

VINIT MOBILE LIMITED

(Formerly known as Vinit Mobile Private Limited)
(CIN: U51100GJ2011PLC065617)

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

AUDIT REPORT

Interim period ended on 30th June 2025

NIRAV PATEL & ASSOCIATES

Chartered Accountants

B/603, Sankalp Iconic tower,
Opp. Vikramnagar ISRO Colony, Iscon Cross Road,
S.G. Highway, Ahmedabad - 380058.

To,
The Board of Directors
Vinit Mobile Limited (Formerly known as Vinit Mobile Private Limited)

INDEPENDENT AUDITOR'S REPORT
(Report on audit of the special Purpose Interim Financial Statements)

1. Opinion

We have audited the accompanying special purpose interim financial statements (the "Special Purpose Interim Financial Statements") of **Vinit Mobile Limited** (the "Company"), which comprise the Special Purpose Balance Sheet as at June 30, 2025, the Special Purpose Statement of Profit and Loss, the Special Purpose Statement of Cash Flows and a summary of significant accounting policies and other explanatory information for the period ended on June 30, 2025.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Special Purpose Interim Financial Statements is prepared, in all material respects, in accordance accounting standard (AS) 25 interim financial reporting.

2. Basis for Opinion

We conducted our special purpose audit of the Special Purpose Interim Financial Statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Interim 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 independence requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 (the "Act") and the Rules made thereunder, and we have fulfilled our other responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Special Purpose Interim Financial Statements

3. Emphasis of Matter- Basis of Accounting and Restriction on Distribution and Use

We draw attention to accordance accounting standard (AS) 25 interim financial reporting to the Special Purpose Interim Financial Statements, which describes the purpose and basis of preparation. The Special Purpose Interim Financial Statements have been prepared by the Company for the purpose of preparation of the restated financial information as required under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time ("ICDR Regulations") in relation to the proposed initial public offering of the Company. As a result, the Special Purpose Interim Financial Statements may not be suitable for any another purpose. The Special Purpose Interim Financial Statement cannot be referred to or distributed or included in any offering document or used for any other purpose except with our prior consent in writing. Our report is intended solely for the purpose of preparation of the restated financial information and is not to be used, referred to or distributed for any other purpose without our prior written consent. Our opinion is not modified in respect of this matter.

4. Responsibilities of Management and Those Charged with Governance for the Special Purpose Interim Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these Special Purpose Interim Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the basis stated in accordance accounting standard (AS) 25 interim financial reporting to the Special Purpose Financial Statements for the purpose set out in paragraph 3 above.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Special Purpose Interim Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

5. Auditor's Responsibilities for the Audit of the Special Purpose Interim Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Special Purpose Interim Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Special Purpose Interim Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Special Purpose Interim Financial Statements, including the disclosures, and whether the Special Purpose Interim Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the Special Purpose Interim Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Special Purpose Interim Financial Statements may be influenced.



We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Special Purpose Interim Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings 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.

For, Nirav Patel & Associates
Chartered Accountants

Date: 10th November, 2025

Place: Ahmedabad

~~CA Nirav Surendhai Patel
(Partner)~~
Mem. No.: 132409
FRN. : 129824W
UDIN: 25132409BMLKUE3168



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

(CIN: U51100GJ2011PLC065617)

(Address: Plot no. 358, Ground, 1st & 2nd floor, Gopal Nagar, Pandesara, Surat, Gujarat, India, 394221)

Balance Sheet as at 30-June-2025

Particulars	Note	30-June-2025	(₹ in '000) 31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	100.00	100.00
(b) Reserves and Surplus	4	56,383.32	46,426.66
Total		56,483.32	46,526.66
(2) Non-current liabilities			
(a) Long-term Provisions	5	107.23	132.46
Total		107.23	132.46
(3) Current liabilities			
(a) Short-term Borrowings	6	46,133.52	30,138.41
(b) Trade Payables	7	-	-
- Due to Micro and Small Enterprises		36,098.69	30,110.59
- Due to Others		2,545.50	3,763.32
(c) Other Current Liabilities	8	10,073.95	8,621.49
(d) Short-term Provisions	9	94,851.66	72,633.81
Total		1,51,442.21	1,19,292.93
Total Equity and Liabilities			
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	6,009.60	5,405.42
(ii) Intangible Assets		706.65	634.43
(b) Deferred Tax Assets (net)	11	130.19	67.62
(c) Other Non-current Assets	12	2,776.00	3,341.00
Total		9,622.44	9,448.47
(2) Current assets			
(a) Inventories	13	74,890.21	60,861.68
(b) Trade Receivables	14	36,527.75	25,989.13
(c) Cash and cash equivalents	15	9,763.41	9,243.53
(d) Short-term Loans and Advances	16	508.17	-
(e) Other Current Assets	17	20,130.23	13,750.12
Total		1,41,819.77	1,09,844.46
Total Assets		1,51,442.21	1,19,292.93

See accompanying notes to the financial statements

As per our report of even date

For Nirav Patel And Associates

Chartered Accountants

Firm's Registration No. 129824W

CA Nirav Surendra Patel
Partner
Membership No. 132409
UDIN: 25132409BMLKUE3168

For and on behalf of the Board of
Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)

Vinit R. Jalan
Director
08666210

Shweta Jalan
Director
08672239

Himanshu Modi
CFO

Mansi M Jain
Company Secretary



Place: Ahmedabad
Date: 10-November-2025

Place: Surat
Date: 10-November-2025

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(CIN: U51100GJ2011PLC065617)

(Address: Plot no. 358, Ground, 1st & 2nd floor, Gopal Nagar, Pandesara, Surat, Gujarat, India, 394221)

Statement of Profit and loss for the Interim period ended on 30-June-2025

(₹ in '000)

Particulars	Note	3 months ended on 30-June-2025	12 month ended on 31-March-2025
Revenue from Operations	18	1,80,936.47	5,99,834.80
Other Income	19	2,369.70	6,436.21
Total Income		1,83,306.17	6,06,271.01
Expenses			
Purchases of Stock in Trade	20	1,72,282.00	5,35,592.41
Change in Inventories of work in progress and finished goods	21	(14,028.52)	(20,977.60)
Employee Benefit Expenses	22	3,110.82	19,801.30
Finance Costs	23	2,869.86	3,600.38
Depreciation and Amortization Expenses	24	552.51	904.48
Other Expenses	25	5,222.98	14,565.07
Total expenses		1,70,009.65	5,53,486.04
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		13,296.52	52,784.97
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		13,296.52	52,784.97
Extraordinary Item		-	-
Profit/(Loss) before Tax		13,296.52	52,784.97
Tax Expenses	26		
- Current Tax		3,402.46	13,371.49
- Deferred Tax		(62.57)	(67.62)
Profit/(Loss) after Tax		9,956.63	39,481.10
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	27	995.66	3,948.11
-Diluted (In Rs)	27	995.66	3,948.11

See accompanying notes to the financial statements

As per our report of even date

For Nirav Patel And Associates

Chartered Accountants

Firm's Registration No. 129824W

For and on behalf of the Board of

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

CA Nirav Sureshbhai Patel

Partner

Membership No. 132409

UDIN: 25132409BMLKUE3168

Vinit R. Jalan

Director

08666210

Shweta Jalan

Director

08672239

Himanshu Modi

CFO

Place: Ahmedabad

Date: 10-November-2025



Mansi M Jain

Company Secretary



Place: Surat

Date: 10-November-2025

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

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Cash Flow Statement for the Interim period ended on 30-June-2025

(₹ In '000)

Particulars	Note	3 months ended on 30-June-2025	12 month ended on 31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		9,956.63	39,481.10
Depreciation and Amortisation Expense		552.51	904.48
Provision for tax		3,339.89	13,303.88
Finance Costs		687.21	3,341.91
Operating Profit before working capital changes		14,536.24	57,031.38
Adjustment for:			
Inventories		(14,028.52)	(20,977.60)
Trade Receivables		(10,538.62)	(5,812.68)
Other Current Assets		(9,337.39)	(2,185.01)
Other Non current Assets		565.00	(477.27)
Trade Payables		5,988.10	9,939.42
Other Current Liabilities		(1,217.82)	(1,383.86)
Short-term Provisions		8,452.46	5,945.06
Long-term Provisions		(25.23)	132.46
Cash (Used in)/Generated from Operations		(5,605.79)	42,211.89
Tax paid(Net)		10,402.46	13,371.49
Net Cash (Used in)/Generated from Operating Activities		(16,008.25)	28,840.39
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(1,228.92)	(6,327.28)
Investment in Term Deposits		2,449.11	(2,799.11)
Net Cash (Used in)/Generated from Investing Activities		1,220.19	(9,126.39)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		0.02	(225.73)
Proceeds from Long Term Borrowings		-	(13,181.86)
Proceeds from Short Term Borrowings		15,995.12	5,209.63
Interest Paid		(687.21)	3,341.91
Net Cash (Used in)/Generated from Financing Activities		15,307.92	(11,539.87)
Net Increase/(Decrease) in Cash and Cash Equivalents		519.87	8,174.13
Opening Balance of Cash and Cash Equivalents		9,243.53	1,069.41
Closing Balance of Cash and Cash Equivalents	15	9,763.41	9,243.54

Components of cash and cash equivalents	on 30-June-2025	on 31-March-2025
Cash on hand	6,598.76	7,162.25
Balances with banks in current accounts	3,164.64	2,081.29
Cash and cash equivalents as per Cash Flow Statement	9,763.41	9,243.53
Other Bank Balance		
Cash and bank balance as per Balance Sheet	9,763.41	9,243.53

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For Nirav Patel And Associates

Chartered Accountants

Firm's Registration No. 129824W

~~CA Nirav Patel~~
Partner
Membership No. 132409
UDIN: 251324098MLKUE3168



Place: Ahmedabad
Date: 10-November-2025

**For and on behalf of the Board of
Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)**

Vinit
Vinit R. Jalan

Director
08666210

Mansi M Jain
Mansi M Jain
Company Secretary

Shweta Jalan
Shweta Jalan

Director
08672239

Himanshu Modi
Himanshu Modi

CFO



Place: Surat
Date: 10-November-2025

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

(CIN: U51100GJ2011PLC065617)

Notes forming part of the Interim Financial Statements

1 COMPANY INFORMATION

Vinit Mobile Limited (Formerly known as Vinit Mobile Private Limited) is a public company domiciled and incorporated in India. The Company's registered office is located at Plot No. 358, Ground, First & Second Floor, Gopal Nagar, Bamroll-Althan Expressway, Pandesara, Surat – 394221, Gujarat, India. The Company is engaged in the business of trading smartphones, electronic gadgets, and related accessories through its network of 27 retail stores operating across the South Gujarat region of India.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of Estimates

The presentation of financial statements requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known or materialized.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

d Intangible assets

Intangible assets are stated at cost of acquisition less accumulated amortization and impairment loss.

Expenditure on internally generated intangible assets should be recognized as an expense when it is incurred, unless it is probable that the expenditure will enable the assets to generate the future economic benefits.

Intangible assets are reviewed at each Balance sheet date. If the expected useful life of the assets is significantly different from previous estimates, the amortization period is changed, and if there is significant change in the expected pattern of economic benefits from the assets, amortization method is changed.

e Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years



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Notes forming part of the Interim Financial Statements

f Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss, if any, is recognised as income in the statement of profit and loss.

g Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

h Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

i Inventories

Stock in trade are carried at the lower of cost and net realisable value after providing for obsolescence and other losses, where considered necessary. Cost is determined on FIFO basis. Purchased goods-in-transit are carried at cost. Stores and spare parts are carried at lower of cost and net realisable value. Cost includes direct cost of material and incidental cost incurred to bring the goods at present condition.

The valuation for inventories is as follows;

Classification	Valuation Policy
Stock In Trade	At lower of cost or net realizable value (Net
Consumables	At Cost

j Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

k Supplier Incentives, Discounts and Non-Monetary Benefits

Discounts, rebates and incentives received from suppliers, whether in the form of purchase price reductions or year-end turnover discounts, are recognized as a reduction from the cost of purchase of goods when it is probable that the conditions for entitlement are met and the amount can be reasonably estimated.

Income from supplier incentive schemes (e.g., slab-based rebates linked to sales volumes or turnover) is accrued in the period in which the relevant turnover is achieved with reasonable certainty.

Non-monetary benefits received from suppliers (such as free goods, display units, advertising reimbursements, or other perquisites linked to turnover) are accounted for at fair value. If the benefit relates to goods for resale, it is included in inventory at such fair value. If it relates to store assets (e.g., fixtures or promotional displays), it is capitalized or treated as other income, based on the nature of benefit.



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Notes forming part of the Interim Financial Statements

i Revenue recognition

Revenue from sale of smart phones, electronic products and accessories is recognized when control of the goods is transferred to the customer, i.e., upon delivery of the product to the customer at the retail store or dispatch in case of online/wholesale orders. Revenue is measured at the transaction price, which is the amount of consideration expected to be received, net of returns, trade discounts, volume rebates, and applicable taxes (such as GST).

Revenue from loyalty programmes (if applicable) is allocated between the sale of goods and the reward points issued, based on their relative stand-alone selling prices. Deferred revenue is recognized as a contract liability until redemption.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

m Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other Short Term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

Other Long Term Employee Benefit

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as an actuarially determined liability at present value of the defined obligation at the balance sheet date.

n Borrowing Cost

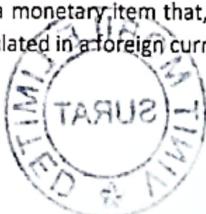
Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset (i.e., an asset that necessarily takes a substantial period of time to get ready for its intended use or sale, such as large-scale store development) are capitalized as part of the cost of that asset.

All other borrowing costs are recognized as an expense in the Statement of Profit and Loss in the period in which they are incurred.

Borrowing costs include interest expenses calculated using the effective interest rate, finance charges in respect of lease liabilities, and exchange differences regarded as an adjustment to interest costs.

o Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.



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Notes forming part of the Interim Financial Statements

p Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

q Earnings Per Shares

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

r Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For Nirav Patel And Associates
Chartered Accountants
Firm's Registration No. 129824W



For and on behalf of the Board of
Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)

CA Nirav Sureshbhai Patel
Partner
Membership No. 132409
UDIN: 25132409BMLKUE3168

Vinit R. Jalan
Director
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Company Secretary

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Himanshu Modi
CFO



Place: Ahmedabad
Date: 10-November-2025

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

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Notes forming part of the Interim Financial Statements

3 Share Capital

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Authorised Share Capital Equity Shares, of Rs. 10 each, 1000000 (Previous Year -1000000) Equity Shares	10,000.00	10,000.00
Issued, Subscribed and Fully Paid up Share Capital Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	100.00	100.00
Total	100.00	100.00

(i) Reconciliation of number of shares

Particulars	30-June-2025		31-March-2025	
	No. of shares	(₹ in '000)	No. of shares	(₹ in '000)
Equity Shares				
Opening Balance	10,000	100.00	10,000	100.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	100.00	10,000	100.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	30-June-2025		31-March-2025	
Name of Shareholder	No. of shares	In %	No. of shares	In %
Shweta Jalan	3,580	35.80%	5,000	50.00%
Vinit Ravishankar Jalan	4,980	49.80%	4,980	49.80%
Ranajana Ravishankar Jalan	700	7.00%	-	0.00%
Ravishankar Shyamshundar Jalan	700	7.00%	-	0.00%

4 Reserves and Surplus

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Statement of Profit and loss		
Balance at the beginning of the year	46,426.67	7,171.29
Add: Profit/(loss) during the year	9,956.63	39,481.10
Less: Appropriation		
Preliminary Expenses of Previous Years	(0.02)	225.73
Balance at the end of the year	56,383.31	46,426.67
Total	56,383.31	46,426.67



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

(CIN: U51100GJ2011PLC065617)

Notes forming part of the Interim Financial Statements

(₹ in '000)		
Particulars	30-June-2025	31-March-2025
Provision for others		
-Provision for Gratuity	107.23	132.46
Total	107.23	132.46

(₹ in '000)		
Particulars	30-June-2025	31-March-2025
Secured Loans repayable on demand from banks		
-Bank Over Draft Facility		29,222.10
-Credit Facility	42,467.21	
Unsecured Loans and advances from related parties	3,666.31	916.31
Total	46,133.52	30,138.41

(₹ in '000)		
Particulars	30-June-2025	31-March-2025
Bank Overdraft Facility from ICICI Bank Ltd.		35,000.00
Credit Facility from South Indian Bank	55,000.00	
Total	55,000.00	35,000.00

Short Term Borrowing is in nature of overdraft facility sanctioned by South Indian Bank against security being Stock and Book Debts of the company and the various Immovable properties owned by Vinit Jalan and Sweta Jalan i.e. Directors of the Company

Short Term Borrowing is in nature of overdraft facility sanctioned by ICICI Bank Ltd. against security of the various Immovable properties owned by Vinit Jalan and Sweta Jalan i.e. Directors of the Company

(₹ in '000)		
Particulars	30-June-2025	31-March-2025
Due to Micro and Small Enterprises		
Due to others		
-Advance To Creditors		(1,785.61)
-CN Receivable from Suppliers		(14,821.20)
-Sundry Creditor for Goods & Other Services		51,800.00
-Sundry Creditors for Rent	905.50	36,382.91
Total	36,098.69	30,110.59



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

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Notes forming part of the Interim Financial Statements

7.1 Trade Payable ageing schedule as at 30-June-2025

(₹ in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					
Others	36,098.69				36,098.69
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					36,098.69
MSME - Undue					
Others - Undue					
Total					36,098.69

7.2 Trade Payable ageing schedule as at 31-March-2025

(₹ in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	30,110.59				30,110.59
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					30,110.59
MSME - Undue					
Others - Undue					
Total					30,110.59

The Company is engaged in the trading of smartphones, electronic gadgets, and related accessories, and procures its inventory primarily from wholesale dealers and distributors. Accordingly, there are no outstanding dues payable to any enterprises registered under the Micro, Small and Medium Enterprises Development Act, 2006 (as amended) as at the balance sheet date.

Trade payables are presented net of scheme benefits/incentives receivable from suppliers, for which the Company is eligible and has made appropriate provisions in the books of account.

8 Other current liabilities

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Statutory dues		
-ESIC	5.86	6.12
-GST Payable	(267.97)	466.64
-Provident Fund	15.89	23.50
-TCS Payable	-	99.37
-TDS Payable	60.41	256.67
Salaries and wages payable		
-Sundry Creditors for Salary & Incentives	2,731.31	2,682.02
Other payables		
-Manoj Kumar Kejriwal	-	229.00
Total	2,545.50	3,763.32



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)
(CIN: U51100GJ2011PLC065617)
Notes forming part of the Interim Financial Statements

9 Short term provisions

Particulars	(₹ in '000)	
	30-June-2025	31-March-2025
Provision for Audit Fees	300.00	250.00
Provisions For Income Tax (Net Of Advance Tax)	9,773.95	8,371.49
Total	10,073.95	8,621.49



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

(CIN: U51100GJ2011PLC065617)

Notes forming part of the Interim Financial Statements

12 Deferred tax assets net

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Deferred Tax Asset	130.19	67.62
Total	130.19	67.62

12 Other non current assets

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Security Deposits		
-Security Deposits for Rented Premises	2,766.00	1,966.00
-Others	10.00	-
Others		
-Preliminary Expenses to the Extent not written off	-	1,375.00
Total	2,776.00	3,341.00

13 Inventories

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Stock-in-trade	74,890.21	60,861.68
Total	74,890.21	60,861.68

Nature of Inventory: The Company's inventory primarily comprises stock-in-trade of smartphones, electronic gadgets, and accessories.

Inventories are valued at the lower of cost and net realizable value (NRV).

Cost is determined on FIFO basis and includes purchase price, freight, and other expenses directly attributable to procurement.

NRV represents estimated selling price in the ordinary course of business, less estimated costs

14 Trade receivables

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Unsecured considered good	36,527.75	25,989.13
Total	36,527.75	25,989.13

14.1 Trade Receivables ageing schedule as at 30-June-2025

(₹ in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	36,527.75					36,527.75
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						36,527.75
Undue - considered good						
Total						36,527.75



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)
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Notes forming part of the Interim Financial Statements

10 Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	As on 30-Jun-25	As on 31-Mar-25
	As on 01-Apr-25	Addition	Deduction	As on 30-Jun-25	As on 01-Apr-25	for the year			
(i) Property, Plant and Equipment									
Computer And Data Processing Units	312.93	58.72	-	371.64	63.37	42.32	105.68	265.95	249.55
Electric Installations And Equipments	905.43	-	-	905.43	64.76	54.26	119.02	786.41	840.67
Furniture And Fittings	2,803.40	247.89	-	3,051.29	254.65	167.47	422.12	2,629.17	2,548.75
Office Equipments	2,114.85	152.00	-	2,266.85	348.42	200.58	548.99	1,717.85	1,756.43
Motor Vehicle	-	655.52	-	-	-	45.31	45.31	610.21	-
Total	6,136.61	1,114.12	-	7,250.73	731.19	509.94	-	1,241.12	6,009.60
Previous Year	-	6,136.61	-	6,136.61	-	731.19	-	731.19	5,405.42
(ii) Intangible Assets									
APX	619.90	-	-	619.90	142.88	30.79	173.67	446.23	477.02
Other Softwares	187.82	114.80	-	302.62	30.41	11.79	42.20	260.43	157.41
Total	807.72	114.80	-	922.52	173.30	42.58	-	215.87	706.65
Previous Year	617.05	190.67	-	807.72	-	173.30	-	173.30	634.43
									617.05

The Aggregate Depreciation charge for the year has been included under depreciation and amortisation expenses in the statement of Profit and Loss



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

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Notes forming part of the Interim Financial Statements

14.2 Trade Receivables ageing schedule as at 31-March-2025

(₹ in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	25,989.13					25,989.13
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						25,989.13
Undue - considered good						
Total						25,989.13

15 Cash and cash equivalents

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Cash on hand	6,598.76	7,162.25
Balances with banks in current accounts	3,164.65	2,081.28
Total	9,763.41	9,243.53

16 Short term loans and advances

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Other loans and advances (Unsecured, considered good) -Taniya Textile	508.17	-
Total	508.17	-

17 Other current assets

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Others		
-Others	-	2.06
Advance for Professional Fees	40.00	-
Advance To Creditors	-	224.80
Advances To Staff	838.87	797.09
FD for HDFC Credit Card	350.00	350.00
FD with Sagar Deposits (NBFC)	-	2,449.11
GST CREDIT BALANCE	6,873.24	3,944.82
Other Receivable	3,910.06	(111.52)
Prepaid Expenses	1,426.45	111.87
TCS Receivable	4.93	4.94
TDS Receivable	2,596.93	2,321.93
Transaction Facilitator Receivable	4,089.75	-
Transaction Facilitators	-	3,655.02
Total	20,130.23	13,750.12



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

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Notes forming part of the Interim Financial Statements

18 Revenue from operations		(₹ in '000)	
Particulars		30-June-2025	31-March-2025
Sale of products		1,80,936.47	5,99,834.80
Total		1,80,936.47	5,99,834.80

19 Other Income		(₹ in '000)	
Particulars		30-June-2025	31-March-2025
Others			
-Cash Back Income		(22.00)	-
-Discount		284.88	6.20
-Financial & Interest Income		868.24	5,039.67
-Other Income		944.79	1,390.34
-Remission of Liabilities		293.79	-
Total		2,369.70	6,436.21

20 Purchases of stock in trade		(₹ in '000)	
Particulars		30-June-2025	31-March-2025
Purchases of goods			
-Purchase of Pre Used Devices		817.10	2,737.36
-Scheme Payout		-	(1,654.00)
-Others		1,71,464.90	5,34,509.05
Total		1,72,282.00	5,35,592.41

21 Change in Inventories of work in progress and finished goods		(₹ in '000)	
Particulars		30-June-2025	31-March-2025
Opening Inventories			
Stock-in-trade		60,861.68	39,884.09
Less: Closing Inventories			
Stock-in-trade		74,890.21	60,861.68
Total		(14,028.52)	(20,977.60)

22 Employee benefit expenses		(₹ in '000)	
Particulars		30-June-2025	31-March-2025
Salaries and wages		3,136.05	15,630.62
Gratuity Expense		(25.23)	132.46
Staff Incentive		-	4,038.22
Total		3,110.82	19,801.30



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

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Notes forming part of the Interim Financial Statements

23 Finance costs

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Interest expense	2,794.43	3,439.41
Bank Charges	75.43	159.29
Swipe Charges	-	1.68
Total	2,869.86	3,600.38

24 Depreciation and amortization expenses

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Amortization of intangible assets	42.57	-
Depreciation on property, plant and equipment	509.94	904.48
Total	552.51	904.48

25 Other expenses

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Auditors' Remuneration	50.00	305.00
Advertisement	-	321.35
Consumption of stores and spare parts	-	114.10
Conveyance expenses	-	8.11
Insurance	-	47.96
Power and fuel	493.79	2,258.64
Professional fees	231.10	76.44
Rent	2,049.17	6,660.52
Repairs others	34.53	5.73
Rates and taxes	-	83.35
Selling & Distribution Expenses	49.62	-
Other Business Administrative Expenses	1,438.43	4,089.94
Telephone expenses	27.04	59.52
Travelling Expenses	69.94	104.91
Miscellaneous expenses	0.05	0.05
Other Expenses		
-Interenet Expense	104.78	96.76
-Interest on TCS	1.60	-
-Interest Payable on TDS	-	6.03
-Maintanance Exp	-	122.65
-Maintanance Expense	34.00	-
-Others	74.45	37.65
-Satff Welfare Expense	125.42	166.36
Staff Incentive	439.06	-
Total	5,222.98	14,565.07

26 Tax Expenses

(₹ in '000)

Particulars	30-June-2025	31-March-2025
Current Tax	3,402.46	13,371.49
Deferred Tax	(62.57)	(67.62)
Total	3,339.89	13,303.87



Vinit Mobile Limited (Formerly Known as Vinit Mobile Private Limited)
(CIN: U51100GJ2011PLC065617)
Notes forming part of the Interim Financial Statements

27 Earning per share

Particulars	30-June-2025	31-March-2025
Profit attributable to equity shareholders (' in '000)	9,956.63	39,481.10
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	995.66	3,948.11
Earnings per share diluted (Rs)	995.66	3,948.11
Face value per equity share (Rs)	10	10

28 Auditors' Remuneration

Particulars	30-June-2025	31-March-2025
Payments to auditor as		
- Auditor	50.00	250.00
- for taxation matters	-	55.00
Total	50.00	305.00

29 Contingent Liabilities and Commitments

Particulars	30-June-2025	31-March-2025
Claims against the Company not acknowledged as debt		
- Income tax demands		
- Indirect tax demands		
Total	-	-

30 Related Party Disclosure

(i) List of Related Parties

Relationship

Vinit Jalan	Director
Shweta Jalan	Director
Ravishankar Jalan HUF	Relative of Director
Madhu Jalan	Relative of Director
Ranjana Ravishankar Jalan	Relative of Director
Ravishankar Jalan	Relative of Director
Vandana Agarwal	Relative of Director
Vikas Ravishankar Jalan HUF	Relative of Director
Vinit Jalan HUF	Relative of Director
Aggarwal Mobile	Concern In which Director is Interested
Vikas Ravishankar Jalan	Relative of Director
Manojkumar Kejriwal	Relative of Director

(ii) Related Party Transactions

(₹ in '000)

Particulars	Relationship	30-June-2025	31-March-2025
Remuneration - Vinit Jalan	Director	-	600.00

Continued to next page



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

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Notes forming part of the Interim Financial Statements

Related Party Transactions

Particulars	Relationship	30-June-2025	31-March-2025
Continued from previous page			
- Shweta Jalan	Director	-	600.00
Interest			
- Ravishankar Jalan HUF	Relative of Director	-	199.96
- Madhu Jalan	Relative of Director	-	21.90
- Ranjana Ravishankar Jalan	Relative of Director	-	5.29
- Ravishankar Jalan	Relative of Director	-	22.61
- Shweta Jalan	Director	45.00	128.51
- Vandana Agarwal	Relative of Director	-	37.11
- Vikas Ravishankar Jalan HUF	Relative of Director	-	50.86
- Vinit Jalan HUF	Relative of Director	-	69.60
Rent	Relative of Director	-	-
- Ranjana Ravishankar Jalan	Relative of Director	-	800.00
- Vinit Jalan	Director	45.00	110.00
- Vikas Ravishankar Jalan	Relative of Director	-	63.00
Purchase			
- Aggarwal Mobile	Concern In which Director is Interest	-	274.39
- Ranjana Ravishankar Jalan	Relative of Director	-	837.70
- Vinit Jalan	Director	32.00	-
Sales			
- Aggarwal Mobile	Concern In which Director is Interest	-	-
- Vinit Jalan	Director	-	-
- Ranjana Ravishankar Jalan	Relative of Director	(1,217.88)	5,540.77

(iii) Related Party Balances

Particulars	Relationship	30-June-2025	31-March-2025
Unsecured Loan			
- Vinit Jalan	Director	3,259.05	29.05
- Shweta Jalan	Director	407.26	887.26
- Ravishankar Jalan HUF	Relative of Director	-	-
- Madhu Jalan	Relative of Director	-	-
- Ranjana Ravishankar Jalan	Relative of Director	-	-
- Ravishankar Jalan	Relative of Director	-	-
- Vandana Agarwal	Relative of Director	-	-
- Vikas Ravishankar Jalan HUF	Relative of Director	-	-
- Vikas Ravishankar Jalan	Relative of Director	-	-
- Vinit Jalan HUF	Relative of Director	-	-
- Manojkumar Kejriwal	Relative of Director	-	-
Sundry Creditor for Rent	Relative of Director	-	229.00
- Vinit Jalan	Director	15.00	15.00
- Shweta Jalan	Director	15.00	15.00
Sundry Creditor for Salary & Incentive			
- Vinit Jalan	Director	600.00	600.00
- Shweta Jalan	Director	600.00	600.00
- Madhu Jalan	Relative of Director	-	-
Sundry Debtor			

Continued to next page



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

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Notes forming part of the Interim Financial Statements

Related Party Balances

(` in '000)

Particulars	Relationship	30-June-2025	31-March-2025
Continued from previous page			
- Ranjana Ravishankar Jalan	Relative of Director	-	-
- Vinit Jalan	Director	-	-
- Ranjana Ravishankar Jalan	Relative of Director	-	-
Sundry Creditors for Rent			
- Vikas Ravishankar Jalan	Relative of Director	-	-
Sundry Creditors for Goods & Other Services			
- Aggarwal Mobile	Concern In which Director is Interest	19.12	19.12
Advance to Creditors			
- Aggarwal Mobile	Concern In which Director is Interest	-	-
Trade Receivable			
- Aggarwal Mobile	Concern In which Director is Interest	63.75	63.75

31 Ratio Analysis

Particulars	Numerator/Denominator	30-June-2025	31-March-2025	Change in %
(a) Current Ratio	<u>Current Assets</u> Current Liabilities	1.50	1.51	-1.13%
(b) Debt-Equity Ratio	<u>Total Debts</u> Shareholder's Equity	0.82	0.65	26.09%
(c) Debt Service Coverage Ratio	<u>Earning available for Debt Service</u> Debt Service	-	-	
(d) Return on Equity Ratio	<u>Profit after Tax</u> Average Shareholder's Equity	19.33%	146.60%	-86.81%
(e) Inventory turnover ratio	<u>Total Turnover</u> Average Inventories	2.67	11.91	-77.61%
(f) Trade receivables turnover ratio	<u>Total Turnover</u> Average Trade Receivable	5.79	25.99	-77.73%
(g) Trade payables turnover ratio	<u>Total Purchases</u> Average Trade Payable	5.20	21.20	-75.46%
(h) Net capital turnover ratio	<u>Total Turnover</u> Closing Working Capital	3.85	16.12	-76.10%
(i) Net profit ratio	<u>Net Profit</u> Total Turnover	5.50%	6.58%	-16.40%
(j) Return on Capital employed	<u>Earning before Interest and taxes</u> Capital Employed	15.75%	73.55%	-78.58%
(k) Return on investment	<u>Return on Investment</u> Total Investment	0.00%	0.00%	



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

(CIN: U51100GJ2011PLC065617)

Notes forming part of the Interim Financial Statements

32. Reclassification / Regrouping of Previous Year Figures

The figures for the previous year have been regrouped, reclassified, or rearranged wherever necessary to confirm the classification and presentation adopted in the current year.

As per our report of even date

For Nirav Patel And Associates

Chartered Accountants

Firm's Registration No. 129824W

CA Nirav Sureshbhai Patel

Partner

Membership No. 132409

UDIN: 25132409BMLKUE3168



For and on behalf of the Board of

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

Vinit R. Jalan *Shweta Jalan* *Himanshu Modi*

Vinit R. Jalan

Director

08666210

Shweta Jalan

Director

8672239

Himanshu Modi

CFO

Mani M. Jain
Mani M. Jain
Company Secretary



Place: Surat
Date: 10-November-2025