

UNIHOME GREENTEX LLP

Balance Sheet as at 31-March-2025

(Amount in Rs.)

Sr. No.	Particulars	Note	Figures as at 31-03-2025	Figures as at 31-03-2024
I	PARTNERS' FUNDS AND LIABILITIES:			
1	Partners' Funds:			
(a)	Partners' Capital Account			
(i)	Partners' Contribution	3(a)	1,000,000	1,000,000
(ii)	Partners' Current Account	3(b)	(2,941,802)	(17,948)
			(1,941,802)	982,052
2	Non Current liabilities:			
(a)	Borrowings	4	5,564,812	-
			5,564,812	-
2	Current liabilities:			
(a)	Trade payables	5	9,469,669	10,305,240
(b)	Other current liabilities	6	718,407	794,571
(c)	Short-term provisions	7	5,217,200	4,077,048
			15,405,276	15,176,859
	Total		19,028,286	16,158,911
II	ASSETS			
1	Non-current assets:			
(a)	Property, Plant and Equipment and Intangible assets:	8		
(i)	Property, Plant and Equipment		767,304	830,804
(b)	Non-current investments	9	7,724,974	5,234,491
(c)	Deferred tax assets (Net)	10	35,241	29,617
			8,527,519	6,094,912
2	Current assets:			
(a)	Inventories	11	476,979	474,395
(b)	Trade receivables	12	2,662,350	3,367,303
(c)	Cash and bank balances	13	5,148,712	5,004,849
(d)	Other current assets	14	2,212,726	1,217,453
			10,500,767	10,063,999
	Total		19,028,286	16,158,911
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements
As per our Report of even date

FOR CHATURVEDI & CHATURVEDI

Chartered Accountants

Firm Reg. No. : 101238W

Namrata Randeri
(Partner)

Membership No. : 128139

Date : 22-August-2025

Place : Mumbai

UDIN : 25128139BMKZPL2549



For and on behalf of the LLP
UNIHOME GREENTEX LLP

Vasudha Behl

Vasudha Behl
(Partner)
DPIN:05309447

Vaishnavi

Vaishnavi Behl
(Partner)
DPIN:10881467

UNIHOME GREENTEX LLP

Statement of Profit & Loss for the year ended 31 March 2024

(Amount in Rs.)

Sr. No.	Particulars	Note	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Revenue from operations	15	52,772,980	54,492,034
2	Other Income	16	659,741	303,960
3	Total Income (1+2)		53,432,721	54,795,994
4	Expenses:			
(a)	Cost of goods sold	17	41,626,017	44,622,834
(b)	Employee benefits expense	18	704,173	658,009
(c)	Finance costs	19	-	-
(d)	Depreciation and amortization expense	20	175,890	184,752
(e)	Other expenses	21	6,883,938	6,576,585
	Total expenses		49,390,018	52,042,180
5	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (3-4)		4,042,703	2,753,814
6	Exceptional items		-	-
7	Profit/(loss) before extraordinary items, partners' remuneration and tax (5-6)		4,042,703	2,753,814
8	Extraordinary Items		-	-
9	Profit before Partners' Remuneration and tax (7-8)		4,042,703	2,753,814
10	Partners' Remuneration		1,600,000	1,600,000
11	Profit before Tax (9-10)		2,442,703	1,153,814
12	Tax expense:			
(a)	Current tax		838,000	401,000
(b)	Excess/ Short provision of tax relating to earlier years		(281)	(875)
(c)	Deferred tax charge/ (benefit)		(5,624)	(4,828)
	Total Tax Expenses		832,095	395,297
13	Profit/(Loss) for continuing operations (11-12)		1,610,608	758,516
14	Profit/(loss) from discontinuing operations		-	-
15	Tax expense of discontinuing operations		-	-
16	Profit/(Loss) for the year (13-14-15)		1,610,608	758,516

The accompanying notes are an integral part of the financial statements
As per our Report of even date

FOR CHATURVEDI & CHATURVEDI
Chartered Accountants
Firm Reg. No. : 101718W

Namrata Randeri
(Partner)

Membership No. : 128139

Date : 22-August-2025

Place : Mumbai

UDIN : 25128139BMKZPL2549



For and on behalf of the LLP
UNIHOME GREENTEX LLP

Vasudha Behl

Vasudha Behl
(Partner)

DPIN:05309447

Vaishnavi Behl

Vaishnavi Behl
(Partner)

DPIN:10881467

UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 1

Brief About The Entity

UNIHOME GREENTEX LLP (the LLP) was incorporated on 13-Nov-2018. The LLP is engaged primarily in the business of Manufacturing of Pillows, Mattress and other related activities.

Change in Partnership Agreement:

UNIHOME GREENTEX LLP ("the LLP") executed a supplementary LLP partnership agreement dated 10th January 2025, effective from 31st December 2024. As per the revised agreement, a new partner has been admitted and another one partner has retired into the LLP. Consequently, the profit-sharing ratio among the partners has been revised as under:

Name of the Partner	Profit Sharing Ratio	
	01-Apr-24 to 18-Oct-24	19-Oct-24 to 31-Mar-25
Manish Gupta	50.00%	---
Vashudha Behl	50.00%	50.00%
Vaishanavi Behl	---	50.00%
Total	100.00%	100.00%

Note : 2

Summary of significant accounting policies

2.01 Basis of Preparation:

The financial statements have been prepared in accordance with the Accounting Standards specified by the Institute of Chartered Accountants of India (ICAI) applicable to non-corporate entities. These financial statements have been prepared under the historical cost convention on an accrual basis, unless otherwise stated.

2.02 Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

2.03 Property, Plant and Equipment:

Tangible Property, Plant and Equipment:

Tangible Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. Cost includes all expenses directly attributable to bringing the asset to its working condition for its intended use.

Intangible Assets:

Intangible assets are recorded at the consideration paid for acquisition and are stated at cost less accumulated amortization and impairment losses, if any.

2.04 Depreciation and Amortization:

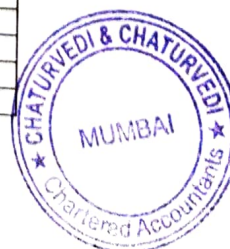
Depreciation on Tangible Property, Plant and Equipment:

Depreciation on tangible Property, Plant and Equipment is provided on the written down value (WDV) over their useful lives of assets estimated by the Management which is as below:

Amortization of Intangible Assets:

Intangible assets are amortized over their estimated useful life on a systematic basis from the date they are available for use.

Assets Name	Useful Life
Computer	3 Years
Electrical Equipment	5 Years
Furniture & Fixures	5 Years
Motor Car	10 Years
Office equipment	5 Years



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Plant and Equipment	15 Years
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Capital work-in-progress includes the cost of fixed assets that are not ready to use at the balance sheet date. The costs of improvement if any, to leasehold properties are capitalised and disclosed appropriately.

2.05 Investments

Investments are classified as long-term and current. 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. Current investments are valued at lower of cost and fair value, determined on an individual investment basis.

2.06 Borrowing Costs

Borrowing costs attributable to the acquisition or construction of "qualified assets", if any, are capitalized as part of asset. Other borrowing costs are recognized as an expense. The company has not incurred any borrowing cost attributable to acquisition of availing assets during the year.

2.07 Inventories

Inventories are stated at lower of cost and net realisable value. Cost is determined using the standard costing technique, which approximates the actual cost. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. Costs are determined on first-in-first-out basis.

2.08 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured.

2.09 Employee Benefits

Short term employee benefits

Short-Term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered. The Company does not have policy of making provision of benefit of encashment of leave salary, Gratuity or any other superannuation benefits.

Defined Contribution Plans

Contributions to defined contribution schemes such as State governed Provident Fund and Employee Pension Scheme, Employees' State Insurance Scheme, Superannuation, Employees' Deposit Linked Insurance and Group Life Insurance are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. The above benefits are classified as Defined Contribution Schemes and the Company has no further defined obligations beyond the contributions.

2.10 Taxes on income

Provision for current taxation has been made in accordance with the income tax laws prevailing for the relevant assessment years. Current tax is measured at the amount expected to be paid on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

2.11 Provisions, Contingent Liabilities, and Contingent Assets:

A provision is recognized when the entity has a present obligation because of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Contingent liabilities are disclosed in the Notes to Accounts, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are neither recognized nor disclosed in the financial

2.12 Leases:



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Assets acquired under finance leases are recognised in accordance with the method recommended by the ICAI. Lease payments are apportioned between finance charge and reduction of outstanding liabilities. The finance charges are allocated to periods during lease term at a constant periodic rate of interest on the remaining balance of the liability.

2.13 Foreign Currency Transactions:

Gains and losses arising out of fluctuations in currency exchange rates either on settlement or remittances or restatement are recognized in the statement of profit and loss.

Transactions in foreign currency are accounted at the exchange rate prevailing on the date of the transaction. Assets and liabilities in foreign currency, if any, are translated at the exchange rate prevailing on the date of the balance sheet.



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 3(a)

Partners Capital Account

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Vasudha Behl Capital Account:		
	Opening Balance	500,000	500,000
	Add: Addition / (Withdrawal)	-	-
	Closing Balance	500,000	500,000
2	Manish Gupta Capital Account:		
	Opening Balance	500,000	500,000
	Add: Addition / (Withdrawal)	(500,000)	-
	Closing Balance	-	500,000
3	Vaishanavi Behl Capital Account:		
	Opening Balance	-	-
	Add: Addition / (Withdrawal)	500,000	-
	Closing Balance	500,000	-
	Total Partners' Capital Account	1,000,000	1,000,000

Note : 3(b)

Partners Current Account

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Vasudha Behl Current Account:		
	Opening Balance	(3,928,349)	(3,603,857)
	Add: Addition / (Withdrawal)	(569,650)	(1,503,750)
	Add: Partner Remuneration	800,000	800,000
	Add: Share of Profit in LLP	805,304	379,258
	Closing Balance	(2,892,695)	(3,928,349)
2	Manish Gupta Current Account:		
	Opening Balance	3,910,401	2,731,143
	Add: Addition / (Withdrawal)	-	-
	Add: Partner Remuneration	600,000	800,000
	Add: Share of Profit in LLP	554,411	379,258
	Less: Retired partners account converted to loan	(5,064,812)	-
	Closing Balance	-	3,910,401
2	Vaishanavi Behl Current Account:		
	Opening Balance	-	-
	Add: Addition / (Withdrawal)	(500,000)	-
	Add: Partner Remuneration	200,000	-
	Add: Share of Profit in LLP	250,893	-
	Closing Balance	(49,107)	-
	Total Partners' Current Account	(2,941,802)	(17,948)

Note : 4

Borrowings

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Unsecured Loans Loan form retired partners	5,564,812	-



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

	(Loan repay on demand)		(Amount in Rs.)
		5,564,812	-
	Total Borrowings		

Note : 5

Trade payables

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Total outstanding dues of micro, small and medium enterprises	128,535	-
2	Total outstanding dues of creditors other than micro, small and medium enterprises	9,341,134	10,305,240
	Total Trade payables	9,469,669	10,305,240



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	128,535	-
Interest (refere note for not charging the interest)	-	-
Total	128,535	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

As per the records, the Company has an outstanding payable of Rs. 1.29 lakh to Micro, Small, and Medium Enterprises (MSME) as on 31st March 2025. The Company has obtained interest waiver confirmations from all MSME vendors pertaining to the financial year 2024-25. Accordingly, no provision for interest on delayed payments to MSME vendors has been made in the books of accounts for the said period.

Note : 6

Other current liabilities

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Goods and Service tax payable	611,178	678,008
2	TDS payable	107,229	116,563
	Total Other current liabilities	718,407	794,571

Note : 7

Short-term provisions

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Audit Fees Payable	63,000	57,780
2	Provision for Income tax	838,000	401,000
3	Provision for Expenses	4,316,200	3,618,268
	Total Short-term provision	5,217,200	4,077,048



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 7 Property, plant and Equipment and Intangible ASSETS (owned ASSETS)

Particulars /Assets	Plant and Equipment	Office equipment	Computer	Total
Gross Block				
At 1 April 2023	1,986,800	40,900	-	2,027,700
Additions	-	-	11,500	11,500
Deductions/Adjustments	-	-	-	-
At 1 April 2024	1,986,800	40,900	11,500	2,039,200
Additions	74,400	37,990	-	112,390
Deductions/Adjustments	-	-	-	-
At 31 March 2024	1,986,800	40,900	11,500	2,039,200
At 31 March 2025	2,061,200	78,890	11,500	2,151,590

Depreciation/Adjustments				
At 1 April 2023	991,312	32,332	-	1,023,644
Additions	180,183	3,862	707	184,752
Deductions/Adjustments	-	-	-	-
At 1 April 2024	1,171,495	36,194	707	1,208,396
Additions	150,671	18,402	6,817	175,890
Deductions/Adjustments	-	-	-	-
At 31 March 2024	1,171,495	36,194	707	1,208,396
At 31 March 2025	1,322,166	54,596	7,524	1,384,286

Net Block				
At 31 March 2024	815,305	4,706	10,793	830,804
At 31 March 2025	739,034	24,294	3,976	767,304



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 9

Non-current investments

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Investments in FDR	7,724,974	5,234,491
	Total Non-current investments	7,724,974	5,234,491

Note : 10

Deferred tax assets (Net)

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Related to Depreciation:		
	As per previous Balance Sheet	29,617	24,789
	Add / (Less) : Arised during the year	5,624	4,828
	Total Deferred tax assets (Net)	35,241	29,617

Note : 11

Inventories

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
	<i>(as taken, valued and certified by the partner's)</i>		
1	Raw materials	476,979	474,395
2	Finished goods	-	-
	Total Inventories	476,979	474,395

Note : 12

Trade receivables

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	<u>Outstanding for a period less than 6 months from the date they are due for receipt:</u>		
	Secured Considered good	-	-
	Unsecured Considered good	2,634,438	3,250,366
	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		2,634,438	3,250,366
2	<u>Outstanding for a period exceeding 6 months from the date they are due for receipt:</u>		
	Secured Considered good	-	-
	Unsecured Considered good	27,912	116,937
	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		27,912	116,937
	Total Trade receivables	2,662,350	3,367,303



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 13

Cash and bank balances

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
	Cash and cash equivalents:		
1	On current accounts	4,960,631	4,836,198
2	Cash on hand	188,081	168,651
	Total Cash and bank balances	5,148,712	5,004,849

Note : 14

Other current assets

Sr. No.	Particulars	Figures as at 31-03-2025	Figures as at 31-03-2024
1	Balance With Revenue Authority	850,059	1,070,470
2	Other Advance Receivable	1,361,171	137,204
3	Prepaid Expenses	1,496	9,779
	Total Trade payables	2,212,726	1,217,453



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 15

Revenue from operations

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
1	Sale of products	52,772,980	54,492,034
Total Revenue from operations		52,772,980	54,492,034

Note : 16

Other Income

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
1	Interest income	544,981	260,546
2	Discount Received	114,760	43,414
Total Other Income		659,741	303,960

Note : 17

Cost of goods sold

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
1	Inventory at the beginning of the year		
2	Add : Purchases during the year	474,395	401,254
3	Less: Inventory at the end of the year	41,628,601 (476,979)	44,695,975 (474,395)
Total Cost of raw material consumed		41,626,017	44,622,834

Note : 18

Employee benefits expense

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
1	Salaries, wages, bonus and other allowances	704,173	658,009
Total Employee benefits expense		704,173	658,009

Note : 19

Finance costs

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
1	Interest paid to Bank & Others	-	-
2	Interest on partners' capital	-	-
Total Finance costs		-	-



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 20

Depreciation and amortization expense

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
1	<u>Depreciation and amortization expense:</u> on tangible assets	175,890	184,752
Total Depreciation and amortization expense		175,890	184,752

Note : 21

Other expenses

Sr. No.	Particulars	Figures for the FY 2024-25	Figures for the FY 2023-24
Direct Expenses:			
1	Freight & Other Charges	42,223	57,620
2	Labour charges	3,683,596	3,602,613
3	Power and fuel	224,219	242,867
4	Security Charges	492,000	492,000
5	Water Charges	33,255	37,016
		4,475,293	4,432,116
Indirect Expenses:			
1	Auditor's remuneration	70,000	60,000
2	Bank Charges	546	237
3	Commission	700,000	700,000
4	Communication expenses	8,283	3,717
5	Fees & Subscriptions	6,105	3,471
6	Insurance	16,712	16,712
7	Legal and professional charges	285,634	251,833
8	Miscellaneous expenses	37,902	90,572
9	Postage & Courier	2,430	950
10	Printing and stationery	37,979	44,417
11	Rent	600,000	600,000
12	Rates and taxes, excluding, taxes on income	6,774	8,569
13	Repairs and maintenance - Machinery	499,663	351,849
14	Travelling expenses	136,616	12,142
		2,408,645	2,144,469
Total Other expenses		6,883,938	6,576,585



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note : 22

Related Party:

Related Party disclosures have been set out in a statement annexed herewith. The related parties as defined by AS - 18 'Related Party Disclosure' issued by the ICAI, have been identified on the basis of disclosure made by the key managerial persons taken on record by the Board.

Names of related parties:

Names of related parties where control exists irrespective of whether transactions have taken place or not	Nil	
Names of other related parties with whom transactions have taken place during the year	Nil	
Associates	Nil	
Key Management Personnel	1. Vasudha Behl 3. Vaishnavi Behl	2. Manish Gupta
Relatives of key management personnel	1. Devina Behl 3. Virender Behl HUF	2. Vaishnavi Behl 4. Unitec Inc.
Enterprises owned or significantly influenced by key management personnel or their relatives	1. Magic Films Pvt. Ltd. 2. Nest and Burrow Pvt. Ltd.	3. Unitec. Fibres Pvt. Ltd.

Related Party Transactions:

Particulars	Key Management Personnel		Relatives of Key Management Personnel or Enterprises owned or significantly influenced by key management personnel or their relatives		Total	
	for the FY 2024-25	for the FY 2023-24	for the FY 2024-25	for the FY 2023-24	for the FY 2024-25	for the FY 2023-24
Partner Remuneration						
Vasudha Behl	800,000	800,000	-	-	800,000	800,000
Manish Gupta	600,000	800,000	-	-	600,000	800,000
Vishnavi Behl	200,000	-	-	-	200,000	-
	1,600,000	1,600,000	-	-	1,600,000	1,600,000
Purchase of Goods/Fixed Assets						
Unitec Fibres Ltd.	-	-	13,414,973	13,678,593	13,414,973	13,678,593
	-	-	13,414,973	13,678,593	13,414,973	13,678,593
Rent						
Magic Films Pvt. Ltd.	-	-	600,000	600,000	600,000	600,000
	-	-	600,000	600,000	600,000	600,000
Commission						
Virender Behl HUF	-	-	700,000	700,000	700,000	700,000
	-	-	700,000	700,000	700,000	700,000
Expenses						
Unitec INC.	-	-	266,160	287,012	266,160	287,012
Sale of Fixed Assets/Scrap/Goods						
Unitec Fibres Ltd.	-	-	-	1,050,705	-	1,050,705
Outstanding (Payable)/Receivable						
Devina Behl	-	-	(600,000)	(600,000)	(600,000)	(600,000)
Vaishnavi Behl	-	-	(500,000)	(500,000)	(500,000)	(500,000)
Virender Behl HUF	-	-	(3,156,000)	(2,470,000)	(3,156,000)	(2,470,000)
Magic Films Pvt. Ltd.	-	-	(2,965,000)	(2,425,000)	(2,965,000)	(2,425,000)
Unitec Fibres Ltd.	-	-	(3,054,746)	(1,697,113)	(3,054,746)	(1,697,113)
Unitec INC.	-	-	(178,126)	76,034	(178,126)	76,034
Nest and Burrow Pvt Ltd	-	-	1,300,000	-	1,300,000	-
			(9,153,872)	(7,616,079)	(9,153,872)	(7,616,079)



UNIHOME GREENTEX LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note : 22

(Amount in Rs.)

Other Disclosures:

22.01 Contingent liabilities as at 31 March 2025:

As represented by Management, there are no contingent liabilities as at 31 March 2025

22.02 Deferred Taxes:

Deferred Tax Assets for the year on account of	Current year	Previous year
- Timing difference of Depreciation	5,624	4,828

22.03 Payment to Auditor:

	Current year	Previous year
	31.3.25	31.3.24
Payment to Auditor	70,000	60,000

22.04 Balances of Sundry Debtors, Sundry Creditors and Loans & Advances are analyzed but are subject to confirmation and adjustments necessary upon reconciliation thereof. Some confirmations from parties have been received. Pending adjustments on confirmation/ reconciliation, if any, it is shown as good of recovery in the opinion of the management.

22.05 Expenditure in foreign currency and Earnings in foreign exchange : NIL (PY NIL)

22.06 Disclosure on Statutory Benefits

The provisions relating to Employees' Provident Fund (PF), Employees' State Insurance Corporation (ESIC), and Gratuity are not applicable to the LLP during the year, as the LLP does not fall under the prescribed thresholds/conditions for applicability of these laws. Accordingly, no provision has been made in the financial statements in respect of the same

22.07 Some of the supporting vouchers for cash and bank receipts/payment and Sales and Purchases, journal vouchers were not made available for verification at the time of audit, however the same is certified by the partners.

22.08 No supporting was made available at the time of audit regarding movement of stock at the time of verification of sales and purchase vouchers. The Company has manufacturing of Pillows & Mattress Protectors and maintains the stock record of broad categories. Hence it is difficult to verify the stock records on the basis of items wise. Therefore, Auditor has relied on the quantity detail under the broad categories, as has been furnished and certified by the partners.

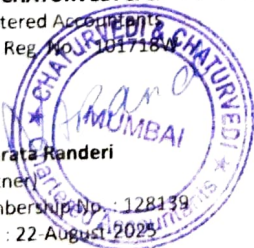
22.09 Investments are stated at cost. In the opinion of the partners, diminution in value as on balance sheet date is of temporary nature and Provision for diminution in value is not required.

22.10 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

FOR CHATURVEDI & CHATURVEDI

Chartered Accountants
Firm Reg. No. 1017164

Namrata Randeri
(Partner)
Membership No. : 128139
Date : 22 August 2025
Place : Mumbai
UDIN : 25128139BMKZPL2549



For and on behalf of the LLP
UNIHOME GREENTEX LLP

Vasudha Behl

Vasudha Behl
(Partner)
DPIN:05309447

Vaishnavi Behl

Vaishnavi Behl
(Partner)
DPIN:10881467