turnover Ratio	Cost of Goods Sold	Avg. Inventory	NA	NA	-	NA
6	Trade Receivables Turnover Ratio	Revenue from Operations	Average Trade Receivables	NA	NA	-	NA
7	Trade Payables Turnover Ratio	Purchase of Services and other related expenses	Average Trade Payables	NA	NA	-	NA
8	Net Capital Turnover Ratio	Revenue from Operations	Working Capital	NA	NA	-	NA
9	Net Profit Ratio	Net Profit after taxes	Revenue from Operations	NA	NA	-	NA
10	Return on Capital employed	Earning before interest and taxes	Capital Employed	NA	NA	-	NA
11	Return on Investment-Unquoted	Income generated from investments	Time weighted average investments	NA	NA	-	NA

Note : As the business of the Company has not commence any operation, only relevant ratios are presented

B DISCLOSURE OF TRANSACTIONS WITH STRUCK OFF COMPANY

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

C Others Disclosures

No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:

- (a). Crypto Currency or Virtual Currency
- (b). Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
- (c). Registration of charges or satisfaction with Registrar of Companies
- (d). Relating to borrowed funds:
 - i Wilful defaulter
 - ii Utilisation of borrowed funds & share premium
 - iii Borrowings obtained on the basis of security of current assets
 - iv Discrepancy in utilisation of borrowings
 - v Current maturity of long term borrowings
- (e). There is no transaction to report which is not recorded in the books of accounts but surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 and also no transaction which is previously unrecorded income and related assets that have been recorded in the books of account during the year.

