

Particulars	Note No.	As At 31-Mar-25
ASSETS		
Non-current assets		
Property, plant and equipment	3	2,740.94
Right-of-use assets		-
Investment property		-
Intangible assets		-
Financial assets		
(a) Investments		-
(b) Other financial assets		-
Deferred tax assets	4	69.02
Non-current tax assets		-
Total non current assets		2,809.96
Current assets		
Financial assets		
(a) Trade receivables		
(b) Cash and cash equivalents	5	1,564.32
(c) Bank balances other than cash and cash equivalents		-
(d) Investments		-
(e) Loans		-
(f) Other financial assets	6	2,400.00
Other current assets	7	5,746.54
Total current assets		9,710.86
Total assets		12,520.82
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	8	1,000.00
(b) Other equity	9	(71,952.35)
Total equity		(70,952.35)
Liabilities		
Non-current liabilities		
Financial liabilities		
(a) Borrowings		-
(b) Lease liabilities		-
(c) Other financial liabilities		-
Provisions		-
Deferred tax liabilities		-
Total non-current liabilities		-
Current liabilities		
Financial liabilities		
(a) Borrowings		-
(b) Lease liabilities		-
(c) Trade payables		-
(i) Total outstanding dues of micro enterprise and small enterprises		-
(ii) Total outstanding dues of creditors other than micro and small enterprises	10	195.00
(d) Other financial liabilities		-
Provisions		-
Other current liabilities	11	83,278.17
Total current liabilities		83,473.17
Total liabilities		83,473.17
Total equity and liabilities		12,520.82

See accompanying notes forming part of the standalone financial statements (1 to 23)

As per our report of even date attached

For Rajiv Mehta & Associates
 Chartered Accountants
 Firm Reg. No.: 017137N

For and on behalf of Board of Directors

Randeep Hundal
 (Director)
 DIN: 01887587

Uday Pal Singh
 (Director)
 DIN: 01716503

Place: New Delhi
 Date: 31.05.2025

Place: New Delhi
 Date: 31.05.2025

Rajiv Mehta
 (Proprietor)
 Membership No. 094091



Place: New Delhi
 Date: 31.05.2025
 UDIN: 250940918MINOU3606

Innovation International Private Limited

Standalone Statement of Profit and Loss Account for the year ended 31st March 2025

(Amount in ₹ in hundreds, except for share data or otherwise as stated)

CIN No.: U52291DL2024PTC430507

Particulars	Note No.	For the year ended
		31-Mar-25
INCOME		
Revenue from operations	12	3,697.12
Other income		-
Total income		3,697.12
EXPENSES		
Direct expenses		-
Employee benefit expenses	13	47,910.45
Finance costs	14	7.26
Depreciation and amortization expense	15	1,007.35
Other expenses	16	26,793.43
Total expenses		75,718.49
Profit/(loss) before exceptional items and tax		(72,021.37)
Exceptional items		-
Profit before tax		(72,021.37)
Tax expense/(credit)		
Current tax		-
Deferred tax	4	(69.02)
Prior period tax		-
Total tax expense/(credit)	17	(69.02)
Profit/(loss) for the year		(71,952.35)
Other comprehensive income		
Total other comprehensive income		
Total comprehensive income for the year		(71,952.35)
Earnings per equity share (of ₹10/- each)	18	
Basic (₹)		(719.52)
Dilutive (₹)		(719.52)

See accompanying notes forming part of the standalone financial statements (1 to 23)

As per our report of even date attached

For Rajiv Mehta & Associates

Chartered Accountants

Firm Reg. No.: 017137N

Rajiv Mehta



Rajiv Mehta

(Proprietor)

Membership No. 094091

Place: New Delhi

Date: 31.05.2025

UDIN: 25094091BMINOU3606

For and on behalf of Board of Directors

Randeep Hundal

Uday Pal Singh

(Director)

(Director)

DIN:01887587

DIN:01716503

Place: New Delhi

Place: New Delhi

Date: 31.05.2025

Date: 31.05.2025

Innovision International Private Limited

Standalone Statement of changes in Equity for the year ended 31 Mar 2025

(Amount in ₹ in hundreds, except for share data or otherwise as stated)

CIN No.: U52291DL2024PTC430507

(a) Equity share capital

Particulars	As At 31-Mar-25
Equity shares issued during the year	10,000.00
Closing balance	10,000.00

(b) Other equity

Particulars	Reserve & Surplus	Other comprehensive income	Total
	Securities premium		
Profit for the year	-	(71,952.35)	(71,952.35)
Other comprehensive income/(loss)	-	-	-
Balance as at 31-Mar-2025	-	(71,952.35)	(71,952.35)

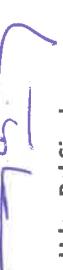
See accompanying notes forming part of the standalone financial statements (1 to 23)

As per our report of even date attached

For Rajiv Mehta & Associates
Chartered Accountants
Firm Reg. No.: 017137N


Rajiv Mehta
(Proprietor)
Membership No. 094091


Randeep Hundal
(Director)
DIN:01887587



Uday Pal Singh
(Director)
DIN:01716503

Place: New Delhi
Date: 31.05.2025

Place: New Delhi
Date: 31.05.2025

UDIN: 25094091BMINoV 3606

Note no. 3

Property, plant and equipment

Particulars	As At	
	31-Mar-25	
Deemed cost		
Furniture and fixtures	340.15	
Electrical goods	34.91	
Office equipment	1,502.82	
Computer	863.06	
Total	2,740.94	

- (a) All property, plant and equipment are owned by the Company unless otherwise stated.
- (b) Capital work-in-progress as at the respective reports periods are less than 12 months and there are no delay in the completion of capital projects. There are no suspended capital projects, nor, any projects where the cost has exceeded the original plan.
- (c) The title deeds pertaining to all the immovable properties included above are in the name of the Company.
- (d) None of the above assets of the Company have been provided as security requiring any charges or satisfaction thereof to be registered with the Registrar of Companies.
- (e) None of the above assets of the Company have been subject to any adjustment towards revaluation during the current year.
- (f) There are no proceeding initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Particulars	Furniture & Fixtures	Electrical goods	Office Equipment	Computers	Total
Deemed Cost	-	-	-	-	-
Balance as at 31.03.2024					
Addition	409.00	42.00	1,917.29	1,380.00	3,748.29
Disposal/Adjustment	-	-	-	-	-
Balance as at 31-Mar-2025	409.00	42.00	1,917.29	1,380.00	3,748.29
Accumulated Depreciation					
Balance as at 31.03.2024	-	-	-	-	-
Depreciation expense for the year	68.85	7.09	414.47	516.94	1,007.35
Elimination on disposal of assets	-	-	-	-	-
Balance as at 31-Mar-2025	68.85	7.09	414.47	516.94	1,007.35
Net Carrying amount as at					
31-Mar-25	340.15	34.91	1,502.82	863.06	2,740.94
31-Mar-24	-	-	-	-	-

Innovision International Private Limited
 Notes Forming Part of Standalone Financial statements
 (Amount in ₹ in hundreds, except for share data or otherwise as stated)
 CIN No.: U52291DL2024PTC430507

Note No. 4

Particulars	FY 24-25				
	As per Books	Tax Base	Difference	Tax on difference	DTA/ (DTL)
WDV (Tangible & Intangible)	2,740.94	3,006.41	265.47	69.02	DTA
Total			265.47	69.02	DTA
Deferred tax Asset/(Liability)			265.47	69.02	DTA
Less: Provided upto 31.03.24			-	-	
Deferred tax to be provided				69.02	DTA

Deferred Tax Asset (DTA)

Income Tax rate applied @ 26% for calculating Tax on Difference



Innovision International Private Limited
Notes Forming Part of Standalone Financial statements
(Amount in ₹ in hundreds, except for share data or otherwise as stated)
CIN No.: U52291DL2024PTC430507

Note No. 5 Cash and cash equivalents

Particulars	As At 31-Mar-25
Cash-in-hand	575.50
Balances with banks in	
Current Accounts	988.82
Total	1,564.32

Note No. 6 Other financial assets

Particulars	As At 31-Mar-25
[Current (unsecured) considered good]	
Security deposit(Unsecured)	2,400.00
Total	2,400.00

Note No. 7 Other current assets

Particulars	As At 31-Mar-25
Advances	-
Prepaid expenses	4,037.81
Advance to related party	-
Balance with government authorities	1,708.73
Total	5,746.54




Innovation International Private Limited

Notes Forming Part of Standalone Financial statements

(Amount in ₹ in hundreds, except for share data or otherwise as stated)

CIN No.: U52291DL2024PTC430507

Note No. 8 Equity share capital

Particulars	As at	
	31-Mar-25	
	No. of shares	₹
Authorised capital		
Equity shares of ₹ 10/- each	10,000.00	1,000.00
Total	10,000.00	1,000.00
Issued, subscribed and fully paid up capital		
Equity shares of ₹ 10/- each	10,000.00	1,000.00
Total	10,000.00	1,000.00

A Terms and rights attached to shares

The Company has only one class of equity shares, having a par value of ₹ 10/-. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The Dividend proposed by Board of Directors is subject to approval by the shareholders at the Annual General Meeting. In the event of liquidation of the Company, the holders of the equity shares are entitled to receive only residual assets of the Company. The distribution will be in proportion to number of equity shares held by the shareholders.

B Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at	
	31-Mar-25	
	No. of shares	₹
Equity shares of ₹ 10/- each		
Opening Balance	-	-
Add: Shares issued during the year	10,000.00	1,000.00
Closing Balance	10,000.00	1,000.00

C Details of shares held by each shareholder holding more than 5% shares

Particulars	As at	
	31-Mar-25	
	No. of shares	%
Equity shares of ₹ 10/- each		
Innovation Limited	10,000.00	100%
Total	10,000.00	100%

D Details of promoter's shareholding

Particulars	As at	
	31-Mar-25	
	No. of shares	%
Equity shares of ₹ 10/- each		
Innovation Limited	10,000.00	100%
Total	10,000.00	100%

Note No. 9 Other Equity

Particulars	As at	
	31-Mar-25	
Securities Premium		
Opening Balance	-	
Received during the year	-	
Closing Balance	-	
Retained Earnings		
Opening Balance	-	
Profit/(loss) for the year	(71,952.35)	
Closing Balance	(71,952.35)	

Retained earnings represent the amount of accumulated earnings / deficit of the Company. The amount that can be distributed by the Company as dividends to its equity shareholders is determined based on the separate financial statements of the Company and also considering the requirements of the Companies Act, 2013. Thus, the amounts reported above are not distributable in entirety.

Innovidion International Private Limited
Notes Forming Part of Standalone Financial statements
(Amount in ₹ in hundreds, except for share data or otherwise as stated)
CIN No.: U52291DL2024PTC430507

Note No.	Trade payables	
	Particulars	As At 31-Mar-25
	Trade payables	-
	Total outstanding dues of micro enterprises and small enterprises	195.00
	Total outstanding dues of creditors other than micro enterprises and small enterprises	195.00
	Total	195.00

Disclosures required under section 22 of the micro, small and medium enterprises

Principal amount remaining unpaid to any supplier as at the end of the accounting year	-
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-
The amount of interest due and payable for the year	-
The amount of interest accrued and remaining unpaid at the end of the accounting year	-

Trade Payable ageing schedule

31-Mar-25	Particulars	Outstanding for following period from the date of transaction			Total
		< 1 year	2-3 years	> 3 years	
	Micro, small and medium enterprises- undisputed	-	-	-	-
	Others- undisputed	195.00	-	-	195.00
	Total	195.00	-	-	195.00

Note No. 11

	Other current liabilities	
	Particulars	As At 31-Mar-25
	Advance from holding company	-
	Innovidion limited	72,088.36
	Expenses payable	7,086.80
	Advances	4,123.01
	Total	83,298.17

Ramkrishna - 24/7

Innovision International Private Limited

Notes Forming Part of Standalone Financial statements

(Amount in ₹ in hundreds, except for share data or otherwise as stated)

CIN No.: US2291DL2024PTC430507

Note No. 12 Revenue from operations

Particulars	For the year ended
	31-Mar-25
Sale of services	3,697.12
Total	3,697.12

Note No. 13 Employee benefit expenses

Particulars	For the year ended
	31-Mar-25
Staff salary	47,557.15
Staff welfare	353.30
Total	47,910.45

Note No. 14 Finance costs

Particulars	For the year ended
	31-Mar-25
Bank charges	7.26
Total	7.26

Note No. 15 Depreciation and amortization expense

Particulars	For the year ended
	31-Mar-25
Depreciation on Property, Plant and Equipment	1007.35
Amortization of Intangible Assets	-
Total	1,007.35

Note No. 16 Other expenses

Particulars	For the year ended
	31-Mar-25
Payment to auditors	1,000.00
Repair and maintenance	1,770.36
Professional expenses	959.25
Membership & subscription	91.51
Fee & taxes	150.85
Preliminary Expenses W/off	15.03
Printing and stationery	983.83
Rent	14,957.10
Advertisement expenses	1,944.61
Housekeeping expenses	218.65
Courier & postage	226.43
Communication expenses	372.37
Conveyance & Travelling expenses	1,692.23
Foreign travelling expenses	1,445.70
Electricity & water expenses	219.86
Office expenses	722.34
Miscellaneous expenses	23.31
Total	26,793.43

Note no. 17 Tax expenses/(credit)

Particulars	For the year ended
	31-Mar-25
Current tax	
Deferred tax expenses/(credit)	(69.02)
Total income tax expense/(credit) in the statement of profit and loss (SPL)	(69.02)

Tax expense/(credit) on items recognised in OCI

Movement in deferred tax asset/(liabilities)

Particulars	31-Mar-25		
	Opening balance	Recognised SPL	Closing balance
Property, plant and equipment, right of use asset and other intangible assets	-	(69.02)	(69.02)
Total deferred tax assets/(liabilities)	-	(69.02)	(69.02)

Note No. 18 Earning per equity share

Particulars	For the year ended
	31-Mar-25
Profit / (loss) for the year attributable to the equity shareholders	(71,952.35)
Weighted average number of equity shares used in the calculation of basic and diluted EPS (nos.)	10,000.00
Adjustments for calculation of diluted earning per share:	-
Weighted average potential equity shares due to employee stock options	-
Weighted average number of equity shares used in the calculation of diluted EPS (nos.)	10,000.00
Par value per equity Share (₹)	10
Basic earning per share (₹)	(719.52)
Diluted earning per share (₹)	(719.52)

Innovision International Private Limited

Notes Forming Part of Standalone Financial statements

(Amount in ₹ in hundreds, except for share data or otherwise as stated)

CIN No.: U52291DL2024PTC430507

Note no. 19 Employee benefits

Employee benefits have been provided wherever applicable.

This is the first year of company to incur Employee benefit cost.

Note no. 20 First time adoption of Ind AS

As stated in note. 2 , this is the Company's first financial statements prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter.

Although this is the Company's first year of operations, Ind AS is applicable to the Company pursuant to Rule 4(1)(ii) of the Companies (Indian Accounting Standards) Rules, 2015, which mandates the application of Ind AS to companies that are subsidiaries, associates, joint ventures, or holding companies of companies required to comply with Ind AS.

The Company has been incorporated during the financial year ended March 31, 2025, and accordingly, no previous GAAP financial statements were prepared. Therefore, the provisions of Ind AS 101 – First-time Adoption of Indian Accounting Standards — have been applied to the extent relevant.

As this is the first year of operations and reporting under Ind AS, no reconciliations from previous GAAP to Ind AS are required or presented.

Optional Exemptions and Mandatory Exceptions under Ind AS 101:

The Company has not availed any optional exemptions under Ind AS 101, nor are any mandatory exceptions applicable for transition from previous GAAP, as there are no previous GAAP balances to transition from as the company has been incorporated on 28.04.2024.



Note no. 21 Financial instrument - Accounting, Classification and Fair Values

This section gives an overview of the significance of financial instruments for the Company and provides additional information on balance sheet items that contain financial instruments. The details of significant accounting policies, including the criteria for recognition, basis of measurement and the basis on which income and expenses are recognised in respect of each class of financial asset, financial liability and equity instrument are disclosed in accounting policies forming the part of the standalone financial statements.

(a) Categories of financial instruments

The financial instruments of the Company are initially recorded at the fair value and subsequently measured at amortised cost or fair value based on

Particulars	As at 31-03-2025	
	Carrying value	Fair value
Financial assets - At Amortised cost		
Cash and cash equivalents	1,564.32	1,564.32
Bank balances other than cash and cash equivalents	-	-
Trade receivables	-	-
Loans	-	-
Other financial assets	2,400.00	2,400.00
Financial assets - At Fair value		
Investments	-	-
Total	3,964.32	3,964.32
Financial liabilities - At Amortised cost		
Borrowings	-	-
Trade payables	195.00	195.00
Lease Liabilities	-	-
Other financial liabilities	-	-
Financial liabilities - At Fair value		
Total	195.00	195.00

(b) Fair value hierarchy

Financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to Level 3, as described below:

Quoted prices in an active market (Level 1): This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities. The Company does not have any financial instrument which have been measured using the valuation techniques as per level 1 for the financial year 2023-24.

Valuation techniques with observable inputs (Level 2): This level of hierarchy includes financial assets and liabilities, measured using inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e., derived from prices). The Company does not have any financial instrument which have been measured using the valuation techniques as per level 2.

Valuation techniques with significant unobservable inputs (Level 3): This level of hierarchy includes financial assets and liabilities measured using inputs that are not based on observable market data (unobservable inputs). Fair value is determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

- (i) The fair value of Other financial assets, cash and cash equivalents, trade receivables, loans and advances, trade payables and other financial liabilities approximate their carrying amount largely due to the short-term nature of these instruments.
- (ii) Management uses its best judgement in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of the amounts that the Company could have realised or paid in sale transactions as of respective dates. As such, fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date.
- (iii) There have been no transfers between Level 1 and Level 2 and Level 3 during the reporting period.



Innovision International Private Limited

Notes Forming Part of Standalone Financial statements

(Amount in ₹ in hundreds, except for share data or otherwise as stated)

CIN No.: U52291DL2024PTC430507

Note No. 22 Related party disclosure**A List of related parties**

Relationship	Name of the related party
Holding company	Innovision Limited
Director	Uday Pal Singh
Director	Randeep Hundal
Entity having common control	Vetted Consultant Pvt Ltd

*Related parties have been identified by the management and relied upon by the auditors.***B Transactions during the year**

Particulars	For the year ended 31-Mar-2025
Innovision Limited	
Trade advance received from Innovision Limited	72,768.36
Purchase of Equity shares by Innovision Limited	1,000.00
Repayment of advances	700.00
Vetted Consultant Pvt Ltd	
Reimbursement received	25.50
Expense paid	25.50

C Balances with related parties

Particulars	For the year ended 31-Mar-2025
Payable to Innovision Limited	72,068.36



Innovision International Private Limited
Notes Forming Part of Standalone Financial statements
(Amount in ₹ in hundreds, except for share data or otherwise as stated)
CIN No.: U52291DL2024PTC430507

Note no. 23 Additional information

(a) The company has not given any loans and advances in the nature of loan granted to promoters and directors.

(b) **Financial ratios**

Ratios / measures	Methodology	31-Mar-25
Current ratio	Current assets over current liabilities	0.12
Debt equity ratio	Debt over total shareholders' equity	NA
Debt service coverage ratio	EBIT over current debt	NA
Return on equity [%]	PAT over total average equity	101.41%
Trade receivables turnover ratio	Revenue from operations over average trade receivables	NA
Trade payables turnover ratio	Adjusted expenses over average trade payables	38.35
Net capital turnover ratio	Revenue from operations over average working capital	-0.05
Net profit [%]	Net profit over revenue	-1946.17%
Return on capital employed [%]	EBIDTA over capital employed	100.09%
Return on investment	Interest income, net gain on sale of investments and net fair value gain over average investments	NA

This financial year is the first year for the company hence, no comparison of the previous year/ period is available

Notes

EBIT - Earnings before interest and taxes

EBITDA - Earnings before interest, taxes, depreciation and amortisation

PAT - Profit after tax

Capital employed refers to total shareholders' equity and debt

Investments includes non-current investment, current investment and margin-money deposit