



Independent Auditor's Examination Report on Restated Financial Information of Vinit Mobile Limited

To
The Board of Directors,
Vinit Mobile Limited
Plot no. 358, Ground, 1st & 2nd floor,
Gopal Nagar, Bamroli Althan Expressway,
Pandesar, Surat, Surat City,
Gujarat, India, 394221
(the "**Company**")

Dear Sirs/ Madams,

1. We, **R V D & Co.** Chartered Accountants (Firm Registration Number:143936W) financial Experts of the Company, have examined the attached Restated Financial Information of **Vinit Mobile Limited** (formerly known as Vinit Mobile Private Limited) (the "**Company**" or the "**Issuer**"), comprising of the Restated Statement of Assets and Liabilities as on December 31, 2025, March 31, 2025, March 31, 2024, and March 31, 2023, the Restated Statements of Profit and Loss for period ended on December 31, 2025, Financial Years ended March 31, 2025, March 31, 2024, and March 31, 2023 and the Restated Cash Flow Statement for Period ended on December 31, 2025, Financial Year Ended on March 31, 2025, March 31, 2024, and March 31, 2023, the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively, the "**Restated Financial Information**"), as approved by the Board of Directors of the Company at their meeting held on June 15, 2026, for the purpose of inclusion in the Red Herring Prospectus and Prospectus (collectively known as the "**Issue Document**") prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("**SME IPO**") prepared in terms of the requirements of:
 - (a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "**Act**")
 - (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**ICDR Regulations**"); and
 - (c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**"), as amended from time to time (the "**Guidance Note**").
2. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Issue Document to be filed with Securities and Exchange Board of India, relevant stock exchanges and the Registrar of Companies, Ahmedabad in connection with the proposed SME IPO. The Restated Financial Information have been prepared by the management of the Company as per "Basis of Preparation" paragraph stated in Annexure 4 (1.1) to the Notes to the Restated Financial Information. The Board of Directors' responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The Board of Directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note read with SEBI Communication, as applicable.



"Level-6", Office No 604-605, Near AP Park, Opp Imperial Heights, Rajkot-360005

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3. We have examined such Restated Financial Information taking into consideration:

- The terms of our engagement agreed upon with you in accordance with our engagement letter dated March 19, 2025 in connection with the proposed SME IPO of the Company
- Further, the Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information, and
- The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the SME IPO.

4. These Restated Financial Information have been compiled by the management from the audited financial statements of the company for Period ended on December 31, 2025 and Financial years ended March 31, 2025, March 31, 2024, and March 31, 2023 prepared in accordance with Accounting Standards as prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015 or 2021, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on June 05, 2026, July 31, 2025, September 2, 2024 and September 04, 2023 respectively.

5. For the purpose of our examination, we have relied on Report on audit of Special Purpose Interim Financial Statements and Statutory audit reports issued by Nirav Patel & Associates, Chartered Accountants (FRN 132409W) dated June 05, 2026 for period ended on December 31, 2025, and dated July 31, 2025 for Financial Year 2024-25 and statutory audit report issued by Mahesh Kumar Mittal & Co, Chartered Accountants (FRN 127309W), dated September 02, 2024 for Financial Year 2023-24 and statutory audit report issued by C B L & Co. (FRN 148227W) dated September 04, 2023 for Financial Year 2022-23.

6. The audit reports on the financial statements issued by us referred in paragraph 5 did not require any adjustment in the Restated Financial Information:

Based on our examination and according to the information and explanations given to us and also as per the reliance placed on the audited financial statements submitted by the other auditors or management, as applicable, for the respective years, we report that the Restated Financial Information:

Particulars	Annexure No.
Restated Summary Statement of Assets and Liabilities	Annexure 1
Restated Summary Statement of Profit and Loss	Annexure 2

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Particulars	Annexure No.
Restated Summary Statement of Cash Flows	Annexure 3
Restated Accounting Policies	Annexure 4
Statement of Notes to the Restated Financial Information	Annexure 5
Restated Statement of Share Capital	Annexure 6
Restated Statement of Reserves and surplus	Annexure 7
Restated Statement of Long- term /Short-term borrowings	Annexure 8
Deferred Tax Assets/Liabilities	Annexure 9
Restated Statement of Provisions	Annexure 10
Restated Statement of Trade payables	Annexure 11
Restated Statement of Other Current Liabilities	Annexure 12
Restated Statement of Property, Plant and Equipment and Intangible Assets	Annexure 13
Restated Statement of Loans and advances	Annexure 14
Restated Statement of Non-Current Investment	Annexure 15
Restated Statement of Other Non-Current Assets	Annexure 16
Restated Statement of Inventories	Annexure 17
Restated Statement of Trade Receivables	Annexure 18
Restated Statement of Cash and Cash Equivalent	Annexure 19
Restated Statement of Revenue from operations	Annexure 20
Restated Statement of Other Income	Annexure 21
Cost of Material Consumed	Annexure 22
Change In Inventory of Finished Goods, Stock In Trade and WIP	Annexure 23
Restated Statement of Employee Benefits Expense	Annexure 24
Restated Statement of Finance Costs	Annexure 25
Restated Statement of Depreciation and amortisation Expense	Annexure 26
Restated Statement of Other Expenses	Annexure 27
Restated Statement of Accounting and Other Ratios	Annexure 28
Statement of Tax Shelter	Annexure 29
Restated Statement of Capitalisation	Annexure 30
Related Party Transactions	Annexure 31
Restated Statement of Ratios	Annexure 32

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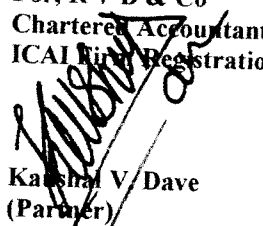
Particulars	Annexure No.
Restated Employee Benefits	Annexure 33
Additional Regulatory Information	Annexure 34

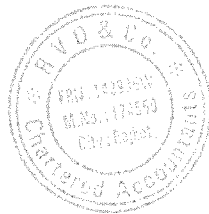
- a. have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the period ended December 31, 2025, Financial years March 31, 2025, March 31, 2024, and March 31, 2023, to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the period ended December 31, 2025.
- b. do not require any adjustments for the matters giving rise to matters mentioned in paragraph 6 above; and
- c. have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
7. The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the Audited Financial Statements mentioned in paragraph 6 above.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
9. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
10. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
11. Our report is intended solely for use of the Board of Directors for inclusion in the Issue Documents to be filed with the Securities and Exchange Board of India, relevant stock and Registrar of Companies, Ahmedabad, in connection with the proposed SME IPO, our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

Yours faithfully,

For, **R V D & Co**
Chartered Accountants
ICAI Firm Registration No 143936W

Date: June 15, 2025
Place: Rajkot


Karshan V. Dave
(Partner)
Membership No 174550
UDIN: 26174550XCGSCD2464



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Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

CIN: U51100GJ2011PLC065617

Registered Address: Plot no. 358, Ground, 1st & 2nd floor, Gopal Nagar, Bamroli Althan Expressway, Pandesara, Surat, Gujarat, India, 394221

Tel: +91 9227984148; E-mail: compliance@vinitmobile.com; Website: www.vinitmobile.com

Annexure 1: Restated Summary Statement of Assets and Liabilities

(Amounts in Lakhs)

Particulars	Annexure	As at 31 December, 2025	2025	As at 31st March 2024	2023
Equity and liabilities					
Shareholders' funds					
Share capital	6	401.00	1.00	1.00	1.00
Reserves and surplus	7	570.14	459.25	69.04	(2.95)
		971.14	460.25	70.04	(1.95)
Non-current liabilities					
Long-term borrowings	8	44.81	11.45	61.20	3.29
Long-term provisions	10	4.76	1.32	0.48	
		49.57	12.78	61.68	3.29
Current liabilities					
Short-term borrowings	8	561.99	292.22	249.29	0.08
Trade payables	11				
(a) Total outstanding dues of micro and small enterprise		-	-	-	-
(b) Total outstanding dues of creditors other than micro and small enterprise		652.43	369.26	209.41	-
Other current liabilities	12	96.73	60.95	134.67	0.05
Short-term provisions	10	171.89	138.69	16.29	-
		1,483.04	861.11	609.66	0.13
Total		2,503.75	1,334.12	741.38	1.47
Assets					
Non-current assets					
Property, Plant, Equipment & Intangible Asset					
(i) Property, plant and equipment	13	61.43	54.05	-	-
(ii) Intangible assets	13	7.13	6.34	6.17	0.83
Deferred tax assets (net)	9	4.33	0.68	0.12	-
Other non-current assets	16	86.60	19.66	26.38	-
		159.49	80.73	32.67	0.83
Current assets					
Inventories	17	1,354.08	608.62	398.84	-
Trade receivables	18	359.25	264.49	208.70	-
Cash and Cash Equivalents	19	67.61	120.44	11.38	0.45
Short-term loans and advances	14	445.75	207.32	89.66	0.18
Other current assets	16	117.57	52.52	0.12	-
		2,344.26	1,253.39	708.70	0.63
Total		2,503.75	1,334.12	741.38	1.47

For R V D & Co
Chartered Accountants
ICAI Firm Registration No 143936W
Peer Review Certificate No. 017477

For and on behalf of the Board of Directors of
Vinit Mobile Limited

Kaushal V. Dave

Kaushal V. Dave
Partner
Membership No.174550
UDIN:26174550XCGSCD2464



Place : Rajkot.
Date : 15/06/2026

Vinit

Vinit Jalan
Managing Director
DIN:08666210

Himanshu Modi

Mansi Jain
Company Secretary
ICSI Membership
No:A63030

Shweta Jalan

Shweta Jalan
Director
DIN: 08672239



H. modi

Himanshu Modi
Chief Financial Officer

Date :15/06/2026
Place:Surat

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Annexure 2: Restated Summary Statement of Profit and Loss

(Amounts in Lakhs)

Particulars	Annexure	For the Period	For the year ended 31st March		
		Ended on December 31, 2025	2025	2024	2023
Revenue					
Revenue from operations	20	5,536.22	5,998.86	2,856.32	0.22
Other income	21	65.02	63.79	2.70	
Total income		5,601.25	6,062.66	2,859.03	0.22
Expenses					
Purchase of stock-in-trade	22	5,254.42	5,355.86	2,882.82	0.17
Changes in inventories of Stock-in-trade	23	(745.46)	(209.78)	(398.84)	-
Employee benefits expense	24	157.28	199.20	173.80	-
Finance costs	25	51.78	41.74	7.96	0.02
Depreciation and amortisation expense	26	19.70	9.04	-	-
Other expenses	27	181.88	145.60	96.57	0.10
Total Expenses		4,919.60	5,541.67	2,762.31	0.28
PROFIT BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX		681.65	520.99	96.71	(0.06)
Exceptional/Prior period items					
PROFIT BEFORE TAX		681.65	520.99	96.71	(0.06)
Tax Expense					
Current tax		174.40	131.34	24.84	-
Previous year tax		-	-	-	-
MAT entitlement		-	-	-	-
Deferred tax (credit)/charge		(3.65)	(0.55)	(0.12)	-
Profit for the period / year		510.89	390.21	71.99	(0.06)
Earning per share					
Basic (Amount in Rs.)	28	12.74	9.73	1.80	-
Diluted (Amount in Rs.)	28	12.74	9.73	1.80	-

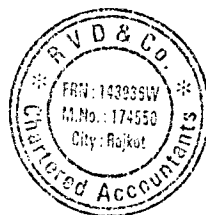
Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 4
As per our report of even date attached

For R V D & Co
Chartered Accountants
ICAI Firm Registration No 143936W
Peer Review Certificate No. 017477

Kaushal V. Dave

Kaushal V. Dave
Partner
Membership No.174550
UDIN:26174550XCGSCD2464



For and on behalf of the Board of Directors of
Vinit Mobile Limited

Vinit
Vinit Jalan
Managing Director
DIN:08666210

Shweta Jalan

Shweta Jalan
Director
DIN: 08672239

Mansi Jain

Mansi Jain
Company Secretary
ICSI Membership No:A63030



H. Modi

Himanshu Modi
Chief Financial
Officer

Place : Rajkot.
Date : 15/06/2026

Date :15/06/2026
Place:Surat

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Annexure 3: Restated Summary Statement of Cash Flows

(Amounts in Lakhs)

Particulars	For the Period Ended on December 31, 2025	For the year ended on 31st March		
		2025	2024	2023
A. Cash flow from operating activities				
Profit before tax, as restated	681.65	520.99	96.71	(0.06)
Adjustments for :				
Provision for Gratuity	3.97	0.84	0.48	-
Depreciation and amortisation expense	19.70	9.04	-	-
Loss/(Gain) on Sale of Fixed Asset	-	-	-	-
Finance costs	51.78	41.74	7.96	-
Operating profit before working capital changes	757.10	572.62	105.15	0.06
Changes in working capital:				
(Increase) / decrease Inventories	(745.46)	(209.77)	(398.84)	-
(Increase) / decrease in Trade Receivables	(94.76)	(55.77)	(208.70)	-
(Increase) / decrease in Other Current Assets	(65.04)	(52.40)	(0.12)	-
(Increase) / decrease in Other Non Current Assets	(66.94)	6.72	(26.40)	-
Increase / (decrease) in Trade Payables	283.18	159.84	209.41	-
Increase / (decrease) in Other Current Liabilities	35.78	(73.72)	134.62	-
Increase / (decrease) in Short Loans & Advance	(238.43)	(117.66)	(89.48)	(0.03)
Cash generated from / (utilised in) operations	(134.58)	229.86	(274.36)	0.02
Less : Income tax paid (Refunded)	(141.73)	(8.94)	(8.55)	-
Net cash flow generated from/ (utilised in) operating activities (A)	(276.30)	220.92	(282.91)	0.02
B. Cash flow from investing activities				
Purchase of property, plant and equipment (including intangible assets and intangible assets under development)	(27.87)	(63.27)	(5.34)	-
Net cash flow utilised in investing activities (B)	(27.87)	(63.27)	(5.34)	-



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

C. Cash flow from financing activities				
Proceeds from Long Term Borrowing	59.30	270.74	66.04	-
Proceeds from Short Tem Borrowing	1,468.96	7,199.60	975.76	-
Repayment from Short Term Borrowings	(1,199.19)	(7,156.70)	(726.53)	-
Repayment from Long Term Borrowings	(25.94)	(320.49)	(8.12)	-
Interest/Finance Charges Paid	(51.78)	(41.74)	(7.96)	-
Net cash flow generated from/ (utilised in) financing activities (C)	251.34	(48.59)	299.18	-
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	(52.84)	109.07	10.93	0.02
Cash and cash equivalents at the beginning of the period/ year	120.44	11.38	0.45	0.43
Cash and cash equivalents at the end of the period/ year	67.61	120.44	11.38	0.45

Components of cash and cash equivalents	For the Period Ended on December 31, 2025		For the year ended on 31st March	
	2025	2025	2024	2023
Balances with banks in current accounts	28.07	20.81	6.24	-
Bank Deposit having maturity of less than 3 months	-	27.99	-	-
Cash on hand	39.54	71.63	5.14	0.45
Debit Balance of Cash Credit	-	-	-	-
Cash and bank balance as per Balance Sheet	67.61	120.44	11.38	0.45
Earmarked balances with banks	-	-	-	-
Bank Deposit having maturity of greater than 12 months	-	-	-	-
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments	-	-	-	-

Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 1, 2 and 4

The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

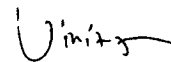
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Chartered Accountants
ICAI Firm Registration No 143936W
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Partner
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For and on behalf of the Board of Directors of
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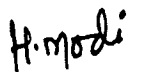
Vinit Jalan
Managing Director
DIN:08666210



Shweta Jalan
Director
DIN: 08672239



Mansi Jain
Company Secretary
ICSI Membership
No:A63030

Himanshu Modi
Chief Financial Officer

Place : Rajkot.
Date : 15/06/2026

Date : 15/06/2026
Place:Surat

Annexure 4: Restated Accounting Policies

Background of the Company

Company was originally incorporated under the name "Tanya Silk Mills Private Limited" under the provisions of the Companies Act, 1956 vide Certificate of Incorporation dated May 26, 2011, issued by the Assistant Registrar of Companies, Gujarat, Dadra and Nagar Haveli. Further the name of our Company was changed from "Tanya Silk Mills Private Limited" to "Vinit Mobile Private Limited" vide special resolution passed by the Shareholders at the Extra Ordinary General Meeting held on February 19, 2020, and a Fresh Certificate of Incorporation consequent to name change was issued on March 13, 2020, by the Registrar of Companies, Ahmedabad. Subsequently, the status of the Company was changed from private limited to public limited, and the name of our Company was changed to "Vinit Mobile Limited" vide special resolution passed by the Shareholders at the Extra Ordinary General Meeting held on May 15, 2025. The fresh certificate of incorporation consequent to conversion was issued on May 21, 2025 by Registrar of Companies. The Corporate Identification Number of our Company is U51100GJ2011PLC065617

1 Statement of Significant Accounting Policies :

1.1 Basis of preparation of Financial Statements & Statement of Compliance :

Restated Financial Statements are prepared to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, as amended ("Accounting Standards") and the relevant provisions of the Companies Act, 2013. The Financial statements have been prepared under the historical cost convention on an accrual basis. The Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policies hitherto in use:

Restated Financial Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note").

Restated Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the NSE in connection with its proposed IPO.

The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

All assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in the Schedule III of the Companies Act, 2013.

1.2 Basis of accounting:

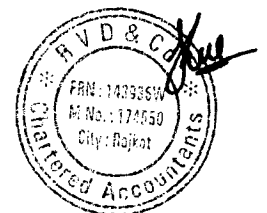
The restated financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The restated financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

1.3 Use of Estimates :

The preparation of financial statements in conformity with generally accepted accounting principles requires management of the Company to make estimates and assumptions that affect the reported amount of asset and liabilities and disclosure contingent liabilities at the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

1.4 Property, Plant and Equipment :

Property, Plant and Equipment are stated at cost of acquisition/construction less accumulated depreciation and impairment losses, if any. The cost includes purchase price, duties, taxes, and any directly attributable expenditure for bringing the asset to its working condition for its intended use. Subsequent expenditure related to items of PPE is capitalised only if it increases the future economic benefits from the asset; all other expenses are charged to the Statement of Profit and Loss. Depreciation on PPE is provided on a written down value method over the estimated useful life of the assets in accordance with Schedule II of the Companies Act, 2013. The residual values, useful lives, and depreciation method are reviewed at the end of each financial year and adjusted prospectively, where appropriate. Gains or losses on disposal of PPE are recognised in the Statement of Profit and Loss.



1.5 Intangible Assets:

Intangible assets are recognised when it is probable that future economic benefits attributable to the asset will flow to the Company and the cost of the asset can be measured reliably. Computer software is carried at cost less accumulated amortisation and impairment losses, if any, and is amortised on a straight-line basis over its estimated useful life, generally 3 to 5 years, as determined by management. Subsequent expenditure is capitalised only when it increases the future economic benefits from the existing asset; all other expenditure is expensed as incurred. At each reporting date, the Company assesses whether there is any indication of impairment in the carrying amount of intangible assets and recognises impairment loss, if any, when the carrying amount exceeds the recoverable amount. Any gain or loss arising from derecognition of an intangible asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the asset, and is recognised in the Statement of Profit and Loss in the period in which the asset is derecognised.

1.6 Depreciation and Amortisation :

Depreciation on Property, Plant and Equipment is provided on written down value method (WDV) method in respect of assets purchased during the year, depreciation is provided on a pro-rate basis from the date on which such asset is ready to be put to use. Useful life and residual value prescribed in schedule-II of the Act. are considered computing depreciation.

Block of Assets	Usefull life
Tangible Assets	
Furniture & Fixture	10 Years
Plant and Machinery	15 Years
Vehicles	8 Years
Computer and Computer Peripherals	3 Years

Intangible Assets is stated at cost less accumulated amortisation and impairment losses, if any, and is amortised on a Straight-Line Method (SLM) over a period of five years. Any impairment loss is recognised whenever the carrying amount exceeds the recoverable amount.

1.7 Impairment of Assets :

- Impairment loss, if any, is provided to the extent, the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of an asset's net selling price and its value in use. Value in Use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.
- Assessment is done at each balance sheet date as to whether there is any indication that an impairment loss recognised for an asset in prior accounting periods may no longer exists or may have decreased.
- Impairment loss refers to the reduction in the recoverable value of an asset below its carrying amount as recorded in the books of accounts. When there is an indication that an asset has suffered impairment, company compare the carrying amount of the asset with its recoverable amount, being the higher of its fair value less costs of disposal and value in use. If the carrying amount exceeds the recoverable amount, the difference is recognized as an impairment loss in the Statement of Profit and Loss. The carrying amount of the asset is reduced accordingly, and depreciation or amortization for future periods is adjusted based on the revised carrying value. In certain cases, impairment losses recognized in earlier periods may be reversed if there is a change in estimates indicating recovery in the asset's value, subject to applicable accounting standards.

1.8 Revenue Recognition:

(i) Sales:

Revenue from sales is recognised when the significant risks and rewards of ownership of the goods are transferred to the customers. Sales are net of Goods & Services tax ,sales returns and trade discounts. Revenue is recognised upon transfer of control of promised products to customers in an amount that reflects the consideration the Group expects to receive in exchange for those products.

(ii) Other Income :

All other income (includes Cash Back and Discount income) are accounted for on accrual basis except non recurring & Misc. Income as the impact of non provision is not material on Profit & Loss Account

1.9 Expenses :

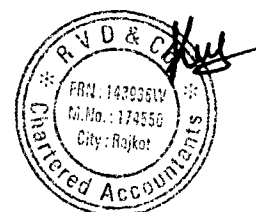
All the expenses are accounted for on accrual basis except non recurring & Misc. Expense as the impact of non provision is not material on Profit & Loss Account

1.10 Inventories :

Inventory(i.e Mobile and Mobile Accessories) is valued at lower of actual cost or NRV, determined on FIFO, and is carried at cost or net realizable value, whichever is lower. Cost includes purchase price, duties, taxes (other than those subsequently recoverable), freight, and other expenses directly attributable to bringing the inventories to their present location and condition.

1.11 Borrowing Costs:

Borrowing costs directly attributable to the acquisition and construction of qualifying assets are capitalized as part of cost of such assets till such time the asset is ready for its intended use. A qualifying asset is one that requires substantial period of time to get ready for its intended use. All other borrowing costs, if any, are charged to the statements of Profit & Loss as period costs.



1.12 Taxes on Income:

(i) Current Tax

Provision of current tax is made after taking into consideration benefits admissible under the Provisions of the Income tax Act, 1961.

(ii) Deferred Tax

Deferred Tax resulting from "Timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax assets is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

Deferred Tax Assets are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such Deferred Tax Assets can be realized. In the case of unabsorbed depreciation and carry forward of losses under tax laws, Deferred Tax Assets are recognized only when there is virtual certainty supported by convincing evidence of realization of such assets.

Reasonable certainty means that, based on available evidence like past profitability, future business projections, and industry trends, the enterprise can reasonably expect adequate taxable income in future periods. However, in case of unabsorbed depreciation and carry forward of losses, a stricter test of virtual certainty supported by convincing evidence is required before recognizing Deferred Tax Assets. The carrying amount of Deferred Tax Assets is reviewed at each balance sheet date and is written down to the extent that it is no longer reasonably or virtually certain that sufficient future taxable income will be available for realization

1.13 Provisions, Contingent Liabilities and Contingent Assets:

A Provision is recognized when the Company has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a realisable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates if any, Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

1.14 Earnings per Share:

Basic earnings per share (EPS) is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstandings during the period.

1.15 Leases :

The Company has taken various shops/premises on lease for its operations. These lease agreements are generally executed for a period of 11 months and are renewable at the option of both parties upon expiry of the lease term. Since the lease term does not transfer substantially all the risks and rewards incidental to ownership, such arrangements are classified as operating leases in accordance with the applicable Accounting Standard.

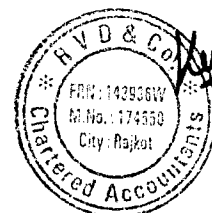
As per AS 19 – Leases, lease arrangements with a term of 12 months or less are treated as short-term operating leases and are exempt from detailed disclosure of future minimum lease payments. In such cases, lease rentals are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term, unless another systematic basis is more representative. Since the Company's shop premises are generally taken on 11-month leases, renewable by mutual consent, these fall under the exemption for short-term leases, and accordingly, only the lease rental expenses are disclosed without presenting long-term lease commitments.

1.16 Cash flows

The Cash Flow Statement is prepared in accordance with AS 3 – Cash Flow Statements, using the indirect method, whereby profit before tax is adjusted for the effects of non-cash items, accruals, and deferrals of past or future cash receipts or payments, and items relating to investing and financing activities. Cash flows are classified into operating, investing, and financing activities to provide information on the sources and uses of cash. For the purpose of the Cash Flow Statement, cash and cash equivalents include cash in hand, balances with banks, and short-term deposits with an original maturity of three months or less, subject to insignificant risk of changes in value. Significant non-cash transactions.

1.17 Going concern assumption

The financial statements have been prepared on a going concern basis. The management has evaluated the Company's ability to continue as a going concern and is satisfied that the Company has the resources to continue its operations for the foreseeable future. Accordingly, the financial statements have been prepared on the assumption that the Company will continue in operation and will be able to realize its assets and discharge its liabilities in the normal course of business.



1.18 Change of accounting policies

Accounting policies have been consistently applied by the Company. Any change in accounting policy is made only if the adoption of a different policy is required by statute or accounting standard, or if it results in a more appropriate presentation of the financial statements.

During the period under review, there has been no change in the accounting policies followed by the Company.

1.19 Employee Benefits

Short-term employee benefits such as salaries, wages, bonus, and ex-gratia are recognized as an expense in the period in which the related service is rendered.

The Company's contributions to provident fund and other defined contribution schemes are charged to the Statement of Profit and Loss on an accrual basis.

Liability for defined benefit plans such as gratuity is determined using the actuarial valuation method at the end of each financial year and recognized in the financial statements in accordance with Accounting Standard (AS) 15 – Employee Benefits.

Re-measurements comprising actuarial gains and losses are recognized in the Statement of Profit and Loss in the period in which they arise.

Further Details of acturaial valuation report has been incorporated in this report as annexure 33

1.20 Current and Non-Current Classification (Assets and Liabilities)

All assets and liabilities are classified as current or non-current in accordance with the Company's normal operating cycle and the criteria set out in Schedule III to the Companies Act, 2013. Assets expected to be realized or intended for sale or consumption in the normal operating cycle, held primarily for trading purposes, expected to be realized within twelve months after the reporting date, or cash and cash equivalents not restricted in use for at least twelve months, are classified as current assets. All other assets are classified as non-current. Similarly, liabilities expected to be settled in the normal operating cycle, held for trading, due to be settled within twelve months, or where the Company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, are classified as current liabilities. All other liabilities are classified as non-current. The Company has identified its normal operating cycle as twelve months for the purpose of classification.

1.21 Contingencies and Events Occurring After the Balance Sheet Date

Contingent liabilities are disclosed in the financial statements by way of notes after careful evaluation of the facts and legal aspects of each case. Contingent assets are neither recognized nor disclosed in the financial statements. Events occurring after the balance sheet date that provide additional evidence of conditions existing at the balance sheet date are considered in the preparation of the financial statements. Events occurring after the balance sheet date that are indicative of conditions arising subsequent to the balance sheet date are not adjusted but disclosed, if material.

During the period under review, there were no contingencies or events occurring after the balance sheet date that require adjustment or disclosure in the financial statements.

1.22 Operating Cycle

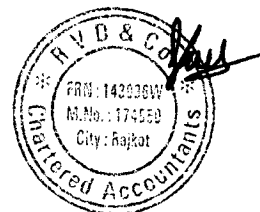
The operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. It represents the period within which the Company expects to convert its inventories and other current assets into cash and settle its current liabilities in the normal course of business. Based on the nature of products, business operations, and the time required for production, sales, and realization, the Company has determined its normal operating cycle to be twelve months.

Accordingly, in compliance with the requirements of Schedule III to the Companies Act, 2013, assets and liabilities are classified into current and non-current. Assets expected to be realized or intended for sale or consumption within the Company's normal operating cycle, or within twelve months from the reporting date, are classified as current assets. Liabilities expected to be settled within the normal operating cycle or within twelve months from the reporting date are classified as current liabilities. All other assets and liabilities are classified as non-current

1.23 Related Party

The Company has complied with the disclosure requirements of Accounting Standard (AS) 18 – Related Party Disclosures. Related parties comprise key management personnel, their relatives, and enterprises over which they exercise significant influence, as well as other entities within the same group.

Transactions with related parties are conducted in the ordinary course of business and on an arm's length basis. The nature of the related party relationships, transactions entered into during the year, and the outstanding balances as at the year end have been disclosed in detail in Annexure 31 to the financial statements.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

1.24 Cash flow & Cash flow Statement

The Cash Flow Statement has been prepared in accordance with Accounting Standard (AS) 3 – Cash Flow Statements, issued by the Institute of Chartered Accountants of India. The statement presents the cash flows during the year classified into operating, investing, and financing activities

Cash flows from operating activities are reported using the indirect method, whereby net profit before tax is adjusted for non-cash items, deferrals or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing or financing cash flows.

Cash flows arising from the acquisition and disposal of long-term assets, investments, and other non-operating items are classified as investing activities. Cash flows that result in changes in equity and borrowings are classified as financing activities.

Cash and cash equivalents include cash in hand, balances with banks, and short-term highly liquid investments that are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value.

Fixed deposits with banks that are lien marked and provided as security for borrowings or other obligations are not considered as cash and cash equivalents since they are not available for immediate use by the Company.

1.25 Foreign Currency Transactions

Transactions in foreign currencies are initially recorded in the reporting currency (Indian Rupees) by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

Exchange differences arising on the settlement of monetary items or on reporting such items at rates different from those at which they were initially recorded are recognized in the Statement of Profit and Loss in the period in which they arise.

In the case of foreign currency transactions related to exports and imports, revenue or expense is recognized at the exchange rate prevailing on the date of the transaction. Outstanding receivables or payables at the year-end are restated at the closing exchange rate.

1.26 Cash & Cash equivalents

Cash and cash equivalents comprise cash on hand, balances with banks in current accounts, demand deposits and other short-term, highly liquid investments with original maturities of three months or less from the date of acquisition that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

1.26 General:

- 1 Any other accounting policy not specifically referred to are consistent with generally accepted accounting principles.
- 2 Due to the lack of details on unbilled and overdue Trade Receivables and Payables, Annexure No. 11 and Annexure No. 17 are prepared based on the invoice date, in accordance with the Ministry of Corporate Affairs' Schedule III framework



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)
Annexure 5: Statement of Notes to the Restated Financial Information

A. Contingent liabilities and commitments

(I) Contingent liabilities

(Amounts in Lakhs)

Particulars	As at 31 December, 2025	As at 31 March,		
		2025	2024	2023
Claims against the Company not acknowledged as debt				
Bank Guarantees	-	-	-	-
Indirect Tax Liability	-	-	-	-
Amount of Capital Commitments	-	-	-	-
Corporate Guarantee Given by Company	-	-	-	-
Commitments				
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-	-
Uncalled liability on shares and other investments partly paid	-	-	-	-
Other commitments (specify nature)	-	-	-	-
	-	-	-	-

B. Earning & Expenditure in foreign currency on accrual basis

(Amounts in Lakhs)

Particulars	As at 31 December, 2025	As at 31 March,		
		2025	2024	2023
Foreign Currency Expenditure (Net off Remittance Charges)				
Earning	NIL	NIL	NIL	NIL
Purchase	NIL	NIL	NIL	NIL
Expenses	NIL	NIL	NIL	NIL

C. The year end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are given below:

(Amounts in Lakhs)

Particulars	As at 31 December, 2025	As at 31 March,		
		2025	2024	2023
Foreign Currency Exposure that have not been Hedged by Derivative Instruments	NIL	NIL	NIL	NIL

D. Changes in Accounting Policies in the Periods/Years Covered In The Restated Financials

There is no change in significant accounting policies adopted by the Company.

E. Segment Reporting

The Company deals in only one Operating Segment, so Segment Reporting does not apply to the company

F. Notes on Restatement Made in Audited Financial Statements

- 1) The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.
- 2) Contingent liabilities and commitments (to the extent not provided for) - A disclosure for a contingent liability is also made when there is a possible obligation that may, require an outflow of the Company's resources.
- 3) Figures have been rearranged and regrouped wherever practicable and considered necessary.
- 4) The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.
- 5) The balances of trade payables, trade receivables, loans and advances are unsecured and considered as good are subject to confirmations of respective parties concerned.
- 6) Realizations: In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets and loans and advances are approximately of the same value as stated.
- 7) Contractual liabilities: All other contractual liabilities connected with business operations of the Company have been appropriately provided for.
- 8) Amounts in the financial statements: Amounts in the financial statements are rounded off to nearest lakhs. Figures in brackets indicate negative values.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Annexure 5: Statement of Notes to the Restated Financial Information

G Restatement adjustments, Material regroupings and Non-adjusting items

(a) Impact of restatement adjustments

Below mentioned is the summary of results of restatement adjustments made to the audited financial statements of the respective period/years and its impact on profits.

Particulars	For the year ended 31 March			
	As at 31 December:2025	2025	2024	2023
Profit after tax as per audited financial statements	503.45	394.81	72.35	(0.01)
Adjustments to net profit as per audited financial statements				
Change in Deferred Tax Assets or Liability	0.04	(0.12)	-	-
Recognition of Gratuity Expenses	-	-	(0.48)	-
Reversal of Gratuity Expenses Recognized in Audited Financial Statements	-	0.48	0.12	-
Additional Provision of Interest on Late Payment of Income Tax for FY 2024-25	-	(7.35)	-	-
Reversal of Additional Income Tax Provision	(6.63)	2.39	-	-
Recognition of Expenses on Accrual Basis	-	-	-	(0.05)
Reversal of Preliminary Expenses debited in Profit and loss account	(0.86)	-	-	-
Total adjustments	(7.45)	(4.60)	(0.36)	(0.05)
Restated profit after tax for the period/ years	510.90	390.21	71.99	(0.06)

Note:

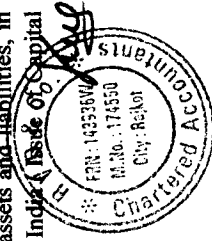
A positive figure represents addition and figures in brackets represents deletion in the corresponding head in the audited financial statements for respective reporting periods to arrive at the restated numbers.

(b) Explanatory notes for the restatement adjustments

- Provision for Gratuity was not made earlier but made in Current year but in Restated Financials It was Given in Actual Year (Provision is made on the basis of Valuation report of Actuary Valuation)
- Due to Provision of Gratuity there is a change in Provision of Deferred Tax Asset / Deferred Tax Liability

Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them inline with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Disclosure and Disclosure Requirements) Regulation 2018.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

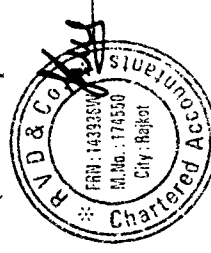
© Reconciliation of restated Equity / Net worth:

Particulars	For the year ended 31 March			
	As at 31 December, 2025	2025	2024	2023
Equity / Net worth as per Audited Financials	968.72	465.26	72.71	0.36
Adjustment for:				
Change in Deferred Tax Assets or Liability	(0.04)	-	0.12	-
Recognition of Gratuity Expenses	-	-	(0.48)	-
Primary Expenses Written off	-	-	-	(2.26)
Accumulated Effect of Primary Expenses Written off	-	-	(2.26)	-
Additional Provision of Interest on Late Payment of Income Tax for FY 2024-25	-	(7.35)	-	-
Reversal of Additional Income Tax Provision	1.61	2.39	-	-
Recognition of Expenses on Accrual Basis	-	(0.05)	(0.05)	(0.05)
Reversal of Preliminary Expenses debited in Profit and loss account	0.86			
Equity / Net worth as Restated	971.14	460.25	70.04	(1.95)

(Amounts in Lakhs)

Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them I line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.



Annexure 6: Restated Statement of Share Capital

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	As at 31 December, 2025	2025	As at 31st March 2024	2023
Authorised share capital				
Equity shares of Rs. 10 each				
- Number of shares	80,00,000.00	10,00,000.00	10,00,000.00	10,00,000.00
- Amount in Lakhs	800.00	100.00	100.00	100.00
	800.00	100.00	100.00	100.00
Issued, subscribed and fully paid up				
Equity shares of Rs. 10 each				
- Number of shares	40,10,000.00	10,000.00	10,000.00	10,000.00
- Amount in Lakhs	401.00	1.00	1.00	1.00
Total	401.00	1.00	1.00	1.00

Reconciliation of equity share capital

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	As at 31 December, 2025	2025	As at 31st March 2024	2023
Balance at the beginning of the period/year				
- Number of shares	10,000.00	10,000.00	10,000.00	10,000.00
- Amount in Lakhs	1.00	1.00	1.00	1.00
Add: Shares issued during the period/year				
- Number of shares	-	-	-	-
- Amount in Lakhs	-	-	-	-
Add: Bonus Shares issued during the period/year				
- Number of shares	40,00,000.00	-	-	-
- Amount in Lakhs	400.00	-	-	-
Balance at the end of the period/year				
- Number of shares	40,10,000.00	10,000.00	10,000.00	10,000.00
- Amount in Lakhs	401.00	1.00	1.00	1.00

The Company has only one class of issued, subscribed and paid-up equity shares having a par value of ₹.10/- each. Each shareholder of equity shares is entitled to one vote per share. The dividend proposed by the Board of directors is subject to the approval of the shareholders in the ensuing annual general meeting, except in the case of interim dividend. In the event of liquidation of the Company, the shareholders of equity shares will be entitled to receive the remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders.

The Company has only one class of equity shares. Hence, the question of rights, preferences and restrictions attaching to different classes of shares, including restrictions on the distribution of dividends and repayment of capital, is not applicable.

The Company does not have any holding company, ultimate holding company, or their subsidiaries/associates. Accordingly, the disclosure of shares held in respect of each class by such entities is not applicable.

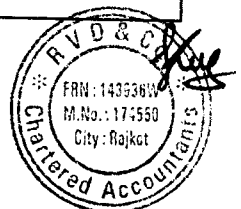
The Company does not reserve any Shares for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.

Equity share are fully Paid up and there is no uncalled and unpaid amount on any Equity Shares.

Shareholders holding more than 5% of the shares of the Company

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	As at 31 December, 2025	2025	As at 31 March 2024	2023
Equity shares of Rs. 10 each				
Vinit Jalan				
- Number of shares	19,96,980.00	4,980	4,980	5,000
- Percentage holding (%)	49.80%	49.80%	49.80%	50.00%
Shweta Jalan				
- Number of shares	14,35,580.00	5,000	5,000	5,000
- Percentage holding (%)	35.80%	50.00%	50.00%	50.00%
Ranjana Jalan				
- Number of shares	2,80,700	-	-	-
- Percentage holding (%)	7.00%	0.00%	0.00%	0.00%
Ravishankar jalan				
- Number of shares	2,80,700	-	-	-
- Percentage holding (%)	7.00%	0.00%	0.00%	0.00%



(Amounts in INR Lakhs, unless otherwise stated)

Particulars	Shares held by Promoters & Promoter Group For the Period Ended on December 31, 2025		
	No of Shares	% of total Shares	% Change during the year
A Share held by Promoters			
Vinit Jalan	19,96,980	49.80%	0.00%
Shweta Jalan	14,35,580	35.80%	-14.20%
B Share held by Promoters Group			
Ranjana Jalan	2,80,700	7.00%	7.00%
Ravishankar jalan	2,80,700	7.00%	7.00%
Vandana Agarwal	4,010	0.10%	0.10%
Vijaya Todi	4,010	0.10%	0.10%

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	Shares held by Promoters & Promoter Group For the year ended 31 March 2025		
	No of Shares	% of total Shares	% Change during the year
Vinit Jalan	4,980	49.80%	0.00%
Shweta Jalan	5,000	50.00%	0.00%

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	Shares held by Promoters & Promoter Group For the year ended 31 March 2024		
	No of Shares	% of total Shares	% Change during the year
Vinit Jalan	4,980	49.80%	-0.20%
Shweta Jalan	5,000	50.00%	0.00%

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	Shares held by Promoters & Promoter Group For the year ended 31 March 2023		
	No of Shares	% of total Shares	% Change during the year
Vinit Jalan	5,000	50.00%	0.00
Shweta Jalan	5,000	50.00%	0.00

Equity shares movement during 5 years preceding date of Balance sheet

Particulars	As at 31 December, 2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Equity shares issued as bonus	40,00,000	-	-	-
Equity shares allotted as fully paid-up pursuant to contract (s) without payment being received in cash	-	-	-	-
Equity shares extinguished on buy-back	-	-	-	-

Particulars	As at 31-03-2022	As at 31-03-2021
Equity shares issued as bonus	-	-
Equity shares allotted as fully paid-up pursuant to contract (s) without payment being received in cash	-	-
Equity shares extinguished on buy-back	-	-

The Company has no shares reserved for issue under options and contracts/commitments for the sale of shares or disinvestment. Accordingly, this disclosure is not applicable

The Company has not issued any securities convertible into equity shares or preference shares. Accordingly, this disclosure is not applicable

Calls unpaid (showing aggregate value of calls unpaid by directors and officers):
There are no calls unpaid, including by directors and officers of the Company.

The Company has not forfeited any shares, and accordingly, no amount is outstanding in respect of forfeited shares.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Terms & Rights attached to Equity Shares.

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. However, no such preferential amount exists currently. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

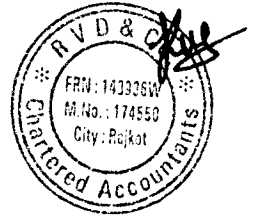
The figures disclosed above are based on the restated statement of assets & liabilities of company.

As per the 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.

The above statement should be read with the restated statement of assets & liabilities, Restated statement of Profit & Loss, Restated statement of Cash flow, significant accounting policies & notes to restated statements as appearing in annexures 1, 2, 3 & 4 respectively.

Bonus Shares

During the year, the Company issued bonus shares in the ratio of 400:1 (Four Hundred bonus equity shares for every One existing equity share held) by capitalization of reserves. Bonus shares were allotted only to shareholders holding equity shares as on the record date i.e October 14, 2025



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

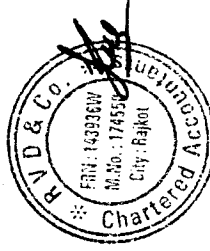
Annexure 7: Restated Statement of Reserves and surplus

(Amounts in Lakhs)

Particulars	As at 31 December,2025		As at 31 March	
	2025	2024	2025	2023
A. Surplus in the Restated Summary Statement of Profit and Loss				
Balance at the beginning of the period/year	459.25	69.04	(2.95)	(2.89)
Add / Less :- Prior Period Expense/ Income	-	-	-	-
Add : Transferred from the Restated Summary Statement of Profit and Loss	510.89	390.21	71.99	(0.06)
Less :- Issue of Bonus Shares	400.00	-	-	-
Balance at the end of the period/year	570.14	459.25	69.04	(2.95)
Total	570.14	459.25	69.04	(2.95)

i. Company does not have any Revaluation reserve

ii. Retained earnings (accumulated profit & loss till October 14,2025) has be utilised by the company for issuance of bonus shares,during the period ended on December 31,2025, the company has utilized the balance available in the profit and loss account amounting to ₹400.00 lakhs for the purpose of issuing bonus shares to its existing shareholders.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)
Annexure 8: Restated Statement of Long- term /Short-term borrowings

(Amounts in Lakhs)

Particulars	As at 31 December-2025	2025	As at 31 March 2024	2023
<u>Long Term Borrowings</u>				
<u>Unsecured Loans</u>				
From Directors	44.81	11.45	61.20	3.29
Short Term Borrowing	44.81	11.45	61.20	3.29
<u>Secured</u>				
Working Capital Finance	512.40	292.22	249.29	0.08
Overdraft Againsts Fixed deposits	49.59	-	-	-
	561.99	292.22	249.29	0.08
	606.80	303.67	310.49	3.37

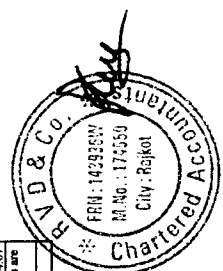
Notes

Detailed Note is Annexed in note 8.1



Visit Mobile Limited (Formerly Known as Visit Mobile Private Limited)

Annexure B.1.1 Detailed Statement of Details regarding Loans (Secured and Unsecured)		Amounts in INR Lakhs (unless otherwise stated)	
S.No.	Details	Amount	Rate of Interest
Short Term Borrowing		Amount	Rate of Interest
1	South Indian Bank	550.00	8.60%
5	AIU small finance bank	49.50	8.10%
1	Visit Mobile	40.74	12%
2	Sharda India	4.07	12%
Total		644.24	
Long Term Borrowing			
1	Visit Mobile	40.74	12%
2	Sharda India	4.07	12%
Total		44.81	
Total		689.05	
Outstanding on 31.12.2025		512.40	



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)

Annexure 9: Deferred Tax Assets/Liabilities

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	As at 31 December, 2025		As at 31 March	
	2025	2024	2025	2023
Deferred Tax Assets & Liabilities Provision				
Depreciation as per Companies act	19.70		9.04	-
Depreciation as per Income Tax Act	9.17		7.68	-
Difference in WDV	10.54		1.36	-
Gratuity Provision	3.97		0.84	0.48
Adjustment on account of Section 28 to 44 DA Income tax Act, 1961	-		-	-
Total Timing Difference	14.50		2.20	0.48
Tax Rate as per Income Tax	25.17%		25.17%	
DTA / (DTL)	3.65		0.55	0.12
Deferred Tax Assets & Liabilities Summary				
Opening Balance of DTA / (DTL)	0.68		0.12	
Add: Provision for the Year	3.65		0.55	0.12
Closing Balance of DTA / (DTL)	4.33		0.68	0.12

Note:

In accordance with accounting standard 22, Accounting for taxes on income, issued by the institute of Chartered Accountant of India, the Deferred Tax Liabilities (net of Assets) is provided in the books of account as at the end of the year/ (period)

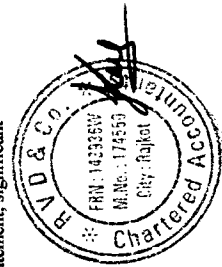
Annexure 10: Restated Statement of Provisions

(Amounts in Lakhs)

Particulars	As at 31 December, 2025		As at 31 March	
	2025	2024	2025	2023
	Long-term	Short-term	Long-term	Short-term
Provision for employee benefits:				
Provision for gratuity	4.76	0.53	-	-
Provision for tax	-	171.36	138.69	16.29
Total	4.76	171.89	138.69	16.29

Note:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
- The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cash flow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)

Annexure 11: Restated Statement of Trade payables

(Amounts in Lakhs)

Particulars	As at 31 December, 2025		As at 31 March 2024		2023	
	2025		2024			
Unbilled due	-	-	-	-	-	-
Dues of micro and small enterprises (refer note below)	652.43	-	369.26	209.41	-	-
Dues to others	-	-	-	-	-	-
Total	652.43	369.26	209.41			

Note
Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company

(Amounts in Lakhs)

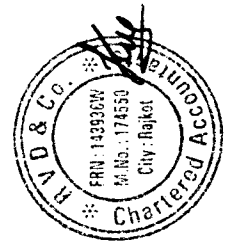
Particulars	Outstanding for following periods from date of Invoice				As at 31 December, 2025	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	-
(ii) Others	652.43	-	-	-	652.43	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-

(Amounts in Lakhs)

Particulars	Outstanding for following periods from date of Invoice				As at 31 March 2025	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	-
(ii) Others	369.26	-	-	-	369.26	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-

(Amounts in Lakhs)

Particulars	Outstanding for following periods from date of Invoice				As at 31 March 2024	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	-
(ii) Others	209.41	-	-	-	209.41	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-



Viait Mobile Limited (Formerly Known as Vinit

Particulars	Outstanding for following periods from date of Invoice				As at 31st March 2023
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

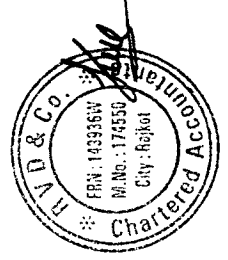
Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company

2 Trade Payables for the period ended on December 31, 2025 and as on 31st March, 2025, 31st March, 2024 & 31st March, 2023 has been taken as certified by the management of the company

Particulars	As at 31			As at 31 March	
	December 2025	2025	2024	2023	
Principal Amount Due to suppliers as at the year end	-	-	-	-	-
Interest accrued, due to suppliers on the above amount, and unpaid as at the year end	-	-	-	-	-
Payment made to suppliers (other than interest) beyond the appointed date under section 16 of MSMED	-	-	-	-	-
Interest paid to suppliers under MSMED Act (other than Section 16)	-	-	-	-	-
Amount of Interest paid by the Company in terms of Section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year	-	-	-	-	-
Amount of Interest due and payable for the period of delay in making the payment, which has been paid but beyond the appointed date during the year, but without adding the interest specified under MSMED Act	-	-	-	-	-
Amount of Interest Accrued and remaining unpaid at the end of each accounting year to suppliers	-	-	-	-	-
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED	-	-	-	-	-

The Company is in the process of obtaining necessary confirmations from suppliers regarding their status under the Micro, Small and Medium Enterprises (MSME) Development Act, 2006 (the 'Act') and hence disclosures regarding the following have not been made:

- Interest paid during the period / year to MSME.
 - Interest payable at the end of the accounting period / year to MSME.
 - Interest accrued and unpaid at the end of the accounting period / year to MSME.
- Management believes that the figures for disclosures, if any, will not be significant.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Annexure 12: Restated Statement of Other Current Liabilities

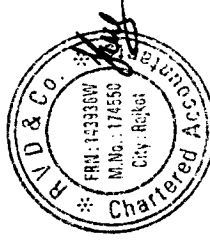
(Amounts in Lakhs)

Particulars	As at 31 December, 2025	2025	As at 31 March 2024	2023
Other Current Liabilities				
Tax Deducted at Source	0.25	2.57	0.27	-
Tax Collected at Source	-	0.99	-	-
Interest on TDS	-	-	0.33	-
Goods & Service Tax	-	4.67	-	-
Security Deposits	25.00	-	21.00	-
Salary and Employee Benefits	29.09	26.82	39.75	-
Advance from Customers	36.79	4.62	73.26	-
Director Sitting Fees Payable	3.40	-	-	-
Other Payables	0.43	18.44	-	-
ESIC Payable	0.09	0.06	-	-
PF Payable	1.03	0.24	-	-
Audit Fees Payable	0.65	2.55	0.05	0.05
Total	96.73	60.95	134.67	0.05

Notes:

Advance received from the customers have been taken as certified by the management of the company and no security has been offered by the company against the same.

Other payables include amounts received from customers as advances against the supply of customised products. Such advances are recognised as a liability until the related goods are delivered and the corresponding revenue recognition criteria are satisfied.

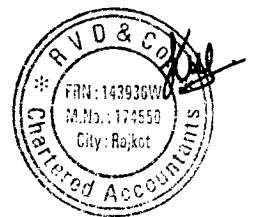


Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Annexure 13: Restated Statement of Property, Plant and Equipment and Intangible Assets

(Amounts in Lakhs)

Gross block	Computer	Furniture & Fixture	Vehicles	Total
Balance as at 31 March 2022	-	-	-	-
Additions			-	-
Sale/Transfer			-	-
Balance as at 31 March 2023			-	-
Additions			-	-
Sale/Transfer			-	-
Balance as at 31 March 2024	-	-	-	-
Additions	3.13	58.23	-	61.36
Adjustment			-	-
Balance as at 31 March 2025	3.13	58.23	-	61.36
Additions	3.31	15.72	6.56	25.58
Adjustment			-	-
Balance as at December 31,2025	6.43	73.95	6.56	86.94
				-
Accumulated depreciation and amortisation				-
Balance as at 31 March 2022	-	-		-
Depreciation charge	-	-		-
Reversal on disposal of assets				-
Balance as at 31 March 2023	-	-		-
Depreciation charge				-
Reversal on disposal of assets				-
Balance as at 31 March 2024	-	-		-
Depreciation charge	0.63	6.68	-	7.31
Deduction/ Adjustment			-	-
Balance as at 31 March 2025	0.63	6.68	-	7.31
Depreciation charge	2.11	14.60	1.48	18.19
Deduction/ Adjustment			-	-
Balance as at December 31,2025	2.74	21.28	1.48	25.50
				-
Net block				-
Balance as at 31 March 2022	-	-		-
Balance as at 31 March 2023	-	-		-
Balance as at 31 March 2024	-	-		-
Balance as at 31 March 2025	2.50	51.56	-	54.05
Balance as at December 31,2025	3.69	52.67	5.07	61.43



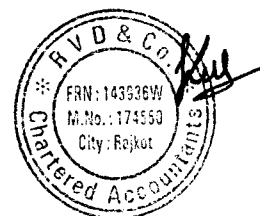
Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

(Amount in Lakhs)

Capital Work in Progress	As at 31	As at March		
	December,2025	2025	2024	2023
Capital Work in Progress				
Gross Block Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Reduction/ Capitalized during the year	-	-	-	-
Gross Block Closing Balance..(A)	-	-	-	-
Opening Accumulated depreciation	-	-	-	-
Depreciation charged during the year	-	-	-	-
Reduction/Adj. During the year	-	-	-	-
Accumulated Depreciation (Closing Balance)..(B)	-	-	-	-
Net Block (A-B)	-	-	-	-
	-	-	-	-
Total	-	-	-	-

(Amount in Lakhs)

Intangible Assets	As at 31	As at March		
	December,2025	2025	2024	2023
Intangible Assets - Computer Software				
Gross Block Opening Balance	8.08	6.17	0.83	-
Addition during the year	2.30	1.91	5.34	0.83
Reduction/ Capitalized during the year	-	-	-	-
Gross Block Closing Balance..(A)	10.37	8.08	6.17	0.83
Opening Accumulated Amortisation	1.73			
Amortisation charged during the year	1.51	1.73	-	-
Reduction/Adj. During the year	-	-	-	-
Accumulated Amortisation (Closing Balance)..(B)	3.24	1.73	-	-
Net Block (A-B)	7.13	6.34	6.17	0.83



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Annexure 14: Restated Statement of Loans and advances

(Amounts in Lakhs)

Particulars	As at 31 December, 2025		2025		As at 31 March 2024		2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Balance with Revenue Authorities		148.35		112.74		33.64		
Loans and Advances to Employee		26.20	-	-		2.56		0.18
Advance to Vendors		271.20		12.49		53.47		
Other Short term Loans & Advance		-		82.10				
Total	-	445.75	-	207.32	-	89.66	-	0.18

Note :-

- 1 Advance given to suppliers have been taken as certified by the management of the company.
- 2 No Securities have been taken by the company against advances given to Vendors.
Loans and Advances given to Employees are unsecured in nature

Annexure 15: Restated Statement of Non Current Investment

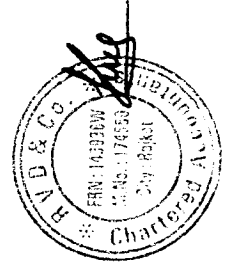
(Amounts in Lakhs)

Particulars	As at 31 December, 2025		2025		As at 31 March 2024		2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
<u>Investment</u>	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Annexure 16 : Restated Statement of Other Assets

(Amounts in Lakhs)

Particulars	As at 31 December, 2025		2025		As at 31 March 2024		2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Branch Account		-		-		0.12		-
Prepaid Expense		22.14		14.87		-		-
Credit Cards Balance		95.43		37.66		-		-
Total	-	117.57	-	52.52	-	0.12	-	-



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Annexure 16: Restated Statement of Other Non-Current Assets

Particulars	(Amounts in Lakhs)			
	As at 31 December, 2025	2025	As at 31 March 2024	2023
Unsecured, considered good (unless otherwise stated)				
Security Deposit				
Rent Deposit				
Other Security Deposit	31.27	19.66	26.38	-
Fixed Deposit with Bank (Lien marked)	0.33	-	-	-
	55.00			
Total	86.60	19.66	26.38	-

The company has fixed deposits with the bank carrying an interest rate of 7.10%, against which overdraft facilities have been availed.

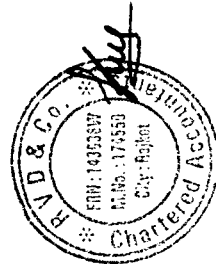
Annexure 17: Restated Statement of Inventories

Particulars	(Amounts in Lakhs)			
	As at 31 December, 2025	2025	As at 31 March 2024	2023
Stock in Trade				
Stock-in-trade comprises mobile phones and mobile accessories.	1,354.08	608.62	398.84	-
	1,354.08	608.62	398.84	-

Annexure 18 : Restated Statement of Trade Receivables

Particulars	(Amounts in Lakhs)			
	As at 31 December, 2025	2024	As at 31 March 2024	2023
Unsecured & Considered good				
O/s Exceeding 6 Months	-	-	-	
O/s Not Exceeding 6 Months	359.25	264.49	208.70	
Total	359.25	264.49	208.70	-

Note: Company does not have 'Not Due' trade receivables



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

(Amounts in Lakhs)

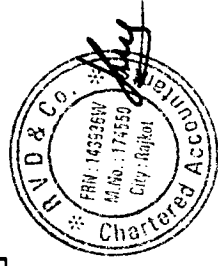
Particulars	Outstanding for following periods from date of Invoice				As At 31st December 2025
	Less than 6 months	Less than 1 Year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables					
– considered good	359.25	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
(ii) Disputed Trade Receivables					
– considered good	-	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
					359.25

(Amounts in Lakhs)

Particulars	Outstanding for following periods from date of Invoice				As At 31st March 2025
	Less than 6 months	Less than 1 Year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables					
– considered good	264.49	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
(ii) Disputed Trade Receivables					
– considered good	-	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
					264.49

(Amounts in Lakhs)

Particulars	Outstanding for following periods from date of Invoice				As At 31st March 2024
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables					
– considered good	208.70	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
(ii) Disputed Trade Receivables					
– considered good	-	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
					208.70



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

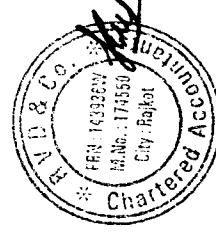
(Amounts in Lakhs)

Particulars	Outstanding for following periods from date of Invoice				As At 31st March 2023 Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables					
– considered good			-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-
(ii) Disputed Trade Receivables					
– considered good	-	-	-	-	-
– which have significant increase in credit risk	-	-	-	-	-
– credit impaired	-	-	-	-	-

Annexure 19: Restated Statement of Cash and Cash Equivalent

(Amounts in Lakhs)

Particulars	As at 31st December, 2025			As at March	
	2025	2024	2023	2025	2024
Cash and cash equivalents					
Cash on hand	39.54	71.63	5.14	0.452	
Balances with Banks					
In Current Accounts	28.07	20.81	6.24		
In Fixed Deposit	-	27.99			
Total	67.61	120.44	11.38	0.45	



Annexure 20: Restated Statement of Revenue from operations

(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Revenue from operations				
Sale of products				
Sale - Domestic	5,703.74	6,047.04	2,891.05	0.22
Less				
Sales Return	146.24	35.66	59.91	
Discount	21.28	12.52		
Net Revenue from Sales of Product	5,536.22	5,998.86	2,831.14	0.22
Cashback and Discount income	-	-	25.18	-
Net Revenue from Operations	5,536.22	5,998.86	2,856.32	0.22

Domestic sales includes sales of Mobile & Mobiles Accessories

Annexure 21: Restated Statement of Other Income

(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Other Non Operating Revenue				
Rent Income	-	-	0.36	-
Scrap Sales	-	-	0.13	-
DBD Charges	-	-	2.21	-
Finance & Interest Income	49.26	50.40	-	-
Other Income	15.77	13.40	-	-
Total	65.02	63.79	2.70	
Net Revenue from Operations	5,536.22	5,998.86	2,856.32	0.22
% of other income to Total Income	1.17%	1.06%	0.09%	0.00%

Note: During the financial year ended March 31, 2024, the Company recognised commission and incentive income of ₹2.21 Lacs from digital payment service providers, which is included under Other Income in the Statement of Profit and Loss.

Annexure 22: Purchase of Stock-in-trade

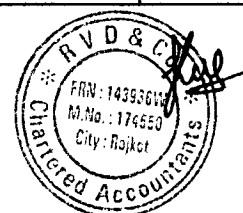
(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Purchase of Mobile & Accessories	6,287.17	6,419.27	2,984.59	0.17
Add: Import Purchases	-			
Less:- Purchase Return	1,032.75	1,063.41	101.78	-
Less:Cash Backs and Discounts				
	5,254.42	5,355.86	2,882.82	0.17

Annexure 23. Change In Inventory of Stock In Trade

(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Finished Stock In Trade				
Mobile & Accessories	1,354.08	608.62	398.84	-
Total Closing Stock of Stock In Trade	1,354.08	608.62	398.84	-
Mobile & Accessories	608.62	398.84	-	-
Total Opening Stock of Stock In Trade	608.62	398.84	-	-
Change In Inventory of Stock In Trade	(745.46)	(209.78)	(398.84)	-



Annexure 24: Restated Statement of Employee Benefits Expense
(Amounts in Lakhs)

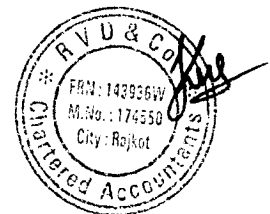
Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Director Remuneration	-	12.00	11.00	-
Salaries, wages and bonus	147.02	184.69	162.13	-
Providend Fund	2.73	-	-	-
Employees' State Insurance (ESI) scheme	0.18	-	-	-
Staff welfare expenses	3.38	1.66	0.20	-
Gratuity	3.97	0.84	0.48	-
Total	157.28	199.20	173.80	-

Annexure 25: Restated Statement of Finance Costs
(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Interest expense:				
Long Term Borrowing Interest Expense	1.71	8.53	3.18	0.02
Short Term Borrowing Interest Expense	26.30	24.89	3.16	-
Other Finance Cost / Borrowing Cost	23.78	8.33	1.62	-
Total	51.78	41.74	7.96	0.02

Annexure 26: Restated Statement of Depreciation and amortisation Expense
(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Depreciation on Property, Plant and Equipment	18.19	7.31	-	-
Amortisation on Intangible Assets	1.51	1.73	-	-
Total	19.70	9.04	-	-

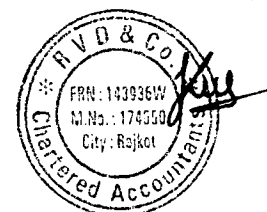


Annexure 27: Restated Statement of Other Expenses

(Amounts in Lakhs)

Particulars	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Direct Expenses				
Electricity Expenses	20.58	22.59	11.53	-
Petrol Expenses	-	-	7.42	-
Packing Charges	-	1.12	-	-
Rent Expenses	65.80	66.61	32.41	-
Shop Expenses	30.66	30.01	20.07	-
	117.04	120.32	71.43	-
Administrative, Selling and Other Expenses				
Business Arrangement / Promotion Expenses/ Advertisement/Exhibition Exp	5.24	-	-	-
AMC Charges	1.12	1.23	-	-
Audit Fees	2.05	3.16	0.05	0.05
Bank Charges	7.61	1.59	0.97	-
Car Expenses	0.07	0.38	0.12	-
Carry Bag Expenses	-	-	2.21	-
Corporate SIM Card Charges	-	-	0.66	-
Deligency Expenses	-	-	2.35	-
Insurance Expenses	1.03	0.48	0.41	-
Interest on TDS/TCS/ESIC	0.93	0.06	0.01	-
Internet Expense	2.22	0.97	0.80	-
Legal & ROC Expense	1.72	-	-	-
Maintenance Expenses -Land & Building	2.10	0.06	0.13	-
Mis Expenses	2.98	0.00	-	-
Payout Expenses	-	-	3.23	-
Municipal Corporation Tax	0.58	0.83	0.53	-
PayTM Charges	0.73	-	0.20	-
Pinelab Rental & Other Charges	2.75	-	0.09	-
Director Sitting fees	3.40	-	-	-
Professional Fees	13.85	0.66	0.02	-
Sales & Promotional Expenses	0.35	3.21	4.57	-
Software Charges	9.65	10.89	3.13	-
Stationery Expenses	0.05	0.02	0.12	-
SWIP Charges	2.65	0.02	1.69	-
Telephone Charges	0.50	0.60	-	-
Transportaion Charges	2.43	0.08	3.67	-
Travelling Expenses	0.70	1.05	-	-
Water Charges	0.09	-	0.19	-
Web hosting Charges	0.03	-	0.03	0.05
Total	64.84	25.27	25.14	0.10
Grand Total	181.88	145.60	96.57	0.10

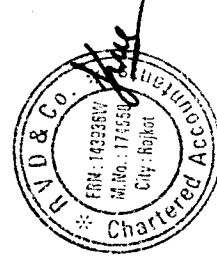
Auditors Fees	For the Period Ended on December 31,2025	For the year ended 31 March		
		2025	2024	2023
Statutory Audit	2.05	2.86	0.02	0.05
Tax Audit & Tax Matters	-	0.30	0.03	-
Certifications	-	-	-	-
Other Services	-	-	-	-
Total	2.05	3.16	0.05	0.05



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Annexure 28: Restated Statement of Accounting and Other Ratios

Sr. no.		Particulars	(Amounts in INR Lakhs, unless otherwise stated)			
			As at 31 December, 2025	2024	2023	As at 31st March
A		Net worth, as restated (₹) (Amount in lakhs)	971.14	460.25	70.04	(1.95)
B		Profit after tax, as restated (₹) (Amount in lakhs)	510.89	390.21	71.99	-
C		Return on Net Worth (%) (B/A*100)	52.61%	84.78%	102.79%	0.00%
D		Number of shares outstanding at the end of the period/ year (IN Number) (Pre Bonus)	10,000.00	10,000.00	10,000.00	10,000.00
		Number of shares outstanding at the end of the period/ year (IN Number) (Post Bonus)	40,10,000.00	40,10,000.00	40,10,000.00	40,10,000.00
E		Net asset value per equity share of ₹ 10 each(A/D) (Amount in Rs.) (Pre Bonus)	9,711.39	4,602.47	700.38	(19.53)
F		Net asset value per equity share of ₹ 10 each(A/D) (Amount in Rs.) (Post Bonus)	24.22	11.48	1.75	(0.05)
G		Face value of equity shares (₹) (Amount in Rs.)	10.00	10.00	10.00	10.00
H		Earning Before Interest, Taxes, Depreciation & Amortization (EBITDA) (Amount in lakhs)	753.13	571.78	104.67	(0.04)
I		Weighted average number of equity shares outstanding during the period/ year (Pre Bonus)				
J		For Basic/Diluted earnings per share (IN Number)	10,000.00	10,000.00	10,000.00	10,000.00
		Earnings per share				
K		Basic/Diluted earnings per share (₹) (B/I)(B/J) (Amount in Rs.)	5,108.92	3,902.09	719.91	-
L		Weighted average number of equity shares outstanding during the period/ year (Post Bonus)				
M		For Basic/Diluted earnings per share (IN Number)	40,10,000.00	40,10,000.00	40,10,000.00	40,10,000.00
		Earnings per share				
N		Basic/Diluted earnings per share (₹) (B/L)(B/M) (Amount in Rs.)	12.74	9.73	1.80	0.00



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

Notes :-

1) The ratios have been computed in the following manner :

a) Return on net worth (%) =

$$\frac{\text{Restated Profit after tax}}{\text{Restated Net worth as at period/ year end}}$$

b) Net asset value per share (₹)

$$\frac{\text{Restated Net Worth as at period/ year end}}{\text{Total number of equity shares as at period/ year end}}$$

c) Basic and Diluted earnings per share (₹)

$$\frac{\text{Restated Profit after tax attributable to equity shareholders}}{\text{Weighted average number of equity shares outstanding during the period/year}}$$

2) The figures disclosed above are based on the Restated Financial Information of the Company.

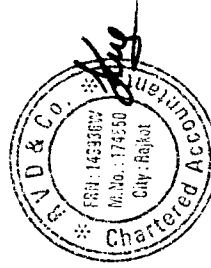
3) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted for the number of equity shares issued during the period/year multiplied

4) Ratios for the period ended on December 31,2025 have not been annualized.

5) Net worth for the ratios represents sum of share capital and reserves and surplus (share premium and surplus in the Restated Summary Statement of Profit and Loss).

6) The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 4.

7) Earning Before Interest , Taxes, Depreciation & Amortization (EBITDA) = Profit Before Tax + Finance Cost + Depreciation & Amortisation



Annexure 29: Statement of Tax Shelter

(Amounts in INR Lakhs, unless otherwise stated)

Particulars	For the Period Ended on December 31, 2025	For the year ended 31 March		
		2025	2024	2023
Profit before tax, as restated	681.65	520.99	96.71	(0.06)
Add. Provision for Gratuity	3.97	0.84	0.48	-
Add. Interest on Income Tax Recognized as Finance cost	7.35	-	1.62	-
Profit as per Income Tax	692.96	521.83	98.81	(0.06)
Tax rate (%)	22.00%	22.00%	22.00%	22.00%
Surcharges	2.20%	2.20%	2.20%	2.20%
Health & Education Cess	0.97%	0.97%	0.97%	0.97%
Effective Tax Rate(B)	25.17%	25.17%	25.17%	25.17%
Tax expense at nominal rate [C= (A*B)]	174.40	131.34	24.87	- 0.01
Adjustments				
Permanent differences				
Other Expenses				
Adjustment on account of Section 36 & 37 under Income tax Act, 1961	-	-	-	-
Bad debts Written off				
Long term/Short Term Capital gain	-	-	-	-
Addition under section 28 to 44DA				
Total permanent differences (D)	-	-	-	-
Timing differences				
Depreciation difference as per books and as per tax	-	-	-	-
Profit Or Loss on the sales of Assets	-	-	-	-
Capital gain				
Adjustment on account of Section 43B under Income tax Act, 1961	-	-	-	-
Adjustment on account of Section 28 to 44 DA Income tax Act, 1961	-	-	-	-
other Additions				
Brought Forward Losses	-	-	(0.11)	-
Total timing differences (E)	-	-	(0.11)	-
Deduction under Chapter VI-A (F)	-	-	-	-
Net adjustments (G)=(D+E+F)	692.96	521.83	98.71	(0.06)
Tax expenses (Normal Tax Liability) H =(G*B)	174.40	131.34	24.84	(0.01)
Add Interest on Current Tax (I)	-	7.35	1.62	-
Total Tax and Interest Liability (H+I)	174.40	138.69	26.46	-

Notes:

- The above statement is in accordance with Accounting Standard - 22, "Accounting for Taxes on Income" prescribed under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 (as amended).
- Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.
- The above statement should be read with the Statement of Notes to the Financial Information of the Company.
- As Company has opted for Taxation scheme under section 115BAA, hence Provision under section 115JB is not applicable to company.
- The permanent/timing differences for the years 31 March 2023, 31 March 2024 and 31 March 2025 have been computed based on the Income-tax returns filed for the respective years after giving adjustments to restatements, if any.
- Figures for the Period ended 31 December, 2025 have been derived from the provisional computation of total income prepared by the Company in line with the final return of income that will be filed for the assessment year 2026-2027 and are subject to any change that may be considered at the time of filing return of income for the assessment year 2026-27.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)

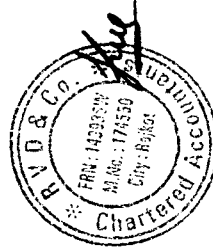
Annexure 30: Restated Statement of Capitalisation

As on 31.12.2025
(Amounts in Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short-term		
Long-term (including current maturities) (A)	561.99	[•]
Total Borrowings (B)	44.81	[•]
	606.80	[•]
Shareholders' funds		
Authorised Share Capital		
Issued, subscribed and fully paid up	800.00	[•]
Reserves and surplus	401.00	[•]
Total Shareholders' funds (C)	570.14	[•]
	971.14	[•]
Long-term borrowings/ equity* {(A)/(C)}	0.05	[•]
Total borrowings / equity* {(B)/(C)}	0.62	[•]

Notes:

- Short-term borrowings implies borrowings repayable within 12 months from the Balance Sheet date. Long-term borrowings are debts other than short-term borrowings and also includes the current maturities of long-term borrowings (included in other current liabilities).
- The above ratios have been computed on the basis of the Restated Summary Statement of Assets and Liabilities of the Company.
- The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company



Annexure 31

RELATED PARTY TRANSACTIONS

Vinit Mobile Limited

(a) Key managerial Personnel

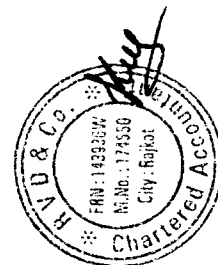
Sr.no	Name of the person	Designation	Date of appointment
1	Vinit Jalan	Managing Director	30/08/2025
2	Shweta Jalan	Director	30/08/2025
3	Himanshu Modi	Chief Financial Officer	
4	Mansi Jain	Company Secretary	
5	Vinaykumar Vinodchandra Tailor	Independent Director	
6	Aditya Vikrambhai Patel	Independent Director	
7	Sanjay Jorsangbhai Vegad	Independent Director	

(b) Members of family of Key Managerial Personnel and / or their Member of family have control or significant influence with whom transactions have taken place during the year

1	Vikas Jalan	Relative of Director
2	Vandana Agarwal	Relative of Director
3	Ravishankar Jalan	Relative of Director
4	Ranjanadevi Jalan	Relative of Director

(c) Entities in which Key Managerial Personnel and / or their member of family have control or significant influence with whom transactions have taken place during the year

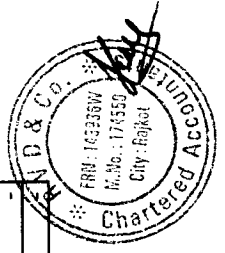
1	Vinit Ravishankar Jalan-HUF	Director Interested
2	Vikas Ravishankar Jalan- HUF	Director Interested (HUF of Relative)
3	Ravishankar S Jalan- HUF	Director Interested (HUF of Relative)
4	Aggarwal mobiles	Director Interested



Vinit Mobile Limited

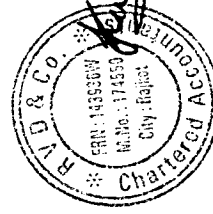
(Amounts in Lakhs)

Sr.No	Name of Transaction	Details of transaction		For the Period Ended		For the year ended on	
		Relation	on December 31, 2025	31.03.2025	31.03.2024	31.03.2023	
1	Directors and KMP Remuneration						
	Vinit Jalan	Managing Director	-	6.00	5.50	-	
	Shweta Jalan	Director	-	6.00	5.50	-	
	Himanshu Modi	Chief Financial Officer	2.00	-	-	-	
	Mansi Jain	Company Secretary	2.40	-	-	-	
2	Sitting Fees to Independent Director						
	Vinaykumar Vinodchandra Tailor	Independent Director	1.60	-	-	-	
	Aditya Vikrambhai Patel	Independent Director	1.00	-	-	-	
	Sanjay Jorsangbhai Vegad	Independent Director	0.80	-	-	-	
3	Repayment of Unsecured Loans						
	Vinit Jalan	Managing Director	18.85	210.02	8.1	-	
	Shweta Jalan	Director	4.80	62.65	-	-	
	Vandana Agarwal	Relative of Director	4.46	4.46	-	-	
	Ravishankar Jalan	Relative of Director	-	11.81	-	-	
	Ranjanadevi Jalan	Relative of Director	-	31.07	-	-	
	Vikas Jalan	Relative of Director	-	0.48	0.02	-	
4	Advance for Goods Repaid						
	Vinit Ravishankar Jalan-HUF	Director Interested	-	12.37	-	-	
	Ravishankar S Jalan- HUF	Director Interested (HUF of Relative)	5.50	30.40	-	-	
	Vikas Ravishankar Jalan- HUF	Director Interested (HUF of Relative)	0.99	18.74	0.25	-	
5	Acceptance of Unsecured Loans						
	Vinit Jalan	Managing Director	59.30	209.76	7.65	-	
	Shweta Jalan	Director	-	35.16	36.37	-	
	Vikas Jalan	Relative of Director	-	-	0.50	-	
	Vandana Agarwal	Relative of Director	4.46	0.33	4.12	-	
	Ravishankar Jalan	Relative of Director	-	4.44	7.37	-	
	Ranjanadevi Jalan	Relative of Director	-	21.05	10.03	-	
6	Advance Received for Goods						
	Vinit Ravishankar Jalan-HUF	Director Interested	-	10.25	2.12	-	
	Vikas Ravishankar Jalan- HUF	Director Interested (HUF of Relative)	0.99	7.46	11.53	-	
	Ravishankar S Jalan- HUF	Director Interested (HUF of Relative)	5.50	13.69	16.71	-	



Vinit Mobile Limited

7	Interest On Unsecured Loans						
	Ranjanadevi Jalan	Relative of Director	-	0.05	0.13	-	-
	Shweta Jalan	Director	-	1.16	1.07	-	-
	Vikas Jalan	Relative of Director	-	-	0.01	-	-
	Ravishankar Jalan	Relative of Director	-	0.20	0.09	-	-
	Vandana Agarwal	Relative of Director	-	0.33	0.05	-	-
8	Purchase of Goods						
	Ranjanadevi Jalan	Relative of Director	0.32	8.35	466.55	-	-
	Aggarwal mobiles	Director Interested	-	2.74	17.06	-	-
9	Sales of Goods						
	Ranjanadevi Jalan	Relative of Director	10.07	56.53	205.71	-	-
	Aggarwal mobiles	Director Interested	-	-	10.00	-	-
10	Sales Return						
	Ranjanadevi Jalan	Relative of Director	21.42	-	-	-	-
11	Rent Expense						
	Vikas Jalan	Relative of Director	-	0.63	0.63	-	-
	Shweta Jalan	Director	1.20	0.75	-	-	-
	Vinit Jalan	Managing Director	1.32	1.39	0.72	-	-
	Ranjanadevi Jalan	Relative of Director	-	8.00	-	-	-

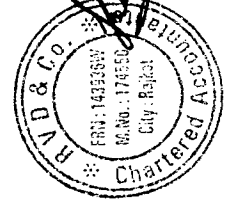


Vinit Mobile Limited

12	Balance Outstanding						
	Vinit Jalan	Unsecured Loan	40.74	0.29	0.55	1.00	
	Vinit Jalan	Rent Payable	0.35	0.15	0.08	-	
	Vinit Jalan	Salary Payable	5.00	6.00	5.50	-	
	Shweta Jalan	Unsecured Loan	4.07	8.87	36.37	-	
	Shweta Jalan	Rent Payable	0.07	0.15	-	-	
	Shweta Jalan	Salary Payable	-	6.00	5.50	-	
	Vinit Ravishankar Jalan-HUF	Advance From Customer	-	-	2.12	-	
	Vikas Jalan	Unsecured Loan	-	-	0.48	-	
	Vikas Jalan	Rent Payable	-	-	0.07	-	
	Vikas Ravishankar Jalan- HUF	Advance From Customer	-	-	11.28	-	
	Vandana Agarwal	Unsecured Loan	-	-	4.12	-	
	Manoj Kejarwal-Ex Director of Company	Unsecured Loan	-	2.29	2.29	2.29	
	Ravishankar Jalan	Unsecured Loan	-	-	7.37	-	
	Ravishankar S Jalan- HUF	Advance From Customer	-	-	16.71	-	
	Ranjanadevi Jalan	Unsecured Loan	-	-	10.03	-	
	Ranjanadevi Jalan	Trade Receivable	-	-	153.60	-	
	Ranjanadevi Jalan	Advance From Customer	-	-	-	-	
	Madhu Jalan	Advance From Customer	-	-	-	-	
	Aggarwal mobiles	Advance to Creditors	-	-	24.57	-	
	Aggarwal mobiles	Trade Receivable	-	-	1.27	-	
	Himanshu Modi	Remuneration to CFO	0.47	0.45	-	-	
	Vinaykumar Vinodchandra Tailor	Director Sitting Fees Payable	1.60	-	-	-	
	Mani Jain	Remuneration to Company Secretary	0.60	-	-	-	
	Aditya Vikrambhai Patel	Director Sitting Fees Payable	1.00	-	-	-	
	Sanjay Jorsangbhai Vegad	Director Sitting Fees Payable	0.80	-	-	-	

Note

1. Acceptance of unsecured loans includes both principal and Accrued interest components.
2. Acceptance of unsecured loans includes both principal repayment and Paid interest components.
3. Working capital finance facility is secured by the personal guarantees of Vinit Jalan, Shweta Jalan, and Rajana Jalan
4. Company has repaid Loan from Manoj Kejarwal amounting to Rs 2.29 during period on December 31, 2025, however as he was not related party as on date of repayment
5. The salary of KMPs and Directors includes the employer's contributions toward Provident Fund and ESIC.
6. The Company has received waiver letters from all directors relinquishing their entitlement to remuneration.



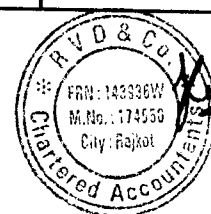
Vinit Mobile Limited
Annexure 31.1 – Reconciliation of Unsecured Loans Accepted and Repaid During the Relevant Period.

FY 2022-23				
	Opening	Additon	Repyament	Closing
Vinit Ravishankar Jalan	1.00	-	-	1.00
Shweta Vinit Jalan	-	-	-	-
Vikas Ravishankar Jalan	-	-	-	-
Vandana Agarwal	-	-	-	-
Manoj Kejariwal-Ex Director of Company	2.29	-	-	2.29
Ravishankar S Jalan	-	-	-	-
Ranjanadevi R Jalan	-	-	-	-

FY 2023-24				
	Opening	Additon	Repyament	Closing
Vinit Ravishankar Jalan	1.00	7.65	8.10	0.55
Shweta Vinit Jalan	-	36.37	-	36.37
Vikas Ravishankar Jalan	-	0.50	0.02	0.48
Vandana Agarwal	-	4.12	-	4.12
Manoj Kejariwal-Ex Director of Company	2.29	-	-	2.29
Ravishankar S Jalan	-	7.37	-	7.37
Ranjanadevi R Jalan	-	10.03	-	10.03

FY 2024-25				
	Opening	Additon	Repyament	Closing
Vinit Ravishankar Jalan	0.55	209.76	210.02	0.29
Shweta Vinit Jalan	36.37	35.16	62.65	8.87
Vikas Ravishankar Jalan	0.48	-	0.48	-
Vandana Agarwal	4.12	0.33	4.46	-
Manoj Kejariwal-Ex Director of Company	2.29	-	-	2.29
Ravishankar S Jalan	7.37	4.44	11.81	-
Ranjanadevi R Jalan	10.03	21.05	31.07	-

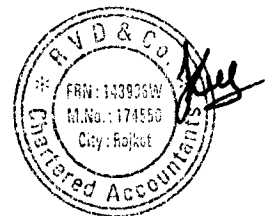
FY 2025-26 (December 31,2025)				
	Opening	Additon	Repyament	Closing
Vinit Ravishankar Jalan	0.29	59.30	18.85	40.74
Shweta Vinit Jalan	8.87	-	4.80	4.07
Vikas Ravishankar Jalan	-	-	-	-
Vandana Agarwal	-	4.46	4.46	-
Manoj Kejariwal-Ex Director of Company	2.29	-	2.29	-
Ravishankar S Jalan	-	-	-	-
Ranjanadevi R Jalan	-	-	-	-



Annexure 32: Restated Statement of Ratios

Sr No.	Particulars	31.12.2025	31.03.2025	31.03.2024	31.03.2023	31.03.2025	31.03.2024
1	Current Ratio						
	Current Assets (Amount in Lakhs)	2,344.26	1,253.39	708.70	0.63		
	Current Liabilities (Amount in Lakhs)	1,483.04	861.11	609.66	0.13		
	Current Ratio (times)	1.58	1.46	1.16	4.71	25.21%	-75.33%
2	Debt-Equity Ratio						
	Total Debt (Amount in Lakhs)	606.80	303.67	310.49	3.37		
	NetWorth (Amount in Lakhs)	971.14	460.25	70.04	(1.95)		
	Debt-Equity Ratio (times)	0.62	0.66	4.43	(1.73)	-85.12%	-356.58%
3	Debt Service Coverage Ratio						
	Earning available for debt service (Amount in Lakhs)	753.13	571.78	104.67	(0.04)		
	Interest + installment (Amount in Lakhs)	28.00	33.42	6.34	0.02		
	Debt Service Coverage Ratio (times)	26.90	17.11	16.51	(2.24)	3.63%	-835.97%
4	Return on Equity Ratio						
	Profit after Tax	510.89	390.21	71.99	(0.06)		
	Networth (Amount in Lakhs)	971.14	460.25	70.04	(1.95)		
	Return on Equity Ratio (times)	52.61%	84.78%	102.79%	3.17%	-17.52%	3142.94%
5	Inventory turnover ratio						
	Cost of Goods Sold (Amount in Lakhs)	4,508.96	5,146.09	2,483.98	0.17		
	Average Inventory (Amount in Lakhs)	981.35	503.73	199.42	-		
	Inventory turnover ratio (times)	4.59	10.22	12.46	-	-17.98%	0.00%
6	Trade Receivables turnover ratio						
	Net Credit Sales (Amount in Lakhs)	5,536.22	5,998.86	2,856.32	0.22		
	Average Receivable (Amount in Lakhs)	311.87	236.59	104.35	-		
	Trade Receivables turnover ratio (times)	17.75	25.36	27.37	-	7.37%	0.00%
7	Trade payables turnover ratio						
	Credit Purchase (Amount in Lakhs)	6,287.17	6,419.27	2,984.59	0.17		
	Average Payable (Amount in Lakhs)	510.84	289.33	104.71	0.00		
	Trade payables turnover ratio (times)	12.31	22.19	28.50	-	-22.16%	0.00%
8	Net capital turnover ratio						
	Net Annual Sales (Amount in Lakhs)	5,536.22	5,998.86	2,856.32	0.22		
	Working Capital (Amount in Lakhs)	861.22	392.28	99.05	0.50		
	Net capital turnover ratio	6.43	15.29	28.84	0.44	-46.97%	6449.16%
9	Net Profit ratio						
	Net Profit (Amount in Lakhs)	510.89	390.21	71.99	(0.06)		
	Total Income (Amount in Lakhs)	5,601.25	6,062.66	2,859.03	0.22		
	Net Profit ratio (%)	9.12%	6.44%	2.52%	(0.28)	155.61%	-108.95%
10	Return on Capital employed						
	EBIT (Pre Tax) (Amount in Lakhs)	733.43	562.73	104.67	(0.04)		
	Net Worth (A) (Amount in Lakhs)	971.14	460.25	70.04	(1.95)		
	Total Debt (Long Term and Short Term) (B) (Amount in Lakhs)	606.80	303.67	310.49	3.37		
	Capital employed (A+B) (Amount in Lakhs)	1,577.94	763.92	380.53	1.42		
	Return on Capital employed (%)	46.48%	73.66%	27.51%	-2.89%	167.80%	-1052.96%

Note: Considering that the financial statements have been prepared for a Interim financial period, specifically 9 Months duration ended on December 31,2025 it is important to note that the derived ratios may not be directly analogous to the annual ratios from the preceding financial year.



Vinit Mobile Limited

For FY 2023-24:

The Company Expands its operations in FY 2023-24 and is in the process of scaling its business activities. Accordingly, the financial ratios for FY 2022-23 and FY 2023-24 exhibit significant changes, which are primarily attributable to the manjor expansion of operations, improvement in profitability, and strengthening of the capital structure.

For FY 2024-25:

Debt-Equity Ratio:

31/03/2025 The Debt-Equity Ratio improved from 4.43 to 0.66 due to increased Net Worth and reduced borrowings, indicating a stronger capital structure.

Net Profit ratio:

31/03/2025 The Net Profit Ratio has risen from 2.52% to 6.44%, reflecting enhanced operating performance during the current year.

Return on Capital employed:

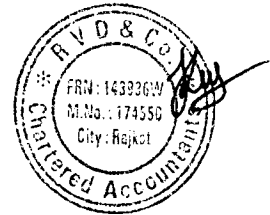
31/03./2025 The Return on Capital Employed increased from 27.51% in FY 2023-24 to 73.66% in FY 2024-25, indicating improved efficiency in the utilisation of capital employed during the year, Further as there in improvement in profitability of the company return on Capital employed has been increased

Current Ratio:

31/03/2025 The current ratio improved from 1.16 times in FY 2023-24 to 1.46 times in FY 2024-25, indicating a strengthening of the Company's short-term liquidity position.

Net capital turnover ratio:

31/03/2025 The net capital turnover ratio moderated from 28.84 times in FY 2023-24 to 15.29 times in FY 2024-25, mainly due to higher net working capital and improved liquidity.



Vinit Mobile Limited

Employee Benefits

Annexure 33

(a) Defined contribution plan

The Company has a defined contribution plan in respect of provident fund. Contributions are made to provident fund for employees as per regulations. The contributions are made to registered provident fund administered by the Government of India. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Particulars	(Amounts in INR Lakhs, unless otherwise stated)		
	For the Period Ended on December 31, 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
Employer contribution to provident fund & ESIC	2.91	-	-

(b) Defined benefit plan

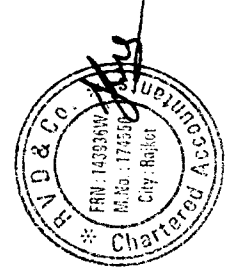
The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

Actuarial assumptions:

Particulars	(Amounts in INR Lakhs, unless otherwise stated)		
	For the Period Ended on December 31, 2025	For the year ended 31st March 2025	For the year ended 31st March 2024
Discount rate as at	6.65% p.a	6.72% p.a	7.20 % p.a
Future salary increases	5.00% p.a	5.00% p.a	5.00% p.a
Attrition Rate	15.00% p.a	15.00% p.a	15.00% p.a
Retirement Age	58 Years	58 Years	58 Years
Mortality Rate	Indian Assured Lives Mortality (2012-14) Ultimate	Indian Assured Lives Mortality (2012-14) Ultimate	Indian Assured Lives Mortality (2012-14) Ultimate

Notes:

- Discount rate: The discount rate is based on the prevailing market yields of Indian government securities for the estimated term of the obligations.
- Salary escalation rate: The estimates of future salary increases considered takes into account the inflation, seniority, promotion and other relevant factors.

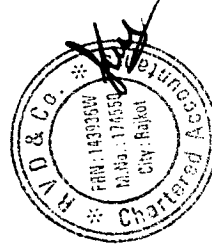


Vinit Mobile Limited

The amounts recognized in the balance sheet and movements in the net defined benefit obligation (DBO) are as follows:

		(Amounts in Lakhs)			
Change in the present value of obligation		For the Period Ended on December 31, 2025	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2023
Present value of obligation at the beginning of the year		1.32	0.48		-
Current service cost		0.76	0.78	0.48	-
Interest cost		0.07	0.03	-	-
Past Service Cost		0.13	-	-	-
Actuarial loss/(gain)		3.00	0.03	-	-
Present value of obligation at the end of the year		5.29	1.32	0.48	-

		(Amounts in Lakhs)			
Amount recognised in the statement of profit and loss		For the Period Ended on December 31, 2025	For the year ended 31st March 2025	For the year ended 31st March 2022	For the year ended 31st March 2021
Current service cost		0.76	0.78	0.48	-
Interest cost		0.07	0.03	-	-
Actuarial loss/(gain)		3.00	0.03	-	-
Past Service Cost		0.13	-	-	-
Total expense recognized in the statement of profit and loss		3.97	0.84	0.48	-



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)

ANNEXURE 34: ADDITIONAL REGULATORY INFORMATION

1 Corporate Social Responsibility:

Pursuant to section 135 of the Companies Act 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014, Details with respect to corporate social responsibility are as under :

Particulars	For the Period				Year Ended 31-03-2023
	Ended on December 31, 2025	Year Ended 31-03-2025	Year Ended 2024	31-03-	
i) Amount required to be spent by the company during the year	-	-	-	-	-
ii) Amount of expenditure incurred	-	-	-	-	-
iii) Shortfall at the end of the year	-	-	-	-	-
iv) Total of previous years shortfall	-	-	-	-	-
iv) Reason for shortfall	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
v) Nature of CSR activities	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
vi) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
vii) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Note: In Financial Year 2024-25, the audited profit of the Company as per Section 198 of the Companies Act, 2013 amounted to Rs. 527.84. Based on the same, the Company has discharged its CSR liability within the prescribed timeline in accordance with the provisions of the Companies Act, 2013 and the rules and regulations made thereunder, as the cut-off date of this Restated Financial Statement is December 31, 2025, detailed disclosure relating to CSR is not required in the above table.

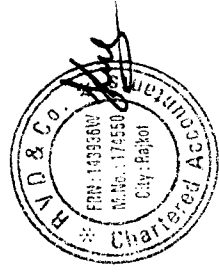
2 Intangible assets under development:

The Company is not having any intangible asset under development during the year or previous year.

3 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, hence relevant disclosures are not applicable. Additionally company has not hold any property in the name of director.

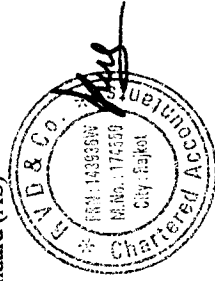
4 The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013, Hence no disclosure required.

5 The company has borrowings from banks on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts except some minor differences which are not material to report.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

- 6 There are no instances of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- 7 The Company is not declared as a wilful defaulter by any bank or financial Institution or other lender.
- 8 There are no charges or satisfaction of Charges pending to be registered with Registrar of Companies beyond the statutory period.
- 9 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
- 10 The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 11 There is no scheme of arrangement approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year, hence relevant disclosures are not applicable.
- 12 The company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) 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
 - (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 13 The company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
 - (a) 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
 - (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 14 The company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- 15 Personal expenses of directors have not been recorded in the company's financial statements unless they are authorized per company policies and have a business connection.
- 16 No material events have occurred after the balance sheet date that would require adjustment or disclosure in the financial statements as per Accounting Standard (AS) 4.



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

17 No director has purchased the company's own shares through reserves or securities premium, in compliance with the provisions of the Companies Act, 2013.

18 Title deeds of Immovable Property not held in name of the Company

Relevant line item in the Balance Sheet	Description of item of Property	Gross Carrying Value Current Year	Gross Carrying Value Previous Year	Title deeds held in the name of a promoter, director or relative of promoter or employee of promoter director	Title Holder	Property held since which date	Reason for not held in the Company name
NIL							

Reason for not being held in the name of the company

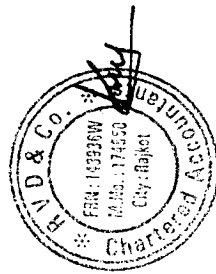
Note1:	
Not Applicable	

19 Capital Work-in-Progress Ageing Schedule

CWIP	Projects in progress	CWIP Amount in CWIP for a period of				Total
		Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
	Projects temporarily suspended	-	-	-	-	-
	Projects in progress	-	-	-	-	-
	Projects temporarily suspended	-	-	-	-	-

Disclosure for Project Overdue or exceeded its budgeted cost

CWIP	Project Status	To be Completed		
		Less than 1 year	1-2 Years	2-3 Years
		Nil		



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limite)

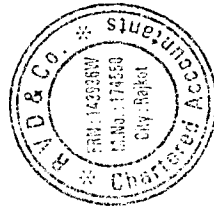
20 Company has not made any Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly.

For R V D & Co
Chartered Accountants
ICAI Firm Registration No 143936W
Peer Review Certificate No. 017477

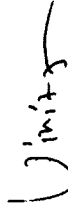


Kaushal V.Dave

Partner
Membership No.174550
UDIN:25174550BMLNQW6622

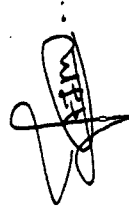


For and on behalf of the Board of Directors of
Vinit Mobile Limited



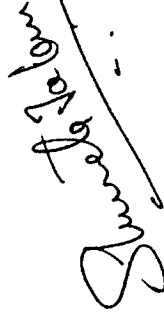
Vinit Jain
Managing Director

DIN:08666210



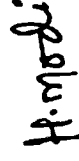
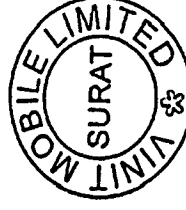
Mansi Jain
Company Secretary

ICSI Membership
No:A63030



Shweta Jalan
Director

DIN: 08672239



Himanshu Modi
Chief Financial
Officer

Place : Rajkot.

Date : 15/06/2026