NEERAJ BANSAL & CO.

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF GO FOODINGO HOSPITALITY PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **GO FOODINGO HOSPITALITY PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2025, and the statement of profit and loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit 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 Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the director's report but does not include the financial statements and our auditor's report thereon. The director's report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the entity's internal controls.

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. 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, is not applicable to the Company. Consequently, no disclosures have been made on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:
    a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
    b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
    c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
    d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
    e. On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
    f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the reporting requirement is not applicable to Company as the Company is below the thresholds prescribed and Company can avail the exemption provided by notification G.S.R. 583(E) dated June 13, 2017.
    As the Company is a Private Limited Company, Provisions for section 197 are not applicable

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

i. There are no pending litigations on the Company.

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

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. a) Based on our examination, which included test checks, the Company has used accounting software (tally) for maintaining its books of account for the financial year ended March 31, 2025, 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 the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Neeraj Bansal & Co.
Chartered Accountants
(Firm Registration No.033654N)

Neeraj Bansal
Proprietor
Membership No.: 530155
UDIN: 25530155BMMKES7189

Place: New Delhi
Date: August 22, 2025

GO FOODINGO HOSPITALITY PRIVATE LIMITED

FARM NO. 8, GK KH NO. 258, 260/2 257/2 & 275 SULTANPUR, GADAIPUR, DELHI - 110030

CIN: U55101DL2023PTC419951

(In Thousand)

BALANCE SHEET AS ON 31.03.2025

	Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
(A)	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	100.00	100.00
	(b) Reserves and surplus	4	104.74	43.84
			204.74	143.84
2	Current liabilities			
	(a) Short Term Borrowings	5	50.00	50.00
	(b) Trade payables	6		
	(i) Total Outstanding dues of Micro and Small Enterprises			
	(ii) Total Outstanding dues other than Micro and Small Enterprises		432.57	980.68
	(c) Other current liabilities	7	1,844.48	1,440.42
	(d) Short-term provisions	8	52.41	15.40
			2,379.46	2,486.50
		TOTAL	2,584.20	2,630.34
B	ASSETS			
1	Non-current assets			
	(b) Non Current Assets	9	51.00	51.00
			51.00	51.00
2	Current assets			
	(a) Inventories	10	-	99.03
	(b) Trade receivables	11	349.36	113.82
	(c) Cash and cash equivalents	12	205.67	1,924.44
	(d) Short-term loans and advances	13	1,932.21	442.05
	(e) Other current assets	14	45.96	-
			2,533.20	2,579.34
		TOTAL	2,584.20	2,630.34
	Significant accounting policies	2		-

As Per our annexed audit report of even date

For Neeraj Bansal & Co.
Chartered Accountants
FRN : 033654N

For and on behalf of Board of Directors
GO FOODINGO HOSPITALITY PRIVATE LIMITED

For GO FOODINGO HOSPITALITY PVT. LTD.

For GO FOODINGO HOSPITALITY PVT. LTD.

CA Neeraj Bansal
M No: 530155
Partner
UDIN: 25530155BMMKES7189
PLACE: DELHI
DATE: 22nd August, 2025

Anya Ghorawat Director
Director
DIN: 10873992

Kabyashree Borgoh Director
Director
DIN: 07804669

GO FOODINGO HOSPITALITY PRIVATE LIMITED

FARM NO. 8, GK KH NO. 258, 260/2 257/2 & 275 SULTANPUR, GADAIPUR, DELHI - 110030

CIN: U55101DL2023PTC419951

(In Thousand)

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31.03.2025

Particulars	Note No	For the Year ending 31st March 2025	For the Period ending 31st March 2024
(A) REVENUE			
I. Revenue from operations	15	6,220.22	9,200.76
II. Other Income	16	12.70	11.92
Total Revenue		**6,232.92**	**9,212.68**
(B) Expenses:			
Cost of material consumed	17	2,681.36	4,668.02
Employee benefit expense	18	2,618.75	1,713.01
Other expenses	19	834.66	2,772.41
Total Expenses		**6,134.77**	**9,153.44**
(C) Profit before exceptional and extraordinary items and tax		98.15	59.24
(D) Exceptional Items		-	-
(E) Profit before extraordinary items and tax		98.15	59.24
(F) Extraordinary Items			
(G) Profit before tax		**98.15**	**59.24**
(F) Tax expense:			
(I) Current tax		37.41	15.40
(II) Deferred tax		-	-
(H) PROFIT AFTER TAX		**60.74**	**43.84**
(I) Earning per equity share:			
(I) Basic	20	6.07	9.64
(II) Diluted		6.07	9.64

Per our annexed report of even date

For Neeraj Bansal & Co.
Chartered Accountants
FRN : 033654N

For and on behalf of Board of Directors
GO FOODINGO HOSPITALITY PRIVATE LIMITED

For GO FOODINGO HOSPITALITY PVT. LTD.

For GO FOODINGO HOSPITALITY PVT. LTD.

CA Neeraj Bansal
M No: 530155
Partner
UDIN - 25530155BMMKES7189
PLACE: DELHI
DATE: 22nd August, 2025

Anya Ghorawat
Director
DIN: 10873992

Director

Kabyashree Borgohai
Director
DIN: 07804669

Director

Note No

1 CORPORATE INFORMATION

Go Foodingo Hospitality Private Limited is a Private Company incorporated on 14-09-2023. It is classified as Company limited by shares and is registered at Registrar of Companies, Delhi. It is involved in Transportation and storage.

2 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A **Significant Accounting Policies**

(i) Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.
The financial statements have been prepared under the historical cost convention on accrual basis.

(ii) Use of Estimates:-

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(iii) Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

(iv) Property, Plant & Equipment:-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.
Company has adopted cost model for all class of items of Property Plant and Equipment

(v) Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method.
Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.
The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.
After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

(vi) Foreign currency Transactions:-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

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(vii) Investments:-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.
On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.
Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.
On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(viii) Inventories:-

Inventories are valued as under:-
1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
2. Scrap : At net realizable value.

(ix) Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

(x) Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

(xi) Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

(xii) Provisions, Contingent Liabilities and Contingent Assets:-

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.
Contingent Liabilities is disclosed in Notes to the account for:-
(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.
Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.
General:
Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistentlly applied.

NEERAJ BANSAL & CO.

GO FOODINGO HOSPITALITY PRIVATE LIMITED

FARM NO. 8, GK KH NO. 258, 260/2 257/2 & 275 SULTANPUR, GADAIPUR, SOUTH WEST DELHI, INDIA, 110030

CIN: U35990DL1997PLC089021

(In Thousand)

NOTE 3

SHARE CAPITAL AUTHORISED	As at 31.03.2025	As at 31.03.2024
100,000 Equity Shares of Rs.10/- each	100.00	100.00
(Previous Year 100,000 Equity Shares of Rs 10 Each)		
ISSUED SUBSCRIBED AND FULLY PAID UP		
10000 Equity shares of Rs.10/-each	100.00	100.00
Total	100.00	100.00

	31st March 2024		31st March 2024	
Name Of Shareholders	In Nos	In %	In Nos	In %
Puneet Singh	4,900.00	49.00	4,900	49.00
Larisa Enterprises Pvt Ltd	5,100.00	51.00	5,100	51.00
	10,000	100	100.00	100.00

	31st March 2024		31st March 2024	
Share holders having 5% or more Shares	In Nos	In %	In Nos	In %
Puneet Singh	4,900.00	49.00	4,900	49.00
Larisa Enterprises Pvt Ltd	5,100.00	51.00	5,100	51.00
	10,000	100	100.00	100.00

NOTE 4

RESERVE AND SURPLUS	As at 31.03.2025	As at 31.03.2024
General Reserve	44.00	-
Add: Additions During the Year	60.74	44.00
	104.74	44.00
Total	104.74	44.00

NOTE 5

Short Term Borrwings	As at 31.03.2025	As at 31.03.2024
Unsecured Loans:		
From related party	50.00	50.00
	-	-
Total	50.00	50.00

NOTE 6

Trade payables	As at 31.03.2025	As at 31.03.2024
Total Outstanding dues of Micro and Small Enterprises		
Total Outstanding dues other than Micro and Small Enterprises	432.57	980.68
		-
Total	432.57	980.68

** There are certain vendors who have confirmed that they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. Disclosures relating to dues of Micro and Small enterprises under section 22 of 'The Micro, Small and Medium Enterprises Development Act, 2006, are given below:

(a)Principal amount and interest due thereon remaining unpaid to any supplier

(b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day

(c) The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006

(d) The amount of interest accrued and remaining unpaid during the accounting year.

(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

Trade Payables Ageing Schedule*

Particulars	As at 31.03.2025	As at 31.03.2024
Due to MSME		
Less than one year		-
1-2 years		-
2-3 years		-
More than 3 years		
Total		
Other		
Less than one year	371.38	980.68
1-2 years	61.19	-
2-3 years		
More than 3 years		
Total	**432.57**	**980.68**

NOTE 7

Other current liabilities	As at 31.03.2025	As at 31.03.2024
Provision for Audit Fees	20.00	**20.00**
Statutory Dues	5.59	317.41
For Expenses		-
Salary and Wages Payable	83.82	96.47
Other Expenses Payable	20.00	347.78
Food Cycle WTW	46.46	46.46
Provision for expenses	1,668.61	612.30
Total	**1,844.48**	**1,440.42**

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NOTE 8

Short-term provisions	As at 31.03.2025	As at 31.03.2024
Provision for Income Tax	52.41	15.40
Total	52.41	15.40

NOTE 9

Non Current Investments	**As at 31.03.2025**	**As at 31.03.2024**
Fusion Food LLP Investment	51.00	51.00
Total	**51.00**	**51.00**

NOTE 10

Inventories	**As at 31.03.2025**	**As at 31.03.2024**
Consumable Inventory	-	99.03
	-	**99.03**

NOTE 11

SUNDRY DEBTORS	**As at 31.03.2025**	**As at 31.03.2024**
Over Six Months		
Good		-
Doubtful		-
Below Six Months		
Secured, considered good	349.36	113.82
Less:		-
Provision for Doubtful Debts		-
Unsecured, considered good		-
Doubtful		-
		-
Total	**349.36**	**113.82**

Trade Receivable Ageing Schedule

Particulars	**As at 31.03.2025**	**As at 31.03.2024**
Undisputed trade receivable - considered good		
Less than six months		113.82
6 months - 1 year	312.30	
1-2 years	37.06	
2-3 years		
More than 3 years		
Total	**349.36**	**113.82**
Undisputed trade receivable - considered doubtful		
Less than six months		
6 months - 1 year		
1-2 years		
2-3 years		
More than 3 years		
Total		

NOTE 12

CASH AND BANK ADVANCES	As at 31.03.2025	As at 31.03.2024
Cash on Hand	6.39	137.05
Balance with Banks	99.28	1,787.38
FD with Bank	100.00	-
Total	205.67	1,924.44

NOTE 13

LOANS AND ADVANCES	As at 31.03.2025	As at 31.03.2024
Advance given to Supplier	1,804.92	314.75
Advance to Related Parties	127.29	127.29
Total	1,932.21	442.05

NOTE 14

Other Current assets	As at 31.03.2025	As at 31.03.2024
Self Assessement tax	21.59	-
Balance with Govt Authorities	24.37	-
Total	45.96	-

NOTE 15

Revenue from operations	For the Year ended as at 31.03.2025	For the period ended 31.03.2024
Sale of services	6,220.22	9,200.76
Total	6,220.22	9,200.76

NOTE 16

Other Income	For the Year ended as at 31.03.2025	For the period ended 31.03.2024
Discount Received		0.11
Miscellaneous Income	12.70	6.87
Sundry Balance written off		4.94
Total	12.70	11.92

NOTE 17

Cost of material Consumed	For the Year ended as at 31.03.2025	For the period ended 31.03.2024
Consumables	2,681.36	4,668.02
		-
Total	2,681.36	4,668.02

NOTE 18

EMPLOYEE BENEFIT EXPENSE	For the Year ended as at 31.03.2025	For the period ended 31.03.2024
Salary to staff	2,602.31	1,682.11
Staff Expenses	16.44	2.56
Employer contribution ESIC	-	6.61
Employer contribution PF	-	21.74
		-
Total	2,618.75	1,713.01

NOTE 19

Other expenses	For the Year ended as at 31.03.2025	For the period ended 31.03.2024
General & Administrative Expenses	15.99	2.00
Bank Charges	7.64	20.67
Auditor Remuneration (Refer 19a below)	**20.00**	20.00
Decoration Expenses	-	6.50
Kitchen Utensils And Equipments	-	17.84
Marketing expenses	13.48	33.10
Housekeeping Expenses	0.48	31.95
Cleaning Expenses	0.09	11.33
Conveyance	8.35	38.17
Electricity Exp.	0.57	37.76
Water Testing Charges	-	4.72
Internet Expenses	-	4.29
Internet & Penalty	45.74	-
Printing and stationery	0.66	23.82
Repair and Maintainance	297.58	1,148.56
Misc Expense	9.36	20.87
Software expenses	23.95	8.26
GST expenses	4.82	7.34
Rent	22.06	1,144.85
Other expenses	363.89	190.38
	834.66	**2,772.41**
Total		

Note 19a

Statutory Audit fee	20.00	20.00
	20.00	**20.00**

NEERAJ BANSAL & CO. FRN 0336

GO FOODINGO HOSPITALITY PRIVATE LIMITED

FARM NO. 8, GK KH NO. 258, 260/2 257/2 & 275 SULTANPUR, GADAIPUR,

SOUTH WEST DELHI, INDIA ,110030

CIN: U35990DL1997PLC089021

(In Thousand)

Note No

Earning Per share

20 Particulars

	31.03.2025	31.03.2024
Profit After Tax	60.74	43.84
No of Share	10,000.00	10,000.00
Weighted Average No of Share	10,000.00	4,547.95
EPS	6.07	9.64
Diluted EPS	6.07	9.64

21 Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

22 Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

23 No provision for retirement benefits has been made, in view of accounting policy No. 10 The impact of the same on Profit & Loss is not determined.

24 Related Party disclosure as identified by the company and relied upon by the auditors

A **Related Parties and their Relationship**

(i) Key Management Personnel

1	Priya Thakur	Appointed w.e.f. 14th September 2023	Resigned w.e.f 18th September 2024
2	Puneet Singh	Appointed w.e.f 14th September 2023	Resigned w.e.f 10th June 2025
3	Isha Chaudhary	Appointed w.e.f 28th September 2024	Resigned w.e.f 10th June 2025
4	Anya Ghorawat	Appointed w.e.f. 02nd April 2025	
5	Kabyashree Borgohain	Appointed w.e.f. 02nd April 2025	
6	Amitesh Pandey	Appointed w.e.f 25th July 2025	

(ii) Relative of Key Management Personnel (having transactions with the company)

1 PUNEET SINGH (Director)

2 PRIYA THAKUR

(iii) Enterprises owned or significantly influenced by Key Management personnel or their relatives

iv) Subsidiary

Fusion Food LLP with 51% share in partnership

(iv) Transactions with Related parties

Particulars	31.03.3025	31.03.3024
Directors Remuneration		
PUNEET SINGH		NIL
PRIYA THAKUR		NIL
Total		**NIL**

Key Management Personnel		
PRIYA THAKUR (Loan Taken)		50.00
Total		**50.00**

Other Related Parties		
Food Cycle (Loan From Related Party)		207.48
Food Cycle (Advance To Related Party)		395.41
Fusion Food Ventures LLP (Investement)		51.00
Total		653.89

(v) Outstanding Balances

Particulars	31.03.3025	31.03.3024
Key Management Personnel		
PRIYA THAKUR (Loan Taken)	50	50.00
Other Related Parties		
Food Cycle (Advance To Related Party)	127.29	127.29
Fusion Food Ventures LLP (Investement)	51	51.00

25 Disclosure on significant ratios

Particulars	As at 31 March, 2025	As at 31 March, 2024	% Change
Current Ratio	1.06	1.04	3%
Debt-Equity Ratio,	0.24	0.35	-30%
Debt Service Coverage Ratio	-	-	-
Return on Equity Ratio	0.30	0.30	-3%
Inventory turnover ratio	-	47.14	-
Trade Receivables turnover ratio	17.80	80.84	-78%
Trade payables turnover ratio	6.20	4.76	30%
Net capital turnover ratio	40.46	99.11	-59%
Net profit ratio	0.01	0.00	105%
Return on Investment	-	-	-
Return on Capital employed	0.24	0.23	5%

*** % Change in Ratio is majorly due to Increase in profit as compare to Previous year.**

Methodology:

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ration = Total Debt / (Total Equity)
3. Debt Service Coverage Ratio = EBITDA / Finance Cost
4. Return on Equity Ratio = Profit After Tax / Total Equity
5. Inventory Turnover Ratio = Purchase / Average Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Average Trade Receivable
7. Trade Payable Turnover Ratio = Cost of Material Consumend / Average Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / (Current Asset - Current Liability)
9. Net Profit Ratio = Profit After Tax / Revenue from Operations
10. Return on Investment = Net income on investment / Cost of Investment
11. Return on Capital Employed = Profit After tax / (Total Equity + Total Debt)

Other Notes

(i) The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

(ii) The company does not have borrowings from the bank or financial institutions where quarterly returns or statement of current assets to be filed with such bank/financial institution.

(iii) The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(iv) The company has not done any transactions with companies struck off under section 248 of the companies Act 2013 or section 560 of companies Act 1956.

(v) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(vi) The Company has complied with the number of layers for its holding in downstream companies prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017.

(vii) Company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) 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 (b) provide any guarantee, security or the likto or on behalf of the Ultimate Beneficiaries.

(viii) The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) 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 (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(ix) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(x) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

For Neeraj Bansal & Co.
Chartered Accountants
FRN : 033654N

NEERAJ BANSAL & CO. FRN 033654N

CA Neeraj Bansal
M No: 530155
Partner
UDIN - 25530155BMMKES7189
PLACE: DELHI
DATE: 22nd August, 2025

For and on behalf of Board of Directors
GO FOODINGO HOSPITALITY PRIVATE LIMITED

For GO FOODINGO HOSPITALITY PVT. LTD.

For GO FOODINGO HOSPITALITY PVT. LTD.

Director

Director

Anya Ghorawat
Director
DIN: 10873992

Kabyashree Borgohain
Director
DIN: 07804669