ABACUS LIFESTYLE BRANDS LIMITED
(Formerly known as "Abacus Lifestyle Brands Private Limited")
CIN: U74101UP2011PLC047839
Address: House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh, India, 226010
Website: abacuslifestylebrands.com
Email ID: sunitkumarmishra@gmail.com, Phone No.: 0522 4007588.

NOTICE OF THE 14th ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT 14th ANNUAL GENERAL MEETING ("AGM") OF THE MEMBERS OF ABACUS LIFESTYLE BRANDS LIMITED (FORMERLY KNOWN AS ABACUS LIFESTYLE BRANDS PRIVATE LIMITED) (THE "COMPANY") WILL BE HELD ON SEPTEMBER 30,2025 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT HOUSE NO. B-102, VIBHUTI KHAND, GOMTI NAGAR, LUCKNOW, UTTAR PRADESH - 226010, INDIA

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended 31st March, 2025 together with the Auditors' and Directors' report thereon.

Special Business:

There is no special business to be transacted at the meeting.

By order of the Board of
Abacus Lifestyle Brands Limited
(Formerly Known as Abacus Lifestyle Brands Private Limited)

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Sunit Kumar Mishra
Director
DIN: 05124540

Date:02/09/2025
Place:Lucknow

NOTES:

1. A Member entitled to attend and vote at the meeting is entitled to appoint a proxy, to attend and on poll to vote instead of himself/ herself, and that a proxy need not be a member of the Company. A person can act as a proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights.

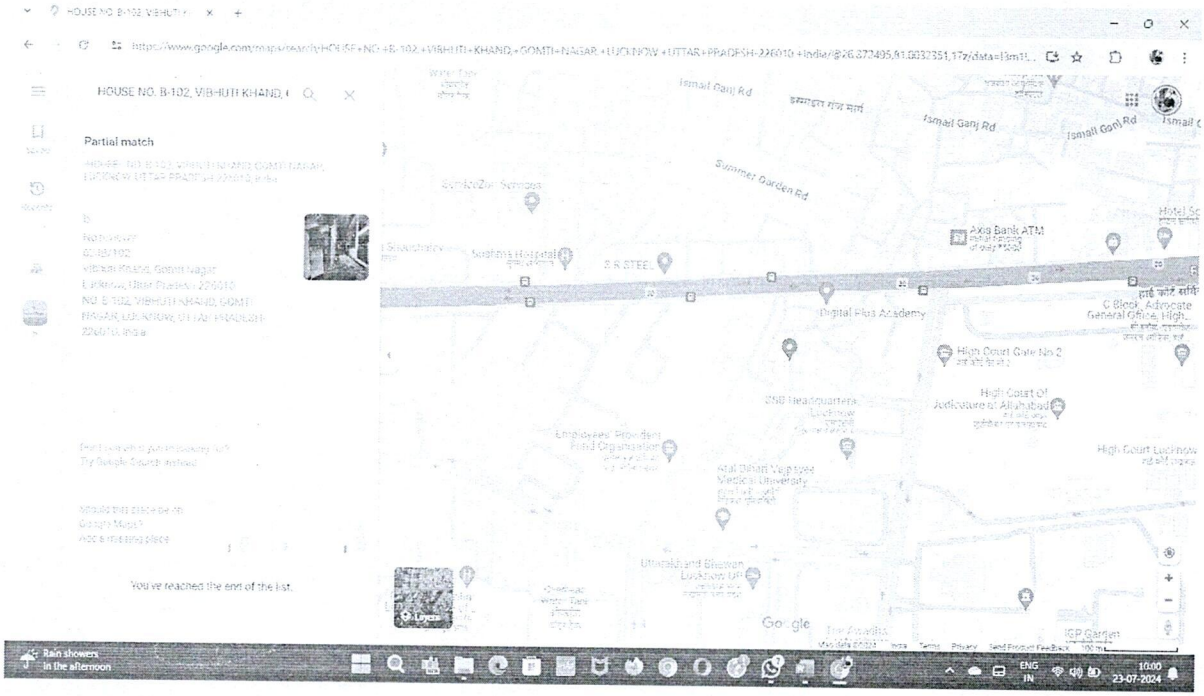
   A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder. The holder of the proxy shall prove his identity at the time of attending the Annual General Meeting. Attendance Slip, Proxy Form, and the Route Map of the venue of the Meeting are annexed hereto.

2. Proxies, in order to be effective, should be duly completed, stamped, and must be deposited at the corporate office of the Company not less than 48 hours before the time for commencement of the meeting.

3. Members/Proxy Holders are requested to produce at the entrance, the attached Admission slip for admission to the meeting hall. Duplicate admission slips will not be provided at the hall.

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4. The route map of the venue of the Annual General Meeting is appended to this Report. The prominent landmark near the venue is the registered office at House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh - 226010, India.



By order of the Board of Abacus Lifestyle Brands Limited
(Formerly known as Abacus Lifestyle Brands Private Limited)

FOR ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Sunit Kumar Mishra
Director
DIN: 05124540

Date:02/09/2025
Place: Lucknow

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Form No. MGT-11

PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U74101UP2011PLC047839

Name of the Company: Abacus Lifestyle Brands Limited

Registered Office: B-102, Vibhuti Khand, Gomti Nagar, Lucknow – 226010, Uttar Pradesh

Name of the Member(s): _____

Registered Address: _____

E-mail Id: _____

Folio No./Client Id: _____ DP ID: _____

I/We, being the member(s) of _____ shares of the above named Company, hereby appoint:

1. Name: _____ Address: _____ E-mail Id: _____
Signature: _____, or failing him

2. Name: _____ Address: _____ E-mail Id: _____
Signature: _____, or failing him

3. Name: _____ Address: _____ E-mail Id: _____
Signature: _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 14th Annual General Meeting of the Company, to be held on September 30, 2025 at 11:00 A.M. at the Registered Office of the Company at B-102, Vibhuti Khand, Gomti Nagar, Lucknow – 226010, Uttar Pradesh and at any adjournment thereof in respect of such resolutions as are indicated in the notice of the AGM:

Signed this _____ day of _____ 2025.

Signature of Member: _____ Affix Revenue Stamp

Signature of Proxy holder(s): _____

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

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ATTENDANCE SLIP

14th Annual General Meeting

Registered Folio No./DP ID & Client ID: _____

Name of the Member: _____

Name of the Proxy (if applicable): _____

No. of Shares held: _____

I hereby record my presence at the Annual General Meeting of the Company held at the Registered Office of the Company at B-102, Vibhuti Khand, Gomti Nagar, Lucknow – 226010, Uttar Pradesh on September 30,2025.

_____

Signature of Member/Proxy attending the Meeting

Note: Members/Proxies are requested to bring this Attendance Slip with them, duly filled in, and hand it over at the entrance of the meeting hall

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DIRECTORS' REPORT

To

The Members

ABACUS LIFESTYLE BRANDS LIMITED

House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow,

Uttar Pradesh, India, 226010.

Your Directors have the pleasure of presenting the Fifteenth Annual Report of the Company together with the Audited Financial Statement of Accounts for the year ended 31st March, 2025.

FINANCIAL STATEMENTS & RESULTS:

a. FINANCIAL RESULTS

The Company's performance during the year ended 31st March, 2025 as compared to the previous financial period, is summarized below:

(Rs. in Lakh)

Particulars	FY 2024-25	FY 2023-24
Revenue from Operations	**21,464.71**	**19,481.58**
Other Income	**105.09**	**24.19**
Total Income	**21,569.80**	**19,505.77**
Total Expenses	**20,735.70**	**18,682.40**
Profit Before Tax	**834.11**	**823.37**
Current Tax	**255.76**	**210.00**
Deferred Tax (Credit)	**(64.81)**	**(23.10)**
Short Provision of Tax for Earlier Years	**72.64**	**91.71**
Profit After Tax	**570.52**	**544.76**

b. OPERATIONS and State of affairs

During the financial year ended 31st March, 2025, the Company recorded total income of ₹21,569.80 lakhs as compared to ₹19,505.77 lakhs in the previous financial year.The revenue from operations during the year was ₹21,464.71 lakhs as against ₹19,481.58 lakhs in the previous financial year. The Profit Before Tax for the year was ₹834.11 lakhs as compared to ₹823.37 lakhs in the previous financial year. The Profit After Tax for the year was ₹570.52 lakhs as against ₹544.76

lakhs in the previous financial year.There was no change in the nature of the business of the Company during the year under review.

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

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and the date of this report.

The Company has changed its name from M/s. Abacus India Agencies Private Limited to M/s. Abacus Lifestyle Brands Limited and the company has received a Certificate of Incorporation pursuant to the name change dated 18.06.2024 from ROC, CPC.
Further the name of the company was changed from M/s. Abacus Lifestyle Brands Private Limited to M/s. Abacus Lifestyle Brands Limited vide Certificate dated October 1st ,2024 .
The company has changed its object clause of the MOA by the addition of Clauses 3 and 4 of the MOA.
The company has adopted a new set of AOA and MOA by passing a special resolution in the Extra General Meeting dated 23.07.2024.

The company in its board meeting held on 23.07.2024 has also passed a special resolution for conversion of the company from private to public company. The Company received the Certificate of Incorporation consequent upon conversion into a public limited company on 1 October 2024.

d. SHARE CAPITAL OF THE COMPANY AND THE DETAILS OF THE ISSUE OF SECURITIES MADE DURING THE YEAR:

During the year under review, the Company did not issue any securities, bonds, debentures or promissory notes.

The Capital Structure of the company is as follows:

There is no change in the authorised and paid-up share capital of the company during the year.

The Authorised Share Capital of the Company is Rs. 24,00,00,000 /- (Rupees Twenty Four Crore only) divided into 2,40,00,000 (Two Crore Forty Lakhs shares) equity shares of Rs. 10/- each.

The Paid up Share Capital of the Company is Rs. 17,50,00,000 /- (Rupees Seventeen Crore Fifty Lac only) divided into 1,75,00,000 (One Crore Seventy-five lakhs shares) equity shares of Rs. 10/- each.

e. DIVIDEND, UNPAID DIVIDEND, & IEPF:

With a view to conserving resources, your Director has thought it prudent not to recommend any dividend for the financial year under review.

There is no amount is lying in the Unpaid Dividend A/c of the Company and therefore the Company has not transferred any amount to the Investor Education & Protection Fund (IEPF).

f. REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES:

During the year under review, your Company did not have any subsidiary, associate, or joint venture company.

g. DEPOSITS:

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the requirement for furnishing of details relating to deposits covered under Chapter V of the Act or the details of deposits that are not in compliance with Chapter V of the Act is not applicable.

h. PARTICULAR OF CONTRACTS OR ARRANGEMENT WITH RELATED PARTIES:

During the Financial Year under review, the Company has not entered into related party contracts/ arrangements or transactions. All the contracts/ arrangements or transactions entered into by the Company with the Related Parties are in conformity with the provisions of the Companies Act, 2013 and on arm's length basis and do not attract the provisions of Section 188 of the Companies Act, 2013.

Accordingly, the disclosure of Related Party Transactions as required under Section 134 (3) (h) of the Companies Act, 2013 in Form AOC- 2 has been attached as **Annexure I** to this Report.

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

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo etc. are furnished in **Annexure II** which forms part of this Report.

j. EXTRACT OF ANNUAL RETURN:

The Annual Return referred to in Section 92(3) has been placed on the website.

k. PARTICULARS OF INVESTMENTS, LOANS, GUARANTEES AND SECURITIES:

The Company has not given any loans, or guarantees or made any investments or acquired any securities under section 186 of the Companies Act, 2013 during the year under review.

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l. **DISCLOSURE OF INTERNAL FINANCIAL CONTROLS:**

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Statutory Auditors of the Company for inefficiency or inadequacy of such controls.

m. **TRANSFER TO RESERVES:**

The Company has not transferred any amount to the general reserve during the financial year under review. The profit after tax of ₹570.52 lakhs for the financial year ended 31st March, 2025 has been retained in the surplus of the Company, subject to the appropriations reflected in the audited financial statements.

n. **DISCLOSURE OF INTERNAL FINANCIAL CONTROLS:**

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Statutory Auditors of the Company for inefficiency or inadequacy of such controls.

MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

a) **BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL**

During the year, Mr. Nehil Gautamchand Dugar, Mrs. Divya Nemichand Gupta, and Mr. Sachin Pathak were appointed as Directors of the Company. Further, Mrs. Ankita Gupta and Mr. Manoj Srivastava were appointed as the Chief Financial Officer and Chief Executive Officer of the Company, respectively.

DISCLOSURES RELATED TO BOARD, COMMITTEES AND POLICIES

i. **BOARD MEETINGS:**

The Board of Directors met five (5) times during the Financial Year ended 31st March, 2025 in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder. The dates on which the meetings were held were as follows: 18th May, 2024 ,23rd July, 2024 ,31st August, 2024 ,30th November, 2024 2nd March, 2025.

Sr.No	Name of Director	Number of meeting attended	AGM Dated 30/09/2024 Attended
1	Kalpana Mishra	5	Attended
2	Sunit Kumar Mishra	5	Attended
3	Nehil Gautamchand Dugar	2	Attended
4	Divya Nemichand Gupta	2	-
5	Sachin Pathak	4	Attended

i. **RISK MANAGEMENT POLICY**:

The Company, like any other enterprise, is exposed to business risk which can be an internal risks as well as external risks. Any unexpected changes in regulatory framework pertaining to fiscal benefits, fluctuations in fuel prices and foreign currency and other related issue can effect Company's operations and profitability. However, the Company is well aware of the above risks and as part of business strategy has formulated a Risk Management Policy.

The Risk Management Policy approved by the Board, lays down the roles and responsibilities of the various functions in relation to risk management covering a range of responsibilities, from the strategic to operational. These roles, inter alia, provide the foundation for your Company's Risk Management Policy and Framework that is endorsed by the Board and is aimed at ensuring formulation of appropriate risk management procedures and their effective implementation. The Company is in the process of implementing the current Risk Management Framework that consists of the following key elements:

(a) The Corporate Risk Management policy facilitates the identification and prioritization of strategic and operational risks, development of appropriate mitigation strategies and conducts periodic reviews of the progress on the management of identified risks.

(b) The Risk Management Policy brings robustness to the process of ensuring that business risks are effectively addressed.

(c) Appropriate structures are in place to proactively monitor and manage the inherent risks in businesses with unique / relatively high risk profiles.

(d) The periodic planning exercise requires the management to clearly identify their top risks and set out a mitigation plan with agreed timeliness and accountability.

(e) The combination of policies and processes as outlined above is expected to adequately address the various risks associated with your Company's businesses.

ii. **NOMINATION AND REMUNERATION POLICY**

The provisions relating to payment of Managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178 of the Companies Act, 2013 is not applicable to your Company

v. **CORPORATE SOCIAL RESPONSIBILITY POLICY**:

Pursuant to Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014, CSR Policy provisions are not applicable to the company.

However, the net profit for the financial year 2023-24 is INR 544760.43 (In Hundred), hence, the provisions of section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014, shall be applicable to the company w.r.f FY 2024-25.

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AUDITORS AND REPORTS

The matters related to Auditors and their Reports are as under:

a. OBSERVATIONS OF STATUTORY AUDITORS ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025:

The report given by the Statutory Auditors on the financial statements of the Company forms part of this annual report. There are no observations / qualifications / disclaimers made by the Statutory Auditors in their report for the financial year ending 31st March 2025.

b. APPOINTMENTOF AUDITORS:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions of the Companies Act, 2013, if any, M/s. Rajiv Priyanka & Associates, Chartered Accountants, Lucknow, registered with the Institute of Chartered Accountants of India, vide FRN No. 006513C, were appointed as Statutory Auditors at the Thirteenth Annual General Meeting held in the year 2024 to hold office till the conclusion of the Eighteenth Annual General Meeting to be held in the year 2029.

c. MAINTENANCE OF COST RECORDS:

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, the Company is required to maintain Cost Records under said Rules.

d. REPORTING OF FRAUDS BY STATUTORY AUDITORS UNDER SECTION 143(12):

There were no incidences of reporting of frauds by Statutory Auditors of the Company under Section 143(12) of the Act read with Companies (Accounts) Rules, 2014.

e. STATEMENT THAT COMPANY COMPLIES WITH SECRETARIAL STANDARDS:

The Company has compliance with the Secretarial Standard on Meetings of the Board of Directors (SS-1) and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI)constituted under section 3 of the Company Secretaries Act, 1980.

f. APPLICATION OF SECRETARIAL AUDIT:

As per section 204 of the Act, the secretarial audit not applicable to the company.

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OTHER DISCLOSURES

Other disclosures as per provisions of Section 134 of the Act read with Companies (Accounts) Rules, 2014 are furnished as under:

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

No orders have been passed by any Regulator or Court or Tribunal that can have an impact on the going concern status and the Company's operations in the future.

b. DIRECTOR'S RESPONSIBILITY STATEMENT:

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2025, the Board of Directors hereby confirms that:

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

b. such accounting policies have been selected and applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as of 31st March, 2025 and of the profit of the Company for that year;

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

d. the annual accounts of the Company have been prepared on a going concern basis;

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

c. DISCLOSURE REGARDING INTERNAL COMPLAINTS COMMITTEE:

The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company has also constituted an Internal Complaints Committee, known as the POSH Committee to inquire into complaints of sexual harassment and recommend appropriate action. The POSH Policy is communicated to employees through, communication campaigns and other channels.

The details of the complaint on sexual harassment received during Financial Year 2024-25 are as follows:

Number of Complaints received: NIL

Number of Complaints disposed off: NIL

d. DISCLOSURE UNDER SECTION 43(a)(ii) OF THE COMPANIES ACT, 2013:

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

e. DISCLOSURE UNDER SECTION 54(1)(d) OF THE COMPANIES ACT, 2013:

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

f. DISCLOSURE UNDER SECTION 62(1)(b) OF THE COMPANIES ACT,2013:

The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

g. DISCLOSURE UNDER SECTION 67(3) OF THE COMPANIES ACT,2013:

During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014is furnished.

h. DISCLOSURE OF VIGIL MECHANISM:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 are not applicable to the Company. Disclosure & establishment of vigil mechanism pursuant to provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not required.

i. STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS PERFORMANCE AND THAT OF ITS COMMITTEE AND INDIVIDUAL DIRECTORS:

The Company was converted into a public limited company on 1 October 2024. The applicability of the annual evaluation disclosure should be confirmed for the relevant period before signing.

j. **INDEPENDENT DIRECTORS:**

During the under-review period, the provisions of Independent Directors are not applicable to our Company.

k. **DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:**

None of the employee of your company, who was employed throughout the financial year, was in receipt of remuneration in aggregate of sixty lakh rupees or more or if employed for the part of the financial year was in receipt of remuneration of five lakh rupees or more per month.

ACKNOWLEDGEMENTS AND APPRECIATION:

Your Directors take this opportunity to thank the customers, shareholders, suppliers, bankers, business partners/associates, financial institutions and Central and State Governments for their consistent support and encouragement to the Company.

For and on Behalf of the Board
ABACUS LIFESTYLE BRANDS LIMITED
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For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

Sunit Kumar Mishra
Director
DIN: 05124540
Address: House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, UttarPradesh, India, 226010.

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

Kalpana Mishra
Director
DIN: 05124534

Place: Lucknow
Date: 02.09.2025

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ANNEXURE I

Form No. AOC-2

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

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

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

Particulars	**Particulars**	**Particulars**
(a) Name(s) of the related party and nature of relationship	-	-
(b) Nature of Contracts/arrangements/transactions	-	-
(c) Duration of the contracts / arrangements/transactions	-	-
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	-	-
(e) Justification for entering into such contracts or arrangements or transactions	-	-
(f) Date(s) of approval by the Board	-	-
(g) Amount paid as advances, if any	-	-
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	-	-

2. Details of material contracts or arrangements or transactions at arm's length basis-Not Applicable

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any (Rs.)

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For and on Behalf of the Board
ABACUS LIFESTYLE BRANDS LIMITED
(Formerly Known as Abacus Lifestyle Brands Private Limited)



Sunit Kumar Mishra
Director
DIN:05124540
Address: House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, UttarPradesh, India, 226010.

Place: Lucknow
Date: 02.09.2025

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ANNEXURE II

DISCLOSURE PURSUANT TO SECTION 134(3)(m) OF THE COMPANIES ACT, 2013 READ WITH RULE 8 OF THE COMPANIES (ACCOUNTS) RULES, 2014

(A) Conservation of energy:

Steps taken or impact on conservation of energy	Not Applicable
Steps taken by the company for utilizing alternate sources of energy	Not Applicable
Capital investment on energy conservation equipment	There was no capital investment on energy conservation projects during the year.

(B) Technology absorption:

Efforts made towards technology absorption	The Company continues to give top priority to upgrade process technologies so as to achieve better results.
Benefits derived like product improvement, cost reduction, product development or import substitution	
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):	
Details of technology imported	Nil
Year of import	Not Applicable
Whether the technology has been fully absorbed	Not Applicable
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Not Applicable
Expenditure incurred on Research and Development	Nil

ABACUS LIFESTYLE BRANDS LIMITED
(Formerly known as "Abacus Lifestyle Brands Private Limited")
CIN: U74101UP2011PLC047839
Address: House No. B-102, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh, India, 226010
Website: abacuslifestylebrands.com
Email ID: sunitkumarmishra@gmail.com, Phone No.: 0522 4007588.

(C) Foreign exchange earnings and Outgo:

	April 01, 2024 to March 31, 2025 [Current F.Y.]	April 01, 2023 to March 31, 2024 [Previous F.Y.]
	Amount in Rs. Mn.	Amount in Rs. Mn.
Actual Foreign Exchange earnings	Nil	Nil
Actual Foreign Exchange outgo	Nil	Nil

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

M/s Rajiv Priyanka & Associates

Chartered Accountants
1st Floor, Uttam Palace, Sapru Marg, Lucknow, Uttar Pradesh, India, 226001

INDEPENDENT AUDITORS' REPORT

To the Members of
Abacus Lifestyle Brands Ltd
B-102, Vibhuti Khand Gomti Nagar, Lucknow UP 226010

Report on the Financial Statements
We have audited the accompanying consolidated financial statements of Abacus Lifestyle Brands Ltd (the company), which comprise the balance sheet as at 31st March 2025, the statement of Profit and Loss and Statement of Changes in Equity for the year then ended including notes to the financial statements including a summary of significant accounting policies and other explanatory information.

Opinion
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, its profit and statement of changes in equity for the year ended as on that date."

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the FS under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for Financial Statements
The company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act,2013 ("the act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance, changes in equity of the company in accordance with the accounting principles generally accepted in India including the accounting standards (AS) specified under Section 133 of the Act, read with rule of 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and deducting frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for insuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

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

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1 As the Company is covered under the category of exempted company as per provisions of the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of Section 143(11) of the Companies Act, 2013, hence no comments are being given on the matters specified in the said Order.

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books;

c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report referred to in this report are in agreement with the books of account;

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

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

e) In our opinion, the Balance Sheet and the Statement of Profit and Loss dealt with by this report are in compliance with the Accounting Standards referred to in Section 133 of the Companies Act, read with Rule 7 of the companies (Accounts) Rules, 2014;

f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, clause (i) of the section 143(3) of Companies Act, 2013 is not applicableas per Notification No. G.S.R. 464 (E) dated 13th Day of June, 2017.

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

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

i) The Company does not have any pending litigations which would impact its financial position.

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

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

iv) In our opinion and according to the information and explanations given to us, that no dividend declared or paid during the year the Company is in compliance with Section 123 of the Act.

v) The management has represented that no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on reasonable audit procedures adopted by us, nothing has come to our notice that such representation contains any material misstatement.

vi) The management has represented that no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on reasonable audit procedures adopted by us, nothing has come to our notice that such representation contains any material misstatement.

vii) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

RAJIV PRIYANKA & ASSOCIATES CA CHARTERED ACCOUNTANTS LUCKNOW

(Rajiv Agarwal)
Partner
Membership No.

Date: 02/09/2025
Place: Lucknow
1st Floor, Uttam Palace, Sapru Marg, Lucknow, Uttar Pradesh, India, 226001
Unique Document Identification Number is **25073268BMIGMW3610**

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Abacus Lifestyle Brands Ltd

(Formerly known as Abacus India Agencies Private Limited)
B-102, Vibhuti Khand Gomti Nagar, Lucknow UP 226010
CIN No.U74101UP2011PLC047839

BALANCE SHEET

Particulars	Note No.	As At 31 March, 2025	As At 31 March, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	175,000,000.00	35,000,000.00
(b) Reserves & Surplus	3	187,565,877.29	270,514,341.63
(2) Non Current Liabilities			
(a) Long Term Borrowings	4	93,491,145.16	220,910,880.26
(b) Long term provision		12,770,019.00	7,910,672.00
Current Liabilities			
(a) Short-term Borrowings	5	524,913,422.49	299,995,399.15
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	6	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		622,872,216.04	585,557,415.84
(c) Other Current Liabilities	7	13,089,449.28	-
(d) Short-term Provisions	8	51,118,667.36	40,683,582.95
TOTAL EQUTIY & LIABILITIES		**1,680,820,796.62**	**1,460,572,291.83**
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets	9	253,969,276.33	273,121,856.41
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets	10	18,771,000.00	12,290,000.00
(b) Deffered Tax Asset	11	168,558,479.00	173,246,644.00
(c) Other Non Current Asset			
(2) Current assets			
(a) Current Investment	12	45,565,712.13	4,631,526.13
(a) Inventories	13	991,295,088.61	732,373,367.99
(b) Trade Receivable	14	191,006,979.18	253,032,283.38
(c) Cash & Cash Equivalents	15	2,068,078.73	3,141,957.53
(d) Short-term loans and advances	16	9,586,182.64	8,734,656.39
(e) Other Current Assets	17	-	-
TOTAL ASSETS		**1,680,820,796.62**	**1,460,572,291.83**
Corporate Information and Significant Accounting Policies	1		
Notes to Accounts	2 to 40		
This is the Balance Sheet referred to in our report of even date		0	0

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

(Rajiv Agarwal)
Partner
Membership No. 073268
Place: Lucknow
Date: 02/09/2025
UDIN:

For and on Behalf of,
For Abacus Lifestyle Brands Ltd

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Sunit Kumar Mishra
Managing Director
DIN: 0005124540
Place: Lucknow
Date: 02/09/2025

Kalpana Mishra
WholeTime Director
DIN: 0005124534
Place: Lucknow
Date: 02/09/2025

Manoj Srivastava
Chief Financial Officer

Ankita Gupta
Company Secretary
M. No: A47984

Abacus Lifestyle Brands Ltd

(Formerly known as Abacus India Agencies Private Limited)
B-102, Vibhuti Khand Gomti Nagar, Lucknow UP 226010
CIN No.U74101UP2011PLC047839

STATEMENT OF PROFIT & LOSS ACCOUNT

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I	Revenue from Operations	18	2,146,471,142.80	1,948,158,276.97
II	Other Income	19	10,509,387.41	2,419,033.99
III	**Total Income (I+II)**		**2,156,980,530.21**	**1,950,577,310.96**
IV	**Expenses**			
	(a) Purchase of Stock-in-Trade	20	1,575,564,446.69	1,352,160,759.01
	(b) Changes in inventories of Stock-in-Trade	21	(258,921,720.62)	(101,380,385.21)
	(c) Employee Benefits Expense	22	169,224,572.31	113,203,938.71
	(d) Finance Costs	23	77,098,326.64	61,791,494.63
	(e) Depreciation and Amotisation Expenses	24	47,762,784.32	41,494,497.88
	(f) Other Expenses	25	462,841,151.11	400,970,008.36
	Total expenses		**2,073,569,560.45**	**1,868,240,313.38**
V	**Profit/ (Loss) before Tax (III-IV)**		**83,410,969.76**	**82,336,997.58**
	Prior Period Items		-	-
VI	**Tax Expenses**			
	(a) Current Tax expense		25,576,000.00	21,000,000.00
	(b) Deferred Tax	10	(6,481,000.00)	(2,310,000.00)
	(c) Short provsion of tax in earlier year		7,264,434.10	9,170,955.07
VII	**Profit / (Loss) for period (V-VI)**		**57,051,535.66**	**54,476,042.51**
VIII	**Earning per Equity Share**			
	(1) Basic	26	3.26	15.56
	(2) Diluted		3.26	15.56
	Corporate Information and Significant Accounting Policies	1		
	Notes to Accounts	2 to 40		

This is the Balance Sheet referred to in our report of even date

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

(Rajiv Agarwal)
Partner
Membership No. 073268
Place: Lucknow
Date: 02/09/2025
UDIN:

For and on Behalf of,
For Abacus Lifestyle Brands Ltd

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

Sunil Kumar Mishra
Managing Director
DIN: 0005124540
Place: Lucknow
Date: 02/09/2025

Kalpana Mishra
WholeTime Director
DIN: 0005124534
Place: Lucknow
Date: 02/09/2025

Manoj Srivastava
Chief Financial Officer

Ankita Gupta
Company Secretary
M. No: A47984

Abacus Lifestyle Brands Ltd

(Formerly known as Abacus India Agencies Private Limited)

CIN No.U74101UP2011PLC047839

Notes forming part of the Restated financial statements

Ratio Analysis

A) Ratios

Sr No:	Ratio	Numerator	Denominator	31-03-25 Ratios	31-03-24 Ratios	Variance	Resaon for Variance
1	Current Ratio	Current Assets	Current Liabilities	1.02	1.08	-5.01%	NA
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	1.71	1.71	0.04%	NA
3	Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest and lease payments + Principal repayments	1.29	0.03	4320.94%	CURRENT MATURITIES OF LONG TERM BORROWINGS
3	Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	17.08%	19.58%	-12.76%	NA
4	Inventory Turnover Ratio	Revenue from operations	Average Inventory	2.49	2.86	-12.85%	NA
5	Trade Receivables Turnover Ratio	Revenue from operations	Average Trade Receivables	9.67	9.08	6.43%	NA
6	Trade Payables Turnover Ratio	Total Purchases	Average Trade Payables	2.61	2.36	10.43%	NA
7	Net Capital Turnover Ratio	Net Sales	Average working capital (i.e. Total current assets less Total current liabilities)	41.60	14.91	179.07%	Decrease in average working capital
8	Net Profit Ratio (in %)	Net Profit	Revenue from operations	2.66%	2.80%	-4.95%	NA
9	Return on Capital employed (in %)	Earning before interest and taxes	Capital employed = Tangible Net worth + Total debt + Deferred tax liabilities	16.36%	17.44%	-6.18%	
10	Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	6.00%	4.61%	30.15%	Increase in FD income
11	Interest Coverage Ratio	Earning before interest and taxes	Finance Cost	2.08	2.33	-10.74%	NA

B) Comparisons

% Changes in Ratio and Reasons

Ratio	31-03-25	31-03-24	Variance %	Reasons for Changes if > 25%
Current Ratio	1.02	1.08	-5%	N/A
Debt Equity Ratio	1.71	1.71	0%	N/A
Debt Service Coverage Ratio	1.29	0.03	0%	N/A
Return on Equity Ratio	17.08%	19.58%	-13%	N/A
Inventory Turnover Ratio	2.49	2.86	-13%	N/A
Trade Receivables Turnover Ratio	9.67	9.08	6%	Improved relationships with suppliers due to early payment
Trade Payables Turnover Ratio	2.61	2.36	10%	The company has implemented revised credit management strategies, leading to decrease in the average credit period
Net Capital Turnover Ratio	41.60	14.91	179%	Increase in the inventory level to meet the future expected market demands
Net Profit Ratio	2.66%	2.80%	-5%	N/A

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Return on Capital employed	16.36%	17.44%	-6.2%	N/A
Return on investment	6.00%	4.61%	30.1%	N/A
Interest Coverage Ratio	2.08	2.33	-11%	N/A

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

(Rajiv Agarwal)
Partner
Membership No. 073268
Place: Lucknow
Date: 02/09/2025
UDIN:

For and on Behalf of,
For Abacus Lifestyle Brands Ltd

Sunit Kumar Mishra
Managing Director
DIN: 0005124540
Place: Lucknow
Date: 02/09/2025

Kalpana Mishra
WholeTime Director
DIN: 0005124534
Place: Lucknow
Date: 02/09/2025

Manoj Srivastava
Chief Financial Officer

Ankita Gupta
Company Secretary
M. No: A47984

Abacus Lifestyle Brands Ltd
(Formerly known as Abacus India Agencies Private Limited)
CIN No.U74101UP2011PLC047839
STATEMENT OF CASH FLOW

Particulars	As At 31 March, 2025	As At 31 March, 2024
A) Cashflow From Operating Activities		
Net Profit Before Tax	83,410,969.76	82,336,997.58
Adjustments for:		
Dividend Income	(319,678.00)	(133,901.99)
Profit on sale of assets	(305,778.11)	-
Provision for Gratuity	-	-
Depreciation on Fixed Assets	47,762,784.32	41,494,497.88
Finance Costs	77,098,326.64	61,791,494.63
Interest Income	(3,264,631.30)	(1,421,987.00)
Prior period Adjustment (Short Provision of Income Tax in earlier years)	(7,264,434.10)	(9,170,955.07)
Operating Profit Before Working Capital Changes	**197,117,559.21**	**174,896,146.03**
Changes in Working Capital		
Increase/(Decrease) in Short Term Provisions for Expenses	5,859,084.41	363,755.95
Increase/(Decrease) in Non current liabilities	4,859,347.00	(26,178,696.00)
Increase/(Decrease) in Non current assets	4,688,165.00	(173,246,644.00)
(Increase)/Decrease in Trade Receivables	62,025,304.20	(77,135,256.81)
(Increase)/Decrease in Other Current Assets	-	24,514,930.52
(Increase)/Decrease in Current Investments	(40,934,186.00)	13,234,290.02
(Increase)/Decrease in Inventory	(258,921,720.62)	(101,380,385.21)
(Increase)/Decrease in Short-term loans and advances	(851,526.25)	124,687,593.64
Increase/(Decrease) in Trade Payables	37,314,800.20	25,823,863.86
Increase/(Decrease) in Other Current Liabilities	13,089,449.29	(20,925,139.46)
Cash generated from Operations	**24,246,276.44**	**(35,345,541.46)**
Less:- Income Tax Paid	(21,000,000.00)	-
Net Cash Flow from Operating Activities	**3,246,276.44**	**(35,345,541.46)**
B) Cash Flow From Investing Activities :		
Purchase of Fixed Assets	(64,867,628.34)	(67,798,284.03)
Sale of Fixed Assets	36,257,424.09	-
Profit on sale of Assets	305,778.11	-
Interest Income	3,264,631.30	1,421,987.00
(Increase) / Decrease in Deposit		
Net Cash Flow from Investing Activities	**(25,039,794.84)**	**(66,376,297.03)**
C) Cash Flow from Financing Activities :		
Issue of Share Capital/Debentures	-	-
Divident Income	319,678.00	133,901.99
Increase/(Decrease) in Long Term Borrowings	(127,419,735.10)	63,509,966.93
Increase/(Decrease) in Short Term Borrowings	224,918,023.34	102,020,855.54
Finance Costs	(77,098,326.64)	(61,791,494.63)
Net Cash Flow from Financing Activities	**20,719,639.60**	**103,873,229.83**
Net Increase / (Decrease) in Cash & Cash Equivalents	(1,073,878.80)	2,151,391.34
Cash Equvivalent at the beginning of the year	3,141,957.53	990,566.18
Cash Equvivalent at the end of the year	2,068,078.73	3,141,957.53
Cash Equvivalent at the end of the year as per BS	2,068,078.73	3,141,957.53

Notes:
1) The above Cash Flow statement has been prepared under Indirect Method set out in AS-3 issued by the Institute of Chartered Accountants of India.
2) Previous year figures have been regrouped and recast wherever nevessary.

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

(Rajiv Agarwal)
Partner
Membership No. 073268
Place: Lucknow
Date: 02/09/2025
UDIN:

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Sunit Kumar Mishra
Managing Director
DIN: 0005124540
Place: Lucknow
Date: 02/09/2025

Kalpana Mishra
WholeTime Director
DIN: 0005124534
Place: Lucknow
Date: 02/09/2025

Manoj Srivastava
Chief Financial Officer

Ankita Gupta
Company Secretary
M. No: A47984

Abacus Lifestyle Brands Ltd
(Formerly known as Abacus India Agencies Private Limited)
CIN No.U74101UP2011PLC047839
NOTES TO THE FINANCIAL STATEMENTS

General Information

The Company was incorporated on December 09, 2011 as a Private Limited Company. The Company Carries on the business of Trading & Distributor of Readymade Garments & Agency Business as Limited Company now.

1 Summary Of Material Accounting Policies

1.1 Basis of Preparation of Financial Statements

The Financial Statements are prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis of accounting. GAAP comprises mandatory accounting standards as specified in the Company (Accounting Standards) Rules 2014, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied in preparation and presentation of financial statements

1.2 Use of Estimates

The preparation of Financial Statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates and assumptions used in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Any difference between the actual results and estimates are recognized in the period in which the results are known / materialize. Any revision to accounting estimates is recognized prospectively in the current and future periods.

1.3 Presentation & Disclosure of Financial Statements

All assets and liabilities have been classified as current & non-current as per company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of services and time between acquisition of assets for rendering of services and their realization in cash and cash equivalents, operating cycle is less than 12 months. However, for the purpose of current / non- current classification of assets and liabilities, period of 12 months have been considered as normal operating cycle.

1.4 Property, Plant and Equipment and Depreciation

i. Property, plant and equipment are stated at cost of acquisition / construction less accumulated depreciation and accumulated impairment losses, if any. Gross carrying amount of all property, plant and equipment are measured using cost model.

ii. Cost of an item of property, plant and equipment includes purchase price including non - refundable taxes and duties, borrowing cost directly attributable to the qualifying asset, any costs directly attributable to bringing the asset to the location and condition necessary for its intended use and the present value of the expected cost for the dismantling/decommissioning of the asset.

iii. Parts (major components) of an item of property, plant and equipments having different useful lives are accounted as separate items of property, plant and equipments

iv. Subsequent expenditure related to an item of property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing PPE, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

v. Property, plant & equipment are eliminated from financial statements either on disposal or when retired from active use. Assets held for disposal are stated at net realizable value. Losses arising in the case of retirement of property, plant and equipment and gains or losses arising from disposal of property, plant & equipment are recognized in the statement of profit and loss in the year of occurrence.

vi. Depreciation

- Depreciation on property, plant and equipment is provided on a Written down value (WDV) over their useful lives which is in consonance of useful life mentioned in Schedule II to the Companies Act, 2013
- Depreciation methods, useful lives and residual values are reviewed periodically, including at the end of each financial year and adjusted prospectively.
- In case of assets purchased, sold or discarded during the year, depreciation on such assets is calculated on pro-rata basis from the date of such addition or as the case may be, upto the date on which such asset has been sold or discarded.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

Useful life considered for depreciation are as follows :

Assets	Useful life (In years)
Air conditioner	5 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Computer	3 Years
Vehicles	10 Years
Mobile	5 Years
Motor Car	8 Years
Generator	15 Years

1.5 Intangible Assets and Amortisation

Intangible assets are recognized only if it is probable that the future economic benefits attributable to asset will flow to the Company and the cost of asset can be measured reliably. Intangible assets are stated at cost of acquisition/development less accumulated amortization and accumulated impairment loss, if any.

Cost of an intangible asset includes purchase price including non - refundable taxes and duties, borrowing cost directly attributable to the qualifying asset and any directly attributable expenditure on making the asset ready for its intended use. Intangible assets under development comprises of cost incurred on intangible assets under development that are not yet ready for their intended use as at the Balance Sheet date.

1.6 Leases

Lease arrangements where risks and rewards incidental to ownership of an asset substantially vest with the lessor are classified as operating lease.

Rental expenses on assets obtained under operating lease arrangements are recognized on a straight-line basis as an expense in the Statement of Profit and Loss over the lease term of respective lease arrangement unless there is another systematic basis which is more representative of the time pattern of the lease

1.7 Impairment

The carrying amounts of assets are reviewed at each balance sheet date for any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and 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. Based on the assessment done at each balance sheet date, recognised impairment loss is further provided or reversed depending on changes in circumstances. After recognition of impairment loss or reversal of impairment loss as applicable, the depreciation charge for the property, plant and equipment is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life. If the conditions leading to recognition of impairment losses no longer exist or have decreased, impairment losses recognized are reversed to the extent it does not exceed the carrying amount that would have been determined after considering depreciation / amortization had no impairment loss been recognized in earlier years.

1.8 Investments:

Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value of long term investments is made to recognise a decline, other than temporary, on an individual investment basis.

Investment transactions are accounted for on a trade date basis. In determining the holding cost of investments and the gain or loss on sale of investments, the 'weighted average cost' method is followed.

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LUCKNOW

1.9 Inventories

i. Raw materials and components, packing materials, consumables, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs incurred in bringing them to their present location and condition. Cost is determined on First In First Out / Weighted average / Specific Identification basis.

ii. Work-in-progress / Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

iii. Stocks in trade (Traded goods) are valued at lower of cost and net realizable value. Cost includes direct materials valued on weighted average / First In First Out / Specific Identification basis, and other costs incurred in bringing them to their present location and condition.

iv. Scraps are valued at estimated net realizable value.

v. Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary.

1.10 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, cheque on hand, bank balances and deposits with banks with maturity period less than 12 months (other than on lien)

1.11 Cash Flow Statement

Cash Flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.12 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is recognized net of Goods and Services Tax wherever applicable

Sales of Goods: Sales of goods are recognized when significant risks and rewards of ownership of the goods have been transferred to the buyer which generally coincides with delivery and are recorded net of rebates, trade discounts and sales returns.

Sale of Licences: Export Incentive in the form of credit earned on exports made during the year, under DFIA /Duty Entitlement Pass Book (DEPB)/Target Plus Licenses(DFCE), Focus Product Market are accounted for at the time of sale/utilization of license due to uncertainty associated with respect to Sale/Utilization. Duty Drawback is accounted on Accrual Basis

1.13 Other Income

Interest income: Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

Other Income - It is recognised when It is accrued

1.14 Foreign Currency Transactions

(i)Initial recognition - Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

(ii)Conversion -As at balance sheet date, foreign currency monetary items are translated at closing exchange rate. Foreign currency non-monetary items are carried at historical cost using exchange rate on the date of transaction.

Exchange Difference Exchange difference arising on settlement or translation of foreign currency monetary items are recognized as income or expense in the year in which they arise except to the extent exchange differences are regarded as an adjustment to interest cost and treated in accordance with Accounting Standard 16- Borrowing Cost

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1.15 Retirement and other Employee Benefit

(i) Short term employee benefit

All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss in the period in which the employee renders the related service. These benefits include short term compensated absences such as paid annual leave. The undiscounted amount of short-term employee

benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period. Benefits such as salaries and wages, etc. and the expected cost of the bonus / ex-gratia are recognised in the period in which the employee renders the related service.

(ii) Post employment

Defined Contribution Plan :

The defined contribution plan is post-employment benefit plan under which Company contributes fixed contribution to a government administered fund and will have no obligation to pay further contribution. The Company's defined contribution plan comprises of Provident Fund and Employee State Insurance Scheme. The Company's contribution to defined contribution plans are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

1.16 Taxes

(i) Current Tax : Tax expenses comprises of current tax, deferred tax charge or credit, minimum alternative tax and adjustments of taxes for earlier years. Provision for current tax is made as per the provisions of Income Tax Act, 1961.

(ii)Deferred Tax : Deferred tax charge or credit reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years and are measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised only to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. Deferred tax assets are reviewed for the appropriateness of their respective carrying amounts at each balance sheet date. At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably/virtually certain as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

1.17 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or development of a qualifying asset are capitalized as part of the cost of the respective asset till such time the asset is ready for its intended use. A qualifying asset is an asset which necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest, exchange difference arising from foreign currency borrowings to the extent they are treated as an adjustment to the borrowing cost and other costs that an entity incurs in connection with the borrowing of funds.

1.18 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss (after tax) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the period and all periods presented is adjusted for events of bonus issue and share split. For the purpose of calculating diluted earnings per share, the net profit or loss (after tax) for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares. Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES).PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity share

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LUCKNOW

Abacus Lifestyle Brands Ltd
(Formerly known as Abacus India Agencies Private Limited)
CIN No.U74101UP2011PLC047839
NOTES TO THE FINANCIAL STATEMENTS

1.19 Segment Reporting

A reportable segment is a business segment or a geographical segment identified on the basis of foregoing definitions for which segment information is required to be disclosed by this Standard.
The basic factor for Business segment is the nature of the Services for the Company. Which is a distinguishable
component that is engaged in providing an individual product or a group of related products and that is subject to risks and returns that are different from those of other business segments or as a whole Business.
The basic factor Geographical segment, for the Company, is relationships between operations in different geographical areas in terms of India and Outside India., which is a distinguishable component that is engaged in providing products or within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

1.19 Provisions and Contingent liabilities and asset

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value (except retirement benefits) 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. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.
A Contingent Asset is neither recognised nor disclosed in the financial statements.

1.20 Events after Balance Sheet

Events occurring after the balance sheet date that indicate that an asset may have been impaired, or that a liability may have existed, at the balance sheet date are, therefore, taken into account in identifying contingencies and in determining the amounts at which such contingencies are included in financial statements

1.21 The various figures of financial statement have been regrouped or reclassified wherever necessary.

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LUCKNOW

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CIN No.U74101UP2011PLC047839
Notes forming part of the financial statements

2 Share Capital

	Particulars	As at 31 March, 2025		As at 31 March, 2024	
		Number of shares	Amount	Number of shares	Amount in Lakhs
a)	(A) Authorised, issued, subscribed and paid-up share capital and par value per share Authorised Share Capital Equity Shares of Rs.10 each	24,000,000	240,000,000.00	3,500,000	35,000,000.00
b)	Issued, subscribed and paid up Equity Shares of Rs.10 each	17,500,000	175,000,000.00	3,500,000	35,000,000.00
	Total	17,500,000	175,000,000.00	3,500,000	35,000,000.00

Add: Equity Shares

2.1 Reconciliation of numbers of equity shares outstanding at the beginning and at the end of the year

Particulars	No. of Shares as at 31 March 2025	No. of Shares as at 31 March 2024
Equity shares as at the beginning of the year	3,500,000	3,500,000
Add : Bonus share Issued during the year	14,000,000	-
Add: Issued during the year	-	-
Add: Private placement	-	-
Equity shares as at the end of the year	17,500,000	3,500,000

2.2 The company has one class of equity shares having a par value of 10 each. Each shareholder is eligible for one vote per share held. The dividend proposed (if any) by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

2.3 There is change in the number of shares outstanding at the beginning and at the end of the year which is given in table above.

2.4 Shares held by the holding company, the ultimate holding company, their subsidiaries and associates:

Particulars	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount in Lakhs	No. of shares	Amount in Lakhs
Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:	NIL	NIL	NIL	NIL

2.5 Details of shareholders holding more than 5% shares in the Compar

	Name of the shareholders	As at 31 March, 2025		As at 31 March, 2024	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Kalpana Mishra	4,698,215	26.85%	980,003	28.00%
2	Sunit Mishra	12,599,985	72.00%	2,519,997	72.00%
3	Others	201,800	1.15%		
	Total	17,500,000	100.00%	3,500,000	100.00%

2.6 Details of shareholding of Promoters holding:

	Name of the shareholders	As at 31 March, 2025		As at 31 March, 2024	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Kalpana Mishra	4,698,215	26.85%	980,003	28.00%
2	Sunit Mishra	12,599,985	72.00%	2,519,997	72.00%
	Total	17,298,200	98.85%	3,500,000	100.00%

3 Reserves & Surplus

Particulars	As at 31 March, 2025	As at 31 March, 2024
Share Premium	152,211,097.92	152,211,097.92
Add: Additions during the yea	-	-
Less: Utilized for issue of Bonus share	(140,000,000.00)	-
Total (A)	12,211,097.92	152,211,097.92
Profit & Loss		
As per Carried Forward	118,303,243.71	63,827,201.20
Add: Profit/ (Loss) for the Year	57,051,535.66	54,476,042.51
	-	-
Less: Utilized for issue of Bonus share	175,354,779.37	118,303,243.71
Amount available for appropriatior	175,354,779.37	118,303,243.71
Balance in profit & loss account as at the end (B)	187,565,877.29	270,514,341.63
Total		

Nature & Purpose of Reserves:
-Securities premium reserve : Securities premium reserve is created due to premium on issue of shares. These reserve is utilized in accordance with the provisions of the Companies Act, 2013.
-Retained Earnings : Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

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DIRECTOR

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LUCKNOW

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CIN No.U74101UP2011PLC047839
Notes forming part of the financial statements

4 Long-Term Borrowings

Particulars	As at 31 March, 2025	As at 31 March, 2024
	Non Current	Non Current
Secured Borrowings		
Guaranteed by Directors		
Loan From Bank/NBFCs	-	-
Secured Borrowings		
Loan From Bank/NBFC	53,183,473.17	46,307,949.03
Unsecured Borrowings		
Loan From Banks/NBFCs	53,263,192.32	60,088,365.64
Loan From Directors & Relatives	50,656,327.30	114,514,565.59
Others	-	
Current Maturities of Long Term Borrowings	(63,611,847.63)	-
Total	**93,491,145.16**	**220,910,880.26**

Nature of securities and terms of repayment of Long term borrowing-

Details of repayment, rate of interest and security for loans from bank and financial institutions including current maturities :

(Rupees in Lakhs)

Particulars	Nature Of Securities*	Purpose	Rate of Interest	Commencement date	End date	Terms of Repayment	Sanction Amount	Out Amount as on 31-03-25
BMW	Secured against motor car	CAR LOAN	7.90%	16-03-22	16-02-26	48 Monthly Installments	55.00	37.15
UNION BANK OF INDIA	Current Assets of Company, Directors property at H B NO 102 Vibhuti Khand gomati nagar, Plot No 5/843 Sec-5, H No 6/201 Deepak Delux Sahara Grace Jankipurum, Plot No B/2/033 Sec-B Pocket -2 Sushant Golf City Sultanpur road, H No B-101 Vibhuti Khnad, H No A-1/1301 Eldeco Elegance Vibhuti Khand, H No 3/386 Viram Khand Gomtinagar Lucknow and Fixed Deposit of Rs. 25 Lacs	Term Loan	9.25%	01-04-21	30-10-24	36 MONTHLY INSTALLMENT	36.74	-
UNION BANK OF INDIA		Term Loan	9.25%	30-11-21	31-10-26	60 MONTHLY INSTALLMENT	126.58	77.58
HDFC BANK	Secured against motor car	CAR LOAN	8%	07-05-22	07-04-27	60 MONTHLY INSTALLMENT	10.00	4.65
UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.70%	15-07-22	15-06-29	84 MONTHLY INSTALLMENT	7.00	4.95
UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.70%	15-07-22	15-06-29	84 MONTHLY INSTALLMENT	7.00	4.95
Indusind bank	Secured against motor car	CAR LOAN	12.53%	Dec-23	Oct-25	23 monthly installment	7.51	2.28
TATA CAPITAL	Security Deposit Equivalent to 0% of the facility amount (in the nature of non-interest bearing, refundable) with TCL, Exclusive lien in favour of TCL on open ended debt mutual fund as acceptable to TCL having not less than 50% of facility amount (The price of Mutual fund for the purpose of creation of security shall be calculated based on NAV	Business Loan	11.50%	30-05-24	05-07-27	36 Monthly Installments	500.00	389.43
UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.45%	20-07-24	20-06-31	84 MONTHLY INSTALLMENT	12.00	10.85
UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.45%	04-03-25	04-06-32	84 MONTHLY INSTALLMENT	6.00	5.95
Axis Bank	UNSECURED	Business Loan	16%	20-04-23	20-03-26	36 Monthly Installments	50.00	19.10
Indusind bank	UNSECURED	Business Loan	17%	04-04-23	04-05-26	36 Monthly Installments	50.00	21.04
Unity Small Finance	UNSECURED	Business Loan	18%	04-05-23	04-04-25	24 MONTHLY INSTALLMENT	51.00	2.51
ICICI Bank	UNSECURED	Business Loan	17.10%	01-05-23	01-04-26	36 Monthly Installments	50.00	21.07
Oxyzo Financial Secrives Pvt Ltd	UNSECURED	Business Loan	15.50%	01-10-23	01-03-25	18 MONTHLY INSTALLMENT	125.00	115.00
Oxyzo Financial Secrives Pvt Ltd	UNSECURED	Business Loan	15.50%	01-05-24	01-12-25	18 MONTHLY INSTALLMENT	90.00	47.60
SMFG INDIA CREDIT COMPANY	UNSECURED	Business Loan	16.00%	01-05-24	01-05-26	24 MONTHLY INSTALLMENT	50.33	31.28
THE DELHI SAFE DEPOSIT CO	UNSECURED	Business Loan	11%	05-08-24	05-07-26	24 MONTHLY INSTALLMENT	50.00	35.03
L AND T FINANCE	UNSECURED	Business Loan	17.50%	03-05-24	03-04-27	36 Monthly Installments	50.08	37.14
IDFC FIRST BANK LTD	UNSECURED	Business Loan	14.00%	03-12-24	03-11-27	36 Monthly Installments	76.50	69.54
KOTAK MAHINDRA BANK LTD	UNSECURED	Business Loan	16.95%	29-10-24	28-11-26	24 MONTHLY INSTALLMENT	100.00	85.60
UNITY SMALL FINANCE LOAN 2	UNSECURED	Business Loan	18.00%	17-01-25	16-01-27	24 MONTHLY INSTALLMENT	43.35	41.78

Details of repayment, rate of interest and security for LoanS From Directors & Relatives

Particulars	Nature Of Securities*	Purpose	Rate of Interest	Commencement date	End date	Terms of Repayment	Sanction Amount	Out Amount as on 31-03-25
Sunit Mishra	Unsecured	Business Loan	NA	NA	NA	Repayable on demand	NA	376.90
Kalpana Mishra	Unsecured	Business Loan	NA	NA	NA	Repayable on demand	NA	129.65

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Notes forming part of the financial statements

5 Long-Term Provision

Particulars	As at 31 March, 2025	As at 31 March, 2024
	Non Current	Non Current
Gratuity Payable (Long Term	12,770,019.00	7,910,672.00
Total	12,770,019.00	7,910,672.00

5 Short-Term Borrowings

Particulars	As at 31 March, 2025	As at 31 March, 2024
Secured Borrowings		
From Banks		
Repayable on Demand		
Cash Credit/Overdraft	353,265,957.61	299,995,399.15
Export Packing Credit	-	-
Foreign Currency Demand Loan	-	-
Unsecured Borrowings		
Cash Credit/Overdrafts	108,035,617.25	-
Export Packing Credits	-	-
Foreign Currency Demand Loans	-	-
		-
Current Maturities of Long term borrowings	63,611,847.63	-
Total	524,913,422.49	299,995,399.15

Nature of securities and terms of repayment of Short term borrowing-

Details of repayment, rate of interest and security for loans from bank and financial institutions including current maturities :

(Rupees in Lakhs)

Particulars	Nature Of Securities*	Purpose	Rate of Interest	Commencement date	End date	Terms of Repayment	Sanction Amount	Out Amount as on 31-03-25
UNION BANK OF INDIA	Current Assets of Company, Directors property at H B NO 102 Vibhuti Khand gomati nagar, Plot No 5/843 Sec-5, H No 6/201 Deepak Delux Sahara Grace Jankipurum, Plot No B/2/033 Sec-B Pocket -2 Sushant Golf City Sultanpur road, H No B-101 Vibhuti Khnad, H No A-1/1301 Eldeco Elegance Vibhuti Khand, H No 3/386 Viram Khand Gomtinagar Lucknow and Fixed Deposit of Rs. 25 Lacs	CC Limit	13.05%	12-04-24	NA	repayment on demand	3,000.00	3,271.75
TATA CAPITAL	Security Deposit Equivalent to 0% of the facility amount (in the nature of non-interest bearing, refundable) with TCL, Exclusive lien in favour of TCL on open ended debt mutual fund as acceptable to TCL having not less than 50% of facility amount (The price of Mutual fund for the purpose of creation of security shall be calculated based on NAV	Channel Finance	11.50%	30-05-24	NA		500.00	260.91
ADITYA BIRLA FINANCE LTD	UNSECURED	Channel Finance	12.50%	31-05-24	NA		300.00	299.97
PROFACTUS	UNSECURED	Channel Finance	12.50%	31-05-24	NA		300.00	281.33
SHRIRAM FINANCE	UNSECURED	Channel Finance	14.50%	04-06-24	NA		500.00	499.05

6 Trade Payables

Particulars	As at 31 March, 2025	As at 31 March, 2024
Sundry Creditors		
Dues to Micro & Small Enterprises*	-	-
Others	622,872,216.04	585,557,415.84
Total	622,872,216.04	585,557,415.84

* the company has compiled this information based on the current information in its possession. As at 31 March 2024, no supplier other than mentioned above has intimated the company about its status as a Micro or Small Enterprise or its registration with the appropriate authority under the Micro, Small and Medium Enterprises Development Act, 200

Ageing for Trade Payables outstanding as on 31 March 2025 is as follows

Particulars	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME*	-	-				-
(ii)Others	-	607,215,660.15	4,224,920.56	5,708,785.48	5,722,849.85	622,872,216.04
(iii) Disputed dues – MSME	-					-

Ageing for Trade Payables outstanding as on 31 March 2024 is as follows

Particulars	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME*	-	-	-	-	-	-
(ii) Others	-	508,854,923.10	34,560,976.21	22,119,742.41	20,021,774.12	585,557,415.84
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Other	-	-	-	-	-	-

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

Abacus Lifestyle Brands Ltd
(Formerly known as Abacus India Agencies Private Limited)
CIN No.U74101UP2011PLC047839
Notes forming part of the financial statements

***MSME as per the Micro, Small and Medium Enterprises Development Act, 2006.**

	Particulars	As at 31 March, 2025	As at 31 March, 2024
(a)	Principal amount and Interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006 :		-
	Principal amount due to micro and small enterprises	-	-
	Interest due on above	-	-
(b)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(c)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(e)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-

7 7 Other Current Liabilities

Particulars	As at 31 March, 2025	As at 31 March, 2024
Advance From Customer	7,596,887.00	-
Expenses Payable	-	-
Franchisee Deposit	3,633,000.00	-
Credit Card Payable	1,859,562.28	-
Total	**13,089,449.28**	**-**

8 8 Short Term Provisons

Particulars	As at 31 March, 2025	As at 31 March, 2024
Provision on Expense	-	-
Provision for Taxation	25,576,000.00	21,000,000.00
Audit fees payable	509,300.00	259,300.00
Provision for employee benefits	7,897,264.36	1,297,443.00
TCS Payable	-	101,768.00
TDS Payable	14,907,130.00	11,306,873.00
Gratuity Payable (Short Term)	1,430,086.00	-
Provision for CSR	798,887.00	-
GST Payable	-	6,718,198.95
Total	**51,118,667.36**	**40,683,582.95**

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

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9 Property, Plant and Equipment and Intangible Assets

S.No.	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Balance as at 1 April 2024	Additions/ Disposals	Sales during the year	Balance as at 31 March 2025	Balance as at 1 April 2024	Depreciation charge for the year	Balance as at 31 March 2025	Balance as at 31 March 2025	Balance as at 31 March 2024
		-	-	-	-	-	-	-	-	-
	Tangible Assets									
A	Property	47,632,921.75	(47,632,921.75)		-	-	-	-	-	47,632,921.75
1	Furniture & Fixture	314,563,479.13	83,802,585.82	36,257,424.09	362,108,640.86	142,302,932.49	36,219,836.75	178,522,769.24	183,585,871.62	172,260,546.64
2	Office Equipments	65,409,545.24	25,773,042.88	-	91,182,588.12	34,798,993.97	8,219,856.72	43,018,850.69	48,163,737.43	30,610,551.28
3	Computer	3,826,151.43	824,651.39	-	4,650,802.82	3,438,716.37	261,930.96	3,700,647.33	950,155.49	387,435.07
4	Car	19,977,377.17	2,100,270.00		22,077,647.17	14,154,174.27	2,278,333.27	16,432,507.54	5,645,139.62	5,823,202.89
5	Building	22,896,675.57	-		22,896,675.57	6,502,645.84	779,054.70	7,281,700.54	15,614,975.03	16,394,029.73
6	Bike	134,365.00	-		134,365.00	121,195.94	3,771.92	124,967.86	9,397.14	13,169.05
	Total	**474,440,515.29**	**64,867,628.34**	**36,257,424.09**	**503,050,719.54**	**201,318,658.88**	**47,762,784.32**	**249,081,443.20**	**253,969,276.33**	**273,121,856.41**
	Previous Year	406,642,231.26	67,798,284.03	-	474,440,515.29	159,824,161.00	41,494,497.88	201,318,658.87	273,121,856.41	246,818,070.26

For ABACUS LIFESTYLE BRANDS LTD.
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10 Deferred Tax Asset

Particulars	As at 31 March, 2025	As at 31 March, 2024
Opening Balance		
Opening Deferred Tax Assets/(Liabilities)	12,290,000.00	9,980,000.00
Deferred Tax Asset/(Liability) during the year	6,481,000.00	2,310,000.00
Total	18,771,000.00	12,290,000.00

11 Other Non Current Assets

Particulars	As at 31 March, 2025	As at 31 March, 2024
Security Deposit	146,594,081.00	150,550,813.00
Investment in FDR	21,964,398.00	22,695,831.00
Long term loans and advances	-	-
Total	168,558,479.00	173,246,644.00

12 Current Investment

Particulars	As at 31 March, 2025	As at 31 March, 2024
Investment in Mutual Funds	45,565,712.13	4,631,526.13
Investment in FDR (Less than 12 months)	-	-
Total	45,565,712.13	4,631,526.13

13 Inventories

Particulars	As at 31 March, 2025	As at 31 March, 2024
Raw Materials	-	-
Work In Progress	-	-
Finished Goods	991,295,088.61	732,373,367.99
Total	991,295,088.61	732,373,367.99

14 Trade Receivables

Particulars	As at 31 March, 2025	As at 31 March, 2024
Outstanding for more than six months		
Unsecured, considered good		-
From Related Parties		-
Others:	37,569,088.92	56,091,689.08
Others		
Unsecured considered good		-
From Related Parties	-	-
Others	153,437,890.26	196,940,594.30
Less : Provision for Doubtful Debts	-	-
Total	191,006,979.18	253,032,283.38

Ageing for Trade Receivables as on 31 March 2025

Particulars	Outstanding for period from due date of payment				Total
	Less than 6 months	6 months - 1 year	1-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	153,437,890.26	26,686,526.04	10,882,560.88	-	191,006,438.18
(ii) Undisputed Trade Receivables – considered doubtful					-
(iii) Disputed Trade Receivables considered good					-
(iv) Disputed Trade Receivables considered doubtful					-

Ageing for Trade Receivables as on 31 March 2024

Particulars	Outstanding for period from due date of payment				Total
	Less than 6 months	6 months - 1 year	1-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	196,940,594.30	21,763,000.45	23,810,022.32	10,518,666.31	253,032,283.38
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-

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15 Cash & Cash Equivalents

Particulars	As at 31 March, 2025	As at 31 March, 2024
Balances with Banks		
In current account	1,100,726.03	162,460.35
Fixed Deposits with Banks	-	-
Cash in Hand	967,352.70	2,979,497.18
Total	2,068,078.73	3,141,957.53

16 Short-term loans and advances

Particulars	As at 31 March, 2025	As at 31 March, 2024
a) Loans and advances to related party		
Loans and Advances to Related Parties	-	-
b) Loans and advances to other		
Advance To Suppliers	-	-
Other Advances	-	-
Balance with revenue authorities	9,586,182.64	8,734,656.39
Prepaid Expenses	-	-
Interest Accrued on FDR	-	-
Total	9,586,182.64	8,734,656.39

17 Other Current Assets

Particulars	As at 31 March, 2025	As at 31 March, 2024
Other Current Assets	-	-
Total	-	-

18 Revenue From Operations

Particulars	As at 31 March, 2025	As at 31 March, 2024
Revenue from Operations		
Sale of Goods	2,023,151,885.48	1,855,609,044.87
Commission	123,319,257.32	92,549,232.10
Total	2,146,471,142.80	1,948,158,276.97

19 Other Incomes

Particulars	As at 31 March, 2025	As at 31 March, 2024
Interest on FD	1,339,774.00	855,648.00
Interest on Security Deposit	1,924,857.30	566,339.00
Dividend	319,678.00	133,901.99
Profit on sale of Asset sale	305,778.11	-
Other Non Operating Income	6,619,300.00	863,145.00
Total	10,509,387.41	2,419,033.99

20 Purchase of Stock-in-Trade

Particulars	As at 31 March, 2025	As at 31 March, 2024
Purchase of Goods	1,575,564,446.69	1,352,160,759.01
Total	1,575,564,446.69	1,352,160,759.01

21 Changes in inventories of Stock-in-Trade

Particulars	As at 31 March, 2025	As at 31 March, 2024
Opening Stock in trade	732,373,367.99	630,992,982.78
Closing Stock in Trade	991,295,088.61	732,373,367.99
Total	(258,921,720.62)	(101,380,385.21)

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22 Employee Benefit Expenses

Particulars	As at 31 March, 2025	As at 31 March, 2024
Salaries and wages	149,098,185.00	77,826,991.00
ESI Employer's Contribution	261,548.00	676,506.00
EPF Employer's Contribution	1,451,621.00	1,092,276.00
Staff Welfare	12,123,785.31	25,697,493.71
Gratuity	6,289,433.00	7,910,672.00
Total	**169,224,572.31**	**113,203,938.71**

23 Finance Cost

Particulars	As at 31 March, 2025	As at 31 March, 2024
Interest Expense	63,257,040.13	54,351,281.59
Other Borrowing cost/bank charges	13,841,286.51	7,440,213.04
Total	**77,098,326.64**	**61,791,494.63**

24 Depreciation

Particulars	As at 31 March, 2025	As at 31 March, 2024
Amortization	-	-
Depreciation	47,762,784.31	41,494,497.88
Total	**47,762,784.31**	**41,494,497.88**

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LUCKNOW

25 Other Expense

Particulars	As at 31 March, 2025	As at 31 March, 2024
Advertisement Expenses	7,209,125.36	4,660,068.00
Brand Supporting Reimbursment	87,281,320.52	95,613,211.53
Business Promotion Expenses	-	2,255,952.31
CAM Charges	18,550,553.72	23,478,112.98
Commission on Sales	10,060,350.00	5,420,926.55
Conveyance Expenses	460,869.00	734,353.00
CSR Expenses	798,887.00	-
Electricity & Water Charges	33,766,910.98	29,110,689.04
EPF damages & interest	153,094.00	-
Franchisee Fees	1,800,000.00	-
Freight & Cartage	378,846.00	513,472.26
Generator Running Expense	1,524,030.00	1,552,899.00
Insurance Expenses	4,650,014.89	3,647,117.00
Interest on GST	-	200.00
Interest on TDS	8,677,933.00	-
Legal & Professional Charges	2,895,959.49	830,000.00
Membership Fee	32,000.00	875,000.00
Office Expenses	6,855,690.20	6,116,194.32
Packing Expenses	3,765,732.76	1,747,514.59
Postage & Courier Charges	3,703,440.88	4,136,212.42
Processing Charges	-	798,382.00
Printing & Stationery	713,141.36	353,412.00
Rent	236,498,015.96	202,951,457.18
Repair & Maintenace Expenses	10,105,289.01	1,351,332.56
ROC Filling Fees	742,434.00	208,068.00
Store-operational Expenses	13,228,137.03	3,350,638.22
Stamp & other Charges	-	2,222,668.48
Sundry Bal W/off	153,866.08	-
Software Expenses	92,053.00	-
Telephone & Internet	1,953,626.43	2,093,689.22
Tour & Travelling Expenses	6,539,830.44	6,813,437.70
Audit Fees	250,000.00	135,000.00
Total	**462,841,151.11**	**400,970,008.36**

Following is the breakup of Auditor's remuneration:	As at 31 March, 2025	As at 31 March, 2024
Statutory auditor	160,000.00	45,000.00
Tax Audit	90,000.00	90,000.00

26 Earning per Equity Share

Particulars	As at 31 March, 2025	As at 31 March, 2024
Profit after tax (Amount in lakhs)	57,051,535.66	54,476,042.51
Number of shares oustanding at the year end	17,500,000	3,500,000
Weighted average number of equity shares(adjusted)	17,500,000	3,500,000
Basic EPS from continuing Operations	3.26	15.56
Diluted EPS from continuing Operations	3.26	15.56

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

27 There are no Immovable Property held in name of the Company.

28 **Foreign Exchange**

(Amount in Rupees)

Particulars	As at 31 March 2025	As at 31 March 2024
Foreign exchange earned	-	-
Foreign exchange expended	-	-

29 **Defined contribution plans**

The Company has classified the various benefits provided to employees as under:

a. Employee State Insurance Fund
b. Employee Provident Fund

The expense recognised during the period towards defined contribution plan -

(Amount in Rupees)

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
Employers Contribution to Employee Provident Fund & ESI	1,713,169.00	1,768,782.00

II. Defined benefit plans

Gratuity

The Company should provide 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, subject to a payment ceiling of INR 20,00,000/-.

Based on the actuarial valuation obtained in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date:

(Amount in Rupees)

	Defined benefit plans	For the year ended 31.03.2025	For the year ended 31.03.2024
		Gratuity (Unfunded)	Gratuity (Unfunded)
I	**Expenses recognised in statement of profit and loss during the year:**		
	Current service cost	1,273,521.00	2,152,845.00
	Past service cost		5,174,070.00
	Expected return on plan assets		
	Net interest cost / (income) on the net defined benefit liability / (asset)	286,762.00	388,055.00
	Immediate Recognition of (Gain)/Losses	133,438.00	195,702.00
	Loss (gain) on curtailments		
	Total expenses included in Employee benefit expenses	**1,693,721.00**	**7,910,672.00**
	Discount Rate as per para 78 of AS 15 R (2005)		
II	**Net asset /(liability) recognised as at balance sheet date:**		
	Present value of defined benefit obligation	1,693,721.00	7,910,672.00
	Fair value of plan assets	-	-
	Funded status [surplus/(deficit)]	**-1,693,721.00**	**-7,910,672.00**
III	**Movements in present value of defined benefit obligation**		
	Present value of defined benefit obligation at the beginning of the year	7,910,672.00	-
	Current service cost	1,273,521.00	2,152,845.00
	Past service cost	-	5,174,070.00
	Interest cost	286,762.00	388,055.00
	Actuarial (gains) / loss	133,438.00	195,702.00
	Benefits paid	-	-
	Present value of defined benefit obligation at the end of the year	**9,604,393.00**	**7,910,672.00**
	Classification		
	Current liability		
	Non-current liability	9,604,393.00	7,910,672.00

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

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IV **Sensitivity analysis method**

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated.

V **Actuarial assumptions:** (Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
Expected Return on Plan Assets	7.00%	7.25%
Discount rate	5.00%	5.00%
Expected rate of salary increase	IALM 2012-14	IALM 2012-14
Mortality Rate During Employment	60	60
Retirement age		

Notes:

a. The rate used to discount post-employment benefit obligations is determined by reference to market yields at the end of the reporting period on government bonds.

b. The estimates of future salary increases considered in the actuarial valuation take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

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30 Related Party Transactions

Directors
1. Sunit Mishra
2. Kalpana Mishra
3. Sachin Pathak
4. Nehil Duga
5. Divya Gupta

Key Managerial Person
1. Manoj Shrivastava Chief Financial Officer
2. Ankita Gupta Company Secretary

Enterprise where Directors have significant Influence

Related Party	Person Intrested	Type of Relationship
Abacus brands Pvt Ltd	Sunit Mishra & Kalpana Mishra	Associates Company
Matrix	Sunit Mishra	Partner
Tekexcelrator brands pvt ltd	Sunit Mishra	Associates Company

Relatives of Key Managerial Persons and Directors

Name of Relatives	Relationship with Key Managerial Persons/Directors
Sharanya Mishra	Daughter
Trisha Mishra	Daughter
Surendra Mohan Shukla	Father of Kalpana Mishra
Kanak Lata Mishra	Mother of Sunit Mishra
Gayatri Shukla	Mother of Kalpana Mishra
Amit Mishra	Brother of Sunit Mishra
Arun Shukla	Brother of Kalpana Mishra
Namita Mishra	Sister of Sunit Mishra
Namarata Mishra	Sister of Sunit Mishra

Summary of related party transactions*

Particulars	As at 31 March 2025 Amount in Lakhs	As at 31 March 2024 Amount in Lakhs
Transactions		
Director and Key Managerial Remuneration		
Sunit Mishra	54.00	48.00
Kalpana Mishra	39.00	36.00
Manoj Srivastava	6.78	6.78
Ankita Gupta	3.00	-
Transaction & Balances with Related Parties		
Loan from Directors and Relatives		
Sunit Mishra		
Opening Balance	845.90	844.34
Received during the year	1,398.78	2,051.80
Repaid during the year	(1,867.78)	(2,050.24)
Closing Balance	376.90	845.90
Kalpana Mishra		
Opening Balance	299.24	272.02
Received during the year	35.10	32.40
Repaid during the year	(204.68)	(5.18)
Closing Balance	129.66	299.24
Deposit Received		
Surendra Mohan Shukla		
Opening Balance	14.00	14.00
Received during the year		
Repaid during the year		
Closing Balance	14.00	14.00

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

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DIRECTOR

Loans and Advances to Directors and Relatives		
Transactions with Related Parties		
Matrix		
Opening Balance	283.76	281.23
Given during the year	192.14	159.65
Received during the year	(200.65)	-157.12
Closing Balance	275.25	283.76
Tekexcelrator brands pvt ltd		
Opening Balance	3.69	-
Given during the year	115.79	20.74
Received during the year	(119.48)	-17.05
Closing Balance	-	3.69
Commission Paid (Karnataka branch)	31.58	10.88
Deposit Given		
Kanak Lata		
Opening Balance	18.31	18.31
Given during the year	(18.31)	-
Received during the year	-	-
Closing Balance	-	18.31
Rent Paid		
Sunit Mishra	54.00	-
Surendra Mohan Shukla	2.40	2.40

31 Segment Reporting

Based on guiding principle given in Accounting Standard 17 'Segment reporting, Issued by the Institute of Chartered Accountants of India.

a) Primary Segment (Business Segment):

The Company is specialize in the business of the retail and distribution of various national and international fashion Brands. Hence single sement considered as the Business Segments for purpose of reporting

Particulars	Amount
Segment Revenue	**Total**
Sale to External Customers	
31-03-25	2,146,471,142.80
31-03-24	1,948,158,276.97
	4,094,629,419.77
Segment Expense	
31-03-25	1,948,708,449.49
31-03-24	1,764,954,320.87
	3,713,662,770.36
Segment Results	
31-03-25	197,762,693.31
31-03-24	183,203,956.10
	183,203,956.10
Finance Costs and Depreciation at enterprise level	
31-03-25	124,861,110.96
31-03-24	103,285,992.51
	228,147,103.47
Profit before tax at Enterprise level	
31-03-25	83,410,969.76
31-03-24	82,336,997.58
	165,747,967.34
Segment Asset	
31-03-25	1,680,820,796.62
31-03-24	1,460,572,291.83
	3,141,393,088.45
Segment Liabilities	
31-03-25	1,680,820,796.62
31-03-24	1,460,572,291.83
	3,141,393,088.46

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

Abacus Lifestyle Brands Ltd
(Formerly known as Abacus India Agencies Private Limited)
CIN No.U74101UP2011PLC047839
Notes forming part of the financial statements

b) Secondary Segment (Geographical Segments)

During thereporting periods, the Company's sale are located in India and outside India. Hence, the same has been considered as representing a geographical segment

Particulars	31-03-25	31-03-24
India	2,146,471,142.80	1,948,158,276.97
Outside India	-	-

32 a. Contingent Liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Total Amount of Bank Guarantee Issued (Consider as Contingent Liabilities)	65,000,000.00	11,000,000.00

b. Estimated Liability in respect of capital commitment Rs. Nil (Previous Year Rs. Nil)

33 There is no revaluation of property, plant and machinery made by the Company during the period ended September 30,2024 and financial year ended March 31, 2025

34 Company has not purchases its own shares out of free reserves or securities premium account

35 The Financial Statements of a company comply with the accounting standards referred in Section 129(1)

36 Corporate Social Responsibility (CSR) - The Company is eligible to make provision for CSR fund.

37 Post reporting date events - No adjusting or significant non-adjusting events have occurred between September 30, 2024 and the date of authorisation of these financial statements.

38 Director Personal Expenses-There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable.

39 Balances of Debtors, Creditors, Loans and Liabilties are subject to confirmations. Cash Balance is taken as certified by the Directors

2.26 No provision has been made in Accounts in respect of the additional Income Tax Liability, if any, in excess of the provision made, if any, for the earlier assessment years , assessments in respect of which have not yet been made - Amount unascertainable.

In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the value stated if realised in the ordinary course of business. Subject to the Notes, the provisions for all liabilities are adequate and not in excess of the amounts considered reasonably necessary.

40 Additional regulatory information

(i) Details of crypto currency or virtual currency
The Company has neither traded nor invested in Crypto currency or Virtual Currency during the period ended on September 30, 2024 and for the year ended on March 31, 2025, 2024 & 2023. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

(ii) Undisclosed income
During the Period, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(iii) Relationship with struck off companies
The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the period ended on September 30, 2024 and for the year ended on March 31, 2025, 2024 & 2023.

(iv) Compliance with numbers of layers of companies
The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the period ended on September 30, 2024 and for the year ended on March 31, 2025, 2024 & 2023.

(v) The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.
DIRECTOR

Abacus Lifestyle Brands Ltd
(Formerly known as Abacus India Agencies Private Limited)
CIN No.U74101UP2011PLC047839
Notes forming part of the financial statements

(vi) No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

(vii) The company has not granted loans or advances to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: a) repayable on demand or (b) without specifying any terms or period of repayment.

(viii) The company has no capital work in progress hence the ageing schedule has not been disclosed

(ix) Company has no Intangible assets under development, hence no disclosure required.

(x) The Company has borrowings from banks on the basis of security of current assets. The monthly returns of current assets filed with the banks are in agreement with the books of accounts normaly and there are no material discrepancies.

(xi) No charges or satisfaction are yet to be registered with Registrar of Companies beyond the statutory period.

(xii) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

(xiii) (A) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(B) No funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xiv) Ratio Analysis with comparision: As per sheet annexed

41 Previous year's figures have been regrouped and / or re-arranged wherever necessary to conform with the current year disclosures. Comparative financial information in the respect to preceding year is included as an integral part of the current year's financial statements and is to be read in relation to the amounts and other disclosure relating to the current year.

As per our report of even date on separate sheet
For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

RAJIV PRIYANKA & ASSOCIATES CA CHARTERED ACCOUNTANTS LUCKNOW

(Rajiv Agarwal)
Partner
Membership No. 073268
Place: Lucknow
Date: 02/09/2025

For ABACUS LIFESTYLE BRANDS LTD.
For and on Behalf of,
For Abacus Lifestyle Brands Ltd

DIRECTOR

Sunit Kumar Mishra
Managing Director
DIN: 0005124540
Place: Lucknow
Date: 02/09/2025

Kalpana Mishra
WholeTime Director
DIN: 0005124534
Place: Lucknow
Date: 02/09/2025

Manoj Srivastava
Chief Financial Officer

Ankita Gupta
Company Secretary
M. No: A47984

Nature of loan	Group In tally	NAME AS PER TALLY	Bank Name	Nature Of Securities* with address	Purpose	Rate of Interest	Commencement date	End date	Terms of Repayment	Sanction Amount	o/s in 31.03.2025	DURING 25-26 PAYMENT	o/s in MAR'26
Long Term-secured	Unsecured	BMW LOAN NO 515578/1537980	BMW	Secured against motor car	CAR LOAN	7.90%	16-03-22	16-02-26	48 Monthly Installments	5,500,000.00	3,715,017.97	3,715,017.97	-
Short Term-secured	Bank CC A/c	UNION BANK OF INDIA	UNION BANK OF INDIA	Current Assets of Company, Directors property at H B N0 102 Vibhuti Khand gomati nagar, Plot No 5/843 Sec-5, H No 6/201 Deepak Delux Sahara Grace Jankipuram, Plot No B/2/033 Sec-B Pocket - 2 Sushant Golf City Sultanpur road, H No B-101 Vibhuti Khnad, H No A-1/1301 Eldeco Elegance Vibhuti Khand, H No 3/386 Viram Khand Gomtinagar Lucknow and Fixed Deposit of Rs. 25 Lacs	CC Limit	13.05%	12-04-24		repayment on demand	330,000,000.00	327,174,999.23	-	
Short Term-secured	Bank CC A/c	AXIX	AXIX BANK	Current Assets of Company, Directors property at H B N0 102 Vibhuti Khand gomati nagar, Plot No 5/843 Sec-5, H No 6/201 Deepak Delux Sahara Grace Jankipuram, Plot No B/2/033 Sec-B Pocket - 2 Sushant Golf City Sultanpur road, H No B-101 Vibhuti Khnad, H No A-1/1301 Eldeco Elegance Vibhuti Khand, H No 3/386 Viram Khand Gomtinagar Lucknow and Fixed Deposit of Rs. 25 Lacs	CC Limit	11.25%	05.07.2025	05.06.2026	repayment on demand	15,000,000.00	-	-	-
Long Term-secured	Secured Loan	UBI TL-188616390000001 (189)	UNION BANK OF INDIA	Current Assets of Company, Directors property at H B N0 102 Vibhuti Khand gomati nagar, Plot No 5/843 Sec-5, H No 6/201 Deepak Delux Sahara Grace Jankipuram, Plot No B/2/033 Sec-B Pocket - 2 Sushant Golf City Sultanpur road, H No B-101 Vibhuti Khnad, H No A-1/1301 Eldeco Elegance Vibhuti Khand, H No 3/386 Viram Khand Gomtinagar Lucknow and Fixed Deposit of Rs. 25 Lacs	Term Loan	9.25%	01-04-21	30-10-24	36 MONTHLY INSTALLMENT	18,900,000.00	-	-	-
Long Term-secured	Secured Loan	UBI TL-188616390000112 (147)	UNION BANK OF INDIA		Term Loan	9.25%	30-11-21	31-10-26	60 MONTHLY INSTALLMENT	14,700,000.00	7,757,984.45	4,898,532.00	2,859,452.45
Long Term-Unsecured	Unsecured	Axis Bank New Business Loan	Axis Bank	UNSECURED	Business Loan	16%	20-04-23	20-03-26	36 Monthly Installments	5,000,000.00	1,910,316.00	1,910,316.00	-
Long Term-secured	Unsecured	HDFC CAR LOAN 127976624/2678352185-KIA SONET	HDFC BANK	Secured against motor car	CAR LOAN	8%	07-05-22	07-04-27	60 MONTHLY INSTALLMENT	1,000,000.00	465,489.00	195,802.62	269,686.38
Long Term-Unsecured	Unsecured	Indusind Bank Loan A/c-756000040811	Indusind bank	UNSECURED	Business Loan	17%	04-04-23	04-05-26	36 Monthly Installments	5,000,000.00	2,101,868.00	1,926,000.00	177,868.00
Long Term-Unsecured	Unsecured	Unity Small Finance	Unity Smal Finance	UNSECURED	Business Loan	18%	04-05-23	04-04-25	24 MONTHLY INSTALLMENT	5,100,000.00	250,861.00	250,861.00	-
Long Term-secured	Unsecured	UBI SWIFT CAR LAON NO.188616520000026	UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.70%	15-07-22	15-06-29	84 MONTHLY INSTALLMENT	700,000.00	494,557.00	91,346.00	403,211.00
Long Term-secured	Unsecured	UBI SWIFT CAR LOAN NO 188616520000025	UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.70%	15-07-22	15-06-29	84 MONTHLY INSTALLMENT	700,000.00	494,508.00	91,346.00	403,162.00
Long Term-Unsecured	Unsecured	ICICI BANK LTD LOAN - 47743570	ICICI Bank	UNSECURED	Business Loan	17.10%	01-05-23	01-04-26	36 Monthly Installments	5,000,000.00	2,106,921.00	2,106,921.00	-
Long Term-secured	Unsecured	INDUS LOAN No-CW6467797-Mini Truck-2	Indusind bank	Secured against motor car	CAR LOAN	12.53%	01-12-23	01-10-25	23 monthly installment	751,450.00	228,250.00	228,250.00	-
Long Term-Unsecured	Unsecured	OXYZO FINANCIAL SERVICES PVT LTD-2	Oxyzo Financial Secrives Pvt Ltd	UNSECURED	Business Loan	15.50%	01-10-23	01-03-25	18 MONTHLY INSTALLMENT	12,500,000.00	11,500,000.00	7,377,368.47	4,122,631.53

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

Short Term-secured	Secured Loan	Tata Capital Channel Financing	TATA CAPITAL	Security Deposit Equivalent to 0% of the facility amount (in the nature of non-interest bearing, refundable) with TCL, Exclusive lien in favour of TCL on open ended debt mutual fund as acceptable to TCL having not less than 50% of facility amount (The price of Mutual fund for the purpose of creation of security shall be calculated based on NAV	Channel Finance	11.50%	30-05-24			50,000,000.00	26,090,958.38	-	
Short Term-Unsecured	Unsecured	ADITYA BIRLA FINANCE LTD	PROFACTUS		Channel Finance	12.50%	31-05-24			30,000,000.00	29,996,934.25	-	
Short Term-Unsecured	Unsecured	SHRIRAM FINANCE LTD -CHF	SHRIRAM FINANCE		Channel Finance	14.50%	04-06-24			50,000,000.00	49,905,418.00	-	
Long Term-Unsecured	Unsecured	OXYZO FINANCIAL SERVICES PVT LTD-3	Oxyzo Financial Secrives Pvt Ltd	UNSECURED	Business Loan	15.50%	01-05-24	01-12-25	18 MONTHLY INSTALLMENT	9,000,000.00	4,759,600.01	4,759,600.01	-
Long Term-Unsecured	Unsecured	SMFG India Credit Company	SMFG INDIA CREDIT COMPANY	UNSECURED	Business Loan	16.00%	01-05-24	01-05-25	24 MONTHLY INSTALLMENT	5,032,593.00	3,127,983.00	2,884,829.68	243,153.32
Long Term-secured	Unsecured	TATA CAPITAL FINANCIAL SERVICES LIMITED - LOAN	TATA CAPITAL	Security Deposit Equivalent to 0% of the facility amount (in the nature of non-interest bearing, refundable) with TCL, Exclusive lien in favour of TCL on open ended debt mutual fund as acceptable to TCL having not less than 50% of facility amount (The price of Mutual fund for the purpose of creation of security shall be calculated based on NAV	Business Loan	11.50%	30-05-24	05-07-27	36 Morthly Installments	50,000,000.00	38,942,535.00	16,036,800.00	22,905,735.00
Long Term-Unsecured	Unsecured	The Delhi Safe Deposit Co Loan 5	THE DELHI SAFE DEPOSIT CO	UNSECURED	Business Loan	11%	05-08-24	05-07-26	24 MONTHLY INSTALLMENT	5,000,000.00	3,502,819.00	2,530,602.00	972,217.00
Long Term-secured	Unsecured	Union Bank Car Loan- 188616520000061	UNION BANK OF INDIA	Secured against motor car	CAR LOAN	9.45%	20-07-24	20-06-31	84 MONTHLY INSTALLMENT	1,200,000.00	1,085,131.40	147,903.00	937,228.40
Long Term-Unsecured	Unsecured	L&T Finance SME	L AND T FINANCE	UNSECURED	Business Loan	17.50%	03-05-24	03-04-27	36 Morthly Installments	5,007,980.00	3,713,583.45	1,615,643.96	2,097,939.49
Long Term-Unsecured	Unsecured	Aditya Birla Capital Limited	Aditya Birla Capital Limited	UNSECURED	Business Loan	15.00%	02.05.2025	02.05.2030	60 Morthly Installments	4,874,250.00		582,313.00	4,291,937.00
Long Term-Unsecured	Unsecured	Icici Bank Ltd Loan	Icici Bank Ltd Loan	UNSECURED	Business Loan	17.10%	02.06.2025	05.05.2030	60 Morthly Installments	7,500,000.00		839,026.00	6,660,974.00
Long Term-Unsecured	Unsecured	IDFC FIRST BANK LTD	IDFC FIRST BANK LTD	UNSECURED	Business Loan	14.00%	03.12.2024	03.011.2024	36 Morthly Installments	7,650,000.00	6,953,976.86	2,300,430.92	4,653,545.94
Long Term-Unsecured	Unsecured	KOTAK MAHINDRA BANK LTD	KOTAK MAHINDRA BANK LTD	UNSECURED	Business Loan	16.95%	29.10.2024	05.11.2026	24 MONTHLY INSTALLMENT	10,000,000.00	8,560,309.00	4,875,577.00	3,684,732.00
Long Term-Unsecured	Unsecured	TATA CAPITAL	TATA CAPITAL	UNSECURED	Business Loan	11.50%	05.05.2025	05.05.2027	24 MONTHLY INSTALLMENT	5,000,000.00		1,892,275.00	3,107,725.00
Long Term-Unsecured	Unsecured	Union Bank Innova-55631900093167	Union Bank Innova-55631900093167	Secured against motor car	CAR LOAN	9.45%	04.06.2025	04.04.2032	84 MONTHLY INSTALLMENT	2,747,000.00		283,308.00	2,463,692.00
Long Term-Unsecured	Unsecured	Union Bank Loan -188616520000066	Union Bank Loan -188616520000066	Secured against motor car	CAR LOAN	9.45%	04.03.2025	04.06.2032	84 MONTHLY INSTALLMENT	600,000.00	594,517.00	68,172.00	526,345.00

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

Long Term-Unsecured	Unsecured	UNITY SMALL FINANCE LOAN 2	UNITY SMALL FINANCE LOAN 2	UNSECURED	Business Loan	18.00%	17.01.2025	04.02.2027	24 MONTHLY INSTALLMENT	4,335,000.00	4,178,438.00	2,003,606.00	2,174,832.00
Short Term-secured	Unsecured	Capsave Finance Pvt Ltd	Capsave Finance Pvt Ltd	UNSECURED	Business Loan	15.00%	20.06.2025	20.05.2026	12 month	10,000,000.00		-	-
Short Term-secured	Unsecured	Capsave Finance Pvt Ltd	Capsave Finance Pvt Ltd	UNSECURED	Channel Finance	15.00%	20.06.2025	20.05.2026	12 month	10,000,000.00		-	-
Short Term-secured	Unsecured	INDIFI CAPITAL PVT LTD - SCF	INDIFI CAPITAL PVT LTD - SCF	UNSECURED	Channel Finance	14.75%	30.04.2025	30.3.2026	12 month	20,000,000.00		-	-
Short Term-Unsecured	Unsecured	PROFECTUS CAPITAL PVT LTD	PROFECTUS CAPITAL PVT LTD	UNSECURED	Channel Finance	12.50%	31.05.2025	31.04.2026	12 month	50,000,000.00	28,133,265.00		-
										Total	**567,748,240**	**63,611,848**	**62,956,068**

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

For ABACUS LIFESTYLE BRANDS LTD.

DIRECTOR

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LUCKNOW