

Standalone Balance Sheet as at 31 March 2025

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars		Note	31 March 2025	31 March 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>(1) Shareholder's Funds</b>			
	(a) Share Capital	2	184.79	200.09
	(b) Reserves & Surplus	3	20,368.14	19,722.43
			<b>20,552.93</b>	<b>19,922.52</b>
	<b>(2) Non Current Liabilities</b>			
	(a) Long Term Borrowings	4	11,870.31	9,419.09
	(b) Other Long term liabilities	5	33.75	4.75
			<b>11,904.06</b>	<b>9,423.84</b>
	<b>(3) Current Liabilities</b>			
	(a) Short Term Borrowings	6	1,119.24	2,637.37
	(b) Trade Payables	7		
	(A) total outstanding dues of micro enterprises and small enterprises		2,376.90	1,857.07
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		1,632.23	1,080.75
	(c) Other Current Liabilities	8	12,042.64	12,773.17
	(d) Short Term Provisions	9	1,245.33	1,538.83
			<b>18,416.33</b>	<b>19,887.19</b>
	<b>TOTAL</b>		<b>50,873.31</b>	<b>49,233.55</b>
<b>II</b>	<b>ASSETS</b>			
	<b>(1) Non Current Assets</b>			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	10A	5,274.00	5,126.18
	(ii) Intangible Assets	10B	33.35	27.93
	(iii) Capital work-in-progress	10C	553.59	168.43
	(b) Non current Investments	11	31.07	31.07
	(c) Deferred Tax Assets (Net)	12	366.13	169.12
	(d) Other Non-Current Assets	13	2,000.13	1,870.15
			<b>8,258.27</b>	<b>7,392.89</b>
	<b>(2) Current Assets</b>			
	(a) Current Investments	14	22,527.27	21,166.36
	(b) Inventories	15	4,095.15	4,507.60
	(c) Trade Receivables	16	1,015.50	2,504.48
	(d) Cash and Cash Equivalents	17	1,013.54	308.45
	(e) Short Term Loans & Advances	18	11,841.87	11,177.07
	(f) Other Current Assets	19	2,121.71	2,176.70
			<b>42,615.04</b>	<b>41,840.66</b>
	<b>TOTAL</b>		<b>50,873.31</b>	<b>49,233.55</b>
	Significant Accounting Policies	1		

The accompanying notes are an integral part of the financial statements  
This is the Standalone Balance Sheet referred to in our report of even date.

For M.GOPAL & Co.,  
Chartered Accountants  
Firm Regd No : 0009575

*K. Balaji*

K. Balaji  
Partner  
Membership No. 228541



For and on behalf of the Board

*Kolla Sathyannarayana*

Kolla Sathyannarayana  
Managing Director  
DIN: 06508915

*Kishore Kumar*  
Kishore Kumar  
Director  
DIN: 08091675



Place: Chennai  
Date : 05 September 2025  
UDIN: 25228541BMJIEX4407

MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED  
3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017  
CIN: U74999TN2013PTC090049

(All amounts in ₹ lakhs, unless otherwise stated)

Standalone Statement of Profit and Loss for year 31 March 2025

Particulars	Note	31 March 2025	31 March 2024
<b>I. INCOME</b>			
Revenue from operations	20	1,05,492.87	1,16,295.15
Other income	21	1,513.76	1,009.97
<b>Total Income</b>		<b>1,07,006.63</b>	<b>1,17,305.12</b>
<b>II. EXPENSES</b>			
Purchase of Stock-in-Trade	22	21,742.17	27,436.17
Changes in inventories of Stock-in-Trade and Work-in-Progress	23	412.45	141.84
Direct operating expense	24	1,486.27	1,712.94
Employee benefits expense	25	1,568.59	1,412.49
Selling, administration and other expenses	26	76,723.23	80,473.95
Depreciation & Amortisation Expense	27	442.26	316.12
Finance Cost	28	985.32	691.33
<b>Total Expenses</b>		<b>1,03,360.29</b>	<b>1,11,901.16</b>
<b>III. Profit before exceptional items and tax (I-II)</b>			
		<b>3,646.34</b>	<b>5,403.96</b>
<b>IV. Exceptional items (Prior Period item)</b>			
	29	-	19.88
<b>V. Profit before tax (PBT) (III-IV)</b>			
		<b>3,646.34</b>	<b>5,423.84</b>
<b>VI. Tax Expense</b>			
(1) Current tax		1,175.03	1,457.98
(2) Deferred tax		(197.01)	(77.60)
<b>VII. Profit/(loss) for the year (V-VI)</b>			
Earnings per equity share	30		
Basic ₹		138.98	202.08
Diluted ₹		138.98	202.08

The accompanying notes are an integral part of the financial statements  
This is the Standalone Statement of Profit and Loss referred to in our report of even date.

For M.GOPAL & Co.,  
Chartered Accountants  
Firm Regd No : 000957S

*R. Balaji*

K. Balaji  
Partner  
Membership No. 228541



For and on behalf of the Board

*Kolla Sathyanarayana*

Kolla Sathyanarayana  
Managing Director  
DIN: 06508915

*Kishore Kumar*

Kishore Kumar  
Director  
DIN: 08091675



Place: Chennai  
Date : 05 September 2025  
UDIN: 25228541BMJIEX4407

(All amounts in ₹ lakhs, unless otherwise stated)

Cash flow statement for the year ended 31 March 2025

Particulars	31 March 2025	31 March 2024
<b>Cash flow from Operating Activities</b>		
Profit before Tax	3,646.34	5,423.84
<b>Adjustments for</b>		
Depreciation	442.26	316.12
Interest Expense	985.32	691.33
Increase/ (Decrease) in Provision for employee benefits	(9.85)	14.85
Loss on asset disposal	9.87	2.11
Rental Income	(13.00)	(13.90)
Gain from Investment	(329.23)	254.46
Dividend Income	(259.48)	(342.82)
<b>Operating profit before Working capital changes</b>	<b>4,472.23</b>	<b>6,346.00</b>
Decrease/ (Increase) in Trade Receivables	1,488.98	1,461.38
Decrease/ (Increase) in Inventories	412.45	(141.84)
Decrease/ (Increase) in Other Current Assets	54.99	(384.38)
Decrease/ (Increase) in Other Non-Current Assets	(129.98)	(1,331.80)
(Decrease)/ Increase in Trade Payables	1,071.30	(1,081.91)
(Decrease)/ Increase in Other Current Liabilities	(730.53)	(6,229.19)
Decrease/ (Increase) in Loans and Advances given	(664.80)	(474.55)
<b>Cash flow before taxes</b>	<b>5,974.63</b>	<b>(1,836.28)</b>
Taxes paid	(1,458.68)	(1,723.37)
<b>Cash flow from Operation activities(A)</b>	<b>4,515.96</b>	<b>(3,559.64)</b>
<b>Cash flow from Investing Activities</b>		
Rental Income	13.00	13.90
Increase in Security deposit from tenant	29.00	-
Gain from Investment	329.23	(254.46)
Dividend Income	259.48	342.82
Purchase of Fixed Asset	(990.52)	(2,311.46)
Investment in Shares and Securities	(1,360.91)	732.47
<b>Net Cash flow from Investing Activities(B)</b>	<b>(1,720.71)</b>	<b>(1,476.74)</b>
<b>Cash flow from Financing Activities</b>		
Proceeds from Borrowing	933.09	5,787.81
Tax paid on Buy Back	(337.82)	-
Interest expenses	(985.32)	(691.33)
Buyback of shares	(1,500.00)	-
Dividend Paid	(200.09)	-
<b>Net Cash flow from Financing Activities(C)</b>	<b>(2,090.15)</b>	<b>5,096.48</b>
Net cash increase/ decrease in Cash and Cash equivalents	705.09	60.10
Cash and cash equivalents at the begining of the period	308.45	248.36
<b>Cash and cash equivalents at the end of the period</b>	<b>1,013.54</b>	<b>308.45</b>

The accompanying notes are an integral part of the financial statements

This is the Standalone Statement of Profit and Loss referred to in our report of even date.

For M.GOPAL & Co.,  
Chartered Accountants  
Firm Regd No : 000957S

  
K. Balaji  
Partner  
Membership No. 228541



For and on behalf of the Board

  
Kolla Sathyanarayana  
Managing Director  
DIN: 06508915

  
Kishore Kumar  
Director  
DIN: 08091675



Place: Chennai  
Date : 05 September 2025  
UDIN: 25228541BMJIEX4407

Notes accompanying the Standalone Financial Statements

(All amounts in ₹ lakhs, unless otherwise stated)

2 Share capital

Authorised, issued, subscribed and paid up share capital

Particulars	As at 31 March 2025		As at 31 March 2024	
	No. of Shares*	Amount	No. of Shares*	Amount
Authorised: Equity shares of Rs.10/- each	28,00,000	280.00	28,00,000	280.00
Issued, subscribed and fully paid up: Equity shares of Rs.10/- each	18,47,869	184.79	20,00,930	200.09
<b>Total</b>	<b>18,47,869</b>	<b>184.79</b>	<b>20,00,930</b>	<b>200.09</b>

\* No of shares are in Numbers

(a) Reconciliation of number of shares

Particulars	No. of Shares*	Amount
Opening Balance (01.04.2023)	20,00,930	200.09
Issue of Fully paid up Bonus share		
Shares extinguished on buy-back	(1,53,061)	(15.31)
Closing balance (31.03.2024)	18,47,869	184.79

\* No of shares are in Numbers

(b) Terms / rights / restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10.00 per share. Each shareholder is entitled 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 the case of interim dividend. In the event of liquidation of the Company, the equity shareholders are entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding. The Company has not issued any securities with the right/options to convert the same into equity shares at a later date.

(c) Details of shareholders holding more than 5% of equity shares in the Company#

Name of shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares*	% holding	No. of Shares*	% holding
Vira Enterprises	18,44,944	99.84%	19,98,005	99.85%

# As per the records of the Company including its register of member  
 \* No of shares are in Numbers

(d) Aggregate number of shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the year end:

(i) Shares allotted as fully paid pursuant to contract(s) without payment being received in cash during the financial year 2019-20 to 2023-24:  
 Nil

(ii) Shares issued in aggregate number and class of shares allotted by way of bonus shares during the financial year 2019-20 to 2023-24:

The Board in its meeting held on January 19, 2022 has approved to declare fully paid up bonus shares in the ratio of 5:4 and has allotted 14,58,850 (Fourteen lakhs fifty eight thousand eight hundred and fifty) equity shares at face value of Rs.10 each to all of its shareholders.

(iii) Shares bought back during the financial year 2019-20 to 2023-24:  
 a. FY 2020-21

The Board of Directors of the Company, at its meeting held on August 24, 2020 had approved a proposal to buyback upto 1,55,420 equity shares at Rs. 321.71/- of the Company for an aggregate amount of Rs.5 crore which was approved by the shareholders by means of a special resolution.



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MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED  
 3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017  
 CIN: U74999TN2013PTC090049

Notes accompanying the Standalone Financial Statements

(All amounts in ₹ lakhs, unless otherwise stated)

**b. FY 2021-22**

The Board of Directors of the Company, at its meeting held on February 3, 2022 had approved a proposal to buyback upto 6,25,000 equity shares at Rs. 80/- of the Company for an aggregate amount of Rs.5 crore which was approved by the shareholders by means of a special resolution.

**c. FY 2024-25**

The Board of Directors of the Company, at its meeting held on September 9, 2024 had approved a proposal to buyback upto 1,53,061 equity shares at Rs. 980/- of the Company for an aggregate amount of Rs.15 crore which was approved by the shareholders by means of a special resolution.

(iv) Details of promoter shareholding

Name of shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares*	% holding	No. of Shares*	% holding
Vire Enterprises	18,44,944	99.84%	19,98,005	99.85%

\* No of shares are in Numbers

**3 Reserves and surplus**

Particulars	As at 31 March 2025		As at 31 March 2024	
<b>Reserves and Surplus</b>				
Retained earnings				
Opening balance			19,587.48	15,544.01
Add: Profit of Current year			2,668.32	4,043.47
Less: Creation of Capital Redemption Reserve			(15.31)	-
Less: Dividend payment for FY 23-24			(200.09)	-
Less: Premium and Expense towards Buy back			(1,750.06)	-
Closing balance [B]			20,290.33	19,687.48
Securities Premium				
Opening balance			72.46	72.46
(Less:) Utilised towards Buy back			(72.46)	-
Closing balance [B]			-	72.46
Capital Redemption Reserve				
Opening balance			62.50	62.50
(Add:) Creation due to buy back			15.31	-
Closing balance [C]			77.81	62.50
<b>Total</b>			20,368.14	19,722.43

**Description of nature and purpose of each reserve**

**Retained earnings**  
 Retained earnings are created from the profit / loss of the Company, as adjusted for distributions to owners, transfers to other reserves, etc

**Securities premium**  
 Securities premium is used to record the premium on issue of shares, which will be utilised in accordance with provisions of the Act.

**Capital redemption reserve**  
 Capital reserve represents the face value of shares brought back by the company adjusted by share issued as bonus in accordance with provisions of the Act.



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**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017

CIN: U74999TN2013PTC090049

(All amounts in ₹ lakhs, unless otherwise stated)

**4 Long-term borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Term Loan (Secured)</b>		
from Bank for purchase of Vehicle	402.05	390.34
from NBFC for		
--- Purchase of Property	820.99	846.07
--- Purchase of Car	18.47	39.56
<b>Working Capital loan</b>		
--- from NBFC (Secured)	10,885.82	8,341.53
Current maturities of Long Term borrowings	(182.29)	(141.36)
Interest accrued and due on borrowings	(74.73)	(57.05)
<b>Total</b>	<b>11,870.31</b>	<b>9,419.09</b>

The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken as at the reporting date.

Registration, Modification and Satisfaction of charges relating to the year under review, had been filed with the Registrar of Companies, within the prescribed time or within the extended time requiring the payment of additional fees.

Outstanding loan from Aditya Birla Finance Limited of Rs. 10185.82 lakhs (31-03-2024 Rs 7585.95 lakhs) (including interest) carrying a floating interest rate of 9.80% is secured through first ranking Hypothecation /Charge /Pledge / Mortgage on borrower's tradable securities.

Outstanding loan from Cholamandalam Investment and Finance Company Limited of Rs. 700 lakhs (31-03-2024 Rs.755.58 lakhs) (including interest) carrying a floating interest rate of 10.00% is secured through first ranking Hypothecation /Charge /Pledge / Mortgage on borrower's tradable securities.

Outstanding loan from LIC Housing Finance Limited of Rs. 820.98 lakhs (31-03-2024 Rs.846.07 lakhs) (including interest) carrying a floating interest rate of 10.75% is secured through charge on property.

**5 Other Long term liabilities**

Particulars	As at 31 March 2025	As at 31 March 2024
Security deposit from Tenant	33.75	4.75
<b>Total</b>	<b>33.75</b>	<b>4.75</b>

**6 Short-term borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
Current maturities of Long Term borrowings	182.29	141.36
<b>Working Capital loan*</b>		
--- from related parties	-	1,831.01
--- from other parties	936.94	665.00
<b>Total</b>	<b>1,119.24</b>	<b>2,637.37</b>

\* All the borrowings are unsecured also, no such loans have been guaranteed by directors or others

**7 Trade payables**

Particulars	As at 31 March 2025	As at 31 March 2024
MSME - for supply of Goods	2,376.90	1,857.07
Other than MSME	1,632.23	1,080.75
<b>Total</b>	<b>4,009.12</b>	<b>2,937.82</b>

**Trade Payables ageing schedule**

As at March 31, 2025

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	
(i) MSME	2,376.90	-	-	-	2,376.90
(ii) Others	1,331.23	-	-	-	1,331.23
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	301.00	-	301.00

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**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017

CIN: U74999TN2013PTC090049

(All amounts in ₹ lakhs, unless otherwise stated)

As at March 31, 2024

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	
(i) MSME	1,857.07	-	-	-	1,857.07
(ii) Others	783.72	-3.97	-	-	779.75
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	301.00	-	-	301.00

**8 Other current liabilities**

Particulars	As at 31 March 2025	As at 31 March 2024
Salary Payable	80.44	67.08
Interest accrued and due on borrowings	74.73	57.05
Product Pre order	5,146.61	5,859.73
Rent payable	18.92	44.65
Duties and Taxes	193.83	460.84
Deposit Received	836.00	842.00
Advance received for sale of Property	73.50	205.50
Creditors for Expenses & services	5,618.61	5,236.32
<b>Total</b>	<b>12,042.64</b>	<b>12,773.17</b>

**9 Short Term provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for Tax	1,174.33	1,457.98
Provision for Audit fees	1.00	1.00
Provision for Bonus	70.00	79.85
<b>Total</b>	<b>1,245.33</b>	<b>1,538.83</b>

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(All amounts in ₹ lakhs, unless otherwise stated)

Schedule - 10A Property, Plant and Equipment

Particulars	Gross Block				Depreciation				Net Block	
	Cost as on 01.04.2024	Additions	Deletion	Cost as on 31.03.2025	For 31.03.2025	Deletion	Up to 31.03.2025	Up to 31.03.2025	As on 31.03.2025	As on 31.03.2024
Land	3,988.88	-	-	3,988.88	-	-	-	-	3,988.88	3,988.88
Office Equipments	382.80	23.34	93.54	312.60	53.32	89.76	226.88	226.88	85.71	119.47
Data Processing Machines	145.45	9.20	11.76	142.89	25.76	11	120.52	120.52	22.37	39.45
Furniture & Fittings	607.10	357.26	19.87	944.49	153.06	16.42	333.58	333.58	610.91	410.16
Motor Vehicles	1,131.60	201.61	-	1,333.21	203.72	-	767.10	767.10	566.11	568.22
<b>TOTAL</b>	<b>6,255.83</b>	<b>591.42</b>	<b>125.17</b>	<b>6,722.07</b>	<b>435.85</b>	<b>117.42</b>	<b>1,448.08</b>	<b>1,448.08</b>	<b>5,274.00</b>	<b>5,126.18</b>

Schedule - 10B Intangible Assets

Particulars	Gross Block				Depreciation				Net Block	
	Cost as on 01.04.2024	Additions	Deletion	Cost as on 31.03.2025	For 31.03.2025	Deletion	Up to 31.03.2025	Up to 31.03.2025	As on 31.03.2025	As on 31.03.2024
Software	43.21	13.94	20.21	36.93	6.41	18.09	3.59	3.59	33.35	27.93
<b>TOTAL</b>	<b>43.21</b>	<b>13.94</b>	<b>20.21</b>	<b>36.93</b>	<b>6.41</b>	<b>18.09</b>	<b>3.59</b>	<b>3.59</b>	<b>33.35</b>	<b>27.93</b>

Schedule - 10C Capital Work-In-Progress

Particulars	Gross Block				Depreciation				Net Block	
	Cost as on 01.04.2024	Additions	Deletion	Cost as on 31.03.2025	For 31.03.2025	Deletion	Up to 31.03.2025	Up to 31.03.2025	As on 31.03.2025	As on 31.03.2024
Building Work-In-Progress	168.43	385.16	-	553.59	-	-	-	-	553.59	168.43
<b>TOTAL</b>	<b>168.43</b>	<b>385.16</b>	<b>-</b>	<b>553.59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>553.59</b>	<b>168.43</b>

Capital work-in-progress ageing schedule

As at 31st March 2025	Amount in CWIP for a period of			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Purasawalkam Property WIP	385	554	-	-
<b>TOTAL</b>	<b>385</b>	<b>554</b>	<b>-</b>	<b>939</b>

\*The title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.  
 \*The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Asset) since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment in accordance with AS 10.  
 \*There are no intangible assets under development for the company during the year.



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(All amounts in ₹ lakhs, unless otherwise stated)

11 Non Current Investments

Particulars	As at 31 March 2025	As at 31 March 2024
Investments in Unquoted Equity Instruments - Subsidiary	31.07	31.07
<b>Total</b>	<b>31.07</b>	<b>31.07</b>

12 Deferred Tax Asset (Net)

Particulars	As at 31 March 2025	As at 31 March 2024
Opening Balance	169.12	91.52
For Current Year	197.01	77.60
<b>Total</b>	<b>366.13</b>	<b>169.12</b>

13 Other Non-Current Assets

Particulars	As at 31 March 2025	As at 31 March 2024
Security Deposits - Rental deposits	298.35	484.52
Advance Paid for purchase of Property	1,471.31	1,161.50
Bank deposits with more than 12 months maturity #	35.01	32.74
Pre-deposit of disputed tax to Government authorities Considered good	163.83	163.01
Excess of defined benefit Gratuity plan	27.13	23.89
Security Deposits - Electricity deposits	4.50	4.50
<b>Total</b>	<b>2,000.13</b>	<b>1,870.15</b>

#Includes deposits pledged as security with electricity/water department/government authorities

14 Current Investments

Particulars	As at 31 March 2025	As at 31 March 2024
Investment in Equity instruments*		
--- Quoted	21,196.14	21,666.16
--- Unquoted	2,080.06	1,197.95
--- Mutual Fund	30.45	970.40
Balance with broker	(924.47)	(2,795.88)
Investment in Others		
--- Debenture or bond	-	52.05
--- Chit Fund	145.08	75.69
<b>Total</b>	<b>22,527.27</b>	<b>21,166.36</b>

\* For security/mortgage/pledge details refer note 4

15 Inventories

Particulars	As at 31 March 2025	As at 31 March 2024
Closing stock*		
---- Stock in trade	2,337.76	2,539.24
---- Land held for sale	1,757.39	1,968.36
<b>Total</b>	<b>4,095.15</b>	<b>4,507.60</b>

\*The Company has physically verified the inventories at reasonable intervals and there are no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such verification.

Stock-in-trade is valued as per FIFO basis and Land is valued as per the valuation rules stated in AS-2.

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(All amounts in ₹ lakhs, unless otherwise stated)

16 Trade receivables

Particulars	As at 31 March 2025	As at 31 March 2024
Trade Receivables	1,015.50	2,504.48
<b>Total</b>	<b>1,015.50</b>	<b>2,504.48</b>

Trade receivables are neither due from directors or other officers of the Company either severally or jointly with any other person, nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

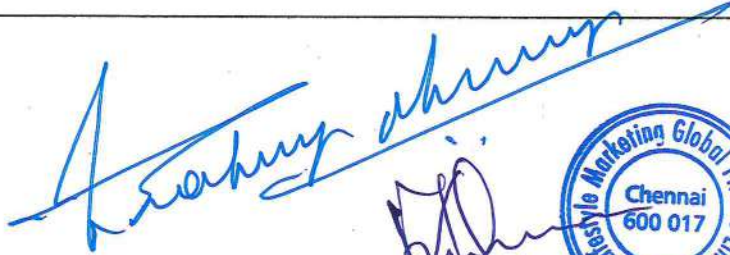
Trade Receivables ageing schedule

As at March 31, 2025

Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables						
Considered good	348.38	-	-	667.12	-	1,015.50
Considered doubtful	-	-	-	-	-	-
(ii) Disputed trade receivables						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>348.38</b>	<b>-</b>	<b>-</b>	<b>667.12</b>	<b>-</b>	<b>1,015.50</b>

As at March 31, 2024

Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed trade receivables						
Considered good	652.36	-	-	-	1,852.12	2,504.48
Considered doubtful	-	-	-	-	-	-
(ii) Disputed trade receivables						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>652.36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,852.12</b>	<b>2,504.48</b>

*A. Prabhakaran*  




17 **Cash and Cash Equivalents**

Particulars	As at 31 March 2025	As at 31 March 2024
Cash in Hand	8.09	11.21
Cash at Bank	1,005.45	289.74
Fixed deposits (Less than 12 months)	-	7.50
<b>Total</b>	<b>1,013.54</b>	<b>308.45</b>

18 **Short Term Loans and Advances**

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Unsecured considered good:</b>		
Loans and Advances	11,659.55	10,925.69
Business support advances	182.32	251.37
<b>Total</b>	<b>11,841.87</b>	<b>11,177.07</b>

Loans and Advances are neither due from directors or other officers of the Company either severally or jointly with any other person, nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

19 **Other Current Assets**

Particulars	As at 31 March 2025	As at 31 March 2024
Balance with Government authorities considered good - Advance tax and TDS/TCS	1,176.35	1,476.97
Capital Advances	-	373.80
Advance paid for purchase of Equity shares	607.57	-
Accrued interest	0.49	-
Balance with Government authorities considered good - TDS	1.49	9.22
Advances to employees	159.31	99.73
Others - TDS receivable from parties	162.14	129.81
Prepaid expense	6.25	55.80
Others	8.12	31.38
<b>Total</b>	<b>2,121.71</b>	<b>2,176.70</b>

20 **Revenue from operations**

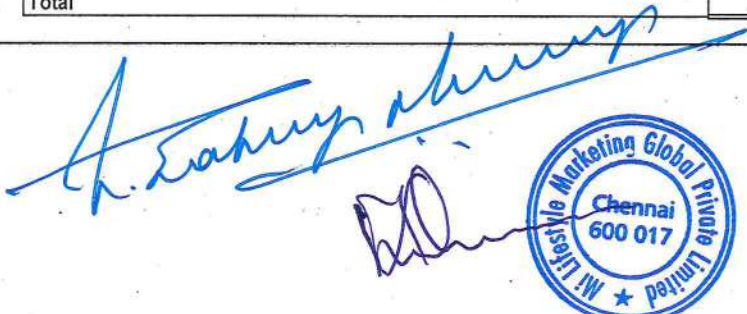
Particulars	As at 31 March 2025	As at 31 March 2024
Sale of Products	1,02,944.85	1,12,764.93
Sale of Plots	458.35	1,316.21
Sale of services	2,089.67	2,214.01
<b>Total</b>	<b>1,05,492.87</b>	<b>1,16,295.15</b>

21 **Other income**

Particulars	As at 31 March 2025	As at 31 March 2024
Interest Income - From Loan portfolio	901.34	799.09
Interest Income - Bonds & Bank Deposits	7.40	4.65
Rental Income	13.00	13.90
Gain from Investment	329.23	(254.46)
Dividend Income	259.48	342.82
Realized Foreign Exchange Difference	0.74	-
Creditors Written Back	2.56	103.98
<b>Total</b>	<b>1,513.76</b>	<b>1,009.97</b>

22 **Purchase of Stock-in-Trade**

Particulars	As at 31 March 2025	As at 31 March 2024
Purchase of Traded Goods	21,498.84	26,149.34
Purchase of Traded Services	22.57	60.25
Purchase of Traded Goods - Land	220.76	1,226.58
<b>Total</b>	<b>21,742.17</b>	<b>27,436.17</b>

*A. Sankar*  




**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017

CIN: U74999TN2013PTC090049

(All amounts in ₹ lakhs, unless otherwise stated)

**23 Changes in inventories of Stock-in-Trade and Work-in-Progress**

Particulars	As at 31 March 2025	As at 31 March 2024
Inventory at the beginning of the year	4,507.60	4,365.75
Inventories at the end of the year		
Stock-in-trade (Products)	2,337.76	2,539.24
Stock-in-trade (Land)	1,757.39	1,968.36
(Increase)/Decrease in Inventories	412.45	(141.84)

**24 Direct operating cost:**

Particulars	As at 31 March 2025	As at 31 March 2024
Freight charges	759.68	782.70
Warehouse Rent	335.54	329.77
Warehouse commission and charges	124.91	138.25
Packing & Finishing	266.15	462.23
Total	1,486.27	1,712.94

**25 Employee benefits expense**

Particulars	As at 31 March 2025	As at 31 March 2024
Salaries & Wages	1,197.75	1,140.81
Contribution to provident and other funds	51.32	52.35
Gratuity for employees	16.37	13.66
Staff Welfare Expenses	303.16	205.67
Total	1,568.59	1,412.49

**26 Selling, administration and other expenses**

Particulars	As at 31 March 2025	As at 31 March 2024
Advertisement & Marketing Expenses	2,589.12	3,036.38
Royalty Expenses	1,417.85	1,558.11
Business Promotion Expenses	122.81	67.00
Store Handling Charges	3,082.53	3,233.56
Commission Expenses	62,437.67	65,361.00
Training & Development Expenses	1,061.78	1,164.05
Discount on Product Pre order	1,111.71	1,905.86
Courier charges	193.41	216.17
Legal & Professional	1,496.99	1,294.26
Freight	135.18	124.60
Other Expense	50.34	37.34
Printing & Stationery	142.62	87.13
Rent	705.74	664.56
Insurance	94.07	91.74
Electricity Charges	42.84	32.33
Asset Disposal	9.87	2.11
Taxes and penalty under GST and IT	263.07	43.75
Communication expense	25.49	21.78
<b>Repairs &amp; Maintenance:</b>		
-- Office related maintenance Charges	184.82	123.50
-- Vehicle maintenance	21.80	16.87
-- Computer Maintenance Charges	347.87	327.58
Travelling & Conveyance Expenses	707.56	804.38
<b>Donations</b>		
-- General Donations	378.08	145.87
-- CSR Donations	100.00	114.00
Total	76,723.23	80,473.95

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(All amounts in ₹ lakhs, unless otherwise stated)

27 Depreciation & Amortisation Expense

Particulars	As at 31 March 2025	As at 31 March 2024
Depreciation on property, plant and equipment	435.85	309.14
Amortisation of intangible assets	6.41	6.98
<b>Total</b>	<b>442.26</b>	<b>316.12</b>

28 Finance costs

Particulars	As at 31 March 2025	As at 31 March 2024
Bank Charges	9.18	4.80
Interest on Loan	976.15	686.53
<b>Total</b>	<b>985.32</b>	<b>691.33</b>

29 Prior period items

Particulars	As at 31 March 2025	As at 31 March 2024
Gratuity	-	19.88
<b>Total</b>	<b>-</b>	<b>19.88</b>

*A. Lakshmi Narayanan*  
*[Signature]*



**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**  
**3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017**  
**CIN: U74999TN2013PTC090049**

**30 Earnings per share:**

<b>Calculation of EPS for FY 24-25</b>		
Profit Available to Equity Shareholders (a)		26,68,31,752
Weighted Average Number of Shares (b)		19,19,996
<b>Basic EPS (c) = (a)/(b)</b>		<b>138.98</b>

<b>Calculation of EPS for FY 23-24</b>		
Profit Available to Equity Shareholders (a)		40,43,46,727
Weighted Average Number of Shares (b)		20,00,930
<b>Basic EPS (c) = (a)/(b)</b>		<b>202.08</b>

**Note 1: Weighted Average of Shares outstanding:**

Particulars	O/B	No. of O/S days	Weighted Avg. no of shares
Opening balance before buyback	20,00,930	172	9,42,904
Balance after Buyback	18,47,869	193	9,77,092
		<b>365</b>	<b>19,19,996</b>

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**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

**CIN: U74999TN2013PTC090049**

**Regd. Office: 3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS**

**A. Corporate information:**

MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED (the 'Company') is a domestic private limited Company with registered office situated at 3rd Floor, LANCO HOUSE, No: 25, G.N. Chetty Road, T Nagar, Chennai – 600017 incorporated on 14th March 2013 as per the provisions of the Companies Act.

The Company is one of the leading fast moving consumer goods (FMCG) players dealing in consumer care and food products. In addition to its core business, the company is engaged in selling plots of land, making investments, and providing loans.

**B. Significant Accounting Policies:**

**1. Basis of Preparation of Financial Statements:**

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.

All assets and liabilities have been classified as current or non-current, wherever applicable as per the operating cycle of the Company as per the guidance as set out in the Schedule III to the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis. The financial statements are presented in Indian rupees rounded off to the nearest rupees in lakhs.

**2. 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.

**3. Revenue Recognition:**

**i. Sale of goods and services:**

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Income is accounted for on accrual basis. The revenue on sale of goods is recognized on utilization of pre-order by the customers and revenue on services is recognized on accrual basis.

**ii. Sale of Plots:**

Revenue is been recognized in accordance with the percentage of completion method, wherein revenue is recognized in the statement of profit and loss in the accounting periods in which the work is performed, and all associated risks and rewards of ownership have been transferred to the buyer.

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**iii. Other income:**

- Rental income is recognized on a straight-line basis over the terms of the rental agreement, except for contingent rental income which is recognized when it arises and where scheduled increase in rent compensates the lessor for expected inflationary costs.
- Interest income is recognized on an accrual basis as per the loan agreement, with interest calculated at a simple interest rate on the closing value of loans and advances at the end of each day.
- Dividend income is recognized at the time when the right to receive is established by the reporting date.
- Other incomes have been recognized on accrual basis in the financial statements, except when there is uncertainty of collection.

**4. Property, Plant & Equipment and Intangible assets:**

Property Plant & Equipment including intangible assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts of freight and other incidental expenses related to acquisition and installation of the concerned assets less accumulated depreciation till date. Company has adopted cost model for all class of items of Property Plant and Equipment.

In the current financial year, the company had undertaken a clean-up activity of reviewing the physical presence and functional ability of its Property, Plant and Equipment. Upon such review, the company had identified certain class of assets with no remaining useful life and from which no future economic benefits could be derived due to their non-functionality and deteriorated conditions. Thus, to the extent of such assets, the gross carrying value and its accumulated depreciation has been removed from the books of accounts.

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 useful life of assets for which depreciation is being calculated is being tabulated as below:

Category	Useful Life (Yrs)
Office Equipment	10
Data Processing Machines	3
Furniture & Fittings	10
Motor Vehicles	8
Software	5

**5. Impairment of Assets:**

The Company determines periodically whether there is any indication of impairment of the carrying amount of its assets. The recoverable amount (higher of net selling price and value in use) is determined for an individual asset, unless the asset does not generate cash inflow that are largely independent of those from other assets or group of assets. The recoverable amounts of such asset are estimated, if any indication exists and impairment loss is recognized wherever the carrying amount of the asset exceeds its recoverable amount. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. The Company has not recognized any Impairment loss during the year as the carrying amount does not exceed the recoverable amount of the assets

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**6. Taxation:**

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

**7. Current / non-current classification:**

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set-out in the Act. Deferred tax assets and liabilities are classified as non-current assets and non-current liabilities, as the case may be.

**8. Capital work-in-progress:**

Capital work-in-progress represents expenditure incurred in respect of capital projects and are carried at cost. Cost comprises of purchase cost, related acquisition expenses, development / construction costs, borrowing costs and other direct expenditure.

**9. Inventories:**

Inventories are valued at the lower of cost or net realizable value. Cost includes purchase price, duties, transport, handling costs and other costs directly attributable to the acquisition and bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

a. Inventory relating to FMCG segment held is in the nature of finished goods and the same is valued at lower of cost or net realizable value.

b. Inventory relating to Land held is in the nature of plot readily available for sale and is valued at lower of cost or net realizable value.

**10. Employee Benefits:**

**a. Current employee benefits:**

- Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be incurred when the liabilities are settled. The liabilities are presented as current employee dues payable in the Standalone Balance Sheet.
- Employees' State Insurance ('ESI') and Employee Provident fund ('EPF') are provided on the basis of actual liability accrued and paid to authorities.

**b. Post separation employee Defined benefit plan:**

Gratuity has been provided in books based on Actuarial valuation. The entity provides for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. In accordance with the Payment of Gratuity Act, 1972, the Gratuity Plan provides a lump sum





**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

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**13. Earnings per share:**

Basic earnings per share and Diluted earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

**14. Operating segments:**

The company has identified its primary and secondary segments in accordance with Accounting Standard (AS) 17 on Segment Reporting. Segment revenue, segment results and segment assets are reported for each segment based on the nature of products or services, differing risks, and returns. Inter-segment transfers are priced at competitive market rates.

**15. Borrowing costs:**

The entity has availed secured and unsecured loan from bank and other parties which based on the periodicity of payment has been classified as long-term borrowings and short-term borrowings respectively.

Payments to be made beyond 12 months is grouped under long term borrowings and the payment to be made within 12 months are grouped under short borrowings as they shall be treated as current maturities.

Further, no impact of interest is capitalised as provided in AS-16 "Borrowing Cost", as no qualifying asset is being purchased by the entity and hence, interest effect of the same is being debited to Profit and Loss account.

**16. Cash and Cash equivalent:**

For the purpose of the Standalone Statement of Cash Flows, cash and cash equivalents consist of cash and cheques in hand, bank balances, demand deposits with banks where the original maturity is twelve months or less as they are considered an integral part of the Company's cash management.

**17. Investments:**

Investments are classified into non-current and current categories based on the company's normal operating cycle. Non-current investments, includes the investment in the subsidiary, are stated at cost.

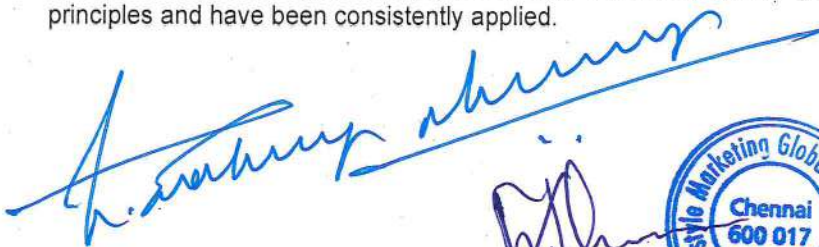
Current investments comprising quoted and unquoted shares, bonds, mutual funds, and other securities are valued at the cost. The company does not recognize unrealized losses due to market volatility, as these assets are readily marketable and available for sale.

**18. Operating Leases:**

The entity has many operational leases and have taken premise for stores, Warehouse, Guesthouse and Head office. The periodicity of payment is on monthly basis and the same is debited as expense in the Profit & Loss A/c. Hence, the entity has been complying with this standard.

**19. General:**

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED****CIN: U74999TN2013PTC090049****Regd. Office: 3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017****C. Notes on Financial Statements:**

1. Trade receivables, trade payables, loans & advances and unsecured loans have been taken at their book value subject to confirmation and reconciliation.
2. Salaries includes director's remuneration on account of salary (in Lakhs) Rs.71.00 (previous year Rs. 65.00)
3. Payments to Auditors: (in Lakhs)

Remuneration	2024-2025	2023-2024
Audit fees	1.00	1.00

4. Loans and advances are considered good in respect of which company does not hold any security.
5. Provision has been made for retirement benefits like gratuity, Bonus paid to employee in next fiscal year and Audit fees as required in view of accounting policy. The impact of the same on Profit & Loss is also determined.

**6. Contingent Liabilities and Commitments:**

**Contingent liabilities**– The below tabulated are the claims from the GST departments for which the company has filed appeal to the First Appellate authorities. When considering the classification of legal or tax cases as "probable, possible or remote", there is judgement involved. Although there can be no assurance regarding the final outcome of the legal proceedings, the Company does not expect them to have a materially adverse impact on the Company's financial position.

Name of the Statute	Nature of the Dues	Amount (Rs.) *	Period to which the amount relates	Forum where dispute is pending	Remarks, if any
Good and Service Tax Act	Goods and service Tax	24.16	FY 2017-18	First Appellate Authority, GST	NIL
		92.49	FY 2018-19		
		165.11	FY 2019-20		
		146.49	FY 2020-21		
		216.10	FY 2021-22		

\*Penalty & Interest is included in the above amount

**7. Information on details of loans, guarantees and investments under section 186 of the Act:**

The company has provided corporate guarantee to M/s Harvest Success Academy Private Limited to the extent of Rs.10 crore for the loan taken by them from Aditya Birla Finance Limited.

**8. Information about subsidiaries and joint ventures is as follows:**

Name	Place of business	Holding as on 31 <sup>st</sup> March 2025	Holding as on 31 <sup>st</sup> March 2024
MI LIFESTYLE MARKETING GLOBAL (BD) PRIVATE LIMITED	Bangladesh	90%	90%


**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

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9. Related party disclosure as identified by the company and relied upon by the auditors:

**(A) Related parties and their relationship**

**(I) Directors and Key management personnel (KMP)**

- a. Kolla Sathyanarayana
- b. Kishore Kumar
- c. Rajesh Kumar Chandan

**(II) Relative of Directors and Key management personnel (KMP)**

- a. Hemalatha R Chandan
- b. Raamani Metal Products (Prop – Mr Dilip Kumar Chandan)
- c. Impressions (Prop – Ms Hema Malini)

**(III) Concern in which Directors and Key management personnel (KMP) has interest:**

- a. Vira Enterprises
- b. Skyline Herbals Pvt Ltd
- c. Priyal Cosmetics
- d. Maxpro Technologies Private Limited
- e. Harvest Online LLP
- f. Raahat Financial & Consultancy Services Private Limited

**(B) Transactions with related parties: (in lakhs)**

Particulars	Transactions during the year			
	Current Year		Previous year	
	Director & KMP	Concern/Relative of Director & KMP	Director & KMP	Concern/Relative of Director & KMP
Remuneration Paid	184.29	95.54	168.54	87.29
Expenditure	36.00	6,390.08	48.00	6,861.88
Interest income	-	35.30	-	76.65
Loan Taken	-	1,336.00	-	2,501.22
Loan Taken Repaid	-	3,184.66	-	135.00
Loan Given	-	-	-	2,505.11
Loan Given Repaid	-	90.77	-	-

**Breakup for the above is tabulated as below:**

S. No.	Name of the related person	Relation	Nature of Transaction	FY 24-25	FY 23-24
1	Kolla Sathyanarayana	Director	Remuneration	42.60	39.00
2	Kishore Kumar	Director	Remuneration	28.40	26.00
3	Rajesh Kumar Chandan	KMP	Remuneration	113.29	103.54
4	Hemalatha R Chandan	Relative of KMP	Remuneration	95.54	87.29
5	Hemalatha R Chandan	Relative of KMP	Rent expense	186.04	164.25
6	Impresions	Relative of director	Printing & Stationary	66.60	67.68
7	Hemalatha R Chandan	Relative of KMP	Office maintenance charges	7.09	6.06
8	Rajesh Kumar Chandan	KMP	Rent expense	36.00	48.00
9	Vira Enterprises	Concern of KMP	Procurement expense	1,623.77	1,692.14
10	Skyline Herbals Pvt Ltd	Concern of KMP	Purchases of goods	2,146.33	2,184.25
11	Priyal Cosmetics	Concern of KMP	Purchases of goods	2,211.73	2,556.10
12	Maxpro Technologies (P) Ltd	Concern of KMP	Professional & Consultancy Charges	91.59	85.44
13	Harvest Online Lip	Concern of KMP	Subscription expenses	20.93	57.96
14	Raamani Metal Products	Relative of KMP	Interest Income	35.30	37.77
15	Raahat Financial & Consultancy Services (P) Ltd	Concern of KMP	Loan Received	1,336.00	2,501.22
16	Raahat Financial & Consultancy Services (P) Ltd	Concern of KMP	Repayment of Loan	3,184.66	135.00
17	Raamani Metal Products	Relative of KMP	Repayment of Loan	90.77	-

*A. Sathyanarayana*

*[Signature]*



**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED****CIN: U74999TN2013PTC090049**

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**(C) Outstanding Balance of the Related parties as at 31st March 2025:**

S.no	Name of the related person	Relation	Nature of Transaction	Balance outstanding as at 31st March 2025
1	Kolla Sathanaryana	Director	Remuneration	2.55
2	Kishore Kumar	Director	Remuneration	1.79
3	Rajesh Kumar Chandan	KMP	Remuneration	5.74
4	Hemalatha R Chandan	Relative of KMP	Remuneration	5.01
5	Vira Enterprises	Concern of KMP	Procurement expense	71.38
6	Skyline Herbals Pvt Ltd	Concern of KMP	Purchases of goods	377.31
7	Priyal Cosmetics	Concern of KMP	Purchases of goods	30.71
8	Maxpro Technologies (P) Ltd	Concern of KMP	Professional & Consultancy Charges	7.72
9	Harvest Online Llp	Concern of KMP	Subscription expenses	458.23
10	Raamani Metal Products	Relative of KMP	Loan Given	359.50

**10. Dividend\*:**

The Board of Directors of the Company has declared and paid Interim dividend for the Financial Year 2024-25 at the rate of ₹ 13/- (Rupees Thirteen Only) per Equity Share of Face Value of ₹ 10/- (Rupees Ten Only) each, based on the board resolution passed on 24<sup>th</sup> April 2025.

Particulars	Dividend rate	No of shares	Total
Interim dividend	13/ share	18,47,869	2,40,22,297

The above is paid and declared as interim dividend after the end of fiscal year but before the annual general meeting and hence is not recognised as a liability.

\*Paid to shareholders during the financial year 2025-26.

**11. Segment reporting as per AS 17:**

Particulars	As at 31 March 2025	As at 31 March 2024
	Rs (in lakhs)	Rs (in lakhs)
<b>Segments revenue</b>		
--- FMCG Business	1,05,034.52	1,14,978.94
--- Plot Business	458.35	1,316.21
--- Investment	1,510.45	906.00
--- Other revenue	3.30	103.98
<b>Total</b>	<b>1,07,006.63</b>	<b>1,17,305.12</b>
<b>Segments results</b>		
--- FMCG Business	3,675.29	5,706.94
--- Plot Business	26.62	99.54
--- Investment	1,510.45	906.00
<b>Total</b>	<b>5,212.36</b>	<b>6,712.48</b>
Un-allocable Income and expense	-1,586.03	-1,288.63
<b>Profit before tax</b>	<b>3,646.34</b>	<b>5,423.84</b>
<b>Segment wise asset holding</b>		
--- FMCG business	8,241.19	9,416.71
--- Plot Business	1,757.39	2,342.16
--- Investment		
a. Securities	23,165.91	21,197.44
b. Loans & advances	11,695.04	10,958.43
c. Land	6,013.78	5,318.81
<b>Total</b>	<b>50,873.31</b>	<b>49,233.55</b>

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**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED**

**CIN: U74999TN2013PTC090049**

**Regd. Office: 3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017**

**12. Utilisation of Borrowed funds and share premium**

**a) Advance or loan or investment to intermediaries**

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 other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

**b) Receipt of funds from intermediaries**

The company has also not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

13. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
14. The Company does not have any charges pending for Registration and satisfaction with ROC beyond the statutory period.
15. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
16. The Company has no such 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.
17. The Company has not been declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or any other lender or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
18. As per Rule 3(1) of Companies (Accounts) Rules, 2014 (as amended), the Company has used accounting software for maintaining its books of account which, along with change log management, has a feature of recording audit trail (edit log) facility in terms of laid down requirements, and the same has operated throughout the financial year for all relevant transactions recorded in the software.
19. In the opinion of the Board of Directors, current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet and provisions for all known / expected liabilities have been made.
20. The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.
21. The Company do not have any parent company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable for the year under consideration.

*A. Sathya Kumar*

*[Signature]*



**MI LIFESTYLE MARKETING GLOBAL PRIVATE LIMITED****CIN: U74999TN2013PTC090049****Regd. Office: 3rd Floor, LANCO HOUSE, No: 25, G.N.Chetty Road, T Nagar, Chennai – 600017****22. Corporate Social Responsibility**

Particulars	FY 24-25	FY 23-24
Amount required to be spent on CSR expenditure in accordance with Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014	122.90	112.40
Amount unspent/ (excess spent) carried forward from earlier years	-27.99	-26.76
Carry forward amount lapsed	-	0.36
Amount actually spent during the year	-100.00	-114.00
<b>(Excess amount spent carried forward)/ Short fall</b>	<b>-5.10</b>	<b>-27.99</b>

Categories / Nature of CSR Activities	FY 24-25	FY 23-24
Relief of Poverty, Health and religious activity	10.00	35
Promotion of Education	90.00	79
<b>Total</b>	<b>100.00</b>	<b>114</b>

**23. Key Financial Ratios**

Particulars	Unit of Measurement	31-Mar-25	31-Mar-24	Variation in %	Reasons for Variance
Current Ratio	In multiple	2.31	2.10	10%	NA
Debt-Equity Ratio	In multiple	0.63	0.61	4%	NA
Debt Service Coverage Ratio	In multiple	1.38	2.03	-32%	Repayment of loan from related party and increase in loan and increase in interest expense is the reason for variance.
Inventory Turnover Ratio	In Days	14.88	13.92	7%	NA
Trade receivables Turnover Ratio	In Days	6.09	10.15	-40%	There has been decrease in revenue and balance of trade received as compared to previous year and hence the variance
Trade payables Turnover Ratio	In Days	58.91	48.45	22%	NA
Net Capital Turnover Ratio	In Days	4.36	5.30	-18%	NA
Return on Equity Ratio	In %	13%	23%	-42%	The reason for reduction of profit is due to reduction of turnover when compared to previous year.
Net Profit Ratio	In %	2%	3%	-28%	The reason for reduction of profit is due to reduction of turnover when compared to previous year.
Return on Capital Employed	In %	28%	38%	-28%	The reason for reduction of profit is due to reduction of turnover when compared to previous year.
Return on Investment	In %	4%	3%	58%	Due to profit on sale of securities when compared to previous year.

**Formula adopted for above Ratios:**

Current Ratio = Current Assets / Current Liabilities

Debt-Equity Ratio = Total Debt / Total Equity

Debt Service Coverage Ratio = (EBITDA – Current Tax) / (Principal Repayment + Gross Interest on term loans)

Inventory Turnover Ratio (Average Inventory days) = 365 / (Net Revenue / Average Inventories)

Trade receivables Turnover Ratio (Average Receivables days) = 365 / (Net Revenue / Average Trade receivables)

Trade Payables Turnover Ratio (Average Payable days) = 365 / (Net Purchases / Average Trade payables)

Net Capital Turnover Ratio = (Net Sales/Average working Capital)

Return on Equity Ratio = Profit after tax / Average Total Equity

Net Profit Ratio = Net Profit / Net Revenue

Return on Capital employed = (Profit after tax + Interest) / (Average of (Equity + Total Debt))

Return on Investment = Other Income excluding Creditors Write back &amp; Forex Gain / Investment (Shares &amp; Loans and Advances)

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24. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.
25. The figures for the previous year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.

**In terms of Our Standalone Audit Report of Even Date Attached.**

**As per our Report of even date**

**For and on behalf of the Board**

**For M.GOPAL & Co.  
Firm Regd No: 000957S  
Chartered Accountants**

**For MI Lifestyle Marketing Global Pvt Ltd**



**K. Balaji  
Partner  
Membership No. 228541**



**Kolla Sathyanarayana  
Managing Director  
DIN: 06508915**



**Kishore Kumar  
Director  
DIN: 08091675**



**Place: Chennai  
Date: 05.09.2025  
UDIN: 25228541BMJIEX4407**