



L S M & CO.

Chartered Accountants

516, The Summit Business Bay, Near Movie max, Chakala, Andheri (E), Mumbai 400093

Phone 022-26825516 E-mail: info.lsmndco@gmail.com

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF UNISYNTH OVERSEAS LIMITED

OPINION

We have audited the accompanying financial statements of **Unisynth Overseas Limited** ("The Company"), which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit & Loss Account for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the Accounting standards prescribed U/s 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, Statement of Profit and Loss and Cash Flow Statement for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the financial statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditors 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 ICAI together with the independent requirement that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Balances of Unsecured Loan mentioned in Note number 2.3 and Debtors as mentioned in Note numbers 2.12 forming part of Notes to accounts are subject to confirmation & reconciliation from respective parties. We are not in a position to comment on the payable or recovery of the above balances.



INFORMATION OTHER THAN FINANCIAL STATEMENTS AND AUDITORS REPORT THEREON

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises of the information included in the management discussion and analysis, Board's report including Annexure to the Boards Report, corporate governance and shareholder's information, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statement, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statement or other information obtained during the course of our audit or otherwise appear to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report the facts. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE 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, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of the appropriate implementation and maintenance of accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that we were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has realistic no alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.



AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, 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 the management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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



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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, we give in the **Annexure A** a statement on the matters specified in the paragraph 3 and 4 of the Order.
2. As required under provisions of 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 purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c. The Balance Sheet and Statement of Profit & Loss dealt with by this report is in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report; and
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rules 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 have material impact on its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts that require provision under any law or accounting standards for which there were any material foreseeable losses.
 - iii. There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the year.



- iv. Other matters:
- (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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) The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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;
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided in (a) and (b) above, contain any material misstatement.
- v. Since the Company has not declared or paid any dividend during the year, the question of commenting on whether dividend declared or paid is in accordance with Section 123 of the Companies Act, 2013 does not arise.

For L S M & Co

Chartered Accountants

Firms Registration Number: 116870W

Adityendra Soni

CA Adityendra Soni

Partner

Membership Number:

Place: Mumbai

Date: 09/09/2025

UDIN: 25400149BMOOLV2801





L S M & CO.
Chartered Accountants

516, The Summit Business Bay, Near Movie max, Chakala, Andheri (E), Mumbai 400093
Phone 022-26825516 E-mail: info.lsmndco@gmail.com

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

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

- i. In respect of Fixed Assets:
 - a) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment. As informed by management the Company does not have any intangible assets.
 - b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals: no material discrepancies have been noticed on such verification.
 - c) According to the information and explanation given to us, the title deeds of immovable properties are held in name of the company.
 - d) According to the information and explanation given to us, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
 - e) According to the information and explanation given to us the company does not hold any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. In respect of Inventories:
 - a) As explained to us, the management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. Discrepancies of 10% or more in aggregate for each class of inventory were not noticed on such physical verification.
 - b) According to information and explanations given to us and on the basis of records examined by us, the Company has been sanctioned working capital limits in form of Overdraft and Cash Credit in excess of Rs. 5 crores, in aggregate, from banks on the basis of security of current assets. According to the information and explanations given to us, the quarterly returns or statements filed by the Company with such banks in materiality are in agreement with the unaudited books of account of the company of the respective quarters.



- iii. According to the information and explanations given to us based on the management representation and on the basis of examination of books and records by us, The Company has not provided any guarantee or security or granted any secured loans or secured or unsecured advances in the nature of loans, to companies, firms, limited liability partnerships or any other parties during the year.
- iv. In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of the investments made and guarantees and security provided by it, as applicable. The Company has not provided any such loans, investments, guarantees, and security to the directors or any person in whom any of the director of the company is interested.
- v. During the year no deposits from the public have been accepted by the Company, falling in the purview of Section 73 to 76 or any other provision of the Companies Act, 2013.
- vi. As explained to us, the maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. In respect of statutory dues:
 - a. In our opinion, the Company is generally regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.
 - b. According to the information and explanations given to us, there are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute.
- viii. According to the information and explanations given to us and the records of the Company examined by us, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- ix. In respect of repayment of borrowings and interest thereupon:
 - a. According to the information and explanations given to us and records examined, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.
 - b. According to the information and explanations given to us, we report that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.



- c. In our opinion, and according to the information and explanations given to us, the Company has not availed term loans hence reporting under this clause not applicable.
- d. According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not used funds raised on short-term basis for long-term purposes.
- e. According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f. According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. In respect of issue of shares:
- a. In our opinion and according to information and explanation the company has not raised moneys by way of Initial Public Offer or Further Public offer (incl. debt Instrument) and hence the reporting under Clause 3(x)(a) of the order is not applicable to the Company.
- b. The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, the reporting under Clause 3(x) (b) of the Order is not applicable to the Company.
- xi. a. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, **But the Company has not maintained its books of account using accounting software which has a feature of recording audit trail (edit log) facility** and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
- b. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company.
- c. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has not received any whistle-blower complaints during the year.
- xii. In our opinion and according to information and explanations given to us, the company is not a Nidhi Company accordingly the reporting under Clause 3(xii) of the Order is not applicable to the Company.



- xiii. In our opinion and according to information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013, the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. In our opinion and according to the information and explanation given to us, the Company is not required to have formal internal audit system, accordingly the reporting under Clause 3(xiv) of the Order is not applicable to the Company.
- xv. As per the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him accordingly, the reporting on compliance with the provisions of Section 192 of the Act under Clause 3(xv) of the Order is not applicable to the Company.
- xvi. a. As per the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and accordingly, the reporting under Clause 3(xvi)(a) of the Order is not applicable to the Company
b. The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause 3(xvi)(b) of the Order is not applicable to the Company.
c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause 3(xvi)(c) of the Order is not applicable to the Company.
d. Based on the information and explanations provided by the management of the Company; the Group does not have any Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly the reporting under Clause 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



- xx. The Company is not required to spend any amount of Corporate Social Responsibility as per the provision of subsection (5) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.
- xxi. The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For L S M & Co
Chartered Accountants
Firms Registration Number: 116870W

Adityendra Soni

CA Adityendra Soni
Partner
Membership Number:
Place: Mumbai,
Date: 09/09/2025
UDIN: 25400149BMOOLV2801





LSM & CO.

Chartered Accountants

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Annexure B to the Independent Auditor's Report

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

We have audited, the internal financial controls with reference to financial statements of Unisynth Overseas Limited ("the Company") as of March 31, 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

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



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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

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



Opinion

In our opinion and according to the best of information and explanations provided to us, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For L S M & Co
Chartered Accountants
Firms Registration Number: 116870W

Adityendra Soni

CA Adityendra Soni
Partner
Membership Number:
Place: Mumbai,
Date: 09/09/2025
UDIN: 25400149BMOOLV2801



UNISYNTH OVERSEAS LIMITED

CIN:U74900MH2011PLC221664

BALANCE SHEET AS AT 31ST MARCH 2025

Amt. in (000')

PARTICULARS	Note No.	As at	
		March 31, 2025	March 31, 2024
EQUITY & LIABILITIES			
1 Shareholders' Fund			
a) Share capital	2.1	16,420	16,420
b) Reserves & surplus	2.2	27,130	7,036
2 Non-Current Liabilities			
a) Deferred tax liabilities (Net)	2.3	4	1,503
3 Current Liabilities			
a) Short term borrowings	2.4	29,785	60,703
b) Trade payables	2.5		
- Due to Micro, Small and Medium Enterprises		-	-
- Due to Other Than Micro, Small and Medium Enterprises		-	-
c) Other current liabilities	2.6	726	6,008
d) Short term provisions	2.7	3,696	25
Total		77,761	91,695
ASSETS			
4 Non-Current Assets			
a) Property, Plant and Equipments & Intangible Asset			
i) Property, Plant and Equipments	2.8	495	20,593
ii) Capital work in progress		-	-
b) Non Current Investment	2.9	42,154	42,076
c) Deferred tax assets (Net)	2.10	-	681
5 Current Assets			
a) Inventories	2.11	-	295
b) Trade receivables	2.12	10,355	11,409
c) Cash & cash equivalent	2.13	24,565	15,643
d) Short-term loans & advances	2.14	24	908
e) Other current assets	2.15	167	89
Total		77,761	91,695
Significant accounting policies & notes on account	1 & 2		

As per report of even date attached.

For L S M & Co.,
Chartered Accountants
FRN: 116870W

CA Adityendra Soni
Partner
Mem. No. 400149



Place : Mumbai
Date : 09/09/2025
UDIN : 25400149BMOOLV2801

For Unisynth Overseas Limited

Manoj Kumar Sharma
Director
DIN: 01375905

Aditya Sharma
Director
DIN: 00583133

UNISYNTH OVERSEAS LIMITED

CIN:U74900MH2011PLC221664

BALANCE SHEET AS AT 31ST MARCH 2025

Amt. in (000')

PARTICULARS	Note No.	As at	
		March 31, 2025	March 31, 2024
EQUITY & LIABILITIES			
1 Shareholders' Fund			
a) Share capital	2.1	16,420	16,420
b) Reserves & surplus	2.2	27,130	7,036
2 Non-Current Liabilities			
a) Deferred tax liabilities (Net)	2.3	4	1,503
3 Current Liabilities			
a) Short term borrowings	2.4	29,785	60,703
b) Trade payables	2.5		
- Due to Micro, Small and Medium Enterprises		-	-
- Due to Other Than Micro, Small and Medium Enterprises		-	-
c) Other current liabilities	2.6	726	6,008
d) Short term provisions	2.7	3,696	25
Total		77,761	91,695
ASSETS			
4 Non-Current Assets			
a) Property, Plant and Equipments & Intangible Asset			
i) Property, Plant and Equipments	2.8	495	20,593
ii) Capital work in progress		-	-
b) Non Current Investment	2.9	42,154	42,076
c) Deferred tax assets (Net)	2.10	-	681
5 Current Assets			
a) Inventories	2.11	-	295
b) Trade receivables	2.12	10,355	11,409
c) Cash & cash equivalent	2.13	24,565	15,643
d) Short-term loans & advances	2.14	24	908
e) Other current assets	2.15	167	89
Total		77,761	91,695
Significant accounting policies & notes on account	1 & 2		

As per report of even date attached.

For L S M & Co.,
Chartered Accountants
FRN: 116870W

CA Adityendra Soni
Partner
Mem. No. 400149



Place : Mumbai
Date : 09/09/2025
UDIN : 25400149BMOOLV2801

For Unisynth Overseas Limited

Manoj Kumar Sharma
Director
DIN: 01375905

Aditya Sharma
Director
DIN: 00583133

UNISYNTH OVERSEAS LIMITED

CIN:U74900MH2011PLC221664

Cash Flow Statement for the year ended 31st March, 2025

Particulars	Amt. in (000')			
	Current Year	Current Year	Previous Year	Previous Year
Profit before tax		23,582		12,170
Add: Adjustment for Non-Cash items				
Depreciation and amortisation	132.73		431	
Interest on Fixed Deposit	-1,152.75		(554)	
Foreign Exchange Gain	-389.75		(2,074)	
Rent Income	-1,125.00		(70)	
Gain on Sale of Assets	-20,038.46			
Gain on Sale of Shares	-110.59		(40)	
Dividend Income	-8.47		(4)	
Finance Cost	378.49		328	
Loss on Sale of Assets	-	(22,314)	954	(1,029)
Less: Adjustment for other heads				
Operating Profit Before Working Capital Adjustment		1,268		11,141
Movement in working capital				
Decrease/ (Increase) in Current Assets	2,623		11,515	
(Decrease)/ Increase in Current Liabilities & provisions	(5,113)	(2,491)	5,507	17,022
Less: Income tax Adjustment		(1,223)		28,163
		(732)		
Cash from Operating Activities (A)		(1,954)		28,163
Cash from Investing Activities				
Purchase of Shares	-		(1,592)	
Security Deposit Received	(150)		(40,964)	
Investment in Share	(78)			
Rent Income	1,125		70	
Gain/(Loss) on Sale of Assets	20,038		(954)	
Gain on Sale of Shares	111		40	
Dividend Income	8		4	
Sale of Shares	-		835	
Sale of PPE	19,965		1,318	
Interest on Fixed Deposit	1,153		554	
		42,173		(40,689)
Cash from Investing Activities (B)		42,173		(40,689)
Cash from Financing Activities				
1) Finance Cost	(378)		(328)	
2) Short Term Loan Taken/(Repaid)	(30,918)		25,118	
3) Repayment of Unsecured Borrowings		(31,296)		24,790
Cash from Financing Activities (C)		(31,296)		24,790
Net increase or decrease in cash and cash equivalents (A+B+C)		8,922		12,264
Cash and Cash Equivalents at the beginning of the year		15,643		3,379
Cash and Cash Equivalents at the end of the year		24,565		15,643
Components of Cash and Cash Equivalents as at				
Cash in hand		31st March 2025		31st March 2024
With Banks- In Current Account		124		165
Bank Overdraft Account		7,856		46
Terms Deposit with Bank		-		-
		16,585		15,432
		24,565		15,643

As per report of even date attached.

For L S M & Co.,
Chartered Accountants
FRN: 116870W

CA Adityendra Soni
Partner
Mem. No. 400149

Place : Mumbai
UDIN:25400149BMOOLV2801



For Unisynth Overseas Limited

(Signature)

Manojkumar Sharma
Director
DIN: 01375905

Aditya Sharma
Director
DIN : 00583133

UNISYNTH OVERSEAS LIMITED

CIN:U74900MH2011PLC221664

NOTES ON ACCOUNTS FOR YEAR ENDED 31ST MARCH, 2025**2.1 SHARE CAPITAL**

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Authorised Capital:		
2000000 Equity Shares of ₹ 10/- each	20,000	20,000
Issued, Subscribed & Paid up:		
1642000 Equity Shares of ₹ 10/- each fully paid	16,420	16,420
	16,420	16,420

Notes:

1. The company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share

2. The reconciliation of the number of outstanding shares as at 31st March 2025 and 31st March, 2024 is set out below:

Amt. in (000')

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	1,642,000	16,420,000	1,642,000	16,420
Add: Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	1,642,000	16,420,000	1,642,000	16,420

3. The details of shareholder holding more than 5% shares as at 31st March, 2025 and 31st March 2024 is set out below :

Name of the Shareholder	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	% held	No. of Shares	% held
Aditya Sharma	355,000	21.62%	355,000	0
Manoj Sharma	355,000	21.62%	355,000	0
Purushottam B.Sharma	912,000	55.54%	912,000	1

4. Promotors shareholding as at 31st March 2025 and 31st March 2024 is set out below:

Promoter Name	No. of Shares held as at		% Change during the year
	March 31, 2025	March 31, 2024	
Aditya Sharma	355,000	355,000	-
Kabir Sharma	5,000	5,000	-
K.K.Sharma	5,000	5,000	-
Manoj Sharma	355,000	355,000	-
Narendra K.P.	5,000	5,000	-
Purushottam B.Sharma	912,000	912,000	-
S.Sharma	5,000	5,000	-
Total	1,642,000	1,642,000	

2.2 RESERVES & SURPLUS

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Profit & Loss Appropriation A/c		
Opening Balance	7,036	-2,146
Add: Net Profit for the Year	20,094	9,183
	27,130	7,036

2.2 DEFERRED TAX LIABILITIES (NET)

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Deferred Tax Liabilities		
- On account of depreciation difference	4	1,503
	4	1,503



2.3 SHORT TERM BORROWINGS

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Unsecured loans		
- From related parties #	29,785	58,285
Secured loans		
Working capital loan		
-From Banks		
- Bank of India Overdraft -A/c 0087	-	2,418
	29,785	60,703

Notes:

Refer Note No.2.28 for related parties transactions.

Overdraft facility from Bank of India is secured against term deposit of Rs.1.35 Crores lien marked thereagainst.

2.4 TRADE PAYABLES

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Trade Payables		
- Due to Micro, Small and Medium Enterprises	-	-
- Due to Other than Micro, Small and Medium Enterprises	-	-
	-	-

Note: There are no trade payables as on March 31, 2025 and March 31, 2024 therefore, reporting of ageing of trade payable is not applicable.

2.5 OTHER CURRENT LIABILITIES

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Expenses Payable	-	5,212
Statutory Dues Payable	83	3
Advance from Customer	293	293
Security Deposit (Rented Property)	350	500
	726	6,008

2.7 SHORT TERM PROVISION

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Provision for Income Tax (Net of Prepaid taxes)	3,652	-
Provision for Expenses	44	25
	3,696	25

9 NON CURRENT INVESTMENTS

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Investment in Shares		
Equity Shares - Quoted	1,191	1,113
Investment in Property		
Flat at Imperial Heights, Mumbai	40,964	40,964
	42,154	42,076

Note:

1. Cost and Market value of quoted investment:

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
Aggregate amount of Quoted Investment	1,191	1,113
Market Value of Quoted Investment	1,091	1,108



2. Details of Investment in quoted shares:

Particulars	As at March 31, 2025		As at March 31, 2024	
	Qty	Value	Qty	Value
Equity shares of Rs.1/- each fully paid				
- Adani Wilmar Ltd.	200	91	200	91
- LTI Mindtree Ltd.	5	31	5	31
-Bikaji Foods Interna	10	10	10	5
-Gujarat Fluorochemical	10	33	10	33
-HDFC Bank Limited	50	86	50	86
-Jb Chem & Pharmaceuticals	-	-	72	117
-Mankind Pharma Limited	10	21	10	21
-Steel Strips and Wheel	10	3	10	3
-TVS Motor Company	10	27	10	20
- Zen Technologies Ltd	25	21	25	21
- Colgate Palmolive	16	45	-	-
- GMR Airports Infra	72	6	-	-
		-		-
Equity shares of Rs.2/- each fully paid				
- Siemens Ltd.	10	20	5	40
-Axis Bank Ltd	50	55	50	55
-Balkrishna Industries Ltd	10	24	10	24
-Bharat Electronics	144	16	144	16
-Bharat Forge Ltd	-	-	5	5
-GMM Pfaudler Ltd.	10	15	10	15
-Larsen & Toubro Ltd	10	36	10	36
-Praj Industries Limited	25	7	25	12
-ICICI Bank Limited	-	-	50	50
-Adani Ports and Spec.	24	35	-	-
-Ajanta Pharma Ltd.	9	30	-	-
-Caplin Point Lab	10	21	-	-
-Coforge Limited	3	16	-	-
-Inox India Limited	5	7	-	-
-Jain Irrigation Sys	200	15	-	-
-Dcw Ltd	50	5	-	-
-Federal Bank	50	8	-	-
-Sula Vineyards Limited	50	28	-	-
		-		-
Equity shares of Rs.5/- each fully paid				
-Cochin Shipyard Limited	50	22	50	22
-Maruti Suzuki Ltd.	-	-	5	48
-Stylam Industries Ltd	-	-	10	17
- Appolo Hospitals Ent	9	54	-	-
- J.Kumar Infraproj	28	25	-	-
- Mastek Ltd.	10	29	-	-
		-		-
Equity shares of Rs.10/- each fully paid				
-Hindustan Aeronautic	30	74	30	74
-SRF Ltd.	-	-	2	5
-BEML Ltd	-	-	10	15
-Jio Financial Service	100	62	100	24
-Keynes Technology	10	43	14	21
-Linde India Ltd	-	-	5	29
-Mazagon Dock Ship	-	-	55	120
-Mtar Technologies Limited	10	23	10	23
-Tata Elxsi Ltd	-	-	3	24
-Tejas Networks Limited	10	9	10	9
-Accelya Sol.Ltd	10	19	-	-
-Gensol Engg Ltd	25	25	-	-
-National Fertilizers	200	31	-	-
-Poonawalla Fin	50	25	-	-
-Religare Enterprises	50	14	-	-
-Silchar Tech	1	6	-	-
-Sona Blw Precision F	10	6	-	-
-Vodafone Idea Ltd	700	13	-	-
Total..	2,381	1,191	1,015	1,113



2.10 DEFERRED TAX ASSETS

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Deferred Tax Assets	
- On account of c/f losses	-	681
	-	681

The major components of deferred tax assets/ liabilities, based on the tax effect of the timing difference as at the year end. Deferred tax is accounted using the tax rates and laws that are enacted or substantively sheet date enacted as on the balance sheet date

2.11 INVENTORIES

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	(Valued at lower of cost or net realisable value)	
Inventories		
- Raw Material	-	-
- Finished Goods	-	295
- Packing Material	-	-
	-	295

2.12 TRADE RECEIVABLES

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Trade receivables	
Unsecured		
- Considered good	10,355	11,409
- Considered doubtful	-	-
	10,355	11,409
- Less: Provision for doubtful debts	-	-
	10,355	11,409

Notes:**i) Ageing of trade receivables as on 31.03.2025**

Particulars	Less Than 6 Months	6 Months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	229	5,148	3,817	1,161	-	10,355
Undisputed Trade receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade receivables – considered good	-	-	-	-	-	-
Disputed Trade receivables – considered doubtful	-	-	-	-	-	-

ii) Ageing of trade receivables as on 31.03.2024

Particulars	Less Than 6 Months	6 Months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	9,411	-	1,999	-	-	11,409
Undisputed Trade receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade receivables – considered good	-	-	-	-	-	-
Disputed Trade receivables – considered doubtful	-	-	-	-	-	-

3 CASH & CASH EQUIVALENTS

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Cash in Hand (As certified by the management)	
	124	165
Balances with scheduled banks		
- In current accounts	7,856	46
Term Deposit A/c		
- Bank of India (Term Deposit)	16,585	15,432
	24,565	15,643

Note:

The details of balances as on balance sheet dates with banks are as follows:

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	In current account	
- Bank of India - 003120110000904	5,526	30
- ICICI Bank Ltd. CC-A/c -698651200002	1,978	16
- Bank of India OD -A/c 0087	353	-
	7,856	46



2.14 SHORT TERM LOANS AND ADVANCES

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Balance with Statutory Authorities	17
Advance to Suppliers	7	2
	24	908

2.15 OTHER CURRENT ASSETS

Amt. in (000')

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Prepaid Income Tax	167
	167	89

2.16 REVENUE FROM OPERATIONS

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Sale of Traded & Manufactured Goods	
Export Sales	27,931	57,177
Local Sales	75	19
	28,006	57,196

2.17 OTHER INCOMES

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Interest Income on:	
- Income Tax Refund	-	15
- Bank Term Deposit	1,153	554
Export Incentive	619	1,313
Foreign Exchange Gain	390	2,074
Rent Income	1,125	70
Gain/(Loss) on Sale of Assets	20,038	-954
Gain on Sale of Shares	111	40
Dividend Income	8	4
Dr / Cr Balance Write Back	2	-
	23,447	3,116

2.18 PURCHASES

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Purchases of Finished goods	21,314
	21,314	41,631

2.19 CHANGES IN INVENTORIES OF STOCK IN TRADE

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Opening Stocks:	
- Finished Goods at the Opening	295	-
Less: Closing Stocks:		
- Finished Goods at the Close	-	295
Net changes in inventory	295	-295

2.20 EMPLOYEES BENEFIT EXPENSES

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Salary to Staff	1,413
Staff Welfare Expense	-	3
	1,413	357

2.21 FINANCE COSTS

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Interest expenses on:	
- On delayed payment of statutory dues	1	0
- On Cash Credit Facility from Bank	307	170
Finance Charges		
- Bank Charges & Documentation Charges	71	157
	378	328



2.22 OTHER EXPENSES**Amt. in (000')**

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Audit Fee	25
Travelling Expenses	173	18
Legal & Professional charges	166	74
Rates and Taxes	62	189
Electricity Expenses	25	137
Clearing and Forwarding Charges	448	1,056
Insurance Charges	-	29
Freight Charges	2,398	2,235
Sales Commission Overseas	618	1,397
Software Charges	15	20
Brokerage and Other Charges	3	4
Society maintenance charges	335	230
Other Expenses	69	269
	4,337	5,691

2.23 TAX EXPENSES**Amt. in (000')**

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Current tax:	
- Income Tax	-	-
Deferred Tax	-818	2,988
MT Credit Entitlement	-	-
Taxes of earlier years w/off		
	-818	2,988

2.24 DISCLOSURES REQUIRED UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES**DEVELOPMENT ACT, 2006:**

The company has no information as to whether any of its suppliers constitute micro, small and medium enterprises as per Micro, Small & Medium Enterprises Development Act, 2006 and therefore, the amount due to such suppliers has not been identified.

2.25 EMPLOYEES BENEFIT PLANS:

The management is of the opinion that since none of the employees of the company were in continuous service of more than five years, requirement of provision for gratuity does not arise. The management is also of the opinion that the provisions of payment of pension Act are not applicable to the company.

2.26 DEFERRED TAX ASSETS**Amt. in (000')**

Particulars	As at	
	Monday, March 31, 2025	Sunday, March 31, 2024
	Deferred Tax Assets	
- On account of c/f losses	-	681
Deferred Tax Liabilities		
On account of Depreciation difference	4	1,503
	-4	-822

The major components of deferred tax assets/ liabilities, based on the tax effect of the timing difference as at the year end. Deferred tax is accounted using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date

2.27 CONTINGENT LIABILITIES

It is informed to us by the management that there is no Contingent Liabilities.

2.28 RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS-18) on "Related Party Disclosures" details of transactions with related parties as defined therein are given below:

1. List of related parties with whom transactions have taken place during the year and relationship:

a) List of related parties:

Name of the party	Relation
(i) Key Management Personnel and relatives of Key Management Personnel	
a) Purushottam Sharma	Key Management Personnel
b) Manojkumar Sharma	Key Management Personnel
c) Aditya Sharma	Key Management Personnel
d) Unilex Colours and Chemicals Ltd.	Entities Controlled by Directors
e) Unisynth Chemicals	Entities Controlled by Directors



B) Summary of the transactions with related parties as follow:

Amt. in (000')

Nature of Transactions	Key Management Personnel		Entities Controlled by Directors	
	2024-25	2023-24	2024-25	2023-24
Short Term Borrowings:				
A. Loan Accepted				
a) Purushottam Sharma	-			
b) Manojkumar Sharma	6,500	16,700	-	-
c) Aditya Sharma		7,000		
B. Loan Repaid				
a) Manojkumar Sharma	35,000	1,000	-	-
b) Aditya Sharma	-		-	-
C. Purchase from Related Party				
a) Unilex Colours and Chemicals Ltd.			4,764	2,132
b) Unisynth Chemicals				21

Nature of Transactions	Key Management Personnel		Entities Controlled by Directors	
	2024-25	2023-24	2024-25	2023-24
Closing balance:				
A. Short Term Borrowings				
a) Purushottam Sharma	12,000	12,000	-	-
b) Manojkumar Sharma	(715)	27,785	-	-
b) Aditya Sharma	18,500	18,500	-	-

2.29 FINANCIAL RATIOS

Particulars	Numerator	Denominator	For the year ended on	
			Monday, March 31, 2025	Sunday, March 31, 2024
(a) Current Ratio (in times)	Total current assets	Total current liabilities	1.03	0.42
(b) Debt-Equity Ratio (in times)*	Total debt	Total shareholder's equity	0.68	2.59
(c) Debt Service Coverage Ratio (in times)*	Earning Before Interest and Taxes	Total Debt Service	0.80	0.20
(d) Return on Equity Ratio (in %)*	Net Income	Total shareholder's equity	0.54	0.52
(e) Inventory turnover ratio (in times)	Cost of Goods Sold	Average Inventory	144.50	280.24
(f) Trade Receivables turnover ratio (in times)	Total Sales	Average Trade Receivables	2.57	0.01
(g) Trade payables turnover ratio	Total Purchases	Average Trade Payables	NA	NA
(h) Net capital turnover ratio (in times)	Revenue from operations	Average working capital (Total current assets less Total current liabilities)	-1.49	-1.78
(i) Net profit ratio (in %)	Profit for the year	Revenue from operations	0.72	0.16
(j) Return on Capital employed (in times)	Profit before tax and finance costs	Average Capital employed	0.72	0.00
(k) Return on Investment	Income generated from invested funds	Average invested funds in treasury investments	NA	NA

There is significant change in Ratios of Current year as compared to Previous Year as there is increase in revenue as well as related expenses in the current year as well as creditors have been paid off timely.

2.30 EARNINGS PER SHARE

Amt. in (000')

Particulars	For the year ended on	
	Monday, March 31, 2025	Sunday, March 31, 2024
Profit Before Taxation	24	12
Less: Provision for Taxation (Deferred Tax)	-1	3
Net Profit for EPS	24	9
Weighted avg. no. of Basic Equity Shares outstanding.	1,642	1,642
Basic EPS (Rs.)	0	0

Note: There is no potential equity shares outstanding during the year under review. Hence Basic EPS & Diluted EPS remains same.



2.31 OTHER INFORMATION

(a) In the opinion of the Management Long Term Loans and Advances, Other Non Current Assets, Current Assets and Other Current Assets fetch approximately the value as stated in the Financial Statement if realised in the ordinary course of business subject to balance confirmation. The provision for all known liabilities is adequate and is not in excess of amounts considered reasonably necessary.

b) The Company does not have any benami property, where any proceeding has been initiated or pending against the company for holding any property.

c) The Company does not have any transaction with struck off companies.

d) The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amount and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

(e) According to management, the GST liability on intermediary services pertaining to sea and air freight has neither been collected nor discharged.

(f) Export benefits under duty entitlement passbook, duty drawback, RODTEP Licenses are accounted on accrual basis to the extent considered receivable.

(g) Other information required under Part I & Part II of Schedule III to The Companies Act, 2013 are either NIL or NOT APPLICABLE.

2.32 ADDITIONAL REGULATORY INFORMATION AS PER SCHEDULE III OF COMPANIES ACT, 2013**a) Title deeds of immovable property:**

The Company owns immovable property (land and/or building) as on the reporting date

b) Revaluation of Property, Plant and Equipment:

The Company does not own any immovable property as on the reporting date. Accordingly, no revaluation of immovable Property, Plant and Equipment has been carried out, and the requirement to disclose valuation by a registered valuer is not applicable.

c) Loans or Advances granted to Promoters, Directors, KMP's and other Related parties:

The Company has not given any loans or advances in the nature of loans either Repayable on demand or without specifying any terms or period of repayment granted to Promoters, Directors, KMP's and other Related parties

d) Capital Work-In-Progress (CWIP) Ageing Schedule:

The Company does not have any Capital Work-In-Progress as on the date of Balance Date.

e) Intangible Assets under Development:

The Company does not own any intangible assets and has no intangible assets under development as at the balance sheet date. Accordingly, the disclosure requirements relating to intangible assets and intangible assets under development, including aging schedule, are not applicable.

f) Details of Benami Property held:

The Company does not hold any benami property and has not been involved in any proceedings under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder during the reporting period. Accordingly, disclosure under this clause is not applicable.

g) Borrowings Secured Against Current Assets

The Company does not have any borrowings secured against its current assets

h) Wilful Defaulter:

The Company has not been declared as a wilful defaulter by any Bank or Financial Institutions or Government or any Government Authority.

i) Relationship with Struck off Companies:

The Company has no transactions or relationships with any companies that have been struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year or as on the reporting date. Accordingly, this disclosure is not applicable.

j) Crypto Currency or Virtual Currency:

The Company has not traded or invested in Crpto Currency or Virtual Currency during the current Financial Year.

k) Compliance with number of layers of companies:

The Company does not have any subsidiaries. Accordingly, the provisions of Rule 2 of the Companies (Restriction on Number of Layers) Rules, 2017 are not applicable.

l) Compliance with approved Scheme(s) of Arrangements

The Company has not entered into or implemented any Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 during the financial year. Accordingly, the disclosure requirements under this clause are not applicable.

m) Utilisation of Borrowed funds and share premium:

The Company has not advanced or loaned or invested funds or has not received any fund to/from any person(s) or entity(ies), including Foreign Entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall :

(i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

As per report of even date attached.

For L S M & Co.,

Chartered Accountants

CA Adityendra Soni
Partner
Mem. No. 400149

Place : Mumbai

Date : 09/09/2025



Manoj Kumar Sharma

Manoj Kumar Sharma
Director
DIN: 01375905

Aditya Sharma
Director
DIN: 00583133

UNISYNTH OVERSEAS LIMITED

CIN:U74900MH2011PLC221664

Significant Accounting Policies & Notes to Accounts for the period ended 31st March, 2025**1 Significant accounting policies****1.1 Basis of preparation of financial statements**

The Financial statements of Unisynth Overseas Limited formerly known as Oil Refinery India Limited ("the Company") have been prepared and presented under the historical cost convention on the accrual basis of accounting, unless stated otherwise and comply in all material aspects with the Accounting Standards ("AS") notified under section 133 of the Companies Act, 2013, read together with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

1.2 Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities as on the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3 Fixed Assets and Depreciation

- a) Fixed Assets are stated at cost of acquisition less Accumulated Depreciation.
- b) Depreciation is provided on Straight Line Method basis (SLM) on Depreciable amount i.e 95% of cost of the assets over the estimated useful lives of the assets. Estimated useful lives of assets as provided in Sch II of Companies Act 2013 & taken into consideration is as under:

<u>Type of assets</u>	<u>Estimated useful life</u>
Building	60 Yrs
Factory Shed	30 Yrs
Plant & Machineries	15 Yrs
Office Equipments	5 Yrs
Lab Equipments	10 Yrs
Electric Installations	10 Yrs

1.4 Investments

- a) Investments, which are readily realizable and intended to be held for not more than one year from the date on which investments are made, are classified as current investments. All other investments are classified as long-term investments.
- b) Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis.
- c) Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of investments.

1.5 Inventories

- a) Raw materials, components, stores and spares are valued at lower of cost and net realizable value.
- b) 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.

1.6 Revenue recognition

Sales Revenue is recognised on transfer of significant risk & rewards of the ownership of the goods to the buyer and stated at net of trade discounts & rebates. Income recognition for services takes place as and when the services are performed. Interest income is recognised on the basis of time proportion.

Export Incentives

Export benefits under duty entitlement passbook, duty drawback, RODTEP Licenses are accounted on accrual basis to the extent considered receivable

1.7 Foreign Exchange Transactions

- a) Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of transaction.
- b) Monetary items denominated in foreign currencies are restated at the year end exchange rates.
- c) Non monetary foreign currency items are carried at the exchange rate prevailing on the date of transaction.
- d) Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Profit and Loss account.



Amt. in (000')

Tangible assets	Gross block				Accumulated depreciation			Net block		
	Balance as at 1 April, 2024	Additions	Disposals	Balance as at 31 March, 2025	Balance as at 1 April, 2024	Depreciation for the year	Adj on disposal/ discard	Balance as at 31 March, 2025	Balance as at 31 March, 2025	Balance as at 1 April, 2024
Tangible assets										
Freehold Land	9,506	-	9,506	-	-	-	-	-	-	9,506
Building	11,037	-	11,037	-	1,977	60	2,037	-	-	9,060
Factory Shed	3,453	-	3,453	-	1,464	33	1,497	-	-	1,989
Furniture and Fixtures	75	415	-	490	41	36		77	414	35
Printers and Faxes	21	-	-	21	20	-		20	1	1
Office Equipments	57	-	-	57	54	-		54	3	3
Air conditioner		81		81	-	4		4	77	-
Total	24,149	496	23,996	649	3,556	133	3,535	154	495	20,593



UNISYNTH OVERSEAS LIMITED		
GROUPING TO THE BALANCE SHEET AS ON 31ST MARCH 2025		
Particulars	As on 31 March 2025	
	Amt in(000')	Amt in(000')
GROUPING NO. 1.		
Advance From Customer		
Vayteks LLC		293
Total Advance From Customer		293
GROUPING NO. 2.		
Other current liabilities		
Pinakin Events and Management LLP (Dep)		350
Total Other Current Liability		350
GROUPING NO. 3.		
Export Incentive		
Duty Drawback Received	301	
Rodtep Licence Received (Provision)	334	635
Rodtep License Rebate		-16
Net Export Incentive		619
GROUPING NO. 4.		
Other Expenses		
Certification Charges		2
CGST Demand Paid		2
Communication Expenses		24
Dpc Charges		0
Miscellaneous Exp.		0
Office Expenses		13
Printing and Stationery		11
Telephone Expenses		1
Repair & Maintainance (PM)		15
Total Other Expenses		69
GROUPING NO. 5.		
Duties and Taxes		
Legal Expenses		24
Property Tax (Bmc) D-2202		34
Professional Tax		3
SGST Demand Paid		2
Total Duties and taxes		62
GROUPING NO. 6.		
Society maintenance charges		
Soc. Maintinace and Bmc Tax (D-2202)		241
Soc. Maintinace D-2202(GST)		94
Total Society Maintenance Charges		335
PREPAID INCOME TAXES (NET OF PROVISIONS)		
- CURRENT TAXES		4,306
Advance Income Tax		654
		3,652



Particulars	Investment in Shares				Market value			
	March 31, 2025		March 31, 2024		March 31, 2025		March 31, 2024	
	Qty	Value	Qty	Value	Rate	Value	Rate	Value
Equity shares of Rs.1/- each fully paid								
- Adani Wilmar Ltd.	200	91	200	91	258	52	321	64
- LTI Mindtree Ltd.	5	31	5	31	4,491	22	4,938	25
-Bikaji Foods Interna	10	10	10	5	661	7	490	5
-Gujarat Fluorochemical	10	33	10	33	4,023	40	3,097	31
-HDFC Bank Limited	50	86	50	86	914	46	724	36
-Jb Chem & Pharmaceuticals	-	-	72	117	1,623	-	1,650	119
-Mankind Pharma Limited	10	21	10	21	2,425	24	2,301	23
-Steel Strips and Wheel	10	3	10	3	178	2	221	2
-TVS Motor Company	10	27	10	20	2,420	24	2,152	22
- Zen Technologies Ltd	25	21	25	21	1,479	37	957	24
- Colgate Palmolive	16	45	-	-	2,391	38	2,711	-
- GMR Airports Infra	72	6	-	-	76	5	82	-
Equity shares of Rs.2/- each fully paid								
- Siemens Ltd.	10	20	5	40	2,740	27	2,791	14
-Axis Bank Ltd	50	55	50	55	1,102	55	1,047	52
-Balkrishna Industries Ltd	10	24	10	24	2,555	26	2,317	23
-Bharat Electronics	144	16	144	16	301	43	202	29
-Bharat Forge Ltd	-	-	5	5	1,169	-	1,130	6
-GMM Pfaunder Ltd.	10	15	10	15	1,014	10	1,236	12
-Larsen & Toubro Ltd	10	36	10	36	3,492	35	3,764	38
-Praj Industries Limited	25	7	25	12	555	14	533	13
-ICICI Bank Limited	-	-	50	50	1,348	-	1,093	55
-Adani Ports and Spec.	24	35	-	-	1,183	28	1,342	-
-Ajanta Pharma Ltd.	9	30	-	-	2,623	24	2,231	-
-Caplin Point Lab	10	21	-	-	2,000	20	1,315	-
-Coforge Limited	3	16	-	-	1,622	5	1,100	-
-Inox India Limited	5	7	-	-	1,001	5	1,223	-
-Jain Irrigation Sys	200	15	-	-	57	11	49	-
-Dcw Ltd	50	5	-	-	78	4	51	-
-Federal Bank	50	8	-	-	193	10	150	-
-Sula Vineyards Limited	50	28	-	-	269	13	551	-
Equity shares of Rs.5/- each fully paid								
-Cochin Shipyard Limited	50	22	50	22	1,406.60	70	872	44
-Maruti Suzuki Ltd.	-	-	5	48	11,521	-	12,613	63
-Stylam Industries Ltd	-	-	10	17	1,650	-	1,559	16
- Appolo Hospitals Ent	9	54	-	-	6,622	60	6,352	-
- J.Kumar Infracproj	28	25	-	-	636	18	631	-
- Mastek Ltd.	10	29	-	-	2,180	22	2,536	-
Equity shares of Rs.10/- each fully paid								
-Hindustan Aeronautic	30	74	30	74	4,176	125	3,327	100
-SRF Ltd.	-	-	2	5	2,939	-	2,558	5
-BEML Ltd	-	-	10	15	3,220	-	3,184	32
-Jio Financial Service	100	62	100	24	227	23	354	35
-Keynes Technology	10	43	14	21	4,741	47	2,869	40
-Linde India Ltd	-	-	5	29	6,250	-	6,408	32
-Mazagon Dock Ship	-	-	55	120	2,643	-	1,861	102
-Mtar Technologies Limited	10	23	10	23	1,303	13	1,683.65	17
-Tata Elxsi Ltd	-	-	3	24	5,216	-	7,780	23
-Tejas Networks Limited	10	9	10	9	759.95	8	656	7
-Accelya Sol.Ltd	10	19	-	-	1,270	13	1,676	-
-Gensol Engg Ltd	25	25	-	-	184	5	881	-
-National Fertilizers	200	31	-	-	80.37	16	88	-
-Poonawalla Fin	50	25	-	-	350.2	18	466	-
-Religare Enterprises	50	14	-	-	234.9	12	209	-
-Silchar Tech	1	6	-	-	5,147	5	3,848	-
-Sona Blw Precision F	10	6	-	-	461	5	706	-
-Vodafone Idea Ltd	700	13	-	-	7	5	13.24	-
Total	2,381	1,191	1,015	1,113	107,467	1,091	104,899	1,108





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CIN: U74900MH2011PLC22164

BOARD REPORT

To
The Members,
UNISYNTH OVERSEAS LIMITED
{CIN: U74900MH2011PLC221664}
106-107, Advent Atria, Chincholi Bunder Road,
Malad (West), Mumbai, MH- 400064

Your directors have pleasure in presenting the 14th Board Report of the Company, together with the Audited Statement of Accounts for the financial year ended on March 31, 2025.

Financial Results

The Company's performance during the financial year ended March 31, 2025 is summarized below

Particulars	[In '000]	
	Year ended 31 st March 2025	Year ended 31 st March 2024
Revenue from operation	28,006	57,196
Other Income	23,447	3,116
Total Income	51,453	60,312
Total Expense	27,871	48,142
Profit/(Loss) before taxation	23,582	12,170
Less: Tax Expense	3,488	2,989
Profit/(Loss) after tax	20,094	9,182

Operation and State of the affairs of the Company

During the financial year ended on March 31, 2025, the total income stood at Rs. 5,14,52,656 as compared to total revenue of Rs. 6,03,11,850 in previous year. During the year the Company incurred a profit of Rs.2,00,94,053 as against profit of Rs. 91,82,502 in the previous year.

Nature of Business

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

Dividend

Your directors do not recommend any dividend for the financial year ended March 31, 2025.



Unisynth Overseas LTD.

A GOVT. RECOGNISED STAR EXPORT HOUSE

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Transfer to Reserves

During the period under review, no amount was transferred to General Reserve.

Subsidiary, Associate and Joint Venture Company

As on March 31, 2025 the Company has no Subsidiary or Associate or Joint Venture Company.

Consolidated Financial Statement

The Company is not required to consolidate its financial statements in terms of the provision of Section 129(3) of the Companies Act, 2013 and Rules made there-under during the financial year ended on March 31, 2025.

Deposits

During the period under review, your Company has neither accepted nor renewed any deposits in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014.

Material Changes affecting the financial position of the Company

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 period of the Company and date of this report.

Internal Financial Control

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate and operating effectively, as required under section 134(5)(e) of the Companies Act, 2013.

Disclosure of orders passed by Regulators or Courts or Tribunal

During the Financial ended on March 31, 2025, no significant and material orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

Particulars of contracts or arrangement with related parties

During the financial year, transaction entered by the company with related parties was in the ordinary course of business and on an arm's length basis, the details of transaction are annexed to this report in "Annexure - I".

Particulars of loans, guarantees, investments under Section 186

During the year ended on March 31, 2025, the Company has not given any loan or guarantee or provided security, or made investment pursuant to the provisions of section 186 of the Companies Act, 2013.



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Share Capital

The Authorised Equity share capital as at March 31, 2025 stood at Rs. 2,00,00,000/- (Rupees Two Crore only).

The paid-up equity share capital as at March 31, 2025 stood at Rs 1,64,20,000/- (Rupees One Crore Sixty-Four Lakh Twenty Thousand only). There was no change in the Equity as share capital of the Company during the financial year.

Disclosure relating to equity shares with differential rights

The Company has not issued any equity shares with differential rights and hence reporting requirement, as mentioned in Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 are not applicable.

Disclosure relating to sweat equity share

The Company has not issued any sweat equity shares and hence reporting requirement as mentioned in Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 are not applicable.

Disclosure relating to Employee Stock Option Scheme and Employee Stock Purchase Scheme

The Company does not have any Employee Stock Option Scheme or Employee Stock Purchase Scheme. Hence reporting requirement as mentioned in Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 are not applicable.

Disclosures in respect of voting rights not directly exercised by employees

There are no shares held by trustees for the benefit of employees and hence no disclosure has been made under Rule 16(4) of the Companies (Share Capital and Debentures) Rules, 2014.

Annual Return

The Draft Annual Return of the Company as on 31st March, 2025 in Form MGT - 7 in accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, is available on the website of the Company at www.unisynth.co.in.

Board of Directors and Key Managerial Personnel

The Board of Directors of the Company is duly constituted and in terms of the provisions of the Companies Act, 2013 and Articles of Association of the Company.

Mr. Aditya Sharma retires by rotation at the forthcoming Annual General Meeting and being eligible, has offered himself for reappointment. Your directors recommend such reappointment.



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Meetings of Board of Directors and Committee thereof

The Board of Directors of the Company duly met 08 (Eight) times on 10/04/2024, 02/07/2024, 05/09/2024, 29/11/2024, 10/01/2025, 03/02/2025, 10/03/2025 and 12/03/2025 during the financial year ended on March 31, 2025 in accordance with the provisions of the Companies Act, 2013 and rules made thereunder.

All the Directors actively participated in the meetings and contributed valuable inputs on the matters brought before the Board of Directors from time to time.

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 March 31, 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 at March 31, 2025 and of the profit of the Company for the year ended on that date;
- c. proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 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. internal financial controls have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively;
- f. proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Declaration by Independent directors

The Company was not required to appoint Independent Director under Section 149(4) read with Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 during year ended on March 31, 2025 and hence a statement on declaration by the Independent Directors as per section 134(3) (d) of the Companies Act, 2013 is not applicable.

Company's policy on Directors' appointment and remuneration

The provisions of section 178(1) of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 related to Nomination and

Remuneration Committee are not applicable to the Company and hence the information on the Company' policy on Director's appointment and remuneration as per section 134(3) (e) of the Companies Act, 2013 is not applicable.



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Composition of Audit Committee

The provisions of section 177 of the Companies Act, 2013 read with rule 6 of the Companies (Meeting of Board and its Power), Rules, 2014 relating to constitution of Audit Committee are not applicable to the Company and hence reporting requirement as mentioned in section 177(8) of the Companies Act, 2013 are not applicable.

Vigil mechanism for the Directors and Employees

Provisions of Section 177(9) regarding vigil mechanism for Directors and employees of the Company are not applicable to the Company during the financial period.

Risk management

The Board of Directors of the Company is in process of developing and implementing of a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward trade-off. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

Disclosure on Managing Director or Whole-time Director

The Company is not required to appoint Managing Director or Whole-time Director pursuant to provisions of section 203 of the Companies Act, 2013 and hence reporting requirement as mentioned in section 197(14) of the Companies Act, are not applicable.

Particulars of employees and remuneration

During the financial year 2024-25, none of the Employees of the Company are in receipt of remuneration prescribed in terms of the provisions of Section 197(12) of the Companies Act, 2013 read with rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014.

Auditors' Report

The auditors' Report does not contain any qualification, reservation or adverse remark or disclaimer.

There were no frauds reported by the Statutory Auditors under provisions of Section 143(12) of the Companies Act, 2013 and rules made there under.

Statutory Auditor

The tenure of the existing Statutory Auditor, L S M & Co, Chartered Accountants (FRN: [116870W]), appointed for a period of five years at the 2020 AGM, will expire at the conclusion of the ensuing 2025 Annual General Meeting ("AGM").

Based on the recommendation of the Board of Directors, it is proposed to re-appoint M/s L S M & Co, Chartered Accountants (FRN: [116870W]), as the Statutory Auditor of the Company for a further period of five (5) consecutive years from the conclusion of the ensuing AGM till the conclusion of the 2030 AGM for approval of the members at the forthcoming AGM.



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The Company has received from the Statutory Auditor:

- A **written consent** to act as Statutory Auditor; and
- A **certificate** confirming their eligibility under Sections **139** and **141** of the Companies Act, 2013 and that they continue to satisfy all prescribed conditions for re-appointment.

Cost Auditor

Provision of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 are not applicable to the Company during the period under review.

Compliance of Secretarial Standards

During the year under review, the Company has complied with the applicable SS-1 (Secretarial Standard on Meetings of the Board of Directors) and SS-2 (Secretarial Standard on General Meetings) issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013

Corporate Social Responsibility (CSR) Policy

The provision of section 135 of the Companies Act 2013 read with Companies (Corporate Social Responsibility Policy) Rules 2014, related to CSR are not applicable to the Company during the financial year.

Sexual Harassment:

The Company has complied with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the financial year under review. The management takes due care of employees with respect to safeguard at workplace. Following are the details of complaints received during the Financial Year under review:

- a. No. of complaints received: NIL
- b. No. of complaints disposed: NIL
- c. No. of complaints pending beyond 90 days: NI

Compliance under Maternity Benefit Act, 1961:

The Company is compliant of the provisions of Maternity Benefit Act, 1961

Environment and Safety

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires conduct of operations in such a manner, so as to ensure safety of all concerned, compliances environmental regulations and preservation of natural resources.



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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:

Conservation of energy, technology, absorption and foreign exchange earnings and outgo:

Information regarding conservation of energy and technology absorption are not applicable as the Company has not undertaken any manufacturing activity.

Expenditure in Foreign exchange – Rs. 6,18,165 (Sales commission)

Earnings in Foreign exchange – Rs. 2,79,26,097/- (Received from debtors)

Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year:

There are no applications made or any proceeding pending against the Company under Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof:

There are no instances of one-time settlement during the financial year.

Acknowledgements and Appreciation:

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your Directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Your Directors also thank the Central and State Governments, and other statutory authorities for their continued support

For and on behalf of the Board of
Unisynth Overseas Limited

Aditya Sharma
Director
DIN: 00583133

Purushottam Sharma
Director
DIN: 01416956

Place: Mumbai

Date: September 09, 2025

Unisynth Overseas LTD.

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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 transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. - NIL
2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transaction	Duration of the contracts/arrangement s/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any (Rs. in 000s)	Date of approval by the Board	Amount paid as advances, if any
1.	M/s. Unilex Colours and Chemicals Ltd. Common Director	Purchase	Yearly	4,764	10.04.2024	-

For and on behalf of the Board of
Unisynth Overseas Limited

Aditya Sharma
Director
DIN: 00583133

Purushottam Sharma
Director
DIN: 01416956

Place: Mumbai
Date: September 09, 2025

Unisynth Overseas LTD.

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