

TO THE MEMBERS OF
Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Ultra Rich Weddings Limited**, having CIN **U93090GJ2011PLC067815**, which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss and the Cash Flow Statement for the year ended on that date, 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2025**, and of its **Profit / Loss** and **Cash Flows** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibility for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for 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 and presentation of these Financial Statements that give a true and fair view of the financial position, financial

performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

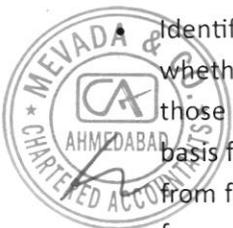
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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 a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing 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 Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work and in evaluating the results of our work and the effect of any identified misstatements on the financial statements.

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

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

Report on Other Legal and Regulatory Requirements:

1. As 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 paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - 2.1 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
 - 2.2 In our opinion, proper books of account as required by law have been kept by the Company as far as appears from our examination of those books.
 - 2.3 The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account.
 - 2.4 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
 - 2.5 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 are disqualified as on March 31, 2025 from being appointed as a director under section 164(2) of the Act
 - 2.6 With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.; and
 - 2.7 With respect to the others matters to be included in the auditor's report in accordance with Rule 11 of the companies (audit and auditors) rules 2014, in our opinion and to the best of our information and according to the explanations given to us.
 - a) There were no pending litigations which would impact the financial position of the Company.
 - b) The Company did not have any material foreseeable losses on long term contracts including derivative contracts.
 - c) There were no amounts which were required to be transferred to the Investor Education and Protection fund by the Company.
 - d) (i) As per management's representation, no funds other than disclosed by way of notes to accounts 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 or entities, 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;

(ii) As per management's representation, There were no funds which have been received by the Company from any person(s) or entities, 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; and

(iii) The representation received from the Company under sub-clause (i) and (ii) above does not contain any material mis-statement.

e) No dividend has been declared by the Company during the year.

**For, Mevada & Co.
Chartered Accountants**



**CA Hardik Mevada
Partner**

Mem No.: 130585

FRN : 130061W

Place : Ahmedabad

Date : 30/09/2025

UDIN : 25130585BMIAQB7326

Annexure A to the Independent Auditor's Report – Report on Matters Specified in CARO, 2020

The Annexure referred to in our report to the members of **ULTRA RICH WEDDINGS LIMITED** for the year ended **31st March 2025**:

On the basis of the information and explanation given to us during the course of our audit, we report that:

(i) Property, Plant & Equipment:

- a. The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant & Equipments.
- b. As explained to us, Property, Plant & Equipments have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- c. The title deeds of immovable properties are held in the name of the company.
- d. The company has not revalued its property, Plant and Equipment during the year.
- e. No proceedings have been initiated or are pending against the company for holding any benami property under the *Benami Transaction (Prohibition) Act, 1988* (45 of 1988) and rules made thereunder.

(ii) Inventory

- a. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to the books of accounts.
- b. The company has not been sanctioned any fresh working capital limit from banks or financial institutions on the basis of security of current assets.

(iii) Loans, Guarantee and Advances given:

According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not made investments in, Provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties during the financial year and hence sub-clause (a), (b), (c), (d), (e) & (f) of Clause (iii) of the order is not applicable to the company.

(iv) Loans, Guarantee and Securities:

The company has not granted loans or provided any guarantee or securities to parties covered under section 185 & section 186 of the Companies Act, 2013.

(v) Deposits:

The company has neither accepted deposits from the public nor accepted any amount which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and the Rules made thereunder. Hence, reporting under Clause (v) of the Order is not applicable.

(vi) Maintenance of Costing records:

As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

(vii) Deposit of Statutory dues:

- a. Undisputed statutory dues, including goods and services tax, income tax, sales tax, service tax, duty of customs, value added tax, cess and other material statutory dues applicable to the company have been regularly deposited by it with the appropriate authority. There were no undisputed statutory dues in arrears as at **31st March 2025** for a period of more than six months from the date they become payable.
- b. There are no statutory dues referred in sub-clause (a) above which have not been deposited as on **31st March 2025** on account of any dispute.

(viii) Unrecorded income disclosed:

There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessment under the income Tax Act, 1961 (43 of 1961) during the year.

(ix) Default in repayment of borrowings:

In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

(x) Funds raised and utilisation:

- a. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- b. During the year, the Company has made private placement of shares and hence reporting under clause (x) (b) of the Order is applicable.

(xi) Fraud reporting and whistle-blower complaints:

- a. Based on the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, no fraud by the Company has been noticed or reported during the year.
- b. To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in Form-ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c. There were no whistle-blower complaints received during the year.

(xii) Nidhi Company:

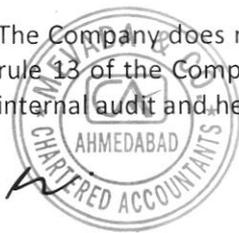
The company is not a Nidhi Company and hence reporting under clause (xii) of the order is not applicable.

(xiii) Related Party Transactions:

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

(xiv) Internal Audit:

The Company does not fall within the ambit of section 138 of the Companies Act, 2013 read with rule 13 of the Companies (Accounts) Rules, 2014 which prescribes criteria for applicability of the internal audit and hence reporting under clause (xiv) of the Order is not applicable.



(xv) Non-Cash Transactions:

In our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable.

(xvi) Registration with RBI:

- a. The provision of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi) (a) of the Order is not applicable to the Company:
- b. The Company has not conducted any Non- Banking Financial or Housing Finance activities and is not required to obtain (Certificate of Registration) COR for such activities from the Reserve Bank of India.
- c. The Company is not a Core investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause (xvi) (c) of the Order is not applicable to the Company.
- d. This Clause is not applicable to the Company.

(xvii) Cash Losses:

The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) Resignation of Statutory Auditor:

The statutory auditor appointed in the previous year resigned during the year, resulting in a casual vacancy. The Company has filled the casual vacancy by appointing a new statutory auditor in accordance with the provisions of the Companies Act, 2013.

(xix) Material uncertainty on meeting liabilities:

On the basis of the financial ratios disclosed in notes to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 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) Transfer to fund specified under Schedule VII of Companies Act, 2013

The Company does not fall within ambit of section 135 of the Companies Act, 2013 which prescribes applicability of the Corporate Social Responsibility and hence reporting under Sub-clause (a) & (b) of Clause (xx) of the Order is not applicable.

For Mevada & Co,
Chartered Accountants



CA Hardik Mevada

Partner

Mem No. : 130585

FRN : 130061W

Place : Ahmedabad

Date : 30/09/2025

UDIN : 25130585BMIAQB7326

ANNEXURE "B" TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of **Ultra Rich Weddings Limited** for the year ended **31st March, 2025**:

On the basis of the information and explanation given to us during the course of our audit, we report that:

(1) Title deeds of Immovable Property not held in name of the Company:

Title deeds of immovable property is held in the name of the Company.

(2) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules,2017

Company has not revalued its Property, Plants & Equipment during the financial year and hence reporting under this clause is not applicable.

(3) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are

a) Repayable on demand or

b) Without specifying any terms or period of repayment

The Company has not granted any loans or advances in the nature of loans to Promoters, Directors, KMPs and the related parties during the financial year and hence reporting under this clause is not applicable.

(4) Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

Company does not have any Capital-Work-in-Progress/Intangible Assets under development and hence reporting under this clause is not applicable.

(5) **Details of Benami Property held**

As per the Information & Explanation obtained during the course of audit, No Proceedings has been initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(6) **Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following :**

a) **Whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.**

The Quarterly/Monthly returns or statements of current assets filed by the company with the banks are in agreement with the books of accounts

(7) **Willful Defaulter**

Company is not declared willful defaulter by any bank or financial institution or other lender during the financial year.

(8) **Relationship with struck off companies**

Company does not have any transactions with companies struck off under section 248 of the companies Act, 2013

(9) **Registration of charges or satisfaction with Registrar of Companies**

The Company has not created charge on its assets during the financial year.

(10) **Compliance with number of layers of companies**

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

(11) **Compliance with approved Scheme(s) of Arrangements**

The company has not made any Scheme of arrangement under section 230 to 237 of the Companies Act, 2013.

(12) **Utilization of Borrowed funds and share premium**

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any person(s) or entity(ies), including foreign entities.

(13) Details of Crypto Currency or Virtual Currency

The Company has not traded OR invested in Crypto currency or Virtual Currency during the Financial Year.

(14) Use of accounting software having Audit trail feature

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

**For, Mevada & Co.
Chartered Accountants**



**CA Hardik Mevada
Partner**

Mem No.: 130585

FRN : 130061W

Place : Ahmedabad

Date : 30/09/2025

UDIN : 25130585BMIAQB7326

ANNEXURE "C" TO THE AUDITORS' 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 over financial reporting of (**ULTRA RICH WEDDINGS LIMITED**). ("The Company") as of **31 March 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 Company's management is 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 ('ICAI'). 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 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 Companies Act, 2013.

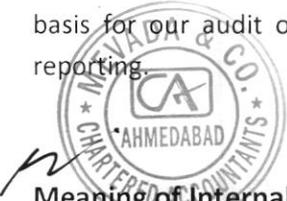
Auditor's Responsibility:

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed 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 and, both issued by the Institute of Chartered Accountants of India. 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 over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting:

A company's internal financial control over financial reporting 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 over financial reporting 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 over Financial Reporting:

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion:

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March 2025**, 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.

For Mevada & Co,
Chartered Accountants



CA Hardik Mevada

Partner

Mem No. : 130585

FRN : 130061W

Place : Ahmedabad

Date : 30-09-2025

UDIN : 25130585BMIAQB7326

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

(Address: 222, Tower C, Siddhi Vinayak Business Towers, Behind DCP Office, Off S. G. Highway, Makarba Ahmedabad –
Balance Sheet as at 31 March 2025

(Rs in '000)

Particulars	Note	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	32,702	21,202
(b) Reserves and Surplus	4	(6,216)	(2,529)
Total		26,486	18,673
(2) Non-current liabilities			
(a) Long-term Borrowings	5	16,790	22,337
(b) Deferred Tax Liabilities (net)		-	403
Total		16,790	22,740
(3) Current liabilities			
(a) Trade Payables	6	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		6,170	6,000
(b) Other Current Liabilities	7	744	305
(c) Short-term Provisions	8	50	50
Total		6,964	6,355
Total Equity and Liabilities		50,240	47,768
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	37,948	39,710
(b) Non-current Investments	10	4,120	4,120
(c) Deferred Tax Assets (net)	11	4,316	-
Total		46,384	43,830
(2) Current assets			
(a) Cash and cash equivalents	12	1,471	1,828
(b) Short-term Loans and Advances	13	134	2,110
(c) Other Current Assets	14	2,251	-
Total		3,856	3,938
Total Assets		50,240	47,768

See accompanying notes to the financial statements

As per our report of even date

For Mevada & Co

Chartered Accountants

Firm's Registration No. 130061W

CA Hardik Mevada

Partner

Membership No. 130585

UDIN: 25130585BMIAQB7326

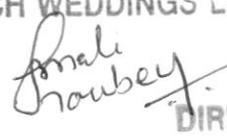
Place: Ahmedabad

Date: 30 September 2025

ULTRA RICH WEDDINGS LIMITED For and on behalf of the Board of
Ultra Rich Weddings Limited


DIRECTOR

Saurabh Goswami
Managing Director
03642213


DIRECTOR

Sonali Choubey
Director
08956004

Place: Ahmedabad
Date: 30 September 2025

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

(Address: 222, Tower C, Siddhi Vinayak Business Towers, Behind DCP Office, Off S. G. Highway, Makarba Ahmedabad –
Statement of Profit and loss for the year ended 31 March 2025

(Rs in '000)

Particulars	Note	31 March 2025	31 March 2024
Revenue from Operations	15	5,083	5,324
Other Income	16	1,841	642
Total Income		6,924	5,966
Expenses			
Employee Benefit Expenses	17	5,327	4,449
Finance Costs	18	1,417	335
Depreciation and Amortization Expenses	19	3,354	2,493
Other Expenses	20	5,232	6,088
Total expenses		15,330	13,365
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(8,406)	(7,399)
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(8,406)	(7,399)
Extraordinary Item		-	-
Profit/(Loss) before Tax		(8,406)	(7,399)
Tax Expenses	21		
- Deferred Tax		(4,719)	520
Profit/(Loss) after Tax		(3,687)	(7,919)
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	22	(1.13)	(3.74)
-Diluted (In Rs)	22	(1.13)	(3.74)

See accompanying notes to the financial statements

As per our report of even date

For Mevada & Co

Chartered Accountants

Firm's Registration No. 130061W

CA Hardik Mevada

Partner

Membership No. 130585

UDIN: 25130585BMIAQB7326

Place: Ahmedabad

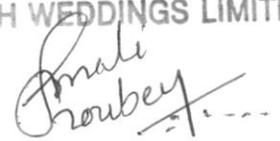
Date: 30 September 2025

For and on behalf of the Board of

Ultra Rich Weddings Limited
ULTRA RICH WEDDINGS LIMITED


DIRECTOR

Saurabh Goswami
Managing Director
03642213



Sonali Choubey
Director
08956004

Place: Ahmedabad

Date: 30 September 2025

Ultra Rich Weddings Limited

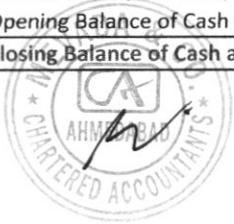
(CIN: U93090GJ2011PLC067815)

(Address: 222, Tower C, Siddhi Vinayak Business Towers, Behind DCP Office, Off S. G. Highway, Makarba Ahmedabad –

Cash Flow Statement for the year ended 31 March 2025

(Rs in '000)

Particulars	Note	31 March 2025	31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		(3,687)	(7,919)
Depreciation and Amortisation Expense		3,354	2,493
Provision for tax		(4,719)	521
Interest Income		-	(47)
Finance Costs		1,417	335
Operating Profit before working capital changes		(3,636)	(4,618)
Adjustment for:			
Trade Receivables		-	7,140
Other Current Assets		(275)	(115)
Trade Payables		170	223
Other Current Liabilities		439	(2,992)
Short-term Provisions		-	(142)
Cash (Used in)/Generated from Operations		(3,301)	(504)
Net Cash (Used in)/Generated from Operating Activities		(3,301)	(504)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(1,592)	(17,910)
Purchase of Other Investments		-	5,994
Sale / Redemption of Other Investments		-	(6,000)
Interest received		-	47
Net Cash (Used in)/Generated from Investing Activities		(1,592)	(17,869)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		11,500	-
Proceeds from Long Term Borrowings		(5,547)	8,217
Repayment of Long Term Borrowings		-	(784)
Interest Paid		(1,417)	(335)
Net Cash (Used in)/Generated from Financing Activities		4,537	7,097
Net Increase/(Decrease) in Cash and Cash Equivalents		(357)	(11,276)
Opening Balance of Cash and Cash Equivalents		1,828	13,104
Closing Balance of Cash and Cash Equivalents	12	1,471	1,828



ULTRA RICH WEDDINGS LIMITED

ULTRA RICH WEDDINGS LIMITED

DIRECTOR

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

Ultra Rich Weddings Limited is registered under the provisions of Companies Act, 1956 vide Certificate of Incorporation dated November 14, 2011 bearing Corporate Identification Number U93090GJ2011PLC067815 issued by the Registrar of Companies, Gujarat, Dadra and Nagar Havelli and the company is mainly engaged in the business of matchmaking, event management and other ancillary services etc.

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 preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipments are stated at cost less accumulated depreciation and impairment losses, if any. The Cost comprises the purchase price and any attributable cost of bringing assets to its working conditions for its intended use. Borrowing cost relating to aquisition of Property, Plant & Equipment which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

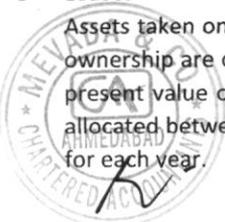
d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

Type of	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years

e 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.



Goswami
DIRECTOR

ULTRA RICH WEDDINGS LIMITED
Anali Groubey
DIRECTOR

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

Notes forming part of the Financial Statements

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.

f Impairment

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 is recognised as income in the statement of profit and loss.

g Investments

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.

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

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.

i 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.

j Foreign currency transactions

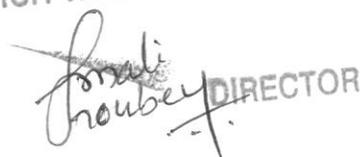
Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and 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.

k Inventories

ULTRA RICH WEDDINGS LIMITED

ULTRA RICH WEDDINGS LIMITED


DIRECTOR


DIRECTOR

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

Notes forming part of the Financial Statements

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

l Provisions, Contingent liabilities and Contingent assets

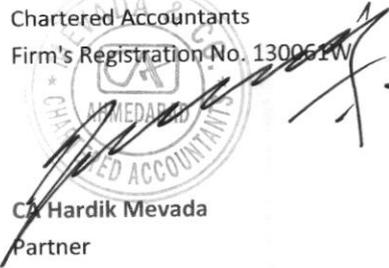
A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) 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.

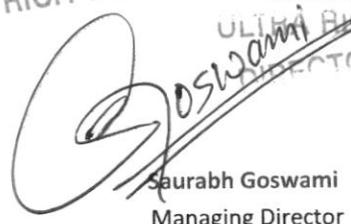
m Cash and cash equivalents

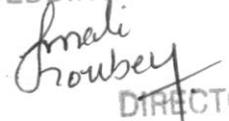
The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

As per our report of even date

For Mevada & Co
Chartered Accountants
Firm's Registration No. 130061W


CA Hardik Mevada
Partner
Membership No. 130585
UDIN: 25130585BMIAQB7326
Place: Ahmedabad
Date: 30 September 2025

For and on behalf of the Board of
Ultra Rich Weddings Limited

Saurabh Goswami
Managing Director
03642213


Sonali Choubey
Director
08956004

Place: Ahmedabad
Date: 30 September 2025

Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)
Notes forming part of the Financial Statements

3 Share Capital

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Authorised Share Capital Equity Shares, Rs. 10 par value, 5000000 (Previous Year -5000000) Equity Shares	50,000	50,000
Issued, Subscribed and Fully Paid up Share Capital Equity Shares, Rs. 10 par value 3270175 (Previous Year -2120175) Equity Shares paid up	32,702	21,202
Total	32,702	21,202

(i) Reconciliation of number of shares

Particulars	31 March 2025		31 March 2024	
	No. of shares	(Rs in '000)	No. of shares	(Rs in '000)
Equity Shares				
Opening Balance	21,20,175	21,202	21,20,175	21,202
Issued during the year	11,50,000	11,500	-	-
Deletion	-	-	-	-
Closing balance	32,70,175	32,702	21,20,175	21,202

(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

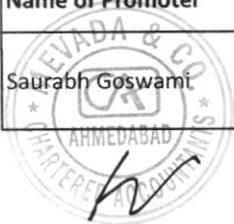
Equity Shares	31 March 2025		31 March 2024		
	Name of Shareholder	No. of shares	In %	No. of shares	In %
	Saurabh Goswami	30,29,175	92.63%	18,79,175	88.63%
	Rashmi Rani	2,31,000	7.06%	1,99,000	9.39%

(iv) Shares held by Promoters at the end of the year 31 March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Saurabh Goswami	Equity	30,29,175	92.63%	4.51%

Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Saurabh Goswami	Equity	18,79,175	88.63%	0.00%



ULTRA RICH WEDDINGS LIMITED
Saurabh Goswami
DIRECTOR

ULTRA RICH WEDDINGS LIMITED
Rashmi Rani
DIRECTOR

Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)
Notes forming part of the Financial Statements

4 Reserves and Surplus

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Securities Premium		
Opening Balance	2,580	2,580
Closing Balance	2,580	2,580
Statement of Profit and loss		
Balance at the beginning of the year	(5,109)	1,348
Add: Profit/(loss) during the year	(3,687)	(7,919)
Less: Appropriation		
Other Appropriation 2	-	(1,463)
Balance at the end of the year	(8,796)	(5,109)
Total	(6,216)	(2,529)

5 Long term borrowings

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Secured Term loans from banks	14,878	15,915
Unsecured Term loans from other parties	1,912	6,422
Total	16,790	22,337

6 Trade payables

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Due to Micro and Small Enterprises	-	-
Due to others	6,170	6,000
Total	6,170	6,000

6.1 Trade Payable ageing schedule as at 31 March 2025

(Rs 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		6,170			6,170
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					6,170
MSME - Undue					
Others - Undue					
Total					6,170

ULTRA RICH WEDDINGS LIMITED
Goswami
DIRECTOR

ULTRA RICH WEDDINGS LIMITED
Prati Choubey
DIRECTOR

Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)
Notes forming part of the Financial Statements

4 Reserves and Surplus

Particulars	(Rs in '000)	
	31 March 2025	31 March 2024
Securities Premium		
Opening Balance		
Closing Balance	2,580	2,580
Statement of Profit and loss		
Balance at the beginning of the year	2,580	2,580
Add: Profit/(loss) during the year	(5,109)	1,348
Less: Appropriation	(3,687)	(7,919)
Other Appropriation 2	-	(1,463)
Balance at the end of the year	(8,796)	(5,109)
Total	(6,216)	(2,529)

5 Long term borrowings

Particulars	(Rs in '000)	
	31 March 2025	31 March 2024
Secured Term loans from banks	14,878	15,915
Unsecured Loans and advances from related parties	1,912	6,422
Total	16,790	22,337

6 Trade payables

Particulars	(Rs in '000)	
	31 March 2025	31 March 2024
Due to Micro and Small Enterprises	-	-
Due to others	6,170	6,000
Total	6,170	6,000

6.1 Trade Payable ageing schedule as at 31 March 2025

Particulars	(Rs in '000)				Total
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others		6,170			6,170
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					6,170
MSME - Undue					
Others - Undue					
Total					6,170

Ultra Rich Weddings Limited
 (CIN: U93090GJ2011PLC067815)
 Notes forming part of the Financial Statements

6.2 Trade Payable ageing schedule as at 31 March 2024

(Rs 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	6,000				6,000
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					6,000
MSME - Undue					
Others - Undue					
Total					6,000

7 Other current liabilities

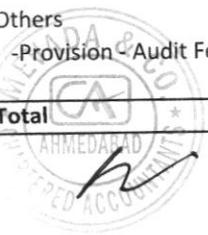
(Rs in '000)

Particulars	31 March 2025	31 March 2024
Salaries and wages payable	60	-
Advances from customers	300	300
Reimbursement Payable	288	-
TDS Payable	96	5
Total	744	305

8 Short term provisions

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Others		
-Provision - Audit Fees	50	50
Total	50	50



ULTRA RICH WEDDINGS LIMITED

Goswami
 DIRECTOR

ULTRA RICH WEDDINGS LIMITED

Jonali Prabey
 DIRECTOR

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment

(Rs in '000)

Name of Assets	Gross Block			Depreciation and Amortization				Net Block	Net Block
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	for the year	Deduction	As on 31-Mar-25	As on 31-Mar-24
(i) Property, Plant and Equipment									
Air Conditioner	121	317		437	44	127		172	266
Computers & Printers	144	-		144	67	41		108	35
Furniture & Fixture	830	85		915	116	205		321	594
Mobile	65	107		172	29	51		80	92
Car	3,407	78		3,485	882	669		1,551	1,933
Office Building	37,637	950		38,587	1,355	2,246		3,601	34,986
Office Equipment		55		55		14		14	41
Total	42,203	1,592	-	43,795	2,493	3,354	-	5,847	37,948
Previous Year				42,203		2,493		39,710	



ULTRA RICH WEDDINGS LIMITED

Goswami
DIRECTOR

ULTRA RICH WEDDINGS LIMITED

*Prati
Boubej*
DIRECTOR

Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)
Notes forming part of the Financial Statements

10 Non current investments

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Other non-current investments -Gold Bullion	4,120	4,120
Total	4,120	4,120

11 Deferred tax assets net

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Deferred tax assets net	4,316	-
Total	4,316	-

12 Cash and cash equivalents

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Cash on hand	1,224	1,340
Balances with banks in current accounts	247	488
Total	1,471	1,828

13 Short term loans and advances

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Loans and advances to employees	-	400
Others		
-Balance With Government Authorities	104	1,680
-Security Deposits	30	30
Total	134	2,110

14 Other current assets

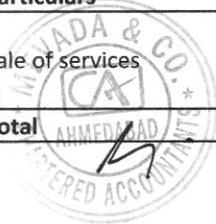
(Rs in '000)

Particulars	31 March 2025	31 March 2024
Advance to Creditors	60	-
GST Receivables	1,786	-
TDS Receivables	405	-
Total	2,251	-

15 Revenue from operations

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Sale of services	5,083	5,324
Total	5,083	5,324



ULTRA RICH WEDDINGS LIMITED
[Signature]
DIRECTOR

ULTRA RICH WEDDINGS LIMITED
[Signature]
DIRECTOR

Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)
Notes forming part of the Financial Statements

(Rs in '000)

16 Other Income		
Particulars	31 March 2025	31 March 2024
Interest Income	4	47
Discount Received	1	-
Others	-	145
Rent	1,836	450
Total	1,841	642

(Rs in '000)

17 Employee benefit expenses		
Particulars	31 March 2025	31 March 2024
Salaries and wages	5,327	4,449
Total	5,327	4,449

(Rs in '000)

18 Finance costs		
Particulars	31 March 2025	31 March 2024
Interest expense	1,411	240
Others	6	95
Total	1,417	335

(Rs in '000)

19 Depreciation and amortization expenses		
Particulars	31 March 2025	31 March 2024
Depreciation on property, plant and equipment	3,354	2,493
Total	3,354	2,493

(Rs in '000)

20 Other expenses		
Particulars	31 March 2025	31 March 2024
Auditors' Remuneration	-	50
Advertisement	10	165
Commission	13	6
Rent	-	150
Travelling Expenses	262	194
Application Maintenance Exp	300	-
Bonus	-	103
Brokerage Exp	23	334
Business Auxiliary Services	104	1,046
Hotel Expenses	132	-
I P O Exp.	-	10
Interest on Unsecured Loan	170	-
Legal Exp.	4	70
Listing Fees	-	50
Total continued	1,018	2,178

ULTRA RICH WEDDINGS LIMITED

[Signature]
DIRECTOR

ULTRA RICH WEDDINGS LIMITED

[Signature]
DIRECTOR

Ultra Rich Weddings Limited

(CIN: U93090GJ2011PLC067815)

Notes forming part of the Financial Statements

Other expenses

(Rs in '000)

Particulars	31 March 2025	31 March 2024
Total continued from previous page	1,018	2,178
Maintenance Exp	4	-
Marketing Exp	2,611	1,010
Municipal Tax Exp.	-	1,298
Office Expense	1,228	646
Payment Gateway Charges	40	42
Professional & Legal Charges	26	403
Roc Expenses	108	77
Tax Expense	-	237
Telephone & Mobile Exp	126	-
Water Expense	13	-
Website Maintenance Charges	58	197
Total	5,232	6,088

21 Tax Expenses

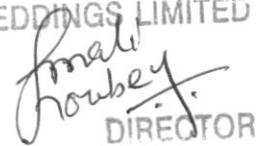
(Rs in '000)

Particulars	31 March 2025	31 March 2024
Deferred Tax	(4,719)	520
Total	(4,719)	520

ULTRA RICH WEDDINGS LIMITED


DIRECTOR

ULTRA RICH WEDDINGS LIMITED


DIRECTOR

22 Earning per share

Particulars	31 March 2025	31 March 2024
Profit attributable to equity shareholders (Rs in '000)	(3,687)	(7,919)
Weighted average number of Equity Shares	32,70,175	21,20,175
Earnings per share basic (Rs)	(1.13)	(3.74)
Earnings per share diluted (Rs)	(1.13)	(3.74)
Face value per equity share (Rs)	10	10

23 Related Party Disclosure

(i) List of Related Parties

	Relationship
Saurabh Goswami	Director
Sonali Choubey	Director
Rashmi Rani	Director

(ii) Related Party Transactions

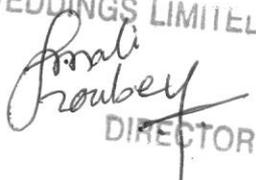
Particulars	Relationship	31 March 2025	31 March 2024
Loan Taken - Saurabh Goswami	Director	7,200	8,114
Loan Repaid - Saurabh Goswami	Director	11,710	1,692
Salary Paid - Saurabh Goswami	Director	2,800	2,400
- Sonali Choubey	Director	720	720

(iii) Related Party Balances

Particulars	Relationship	31 March 2025	31 March 2024
Unsecured Loan - Saurabh Goswami	Director	1,912	6,422

ULTRA RICH WEDDINGS LIMITED

DIRECTOR

ULTRA RICH WEDDINGS LIMITED

DIRECTOR

Ultra Rich Weddings Limited
(CIN: U93090GJ2011PLC067815)
Notes forming part of the Financial Statements

24 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2025	31 March 2024	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	0.55	0.62	-10.65%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.63	1.20	-47.00%
(c) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-16.33%	0.00%	
(d) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	(1.64)	(2.20)	-25.77%
(e) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-72.55%	-148.74%	-51.23%
(f) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-16.15%	-17.06%	-5.30%

1.Reason For Debt Equity Ratio Variance - The decrease in the debt-equity ratio during the year is primarily due to repayment of existing borrowings.

2.Reason For Net Capital Turnover Ratio Variance - The variance in the net capital turnover ratio is primarily attributable to changes in net working capital arising from fluctuations in receivables, payables, and other operating balances, which are typical in service-based operations.

3.Reason For Net Profit Ratio Variance - The improvement in the net profit ratio is mainly due to better control over operating and administrative expenses and improved efficiency in service delivery. However, the ratio remains negative due to lower service revenue and fixed overheads incurred during the year.

25 Other Statutory Disclosures as per the Companies Act, 2013

During the current audit, certain inaccuracies were noted in the Cash Flow Statement of the previous financial year. Accordingly, the comparative cash flows have been recalculated in compliance with AS-3 (Cash Flow Statements) . These corrections do not affect the previously reported profit or closing cash and cash equivalents.

26 Regrouping

The grouping of certain expenses for the previous financial year has been changed to align with the presentation requirements of the applicable Accounting Standards . The regrouping is only in the nature of presentation and does not affect the previously reported profit or financial position of the prior year.

As per our report of even date

For Mevada & Co
Chartered Accountants
Firm's Registration No. 130051W

CA Hardik Mevada
Partner
Membership No. 130585

UDIN: 25130585BMIAQB7326
Place: Ahmedabad
Date: 30 September 2025

For and on behalf of the Board of
Ultra Rich Weddings Limited

ULTRA RICH WEDDINGS LIMITED

Saurabh
DIRECTOR
Saurabh
Managing
03642213

Sonali Choubey
DIRECTOR

Sonali Choubey
Director
08956004

Place: Ahmedabad
Date: 30 September 2025